

BOARD MEETING PACKET

April 26, 2020

7:00pm BATES BOARDROOM

Streaming link will be posted on the district website no later than 4pm on 4/26/21



Our Vision:
Champion Learning –
Develop, Educate, and Inspire!

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation during the meeting as indicated in the agenda below. Upon request to the Superintendent the District shall make reasonable accommodation for a person with disabilities to be able to participate in this meeting.

BOARD MEETING AGENDA

- | | |
|---|---|
| <p>A. CALL TO ORDER
1. Roll Call</p> <p>B. MINUTES (4/12/2021)</p> <p>C. APPROVAL OF AGENDA</p> <p>D. SCHOOL PRESENTATIONS
1. Spark Presentation</p> <p>E. ADMINISTRATIVE & BOARD UPDATES
1. Superintendent Update
a. Data Update
b. Summer School
c. SOC Application Window Open
d. Reading Action Plan
e. MASB Board Member Awards
2. Board President Update
3. Student Representative Update</p> <p>F. PUBLIC PARTICIPATION
(up to ~30 minutes/max 5 per person) <i>See below</i></p> <p>G. CONSENT ITEMS
1. Personnel - Retirements
2. March Budget Report</p> | <p>H. ACTION ITEMS – none</p> <p>I. DISCUSSION ITEMS
1. DHS Course Proposals (links in notes)
2. NSBA Advocacy Institute
3. Quarterly Financial Narrative</p> <p>J. PUBLIC PARTICIPATION
(up to ~15 minutes/max 3 per person) <i>See below</i></p> <p>K. COMMITTEE UPDATES
1. Behind the Scenes Recap</p> <p>L. BOARD COMMENTS</p> <p>M. INFORMATION ITEMS
1. Board Bulletin 4/12/2021
2. Summer Options</p> <p>N. CLOSED SESSION <i>per MCL 15.268(a)</i>
1. Superintendent Quarterly Evaluation</p> <p>O. ADJOURNMENT</p> |
|---|---|

CALENDAR

*Wednesday, April 28 – 5:00pm Board Workshop at the WISD

*Monday, May 10 – 7:00pm – Board Meeting - Bates School

Public Participation Policy 0167.3: *Those interested in making a public comment will be asked to raise their hands (in person or virtually) so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.*

BOARD NOTES
APRIL 26, 2021 – VIRTUAL MEETING

A. CALL TO ORDER

1. Roll Call. This meeting is being held in person. Due to the COVID-19 pandemic, we will also be streaming this meeting on Zoom and allowing remote public participation so that members of the public who may have health concerns may join. When it is time for public participation, the meeting chair will direct those interested to raise their hands, both in-person and virtually.

Meeting attendees will be required to complete a [COVID-19 symptom screening](#) before entering the building, wear a mask covering their mouths and noses, and maintain six feet of distance from other participants during the meeting.

The total capacity for the Board Room with COVID-19 protocols in place is twenty-six people. In the event that more than 26 people attend, the in-person meeting will be recessed and the meeting will be reconvened virtually at 8:00pm. The link to join the virtually reconvened meeting will be posted on the district website no later than 4pm on the day of the meeting in the same place as the link for the 7:00pm meeting. If the virtual meeting is not needed, it will be cancelled during the in-person meeting.

B. MEETING MINUTES

- * An appropriate motion might be, "I move that the Board of Education approve the regular meeting minutes from 4/12/2021 as presented/amended."

C. APPROVAL OF AGENDA

1. Approval of Agenda. Board policy provides that the Superintendent of Schools shall prepare an agenda for all board meetings as directed by the President of the Board of Education.

- * An appropriate motion might be, "I move that the Board of Education approve the agenda as presented/amended."

D. SCHOOL PRESENTATIONS

1. [Spark Presentation](#)

E. ADMINISTRATION & BOARD UPDATES

1. Superintendent Update
 - a. [Data Update](#)
 - b. [Summer School](#)
 - c. SOC Application Window Open
 - d. [Reading Action Plan](#)
 - e. MASB Board Member Awards
2. Board President Update
3. Student Representatives Update

BOARD NOTES
APRIL 26, 2021 – VIRTUAL MEETING

F. PUBLIC PARTICIPATION (up to ~ 30 minutes/max 5 per person)

Each speaker is allotted a maximum of 5 minutes for a total of approximately 30 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands (both in person and virtual) so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

G. CONSENT ITEMS

Consent Items are typically approved in bulk.

* An appropriate motion might be, "I move that the Board of Education approve the consent agenda items in bulk.

1. Personnel – Retirements. Your packet includes a retirement letter from Melinda Hieber.
2. March Budget Report. The March budget report is still being prepared. It will be shared with board members via email when ready.

H. ACTION ITEMS – none

I. DISCUSSION ITEMS

1. DHS New Course Proposals. Your packet includes proposals and resource requests (if needed) for the following DHS Courses: [Positive Psychology](#), [Science and Practice of Strength and Conditioning](#), [Spanish Films and Literature](#), [Bearing Witness](#), [Foods, Makerspace](#), and [Musical Theater Workshop](#). At the time this packet is being posted, edits are still being made to these proposals. DHS Staff will be available during the meeting to share and answer questions about the proposed courses. This item is presented for discussion only this evening. It will return for action on May 10, 2021.
2. NSBA Advocacy Institute. The National School Boards Association Advocacy Institute will be June 8 & 9 and will be virtual this year, making it much more affordable. Here's the description from their website:

Join colleagues from across the country at this robust online event focused on unifying state school board associations and their districts' leaders around our advocacy priorities. Hear the results first-hand from a national poll on public schools that will be released as part of the event, explore key policy issues, get advocacy training, and hear insights from renown national figures so you can be an informed advocate on Capitol Hill for your schoolchildren.

The cost to register for this conference is \$299 per person by April 30th and \$350 thereafter. Due to the cost savings, it would be advantageous to make a decision on this item tonight if the Board is in agreement. .

* An appropriate motion might be, "I move that the Board of Education approve registration fees for any interested board members to attend the NSBA Advocacy Institute June 8th & 9th, 2021."

BOARD NOTES
APRIL 26, 2021 – VIRTUAL MEETING

3. Financial Narratives. Your packet includes the second quarterly financial report for this year. CFO Sharon Raschke will be present to answer questions.

J. PUBLIC PARTICIPATION (up to ~ 15 minutes/max 3 per person)

Each speaker is allotted a maximum of 3 minutes for a total of approximately 15 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

K. COMMITTEE UPDATES

1. Behind the Scenes Conference Recap.

L. BOARD COMMENTS

M. INFORMATION ITEMS

1. [Board Bulletin 4/12/2021](#)
2. [Summer Options](#)

N. CLOSED SESSION *per MCL 15.268(a)* Simple majority vote.

- * An appropriate motion might be, "I move that the Board of Education move into closed session for the purpose of conducting the Superintendent's quarterly evaluation."

1. Superintendent Quarterly Evaluation

O. ADJOURNMENT

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – APRIL 12, 2021 7:00pm
Bates School; Streamed via Zoom due to COVID-19; Webinar ID 879 2096 4406

A. CALL TO ORDER - 7:00pm

1. Roll Call

Members Present: Brian Arnold, Elise Bruderly, Mara Greateorex, Jennifer Kangas, Daryl Kipke, Dick Lundy, Julie Schumaker

Members Absent: none

Student Representatives: Aidan Naughton, Anna Shehab

Administrative & Supervisory Staff: Sharon Raschke, Barb Santo, Christopher Timmis, Hope Vestergaard

DCS Staff: Melanie McIntyre

DEA Representative: Jessica Baese (virtual)

DESPA Representative: none

Guests: Cassie Thompson, Christy VanderHaagen, RHonda Haines, Michelle Radcliffe, Kit Moran, Nancy Moran, Ken Koenig, Karen Walls, Melanie Nowak plus approximately 50 virtual guests

Press: Lonnie Huhman (Sun Times News), Martin Slagter (MLive)

B. MEETING MINUTES

Mara Greateorex made a motion to approve the meeting minutes from 3/8/2021 as presented. Brian Arnold seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

Dick Lundy made a motion to approve the agenda as presented. Jennifer Kangas seconded the motion. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS – none

E. ADMINISTRATION & BOARD UPDATES

1. Superintendent Update. Dr. Timmis:

- a. Noted the retirement of Jeff Dagg and the hire of Melanie Nowak as DHS Principal on the the consent agenda;
- b. Updated the Board on district and county COVID data;
- c. Shared the progress of getting tents for outdoor instruction and events;
- d. Noted preparation and progress for state testing.

