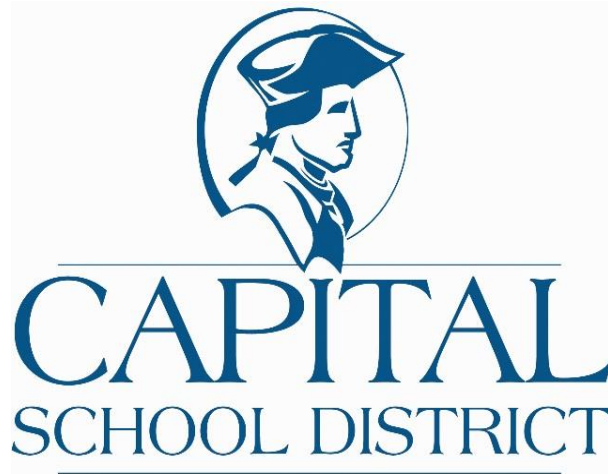




Monthly Financial Reports August 31, 2021

Operating Expenses

Monthly Report of Revenues

Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Tax Exempt Requests

Percent of Fiscal Year days included: 17.0%

Data Service Center

Division - 13 Capital School District

Percent of Fiscal Year days included: 17.0%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
99970680 - School Supervision	\$942,332.00	\$5,020.00	0.53%	\$208,185.99	22.09%	\$213,205.99	22.63%	\$729,126.01
99980000 - Summer School	\$20,000.00	\$0.00	0.00%	\$8,869.58	44.35%	\$8,869.58	44.35%	\$11,130.42
99990500 - Copy Center/Copiers	\$128,752.00	\$0.00	0.00%	\$7,576.96	5.88%	\$7,576.96	5.88%	\$121,175.04
99990600 - Homebound	\$440,974.00	\$0.00	0.00%	\$42,131.10	9.55%	\$42,131.10	9.55%	\$398,842.90
99990700 - Autism Program	\$352,322.00	\$20,190.71	5.73%	\$66,029.89	18.74%	\$86,220.60	24.47%	\$266,101.40
Budget Totals	\$108,283,328.00	\$252,301.41	0.23%	\$18,288,276.07	16.89%	\$18,540,577.48	17.12%	\$89,742,750.52
Current Year Unassigned Expenses		\$1,239,806.46		\$3,432,655.11		\$4,672,461.57		
Previous Budget Year Expenses		\$33,063,597.89		\$10,671,933.80		\$43,735,531.69		
Total Expenses		\$34,555,705.76		\$32,392,864.98		\$66,948,570.74		

Capital School District Financial Report - Revenue
As of August 31, 2021

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	59,668,039.76	53,701,236.00	5,966,803.76	90.0%
Cafeteria Salaries	940,593.00	940,593.00	0.00	100.0%
Division II, AOC	217,844.00	217,844.00	0.00	100.0%
Division II, AOC - Voc	122,819.00	122,819.00	0.00	100.0%
Division II, Energy	1,289,389.00	1,289,389.00	0.00	100.0%
Division III, Equalization	8,298,181.00	8,298,181.00	0.00	100.0%
State Transportation	4,947,630.00	2,449,050.00	2,498,580.00	49.5%
Related Services	349,240.00	314,316.00	34,924.00	90.0%
Drivers Ed.	23,818.00	23,818.00	0.00	100.0%
Unique Alternative	250,942.00	250,942.00	0.00	100.0%
Professional Development	40,899.00	40,899.00	0.00	100.0%
Minor Capital Improvements	581,758.00	627,159.00	0.00	107.8%
Major Capital Improvements	0.00	10,919,200.00	0.00	0.0%
Educational Sustainment Fund	1,340,519.00	1,340,519.00	0.00	100.0%
Technology Block Grant	179,407.00	179,407.00	0.00	100.0%
Other State Revenue	1,100,000.00	2,354,983.00	0.00	214.1%
Total State Funds	79,351,078.76	83,070,355.00	0.00	104.7%
LOCAL FUNDS				
Current Expense Tax Receipts	15,520,640.00	70,141.92	15,450,498.08	0.5%
Debt Service Tax Receipts	7,422,915.00	32,545.55	7,390,369.45	0.4%
Tuition Tax Receipts	6,748,104.00	29,474.49	6,718,629.51	0.4%
Minor Capital Tax Receipts	363,231.00	1,759.76	361,471.24	0.5%
Technology Maintenance Match	242,932.00	1,118.97	241,813.03	0.5%
Interest	157,119.00	0.00	157,119.00	0.0%
CSCR	10,000.00	0.00	10,000.00	0.0%
Indirect Costs	406,864.00	28,944.93	377,919.07	7.1%
Cafeteria	3,000,000.00	284,053.40	2,715,946.60	9.5%
Building Rental	150,000.00	25,878.50	124,121.50	17.3%
Erate	1,000.00	0.00	1,000.00	0.0%
Other Match Tax Receipts	445,375.00	2,051.43	443,323.57	0.5%
Charter	-1,525,605.00	0.00	-1,525,605.00	0.0%
Choice	-738,073.00	0.00	-738,073.00	0.0%
Other Local Revenue	562,477.00	2,123.68	560,353.32	0.4%
Total Local Funds	32,766,979.00	478,092.63	32,288,886.37	1.5%