2. Board President Update – none

3. Student Representatives Update

- a. Anna Shehab noted that the temporary transition back to remote learning was smooth; spring sports are still happening; testing is beginning.
- b. Aidan Naughton echoed the testing notes.

F. PUBLIC PARTICIPATION – none

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – APRIL 12, 2021 7:00pm
Bates School; Streamed via Zoom due to COVID-19; Webinar ID 879 2096 4406

G. CONSENT ITEMS

1. Dick Lundy made a motion that the Board of Education approve the consent items in bulk. Elise Bruderly seconded the motion. **Motion Carried (unanimous).** The Board acknowledged the retirement of Jeff Dagg, accepted the resignation of Joshua Friendly, and offered a probationary administrative contract to Mealni Nowak for the 2021-2022 school year.

H. ACTION ITEMS

1. Reconfirmation of Learning Plan. Brian Arnold made a motion that the Board of Education reconfirm the attached ECOL Instructional Delivery report as presented. Dick Lundy seconded the motion. **Motion Carried (unanimous).**
2. DHS Tennis Courts. Dick Lundy made a motion that the Board of Education award the contract for the DHS Tennis Courts to Best Asphalt, Inc. for the base contract of \$425,140, with the total budget not to exceed \$500,000. Brian Arnold seconded the motion. **Motion Carried (unanimous).**
3. MASB Behind the Scenes Conference. Mara Greatorex made a motion that the Board of Education approve registration for up to ten total community members and board members to attend the MASB Behind the Scenes at the Capitol conference on April 26, 2021. Dick Lundy seconded the motion. **Motion Carried (unanimous).**

I. DISCUSSION ITEMS

1. MASB Spring Institute. Board members were reminded to register for the Spring Institute if interested.

J. PUBLIC PARTICIPATION – none

K. COMMITTEE UPDATES

1. Finance. At the last finance meeting, the committee looked at annual spending trends and discussed the bond refunding.
2. Facilities. The committee met to review DHS tennis court bids; Sharon Raschke shared information about the project to digitize all the district blueprints and schematics.

L. BOARD COMMENTS

1. Brian Arnold welcomed Melanie Nowak as DHS principal.
2. Dick Lundy noted it was nice to see everyone in person.

M. INFORMATION ITEMS

1. Board Bulletin 3/8/2021
2. Nice Job Notes – January, February, March
3. Finance COmmittee Draft Minutes 3/26/2021

N. CLOSED SESSION – none

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – APRIL 12, 2021 7:00pm
Bates School; Streamed via Zoom due to COVID-19; Webinar ID 879 2096 4406

At approximately 7:59pm, President Julie Schumaker adjourned the meeting.

MINUTES/hlv

Daryl Kipke
Secretary
Board of Education



DREAD STRONG SUMMER 2021

Dexter's Dread Strong Summer program is an opportunity to engage in authentic learning experiences designed to Develop, Educate, and Inspire students.

WHO:

Dexter students currently enrolled in and returning Y5-8th grade and students

WHAT:

Students will be exposed to a variety of experiences over the course of each week designed to engage them in hands-on, collaborative learning. Shared experiences in learning will include nature, music, games, field sports, art, science and engineering, amongst many others. Breakfast and lunch will be provided. Choose from one week or several.

WHEN:

Monday through Thursday 8:00am-12:30pm

Weekly from June-August (not July 5-8th)

- June 21 - 24
- June 28 - July 1
- July 12 - 15
- July 19 - 22
- July 26 - 29
- August 2 - 5
- August 9 - 12
- August 16-19

WHERE:

Dexter Community Schools campus

REGISTRATION:

Includes free breakfast and lunch.

Free to Dexter students.

Registration will begin in April at [this link](#).



READING ACTION PLAN

CONTINUOUS IMPROVEMENT MODEL – READING 2021-2022

MARCH – JUNE

- Gather F&P Data w/RIS (April)
- Review NWEA Data
- Tight spring NWEA window (2 week window)
- Focus on Key Ideas and Details with Informational Text – tie with Claim/Evidence/Reasoning
- Create coaching model for 21-22, clarify 5E instructional model, direct report model, and K-4 Learning Coach concept

JUNE – AUGUST

- Review and Update MTSS System (include Tier I Technical and Organizational supports)
- Create data cycle plan
- Look at individual student growth w/in strands for Foundational skills in Lang/Writing to start data cycle
- Make print media accessible via book mobile. Summer learning coaches assigned to caseloads - work with local libraries
- Provide/purchase Informational Texts - Science & Social Studies
- Summer library read-alouds w/Genius Hour

AUGUST – JUNE

- Provide training on 5E instructional model w/workshop and foundational skills
- Create data cycles using NWEA data, strategies for learners, and skills tests progress monitoring
- Review Tier I, II, and III practices/protocols w/ Tier I report system and building direct report system
- Implement clear coaching model that is universal across the grade levels and buildings



April 2021

Dear Dr. Timmis and the Dexter BOE:

I'm writing to you today to inform you of my planned retirement effective June 30, 2021. I've had a great 31 years working in the Dexter Community Schools.

- I began in 1990 as a contracted occupational therapist. This allowed me to work a variety of part time schedules which was wonderful to meet the needs of my young family. I worked with special education students in kindergarten through high school and eventually added Early On and preschool, too.
- In 2009, I was hired as the first occupational therapist on the staff of Dexter Community Schools. I'm thankful to Mary Pat Holst for supporting the creation of this position.
- For the past twelve years I've worked with ECSE students, community preschoolers, and Y5-2nd grade students at Anchor (Cornerstone) and Beacon (Bates). I've enjoyed being able to be a part of the individualized education of many students with special needs and to be able to support their functional fine motor, sensory and self-care skills.
- I've had the opportunity to work with many wonderful administrators, staff and families over the past many years. I've created meaningful relationships with many of these people and will enjoy the memories and friendships for years to come.

I'm thankful for the wonderful career I've had as an occupational therapist and for the opportunity I've had to spend so much of it in the Dexter Community Schools. I'm happy to be able to look back on many great years and am now looking forward to a healthy and happy retirement.

Thank you,
Melinda Hieber



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	6,083,876.00	1,150,250.01	4,969,281.43	.00	1,114,594.57	82 %	5,168,500.81
Function Code R100 - Local Sources - 100 Totals	\$6,083,876.00	\$1,150,250.01	\$4,969,281.43	\$0.00	\$1,114,594.57	82 %	\$5,168,500.81
Function Code R200 - Non-Education Sources - 200							
Function Code R200 - Non-Education Sources - 200 Totals	.00	.00	5,869.60	.00	(5,869.60)	+++	.00
Function Code R300 - State Sources - 300							
Function Code R300 - State Sources - 300 Totals	\$0.00	\$0.00	\$5,869.60	\$0.00	(\$5,869.60)	+++	\$0.00
Function Code R400 - Federal Sources - 400							
Function Code R400 - Federal Sources - 400 Totals	31,121,468.00	2,897,818.83	17,349,359.73	.00	13,772,108.27	56 %	16,948,512.31
Function Code R400 - Federal Sources - 400 Totals	\$31,121,468.00	\$2,897,818.83	\$17,349,359.73	\$0.00	\$13,772,108.27	56 %	\$16,948,512.31
Function Code R500 - Federal Sources - 500							
Function Code R500 - Federal Sources - 500 Totals	2,469,000.00	234,824.00	1,663,967.31	.00	805,032.69	67 %	66,174.39
Function Code R500 - Federal Sources - 500 Totals	\$2,469,000.00	\$234,824.00	\$1,663,967.31	\$0.00	\$805,032.69	67 %	\$66,174.39
Function Code R600 - In from other Funds - 600							
Function Code R600 - In from other Funds - 600 Totals	5,327,734.00	790,967.00	1,787,976.51	.00	3,539,757.49	34 %	3,098,060.86
Function Code R600 - In from other Funds - 600 Totals	\$5,327,734.00	\$790,967.00	\$1,787,976.51	\$0.00	\$3,539,757.49	34 %	\$3,098,060.86
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	315,502.00	79,502.21	160,909.26	.00	154,592.74	51 %	191,585.96
Sub Function Code 120 - Added Needs - 120	\$315,502.00	\$79,502.21	\$160,909.26	\$0.00	\$154,592.74	51 %	\$191,585.96
Sub Function Code 130 - Adult/Continuing Education - 130	\$45,317,580.00	\$5,153,362.05	\$25,937,363.84	\$0.00	\$19,380,216.16	57 %	\$25,472,834.33
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	21,347,873.00	1,741,558.40	12,723,665.32	5,484.02	8,618,723.66	60	13,183,218.48
Sub Function Code 220 - Support Services-Instructional - 220	5,400,782.00	608,173.95	3,144,672.46	.00	2,256,109.54	58	3,093,423.36
Sub Function Code 230 - Support Services-School Admin - 230	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 240 - Support Services-School Admin - 240	\$26,748,655.00	\$2,349,732.35	\$15,868,337.78	\$5,484.02	\$10,874,833.20	59 %	\$16,276,641.84
Sub Function Code 250 - Support Services-Business - 250	4,379,977.00	365,383.41	2,726,800.04	80,222.60	1,572,954.36	62	2,746,039.28
Sub Function Code 260 - Operations and Maintenance - 260	2,906,097.00	779,259.38	2,496,314.38	1,316.98	408,465.64	86	1,741,120.20
Sub Function Code 270 - Pupil Transportation - 270	672,159.00	44,477.36	448,248.78	228.50	223,681.72	67	428,682.28
Sub Function Code 280 - Support Services-Central - 280	2,579,668.00	208,773.24	1,830,678.12	14.17	748,975.71	71	1,860,901.73
Sub Function Code 290 - Other Community Services - 290	760,885.00	100,200.36	591,955.82	.00	168,929.18	78	527,981.39
Sub Function Code 300 - Community Services	4,289,543.00	308,079.52	2,911,002.30	258,891.18	1,119,649.52	68	2,541,481.06
Sub Function Code 310 - Community Services - 310	1,617,755.00	127,253.62	902,234.61	12,121.51	703,398.88	56	1,167,403.90
Sub Function Code 320 - Community Services - 320	416,397.00	48,283.53	323,004.34	12,400.00	80,992.66	78	341,279.05
Sub Function Code 330 - Community Services - 330	\$17,622,481.00	\$1,981,710.42	\$12,230,238.39	\$365,194.94	\$5,027,047.67	69 %	\$11,354,888.89
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	265,171.00	18,751.58	136,163.48	22,840.13	106,167.39	51	163,135.60
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	661.71
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	14,401.00	471.21	750.00	.00	13,651.00	5	1,622.32
Sub Function Code 390 - Other Community Services - 390	(376.00)	.00	.00	.00	(376.00)	0	.00
Function Code 300 - Community Services Totals	\$279,196.00	\$19,222.79	\$136,913.48	\$22,840.13	\$119,442.39	49 %	\$165,419.63
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	108.00	162.00	.00	(162.00)	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$108.00	\$162.00	\$0.00	(\$162.00)	+++	\$0.00
Function Code 500-600 - Other Financing Uses							