Capital School District Financial Report - Revenue
As of August 31, 2021

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,734,159.00	0.00	1,734,159.00	0.0%
Title I	3,729,179.00	0.00	3,729,179.00	0.0%
Title II	686,710.00	0.00	686,710.00	0.0%
Title III	43,230.00	0.00	43,230.00	0.0%
Perkins	235,172.00	0.00	235,172.00	0.0%
Other Federal Revenue	7,700,000.00	400,000.00	7,300,000.00	5.2%
Total Federal Funds	14,128,450.00	400,000.00	13,728,450.00	2.8%
Grand Total All Funds	126,246,507.76	83,948,447.63	42,298,060.13	66.5%

Budget List

Division:13 - Capital School District ▼

Budget Year/Budget Ref:2022 ▼

Option:Current BudgetRef ▼

Operating Unit:99900000 - Board Of Ed/District Expenses ▼

Option:

☐ Show Expended Payroll Transactions.
(This column is a subset of Total Expended transactions)

Run Report

Percent of Fiscal Year days included: 19.2% Percent of Payrolls included in FY: 19.2% (5 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	<u>\$61,460.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$61,460.00	0.0%
95000	General	\$0.00	\$0.00	-	<u>\$475.16</u>	-	<u>(\$475.16)</u>	-
95408	Conferences	\$0.00	\$0.00	-	<u>\$4,727.00</u>	-	<u>(\$4,727.00)</u>	-
99586	Architect Fees	\$0.00	\$0.00	-	<u>\$2,887.50</u>	-	<u>(\$2,887.50)</u>	-
		<u>Total: \$61,460.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total: \$8,089.66</u>	13.2%	<u>Total: \$53,370.34</u>	13.2%

Budget List

Division:13 - Capital School District ▼

Budget Year/Budget Ref:2022 ▼

Option:Current BudgetRef ▼

Operating Unit:99940100 - Contingency ▼

Option:

☐ Show Expended Payroll Transactions.
(This column is a subset of Total Expended transactions)

Run Report

Percent of Fiscal Year days included: 19.2% Percent of Payrolls included in FY: 19.2% (5 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	<u>\$109,191.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$109,191.00	0.0%
		<u>Total: \$109,191.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total: \$0.00</u>	0.0%	<u>Total: \$109,191.00</u>	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE
08/31/21

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2020	50345	Capital, Construct 800	06/30/22	18,359,375.00	11,571,905.30	678,264.00	6,062,388.51	46,817.19
2021	50345	Capital, Construct 800	06/30/23	36,642,125.00	20,281,302.53	6,867,252.09	4,589,551.47	4,904,018.91
2021	50498	Capital, Construct Ken	06/30/23	2,864,200.00	-	-	-	2,864,200.00
				57,865,700.00	31,853,207.83	7,545,516.09	10,651,939.98	7,815,036.10