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

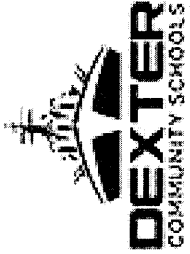
Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 600 - Fund Modifications - 600							
Function Code 500-600 - Other Financing Uses Totals	743,923.00	288,303.71	886,559.27	.00	(142,636.27)	119	450,000.00
Account Type Expense Totals	\$743,923.00	\$288,303.71	\$886,559.27	\$0.00	(\$142,636.27)	119 %	\$450,000.00
Fund(COA) 11 - General Fund Totals	\$45,394,255.00	\$4,639,077.27	\$29,122,210.92	\$393,519.09	\$15,878,524.99	64 %	\$28,246,950.36
	(\$76,675.00)	\$514,284.78	(\$3,184,847.08)	(\$393,519.09)	\$3,501,691.17	4,154 %	(\$2,774,116.03)



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	2,275,038.00	188,236.25	885,011.48	.00	1,390,026.52	39	1,872,122.08
Function Code R100 - Local Sources - 100 Totals	\$2,275,038.00	\$188,236.25	\$885,011.48	\$0.00	\$1,390,026.52	39 %	\$1,872,122.08
Function Code R300 - State Sources - 300	31,470.00	.00	.00	.00	31,470.00	0	(.50)
Function Code R300 - State Sources - 300 Totals	\$31,470.00	\$0.00	\$0.00	\$0.00	\$31,470.00	0 %	(\$0.50)
Function Code R400 - Federal Sources - 400	184,080.00	.00	106,297.62	.00	77,782.38	58	61,378.75
Function Code R400 - Federal Sources - 400 Totals	\$184,080.00	\$0.00	\$106,297.62	\$0.00	\$77,782.38	58 %	\$61,378.75
Function Code R500 - ISD / Other Sources - 500	.00	.00	.00	.00	.00	+++	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600	721,780.00	288,303.71	886,559.27	.00	(164,779.27)	123	450,000.00
Function Code R600 - In from other Funds - 600 Totals	\$721,780.00	\$288,303.71	\$886,559.27	\$0.00	(\$164,779.27)	123 %	\$450,000.00
Account Type Expense	\$3,212,368.00	\$476,539.96	\$1,877,868.37	\$0.00	\$1,334,499.63	58 %	\$2,383,500.33
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	102,297.00	10,857.00	79,809.67	.00	22,487.33	78	96,853.04
Function Code 100 - Instruction Totals	\$102,297.00	\$10,857.00	\$79,809.67	\$0.00	\$22,487.33	78 %	\$96,853.04
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	987.00	7.53	67.77	.00	919.23	7	59.13
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	56,550.00	2,612.83	40,266.03	16,855.42	(571.45)	71	24,604.60
Sub Function Code 270 - Pupil Transportation - 270	.00	10,896.01	21,085.79	2,915.00	(24,000.79)	+++	9,233.49
Sub Function Code 290 - Support Services-Other - 290	1,088,377.00	122,114.36	667,633.01	3,115.00	417,628.99	61	712,686.32
Function Code 200 - Supporting Services Totals	\$1,145,914.00	\$135,630.73	\$729,052.60	\$22,885.42	\$393,975.98	64 %	\$746,583.54
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services-Instructional - 310	292,773.00	25,179.50	185,422.05	.00	107,350.95	63	226,702.46
Sub Function Code 320 - Community Recreation - 320	386,378.00	35,009.44	110,420.09	.00	275,957.91	29	259,350.48
Sub Function Code 330 - Community Activities - 330	.00	.00	803.84	.00	(803.84)	+++	.00
Sub Function Code 350 - Care of Children - 350	979,644.00	60,032.32	501,210.24	.00	478,433.76	51	659,244.16
Sub Function Code 390 - Other Community Services - 390	100,000.00	.00	52,777.92	.00	47,222.08	53	61,484.05
Function Code 300 - Community Services Totals	\$1,758,795.00	\$120,221.26	\$850,634.14	\$0.00	\$908,160.86	48 %	\$1,206,781.15
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	205,362.00	42,102.01	89,426.29	.00	115,935.71	44	94,075.31
Function Code 500-600 - Other Financing Uses Totals	\$205,362.00	\$42,102.01	\$89,426.29	\$0.00	\$115,935.71	44 %	\$94,075.31
Account Type Expense	\$3,212,368.00	\$308,811.00	\$1,748,922.70	\$22,885.42	\$1,440,559.88	54 %	\$2,144,293.04
Function(COA) 23 - Community Service Fund Totals	\$0.00	\$167,728.96	\$128,945.67	(\$22,885.42)	(\$106,060.25)	+++	\$239,207.29



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	15,800.00	2,018.56	3,183.28	.00	12,616.72	20 %	757,923.26
	\$15,800.00	\$2,018.56	\$3,183.28	\$0.00	\$12,616.72	20 %	\$757,923.26
Function Code R300 - State Sources - 300							
Function Code R300 - State Sources - 300 Totals	77,677.00	5,013.65	42,843.88	.00	34,833.12	55 %	32,592.60
	\$77,677.00	\$5,013.65	\$42,843.88	\$0.00	\$34,833.12	55 %	\$32,592.60
Function Code R400 - Federal Sources - 400							
Function Code R400 - Federal Sources - 400 Totals	1,086,693.00	96,034.58	583,641.49	.00	503,051.51	54 %	148,138.64
	\$1,086,693.00	\$96,034.58	\$583,641.49	\$0.00	\$503,051.51	54 %	\$148,138.64
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	.00	.00	.00	.00	.00	+++	75,957.73
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$75,957.73
Account Type Expense							
Function Code <N/A> - <No Function defined>							
Function Code <N/A> - <No Function defined> Totals	.00	.00	.00	.00	.00	+++	\$1,014,612.23
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	3,358.00	732.00	1,624.85	.00	1,733.15	48	1,859.77
Sub Function Code 290 - Support Services-Other - 290	1,223,040.00	112,850.79	714,443.54	545,398.78	(36,802.32)	58	973,724.58
Function Code 200 - Supporting Services Totals	\$1,226,398.00	\$113,582.79	\$716,068.39	\$545,398.78	(\$35,069.17)	58 %	\$975,584.35
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	122,640.00	37,400.20	71,482.99	.00	51,157.01	58	97,510.65
Function Code 500-600 - Other Financing Uses Totals	\$122,640.00	\$37,400.20	\$71,482.99	\$0.00	\$51,157.01	58 %	\$97,510.65
Account Type Expense							
Function Code 25 - School Lunch Fund Totals	\$1,349,038.00	\$150,982.99	\$787,551.38	\$545,398.78	\$16,087.84	58 %	\$1,073,095.00
Fund(COA) 25 - School Lunch Fund Totals	(\$168,868.00)	(\$47,916.20)	(\$157,882.73)	(\$545,398.78)	\$534,413.51	93 %	(\$58,482.77)



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Totals	1,362,636.00	67,483.96	262,595.81	.00	1,100,040.19	19 %	1,547,219.64
Account Type Revenue	\$1,362,636.00	\$67,483.96	\$262,595.81	\$0.00	\$1,100,040.19	19 %	\$1,547,219.64
Function Code R100 - Local Sources - 100							
Totals	\$1,362,636.00	\$67,483.96	\$262,595.81	\$0.00	\$1,100,040.19	19 %	\$1,547,219.64
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290							
Function Code 200 - Supporting Services							
Totals	1,362,636.00	29,052.92	218,412.49	9,686.58	1,134,536.93	16 %	594,381.39
Account Type Expense	\$1,362,636.00	\$29,052.92	\$218,412.49	\$9,686.58	\$1,134,536.93	16 %	\$594,381.39
Function Code 29 - Student/School Activity Fund							
Totals	\$0.00	\$38,431.04	\$44,183.32	(\$9,686.58)	(\$34,496.74)	+++	\$952,838.25
Grand Totals	(\$245,543.00)	\$672,528.58	(\$3,169,600.82)	(\$971,489.87)	\$3,895,547.69	1,291 %	(\$1,640,553.26)

To: Board of Education

From: Sharon Raschke

Date: April 26, 2021

RE: Financial Update - March 31, 2021

Financial updates to the Board are provided at the close of November, March, May, and June each year. The purpose of this memo is to provide an overview of financial performance through March 31, 2021. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, department managers, and program directors.

The “Board Monthly Financial Report” summarizes the revenue and expenditures of the General Fund, Community Services Fund, Food Services Fund, and Student/School Activity Fund to the functional level, consistent with the actual Board adopted budget. The Board receives this report monthly.

The “Expenses by Building/Program” provides additional detail by building and function. It is the summary referenced by the administrators and managers when summarizing their assessment of financial performance.

Financial Summary

The budget is developed based on planned funding, staff, and programs with the most accurate information available at the time. Consistent with what we have done historically, we budget based on full staffing and do not prorate based on vacancies that might occur due to mid-year turnover or leave of absences. Administrators, directors, and managers are conservative and careful in authorizing spending. Some expenses, such as utilities, can be volatile and may be somewhat unpredictable. Other expenses, such as tax refunds and deductibles on property insurance claims, are budgeted based on historical data, but favorable circumstances may allow us to minimize such expenditures in a given year. Inherent to our philosophy, budgets are not spent out simply because money has been approved. When final results come in under budget the excess funds are either carried over to the following year, when applicable by board policy, or added to fund balance.

COVID-19

In addition to the challenges COVID-19 has had on the delivery of education with our students, the supplemental revenues and expenses associated with COVID-19 has created large uncertainty and variances with corresponding financial reporting. The expenditures, revenues, spending requirements, and timelines will become clearer as more information

becomes available. We will present a budget revision in June to increase revenues related to COVID-19 funding and appropriate corresponding expenditures at the functional level.

Review of Revenue Budget Categories

General Fund Revenue – Revenue amounts are projected or estimated based on the amount and timing of payments for state aid per pupil foundation, number of students, local property taxes, federal grants, state grants, local grants, and other local revenue.

Foundation – The state aid per pupil foundation was based on \$8,393, a \$65 increase from 2019-20 (before proration). The \$8,328 foundation is being paid based on a “super blend” that is based on 75% 2019-20 student count and 25% 2020-21 student count. The blended student count for 2019-20 (based on 90% October 2019 and 10% February 2019) was 3,627 (3,580 general ed). Student count for October 2020 was 3,388 (3,343 general ed) and the February 2020 student count was 3,620 (3,570 general ed). The \$65 is an extra one time categorical payment of \$226,000 that is based on 50% 2019-20 student count and 50% 2020-21 student count.

Other State Categoricals – Also included are the Foundation Guarantee, Early Literacy, Data Collection, First Robotics, Bilingual Education, Retirement Rate offsets, Retirement Reform payment, and Retirement unfunded stabilization payments. There are other State grants that are or will be appropriated to school districts related to COVID-19 ESSER funding. We are waiting on further guidance from MDE regarding these funds.

Sale of Assets – In accordance with the district’s disposal of obsolete property process, the district sold or is in the process of selling thousands of used desks, tables, chairs, books, and textbooks. The obsolete furniture is primarily the result of re-outfitting classrooms with flexible seating at all school buildings. We have received \$14,637 through March 31 from the sale of obsolete assets.

Indirect/Direct Transfers to General Fund – The budgeted transfers are \$122,640 (10%) from Food Service and \$192,862 (10%) from Community Education. The Community Education indirect percentage was increased for 2020-21 from 7.5% in the prior year. Transfers through March 31 were \$71,483 and \$89,426, respectively. Community Education will need a subsidy that will be presented in a budget revision in June.

Review of Expense Budget Categories

The percentage of expenses used that are reported in the financial reports include expenses paid and encumbered (open purchase orders). Buildings and other programs have varying levels of purchase orders that have been issued for anticipated expenses. This may be misconstrued that a building or department has spent a larger portion of its annual budget or is doing better or worse than previous years. Please be cautious of making judgments without having the background information that supports the budget information presented.

Payroll – Expenses for salaries affect every building/program area with staff. The budget for salaries is based on annualized contracts. Year to date payroll was approximately 75% complete for non-teaching staff and 58% complete for teaching staff.

On March 31, DEA, DAA, and individual contract salaried employees received a one-time off-schedule payment based on the Board resolution. The payment was made to recognize the additional time and work required of salaried employees outside of normal working hours to implement the Continuity of Learning and COVID-19 Response Plan during the period of school closure as a result of the COVID-19 pandemic. The off-schedule payment was 3.09% of the amount employees were paid in the 2020 calendar year on base contract salaries from the 2020 calendar year portion of each the 2019-20 and 2020-21 contract years. The payment was made for employees actively at work as of March 1, 2021 (including on paid FMLA) and had not otherwise terminated at the time of payment. The payments were recorded to various COVID-19 expenditure accounts that will create negative variances in several functional expenditure lines. We will present a budget revision in June to reappropriate expenditures at the functional level.

Leave of absences affect overall results compared to budget. When staff has enough sick days banked to be paid for the duration of the leave, we incur the cost of the absent staff plus the cost of a substitute for that position. When a portion of the leave of absence is unpaid the lower cost of the substitute results in a reduced cost of coverage for a particular position. So far this year, we have managed or are currently managing leaves of absences for 105 employees, including 28 teachers, 10 B&G, 26 para-educators, 4 secretaries, 24 F&N, 6 transportation, and 7 Community Education employees. The increased number of leaves this year is in large part due to COVID-19. The temporary rule of paid leave under the Families First Coronavirus Response Act that includes the Emergency Paid Sick Leave Act (EPSLA) and The Emergency Family and Medical Leave Expansion Act (EFMLEA) account for 44 of the 105 leaves of absence. We also had a large increase of requests for unpaid leaves due to employees not wanting to return to work due to COVID-19. Paid leaves create vacancies that need to be filled with sub employees and result in a negative variance to budget. For teachers whose leave of absence was the entire school year, we already adjusted the budget for the savings due to the unpaid portion of the leave.

Health-Related Benefits – The 2020-21 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, and BCBS fully insured medical. At this time, 9/12 of the annual budget has been recorded. The health costs will vary from budget because of unpaid leaves of absence, vacant positions, and enrollment changes at open enrollment. For example, an employee who opted out of coverage changes to full family coverage on January 1, due to an open enrollment election would be a negative variance.