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
08/31/21

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
2019	40114	Iasa Title li: Prof D	11/30/20	645,141.00	-	-	645,141.00	-	100%
2020	40114	Iasa Title li: Prof D	11/30/21	641,014.00	-	-	641,014.00	-	100%
2021	40114	Iasa Title li: Prof D	11/30/22	660,467.00	-	72,869.47	32,811.33	554,786.20	16%
2019	40240	21St Century Learning	11/30/20	1,048,335.95	-	-	1,048,335.35	0.60	100%
2020	40240	21St Century Learning	11/30/21	1,503,291.38	62,113.96	103,825.58	1,337,351.84	-	100%
2021	40240	21St Century Learning	07/30/22	1,062,499.67	36,651.42	263,387.95	151,542.86	610,917.44	43%
2019	40419	SPF Partnership for Su	09/29/20	30,000.00	-	-	29,667.70	332.30	99%
2019	40532	Title IV	11/30/20	353,815.00	-	-	353,815.00	-	100%
2020	40532	Title IV	11/30/21	381,801.00	-	82,390.35	300,607.00	(1,196.35)	100%
2021	40532	Title IV	11/30/22	393,953.00	-	63,013.00	29,638.96	301,301.04	24%
2019	40554	Title I	11/30/20	3,343,847.56	-	-	3,343,847.56	-	100%
2020	40554	Title I	11/30/21	3,456,320.00	-	277.24	3,456,320.00	(277.24)	100%
2021	40554	Title I	11/30/22	3,645,831.00	100,156.16	601,999.03	3,151,893.05	(208,217.24)	106%
2019	40560	English Acquisition	11/30/20	35,992.00	-	-	35,992.00	-	100%
2020	40560	English Acquisition	11/30/21	34,829.00	-	-	34,829.00	-	100%
2021	40560	English Acquisition	11/30/22	45,504.00	-	1,287.96	34,786.12	9,429.92	79%
2019	40564	Idea-B	11/30/21	1,682,358.06	-	-	1,682,358.06	-	100%
2020	40564	Idea-B	11/30/21	1,683,719.00	-	-	1,683,719.00	-	100%
2021	40564	Idea-B	11/30/22	1,709,601.00	34,645.00	260,599.50	1,335,961.42	78,395.08	95%
2019	40565	Idea Preschool	11/30/20	57,009.00	-	-	57,009.00	-	100%
2020	40565	Idea Preschool	11/30/21	67,409.00	-	-	67,409.00	-	100%
2021	40565	Idea Preschool	11/30/22	70,053.00	-	963.28	17,393.42	51,696.30	26%
2019	40570	Homeless	11/30/20	24,992.90	-	-	24,992.90	-	100%
2020	40570	Homeless	11/30/21	63,131.76	-	5,597.40	57,534.36	-	100%
2019	40590	Project AWARE	10/29/21	79,824.51	-	-	79,824.51	-	100%
2020	40590	Project AWARE	10/29/21	116,010.36	39,680.08	33,705.92	38,549.28	4,075.08	96%
2019	41015	Career Tech	11/30/21	249,695.39	-	-	249,695.39	-	100%
2020	41015	Career Tech	11/30/21	248,639.00	19,903.33	20,692.65	208,043.02	-	100%
2020	40730	School Emergency Relie	11/30/22	2,997,113.00	-	28,983.49	2,935,361.83	32,767.68	99%
2021	40730	School Emergency Relie	11/30/23	11,901,474.00	255,479.10	552,071.50	-	11,093,923.40	7%
2020	40768	Gov Emrg Ed Rel Fund C	12/30/22	334,615.00	-	-	271,400.00	63,215.00	81%
2021	40820	ARP COVID School Emg I	11/30/24	17,819,347.00	-	-	-	17,819,347.00	0%
2017	41076	School Improvement	06/30/21	312,418.97	-	-	264,439.28	47,979.69	85%
				56,700,052.51	548,629.05	2,091,664.32	23,601,283.24	30,458,475.90	

Susan Durham, Finance Director
Mary Karol, Assistant Finance Director
Susan Willson, Assessment Supervisor

Kent



County

Kent County
Administration Complex
555 Bay Road
Dover, DE 19901
PHONE: (302) 744-2401
(Handicapped Accessible)

Assessment Office

August 11, 2021

Capital School District
C/O Ade Kuforiji, Chief Financial Officer
198 Commerce Way
Dover, Delaware 19904

RE: Tax exemption request parcels – see attached – Delaware State University

Dear Mr. Kuforiji:

The owner of the property captioned above has requested exemption from county government and school district taxes. A copy of their request is enclosed.

Please be advised that any opinion regarding this exemption request that you care to express could influence the Board of Assessment's recommendation. Most importantly, if you know of a reason why these properties do not qualify for exemption under the state statute, the Assessment Review Board respectfully requests that you inform the Board of such reason, in writing, by the date below. An example of non-qualification would be property owned by a religious organization but held for investment purposes. Another example would be property owned by a school, but used for other than educational purposes.

The Board will vote to grant or deny the exemption request at their next meeting. Lack of response by September 21, 2021 will be understood by the Board as an indication of your agreement to the exemption request.

Thank you for your attention to this matter. Please contact me with any questions you may have.