Retirement Costs – Expenses for MPERS retirement affect every building/program area with staff. The rate charged per employee is completely dependent on the individual employee's retirement elections. The employer contribution to the defined benefit plan is 20.96%-28.21%. The employer contribution to the defined contribution plan is 4%-9%. The District's MPERS liability and rate stabilization rate is estimated to be 14.51% of

the budgeted 2020-21 wages. The amount paid for the rate stabilization flows through our books, meaning we receive revenue to match the expenses billed by MPSERS. The majority of employees' elections require the District to pay 42.72% in total. We pay as much as 44.67% for employees electing the newest defined benefit plan. The District pays 44.47% for newly hired employees who completely opt out of the State Retirement system and make contributions on their own toward retirement.

Payroll Taxes/FICA – Employees are participating in our Section 125/Cafeteria programs for pretax payroll deductions of health insurance premiums, Dependent Care FSA, Medical Care FSA, and Health Savings Accounts. Consequently, their wages are exempt from FICA and Medicare payroll taxes. This saves both the employee and employer portions. The employer savings on FICA and Medicare create a positive variance on the related benefit lines. We are \$60,000 favorable through March 31.

Pursuant to the American Rescue Plan Act, we have amended our Section 125/Cafeteria Plan for 2021, to increase the allowable Dependent Care FSA contribution amount for 2021 to \$10,500. We are working with staff to take full advantage of this tax savings program.

Instructional Support – The Special Education Director has prepared a narrative for matters related to special education. The Executive Director of Instruction and Strategic Initiatives has prepared a narrative for matters related to Curriculum and Instruction. Instructional Support also includes the costs of the Nurse. Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Board of Education – This category includes activities of the Board of Education including board stipends, workshops, legal, unemployment, audit, and election costs. Legal costs are currently under budget by \$14,000. The overall result of this category is somewhat uncertain, but expect to see this category favorable to budget.

Executive Administration – This category is for the office of the superintendent. The budget includes superintendent and per contractual obligations. Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Finance – This category includes the business office and associated services. We have had a very stable workforce for many years. However, we have a full time Fiscal Services Coordinator who will be leaving in early May to become a Business Manager within the Jackson ISD. We have a full time Fiscal Services Coordinator who will be leaving in mid-July to provide full time care to a close family member. We have a part time Fiscal Services Coordinator who will be leaving in late July to relocate for the spouse's job. These positions represent half of the Business Office staff and over half of the Business

Office FTE. We were fortunate to have built a structure centered on part time talent, cross training and professional development of all staff. We have found it more difficult to hire talented, resilient, self-starters, problem solvers, detailed, and vested in the school district individuals on a full time basis than part time. We have recently hired two part time Fiscal Services Coordinators and are continuing to interview for additional positions. The professional respect that resigning employees have shown has enabled us to react to this turnover with a long transition and training of new employees. Including the new hires, all our staff live in the community and have children who attend or who have attended Dexter Community Schools.

Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Business Services - This category includes severance payments, board insurance, non-health claim deductibles, interest expense, property taxes, and tax refunds/collection costs.

We are responsible to pay property taxes on the houses under life lease until they are converted to public use. The debt taxes paid are refunded by our Debt Fund. The net cost was approximately \$4,150 this fiscal year.

I expect overall the costs of Business Services will finish the year at budget.

Utilities/Security – This category includes district utilities, the liaison officer, and property insurance. The COVID-19 pandemic spending is for supplies such as face masks, hand sanitizer, sneeze guards, buckets, wipes, and gloves is currently over the \$200,000 budget by \$31,840. In addition, tent rentals at school buildings were not budgeted at the time of the November revision. Tent rentals are estimated to be \$83,316. Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Personnel - This category is for the office of personnel. Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Transfers - This category is for recording transfers out of General Fund for consortium, special education tuition, and community services fund subsidy. The Consortium transfer is for our portion of costs associated with our participation in the vocational education program. The Consortium transfer for tuition will be \$12,500 under budget for 2020-21. The Special Education transfers are for our usage of Special Education services housed at other districts.

The Athletic Program was budgeted to receive a subsidy up to \$669,016 as approved in the November revision. The transfer through March 31 was \$560,000.

The Community Education Program will require a subsidy by General Fund. A transfer of \$326,559 through March 31 has been made. While we budgeted a subsidy of \$52,764, the continuation of remote school continues to negatively impact program revenue. The Community Education program is expected to return 10% of expenditures to support a portion of the indirect costs in General Fund. The indirect transfer back to General Fund is budgeted at \$192,862. A transfer to General Fund of \$89,426 is recorded in the March 31 report.

Please see the program reports from the Athletic Director, and Community Education Director.

Unanticipated expenditures related to COVID-19 and expenditures related to additional COVID-19 funding will create negative variances in this functional expenditure line. We will present a budget revision in June to appropriate and reappropriate expenditures at the functional level.

Debt Services – This category is for the Common Debt Retirement of the 1998 Debt, 2012 Building and Site and Refunding Debt, 2017 Building and Site and Refunding Debt, and the 2021 Refunding Debt.

Revenues are property tax collections. Property tax revenues and settlements from the 2020 tax year are being received. Expenditures are principal and interest payments on the bonded debt. While the goal is that these funds have revenue equal to expenses and no fund balance, the timing of payments on the debt and the taxes received from collections generate some fluctuation in balances. No borrowing was necessary from the School Bond Loan Fund to cover our obligations for the November 1, 2020 debt interest payment and we have collected sufficient debt taxes with the 2021 levy to cover the May 1, 2021 principal and interest payments.

As of March 31, we repaid \$20,375,762 to the State School Bond Loan Fund from payments totaling \$5,090,353 from tax collections and \$15,285,409 from the 2021 Refunding Debt. As soon as we collected any excess debt taxes, we wired proceeds to the State of Michigan to reduce our loan and save on interest costs to the greatest extent possible. In 2019-20, we repaid \$4,699,700 to the School Bond Loan Fund. During 2018-19, we repaid \$2,223,900 to the School Bond Loan Fund, and during 2017-18, we collected ample debt taxes to cover the November 1, 2017 and May 1, 2018 principal and interest payments. We currently project little need to borrow from School Bond Loan Fund going forward, but the account is still open and available if the need arises.

To: Board of Education

From: Sharon Raschke

Date: April 26, 2021

RE: Financial Narratives – March 31, 2021

The following is a compilation of information received from administrators and program directors/managers about budget status as of March 31, 2021.

Beacon – Beacon Elementary School is currently operating within the budget established at the beginning of the school year. Currently, Beacon has spent 58% of its total budgeted funds. At this time, Beacon anticipates that it will continue to operate within its budgetary constraints for the remainder of the year. Beacon's remaining carry-over money and supply monies will be used to replace consumables, provide supplies for all students during the COVID-19 pandemic, and support our classroom libraries.

Our parent group continues to supplement our budget, though at a smaller financial scale than in years past. Team Beacon PTO made a collective decision to operate the 2020-21 school year with a lean budget to avoid asking families for donations during this difficult time.

Anchor – The Anchor budget continues to be in line with expenditures from previous years. The 66% of the budget spent at this time is comparable to the previous three years. Our teaching staff has remained consistent throughout the year. Two DEA members who were on a leave of absence have resigned. Both positions were filled and no additional staff were needed. Anchor's remaining carry-over money and supply money will be used to replace consumables that were lost due to at home instruction, purchase any additional curriculum supplies, and support our classroom libraries.

Anchor's parent-teacher group provided over \$7,000 in grants this year to support student programs and student-centered grants. We are continuing to offer grants. These grants include kindergarten composting supplies, including worms for kindergarten, Science Alive, family support grants, birthday books, small teacher grants, and virtual assembly experience for our students. These are just some of the grants the APTO has approved throughout the year. These grants have opened up the learning options for our students and teachers and provided additional high-quality texts to our classroom libraries. We have not held any APTO events or fundraisers this year. Our goal is to hold a large fundraising event in the fall when we return to school. Anchor is working within its established budget.

Wylie – Wylie Elementary School expenses for 2020-21 have been consistent with expenditures from previous years. As of March 31, 2021, we have spent 61% of our budget. This is comparable to the 2019-20 school year when we had spent 63% at the end of March. Our staffing numbers have remained consistent since the fall. We have allocated additional funds this year for

online website subscriptions that have enabled our students to have access to learning materials and experiences during virtual learning. We have also used some of our budget to purchase materials like student lanyard nametags, locker hooks, and additional school supplies to support COVID-19 safety measures. We continue to grow our genre book collections to support the Lucy Calkins Units of Study curriculum. We have also used grants from the EFD and Wylie PTT to purchase high-interest books for our students. In addition, the Wylie PTT funded playground equipment for our students to use at recess since our students have smaller playground areas for play.

Creekside – Creekside Intermediate School spending for the 2020-21 school year has been slightly less than previous years. We have currently used 60% of our budget compared to 62% this time last year. While we have spent less on daily substitutes, we currently have two premier subs and three long-term subs. Remote learning has changed how we are spending money. We have had to spend and anticipate spending more on individual supplies to eliminate the need to share supplies. Professional development has been “in house” with our coaches, so outside costs related to professional development have been down. We do anticipate carrying over a portion of our budget. Overall, we are maintaining a healthy budget and plan to continue to do so throughout the school year.

Mill Creek – Mill Creek Middle School expenses for 2020-21 have been consistent with expenditures from previous years. As of March 31, 2021, we have spent 60% of our budget. This is comparable to last year. Our staffing numbers have remained consistent since the fall.

Dexter High School – Dexter High School is currently operating well within its budget for the 2020-21 school year. With fewer students and staff in the building, we saw significant savings in many areas. We are operating at 61% of our budget this year, and we have nine weeks left. We experienced no major issues with the budget this year. Staffing was generally consistent.

We are also on track to underspend our per-pupil accounts. We also had a large carry-over from last year. We purchased quite a few textbooks this year, though overall textbook use declined because of our use of Canvas as a learning management system. We will continue to monitor how this shift to online texts changes our instruction, if at all. Overall, we are pleased with the utilization of our resources this year and feel our budget expectations were realized.

Curriculum and Instruction – The Instructional Support Team has been very active in utilizing our budget so far this year to provide resources and professional development opportunities for Y5-12 staff in the areas of 5E, differentiated reading, innovative instructional practices, DEI, and social-emotional learning. We partnered with Canvas, Seesaw, NEWSELA, EAB, Lincoln Learning, and Michigan Virtual to provide instructional support for remote and in-person teaching and learning, while researching and developing innovative practices.

We are within our projected spending in our current conference and training budgets. We have had many expenses in our supply budget due to our switch to remote learning and staff needing additional digital resources, however, the instructional department will come in within the planned budget this year.

Special Education – The Special Education Department is currently operating within its budget for the 2020-21 school year. Based on spring count data, the district is supporting 461 students

who are identified as needing special education and are receiving services within the district. This is an increase of 18 students since fall count.

Special Education expenditures this school year have been used to purchase curriculum resources and materials that support distance learning as well as student assessment kits that can be used for virtual testing. Money has also been used to purchase updated technology devices as well as learning and communication apps for students throughout the district.

The special education department is planning for a comprehensive summer program to provide Extended School Year and recovery services to students with IEPs who have been unable to demonstrate adequate progress due to distance learning and decreased face to face instruction that has resulted from the COVID-19 Pandemic. It is anticipated that additional funds beyond what has been budgeted for summer programming will be needed to support this program.

Athletics and Community Education –

Athletics Program

Dexter Athletics continues to have a successful year. Field Hockey, Girls Golf, Boys Soccer, Girls Swim & Dive, Volleyball, Boys Basketball, Competitive Cheer and Boys Swim & Dive won SEC Conference championships. Wrestling was district champion. Football won its first ever play-off game. Boys Cross Country also had a great run at the MHSAA State Finals finishing in the top 15. Field Hockey went Back to Back with Division I State Championships. It is their third state championship.

Coaches, athletes, administrative assistants and director have taken on many challenges and obstacles that are unique to this year. Our athletes and coaches have done a tremendous job being great ambassadors to our community. They have followed protocol, wore their masks, and set an example of how we can play and play the right way.

Our results to budget are uncertain. The winter season much like the fall had spectator limits so our ability to host certain events and collect gate receipts will affect our revenue bottom line. Expenses are still the same as we have transportation, game fees and game official expenses.

Spring sports have begun with mandatory testing of all spring athletes. We have been testing close to 500 athletes weekly so that they may continue to participate. It has been a grueling start but again our athletes, coaches, and others have risen to the occasion.

Community Education Program

The COVID-19 pandemic has had a significant impact on the Community Education budget, particularly on our ability to generate revenue for the district. The status of each Community Ed program is as follows:

- Jenkins ECLC: Jenkins Full-Day Programs have been open since June 1 with extensive COVID-19 protocols in place; however, enrollment is down from last year resulting in a loss of revenue of approximately \$266,000. We did not have enough interest to run our Three-Year-Old Half-Day Program and our Four-Year-Old Half-Day Program started one month later than initially scheduled, with reduced enrollment. The revenue from half-day programs is down approximately \$78,800. We had hoped to still run our Three-Year-Old Half-Day Program in some capacity this school year and for increased enrollment in full-day programs but increasing COVID-19 cases has prevented that.

- After Care: The After Care program has only been open while Y5-6 students have been in the building for in-person learning on a hybrid schedule. Enrollment is down significantly, resulting in a loss of revenue of approximately \$184,000 from this time last year.
- Recreation & Education Programming: COVID-19 restrictions and prioritizing building use for the safe return of students to in-person instruction has severely reduced the classes and programs we have been able to offer our community members. Most classes meeting inside were canceled with only a few exceptions when COVID-19 cases were improving. Open pool for our community was suspended as well. We were able to offer some outdoor programming over the summer and fall, but classes were limited and those we were able to run had reduced enrollment. We have also offered some classes online but enrollment has been sparse, mainly due to technological fatigue. This spring we do have athletic programs returning to outdoor activities, but enrollment is still lower due to COVID-19 cases. Revenue from Rec & Ed programming is down approximately \$170,300 from this time last year.
- Camp Dexter: Camp Dexter was offered last summer with COVID-19 protocols in place, which resulted in limited enrollment. We are running Camp Dexter again this summer but revenue will be limited due to decreased enrollment because of COVID-19 and enrollment in the Dread Strong Summer Camp that will be free for all students.

To help offset some loss of revenue, we were able to obtain \$39,500 in state grant funds from the Child Care Relief Fund to go towards operational costs at Jenkins and an additional \$19,580 that was credited back to families to provide tuition relief during the pandemic. It is unknown at this time if future grant funds will be provided by the state.

While revenue is down substantially this year, expenses are down as well; however, expenses far exceed revenue at this time. The COVID-19 pandemic has severely affected programming and enrollment for all Community Education programs. While we were able to cover expenses and return 7.5% back to the district in the last fiscal year prior to the COVID-19 pandemic, this year will require a substantial subsidy from the general fund. We will strive to boost enrollment for programs we can offer at this time and search for creative programs we can safely offer the community in order to boost revenue for the district.

Buildings and Grounds – The Buildings and Grounds department is currently operating within its budget for the 2020-21 school year. The overall budget spent at this time is 71% compared to 71% spent last year at this time. We anticipate ending this fiscal year within the current remaining to spend amount.

The ToolCat's repair and maintenance costs are rising due to age and usage hours (3775.0 and 4280.5 as of April 2021). The ToolCats required repair during the prime snow removal season in 2020-21, causing delay and difficulty in removing snow on sidewalks and in front of buildings leading to potential safety issues for students, staff and visitors. Repairs during the 2020-21 snow season include hydraulic pump repair, hydraulic line repair, shock repair, muffler replacement, alternator replacement, speed sensor replacement, and seat belt replacement costing in total \$4,700. The repairs to both ToolCats from September 2018 to March 2021 totaled \$18,978 in both parts and labor. A new ToolCat is estimated to be approximately \$46,000.

The F650 Dump Truck is only used during snow removal season and B&G would like to replace it with a smaller dump truck that could be utilized year round. The F650 Dump Truck

costs for labor, parts, and DOT inspections since it was acquired in 2011 are \$41,745. Detailed information of maintenance costs and quotes for a new smaller truck are available upon request.

Food and Nutrition – Food & Nutrition, adjusted for revenue accruals and expenses encumbered, are \$792,373 revenue and \$875,497 expenses through March 31; overall revenue is under expenses by \$83,125. Projecting to June 30, we anticipate revenue will be under expenses by \$168,868. We have an adequate fund balance of \$684,630 to cover this deficit.

Revenue numbers are reflective of reduced meal distribution participation and reduced capacity of in-person student learning. Expenses reflect commitments to staff retention and rising food costs. We continue to be as flexible as possible to accommodate unpaid leaves and other time off.

As we have experienced some return to full in-person learning, we have seen our revenues be better able to offset expenses incurred. As we are able to move more students to full in-person learning, we expect to see revenues continue to improve.

Overall expense levels are less than what we have experienced in previous years that will bring down our threshold for allowable fund balance. Our current financial position reduces the likelihood of triggering another excess fund balance at June 30, 2021.

The Food Service Fund experienced an excessive fund balance audit finding at June 30, 2020. We were required to submit a formal plan of correction that has been approved by MDE. The spenddown plan includes upgrading and replacing many pieces of equipment in our kitchens. .

Detailed budget information is available upon request.