Very truly yours,

Susan Willson
Assessment Supervisor
302-744-2326
Sue.Willson@co.kent.de.us

Enclosures



**KENT COUNTY ASSESSMENT OFFICE
APPLICATION FOR EXEMPTION FROM PROPERTY TAXES**

Parcel Number: See Attached Date: July 29, 2021

Owner's Name: Delaware State University

Address of Parcel: See Attached

Address of Tax Bill: 1200 N. duPont Highway, Dover DE 19901

1. Type of Exemption sought (**check only one**)

Government (including public schools): _____ Charitable _____
Educational X _____ Parkland _____
Religious _____

2. Describe the exempt activities which take place on the property. Explain type(s) of recreational use and frequency of such use. Attach extra sheet if necessary.

Continuation of educational and school purposes asper Wesley College's past use

3. Is any part of this property ever rented? ^{N/A} ~~YES~~ ~~NO~~ If YES, attach explanation describing tenants, the leased premises, duration of rental period, and all other information pertinent to this issue.

4. Is there a fee schedule for use of facilities or receipt of services? ~~YES~~ ~~NO~~ If YES, attach fee schedule. ^{N/A}

5. If seeking a **Government** exemption, attach explanation of how the property will be used for the public good, meeting guidelines set forth in Title 9.

6. If seeking exemption as a **Charity**, attach a copy of 501(c)3 letter from the Internal Revenue Service. **Provide evidence of existence of charitable organization prior to July 14, 1988 or addition to list of specific organizations listed in Title 9 Sec. 8106.**

7. If seeking exemption as **Religious (church)** or **Charity**, provide documentation showing the property is held for charitable purposes and not held by way of investment as listed in Title 9 Sec. 8105.

8. If seeking exemption as **Parkland**, attach a copy of the Certificate of Incorporation, By-Laws, and Declaration. Parkland exemptions must meet guidelines set forth in Title 9 Sec. 8110 of the Delaware Code.

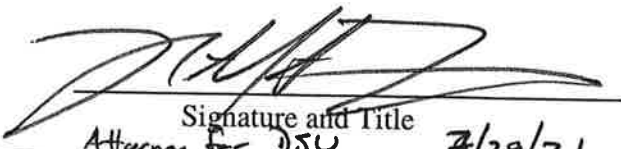
I HEREBY AFFIRM THAT ALL INFORMATION PROVIDED HEREIN IS TRUE TO THE BEST OF MY KNOWLEDGE.

Delaware State University

Organization

302. 421. 6833

Telephone Number


Signature and Title

Attorney for DSU

Date

7/29/21

RECEIVED

JUL 30 2021

KENT COUNTY
ASSESSMENT

PROPERTY ADDRESS	TAX PARCEL NUMBER
22 N. State Street	ED-05-077.05-01-35.00-000
28 N. State Street	ED-05-077.05-01-36.00-000
21 N. Bradford Street (a/k/a 9 Bradford Street)	ED-05-077.05-01-29.00-000
9 N. Bradford Street	ED-05-077.05-01-30.00-000
3 N. Bradford Street (a/k/a 9 Governors Avenue)	ED-05-077.05-01-31.00-000
112 Fulton Street	ED-05-077.05-01-02.00-000
115 N. New Street (a/k/a 108 N. Governors Avenue)	ED-05-076.08-03-56.00-000
213 N. Bradford Street	ED-05-068.17-02-41.00-000
2 N. Bradford Street	ED-05-077.05-01-16.00-000
119 W. Division Street	ED-05-077.05-01-14.00-000
300 S. New Street	ED-05-077.09-03-01.00-000
120 N. State Street	ED-05-077.05-01-01.00-000
Pryor Street (a/k/a S. American Avenue)	ED-05-077.05-04-36.00-000
45 S. State Street	ED-05-077.05-04-33.00-000
34 S. State Street	ED-05-077.05-04-22.00-000
34 N. State Street	ED-05-077.05-01-37.00-000
208 N. Bradford Street (a/k/a 111 Cecil Street)	ED-05-068-17.02-11.00-000
30 Fulton Street	ED-05-077.05-01-25.00-000
202 N. Governors Avenue	ED-05-076.08-02-78.00-000
200 N. Governors Avenue	ED-05-076.08-02-79.00-000
44 N. State Street	ED-05-077.05-01-38.00-000
18 N. Governors Avenue	ED-05-076.08-05-51.00-000
501 Clara Street	ED-05-067.20-01-74.00-000
308 Queen Street	ED-05-067.20-01-77.00-000
308 N. Queen Street	ED-05-067.20-01-79.00-000
511 Mary Street	ED-05-067.20-01-78.00-000