Technology – The Technology Department is on track to meet this year's overall budget. We continue to take steps to secure our servers and network. In the next few months, we will work on staff awareness of Cybersecurity and take further steps to secure email and online applications. The deployment of new teacher laptops came at a great time, allowing us to replace some of our extremely outdated support staff devices, which had made supporting teachers less challenging. Due to COVID-19 Pandemic and the delay in manufacturing devices, we have already purchased Chromebooks for next year's 5th graders and iPads for Dexter Early Elementary Complex (Anchor and Beacon) students.

Transportation – The Transportation Department is within budget. Our expenses have been comparable to previous years. We expect to have additional costs next year with respect to cleaning and disinfection of the fleet to maintain CDC and MI requirements.

We have expanded our staff with the addition of four new drivers, two just recently passed all testing, and two are awaiting their road tests. We have also hired a new bus monitor to assist with the additional WISD program routes across the county.

The eight new Dexter Community School buses, acquired through the EGLE grant, are currently getting the final changes added at the dealership in Marshall, MI. We expect delivery by the end of May.

For the 2021-22 school year, challenges in staffing are anticipated for maintaining spacing for student-per-bus capacities. We are continually monitoring other district plans, both in the state and nationally, for the best course during the pandemic.



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	6,083,876.00	1,150,250.01	4,969,281.43	.00	1,114,594.57	82 %	5,168,500.81
Function Code R200 - Non-Education Sources - 200	\$6,083,876.00	\$1,150,250.01	\$4,969,281.43	\$0.00	\$1,114,594.57	82 %	\$5,168,500.81
Function Code R200 - Non-Education Sources - 200 Totals	.00	.00	5,869.60	.00	(5,869.60)	+++	.00
Function Code R300 - State Sources - 300	\$0.00	\$0.00	\$5,869.60	\$0.00	(\$5,869.60)	+++	\$0.00
Function Code R300 - State Sources - 300 Totals	31,121,468.00	2,897,818.83	17,349,359.73	.00	13,772,108.27	56 %	16,948,512.31
Function Code R400 - Federal Sources - 400	\$31,121,468.00	\$2,897,818.83	\$17,349,359.73	\$0.00	\$13,772,108.27	56 %	\$16,948,512.31
Function Code R500 - Federal Sources - 400 Totals	2,469,000.00	234,824.00	1,663,967.31	.00	805,032.69	67 %	66,174.39
Function Code R500 - Federal Sources - 400 Totals	\$2,469,000.00	\$234,824.00	\$1,663,967.31	\$0.00	\$805,032.69	67 %	\$66,174.39
Function Code R600 - In from other Funds - 600	5,327,734.00	790,967.00	1,787,976.51	.00	3,539,757.49	34 %	3,098,060.86
Function Code R600 - In from other Funds - 600 Totals	\$5,327,734.00	\$790,967.00	\$1,787,976.51	\$0.00	\$3,539,757.49	34 %	\$3,098,060.86
Function Code R600 - In from other Funds - 600 Totals	315,502.00	79,502.21	160,909.26	.00	154,592.74	51 %	191,585.96
Function Code R600 - In from other Funds - 600 Totals	\$315,502.00	\$79,502.21	\$160,909.26	\$0.00	\$154,592.74	51 %	\$191,585.96
Function Code R600 - In from other Funds - 600 Totals	\$45,317,580.00	\$5,153,362.05	\$25,937,363.84	\$0.00	\$19,380,216.16	57 %	\$25,472,834.33
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	21,347,873.00	1,741,558.40	12,723,665.32	5,484.02	8,618,723.66	60	13,183,218.48
Sub Function Code 120 - Added Needs - 120	5,400,782.00	608,173.95	3,144,672.46	.00	2,256,109.54	58	3,093,423.36
Sub Function Code 130 - Adult/Continuing Education - 130	.00	.00	.00	.00	.00	+++	.00
Function Code 100 - Instruction Totals	\$26,748,655.00	\$2,349,732.35	\$15,868,337.78	\$5,484.02	\$10,874,833.20	59 %	\$16,276,641.84
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	4,379,977.00	365,383.41	2,726,800.04	80,222.60	1,572,954.36	62	2,746,039.28
Sub Function Code 220 - Support Services-Instructional - 220	2,906,097.00	779,259.38	2,496,314.38	1,316.98	408,465.64	86	1,741,120.20
Sub Function Code 230 - Support Services-Administration - 230	672,159.00	44,477.36	448,248.78	228.50	223,681.72	67	428,682.28
Sub Function Code 240 - Support Services-School Admin - 240	2,579,668.00	208,773.24	1,830,678.12	14.17	748,975.71	71	1,860,901.73
Sub Function Code 250 - Support Services-Business - 250	760,885.00	100,200.36	591,955.82	.00	168,929.18	78	527,981.39
Sub Function Code 260 - Operations and Maintenance - 260	4,289,543.00	308,079.52	2,911,002.30	258,891.18	1,119,649.52	68	2,541,481.06
Sub Function Code 270 - Pupil Transportation - 270	1,617,755.00	127,253.62	902,234.61	12,121.51	703,398.88	56	1,167,403.90
Sub Function Code 280 - Support Services-Central - 280	416,397.00	48,283.53	323,004.34	12,400.00	80,992.66	78	341,279.05
Function Code 200 - Supporting Services Totals	\$17,622,481.00	\$1,981,710.42	\$12,230,238.39	\$365,194.94	\$5,027,047.67	69 %	\$11,354,888.89
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	285,171.00	18,751.58	136,163.48	22,840.13	106,167.39	51	163,135.60
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	661.71
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	14,401.00	471.21	750.00	.00	13,651.00	5	1,622.32
Sub Function Code 390 - Other Community Services - 390	(376.00)	.00	.00	.00	(376.00)	0	.00
Function Code 300 - Community Services Totals	\$279,196.00	\$19,222.79	\$136,913.48	\$22,840.13	\$119,442.39	49 %	\$165,419.63
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	108.00	162.00	.00	(162.00)	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$108.00	\$162.00	\$0.00	(\$162.00)	+++	\$0.00
Function Code 500-600 - Other Financing Uses							



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 600 - Fund Modifications - 600	743,923.00	288,303.71	886,559.27	.00	(142,636.27)	119	450,000.00
Function Code 500-600 - Other Financing Uses Totals	\$743,923.00	\$288,303.71	\$886,559.27	\$0.00	(\$142,636.27)	119 %	\$450,000.00
Account Type Expense Totals	\$45,394,255.00	\$4,639,077.27	\$29,122,210.92	\$393,519.09	\$15,878,524.99	64 %	\$28,246,950.36
Fund(COA) 11 - General Fund Totals	(\$76,675.00)	\$514,284.78	(\$3,184,847.08)	(\$393,519.09)	\$3,501,691.17	4,154 %	(\$2,774,116.03)



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	2,275,038.00	188,236.25	885,011.48	.00	1,390,026.52	39 %	1,872,122.08
	\$2,275,038.00	\$188,236.25	\$885,011.48	\$0.00	\$1,390,026.52	39 %	\$1,872,122.08
Function Code R300 - State Sources - 300							
Function Code R300 - State Sources - 300 Totals	31,470.00	.00	.00	.00	31,470.00	0 %	(.50)
	\$31,470.00	\$0.00	\$0.00	\$0.00	\$31,470.00	0 %	(\$0.50)
Function Code R400 - Federal Sources - 400							
Function Code R400 - Federal Sources - 400 Totals	184,080.00	.00	106,297.62	.00	77,782.38	58 %	61,378.75
	\$184,080.00	\$0.00	\$106,297.62	\$0.00	\$77,782.38	58 %	\$61,378.75
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	.00	.00	.00	.00	.00	+++	.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600							
Function Code R600 - In from other Funds - 600 Totals	721,780.00	288,303.71	886,559.27	.00	(164,779.27)	123 %	450,000.00
	\$721,780.00	\$288,303.71	\$886,559.27	\$0.00	(\$164,779.27)	123 %	\$450,000.00
Account Type Expense							
Function Code 100 - Instruction							
Function Code 100 - Instruction Totals	\$3,212,368.00	\$476,539.96	\$1,877,868.37	\$0.00	\$1,334,499.63	58 %	\$2,383,500.33
	\$102,297.00	10,857.00	79,809.67	.00	22,487.33	78 %	96,853.04
	\$102,297.00	\$10,857.00	\$79,809.67	\$0.00	\$22,487.33	78 %	\$96,853.04
Function Code 200 - Supporting Services							
Function Code 200 - Supporting Services Totals	987.00	7.53	67.77	.00	919.23	7 %	59.13
	.00	.00	.00	.00	.00	+++	.00
	56,550.00	2,612.83	40,266.03	16,855.42	(571.45)	71 %	24,604.60
	.00	10,896.01	21,085.79	2,915.00	(24,000.79)	+++	9,233.49
	1,088,377.00	122,114.36	667,633.01	3,115.00	417,628.99	61 %	712,686.32
	\$1,145,914.00	\$135,630.73	\$729,052.60	\$22,885.42	\$393,975.98	64 %	\$746,583.54
Function Code 300 - Community Services							
Function Code 300 - Community Services Totals	292,773.00	25,179.50	185,422.05	.00	107,350.95	63 %	226,702.46
	386,378.00	35,009.44	110,420.09	.00	275,957.91	29 %	259,350.48
	.00	.00	803.84	.00	(803.84)	+++	.00
	979,644.00	60,032.32	501,210.24	.00	478,433.76	51 %	659,244.16
	100,000.00	.00	52,777.92	.00	47,222.08	53 %	61,484.05
	\$1,758,795.00	\$120,221.26	\$850,634.14	\$0.00	\$908,160.86	48 %	\$1,206,781.15
Function Code 500-600 - Other Financing Uses							
Function Code 500-600 - Other Financing Uses Totals	205,362.00	42,102.01	89,426.29	.00	115,935.71	44 %	94,075.31
	\$205,362.00	\$42,102.01	\$89,426.29	\$0.00	\$115,935.71	44 %	\$94,075.31
Account Type Expense Fund							
Function Code 23 - Community Service Fund	\$0.00	\$308,811.00	\$1,748,922.70	\$22,885.42	\$1,440,559.88	54 %	\$2,144,293.04
	\$0.00	\$167,728.96	\$128,945.67	(\$22,885.42)	(\$106,060.25)	+++	\$239,207.29



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	15,800.00	2,018.56	3,183.28	.00	12,616.72	20 %	757,923.26
	\$75,800.00	\$2,018.56	\$3,183.28	\$0.00	\$12,616.72	20 %	\$757,923.26
Function Code R300 - State Sources - 300							
Function Code R300 - State Sources - 300 Totals	77,677.00	5,013.65	42,843.88	.00	34,833.12	55 %	32,592.60
	\$77,677.00	\$5,013.65	\$42,843.88	\$0.00	\$34,833.12	55 %	\$32,592.60
Function Code R400 - Federal Sources - 400							
Function Code R400 - Federal Sources - 400 Totals	1,086,693.00	96,034.58	583,641.49	.00	503,051.51	54 %	148,138.64
	\$1,086,693.00	\$96,034.58	\$583,641.49	\$0.00	\$503,051.51	54 %	\$148,138.64
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	.00	.00	.00	.00	.00	+++	75,957.73
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$75,957.73
Revenue Totals	\$1,180,170.00	\$103,066.79	\$629,668.65	\$0.00	\$550,501.35	53 %	\$1,014,612.23
Account Type Expense							
Function Code <N/A> - <No Function defined>							
Function Code <N/A> - <No Function defined> Totals	.00	.00	.00	.00	.00	+++	.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	3,358.00	732.00	1,624.85	.00	1,733.15	48	1,859.77
Sub Function Code 290 - Support Services-Other - 290	1,223,040.00	112,850.79	714,443.54	545,398.78	(36,802.32)	58	973,724.58
Function Code 200 - Supporting Services Totals	\$1,226,398.00	\$113,582.79	\$716,068.39	\$545,398.78	(\$35,069.17)	58 %	\$975,584.35
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	122,640.00	37,400.20	71,482.99	.00	51,157.01	58	97,510.65
Function Code 500-600 - Other Financing Uses Totals	\$122,640.00	\$37,400.20	\$71,482.99	\$0.00	\$51,157.01	58 %	\$97,510.65
Expense Totals	\$1,349,038.00	\$150,982.99	\$787,551.38	\$545,398.78	\$16,087.84	58 %	\$1,073,095.00
Fund(COA) 25 - School Lunch Fund Totals	(\$168,868.00)	(\$47,916.20)	(\$157,882.73)	(\$545,398.78)	\$534,413.51	93 %	(\$58,482.77)



Board Monthly Financial Report

Fiscal Year to Date 03/31/21

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Expenses by Building/Program

Fiscal Year to Date 03/31/21

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Fund(COA) 11 - General Fund								
Facility(COA) 00000 - District								
Function(COA) 1122 - Special Education Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1127 - Career Education
Function(COA) 1213 - Health Services	170,955.00	13,524.09	115,289.84	.00	55,665.16	67	112,878.57	Function(COA) 1213 - Health Services
Function(COA) 1219 - Other Pupil Support	5,000.00	843.97	3,496.48	.00	1,503.52	70	1,441.95	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	1,017,563.00	625,687.37	1,162,959.13	531.00	(145,927.13)	114	511,389.15	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1225 - Technology	967,216.00	85,998.49	747,310.42	785.98	219,119.60	77	633,654.84	Function(COA) 1225 - Technology
Function(COA) 1226 - Program Direction/Sp Ed	244,428.00	22,141.44	172,289.17	.00	72,138.83	70	171,505.63	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1227 - Academic Student Assessment	27,203.00	.00	27,203.00	.00	.00	100	26,703.00	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1229 - Other Programs/Consortium	.00	.00	.00	.00	.00	0	.00	Function(COA) 1229 - Other Programs/Consortium
Function(COA) 1231 - Board of Education	114,708.00	10,944.31	79,784.06	.00	34,923.94	70	78,494.09	Function(COA) 1231 - Board of Education
Function(COA) 1232 - Executive Administration	557,451.00	33,533.05	368,464.72	228.50	188,757.78	66	350,188.19	Function(COA) 1232 - Executive Administration
Function(COA) 1252 - Fiscal Services	723,260.00	85,089.12	561,606.07	.00	161,653.93	78	497,604.23	Function(COA) 1252 - Fiscal Services
Function(COA) 1259 - Other Business Services	37,625.00	15,111.24	30,349.75	.00	7,275.25	81	30,377.16	Function(COA) 1259 - Other Business Services
Function(COA) 1261 - Operating Buildings Services	1,454,705.00	126,077.87	1,081,713.82	60,284.73	312,706.45	79	657,297.67	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1266 - Security Services	103,111.00	(27,846.04)	41,407.87	40,764.99	20,938.14	80	42,314.50	Function(COA) 1266 - Security Services
Function(COA) 1271 - Pupil Transportation Services	.00	5,456.58	5,456.58	.00	(5,456.58)	0	.00	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1281 - Planning, Research, Development, and Evaluation	64,200.00	3,100.00	25,826.20	12,400.00	25,973.80	60	57,826.20	Function(COA) 1281 - Planning, Research, Development, and Evaluation
Function(COA) 1282 - Communication Services	26,525.00	5,088.16	46,732.70	.00	(20,207.70)	176	25,957.35	Function(COA) 1282 - Communication Services
Function(COA) 1283 - Staff/Personnel Services	325,672.00	40,095.37	250,445.44	.00	75,226.56	77	257,495.50	Function(COA) 1283 - Staff/Personnel Services
Function(COA) 1284 - Non-Instructional Technology Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1284 - Non-Instructional Technology Services
Function(COA) 1321 - Community Recreation	265,171.00	18,751.58	136,163.48	22,840.13	106,167.39	60	163,135.60	Function(COA) 1321 - Community Recreation
Function(COA) 1371 - Non-Public School Pupils	14,401.00	471.21	750.00	.00	13,651.00	5	1,622.32	Function(COA) 1371 - Non-Public School Pupils
Function(COA) 1391 - Other Community Services	(376.00)	.00	.00	.00	(376.00)	0	.00	Function(COA) 1391 - Other Community Services
Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	.00	.00	.00	.00	.00	0	.00	Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan
Function(COA) 1455 - Building Acquisition	.00	.00	.00	.00	.00	0	.00	Function(COA) 1455 - Building Acquisition
Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	.00	108.00	162.00	.00	(162.00)	0	.00	Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts
Function(COA) 1611 - Transfer Out to GF	22,143.00	.00	.00	.00	22,143.00	0	.00	Function(COA) 1611 - Transfer Out to GF
Function(COA) 1623 - Transfer to Ath/Comm Ed	721,780.00	288,303.71	886,559.27	.00	(164,779.27)	123	450,000.00	Function(COA) 1623 - Transfer to Ath/Comm Ed
Facility(COA) 00000 - District Totals								
	\$6,862,741.00	\$1,352,479.52	\$5,743,970.00	\$137,835.33	\$980,935.67	86 %	\$4,069,885.95	
Facility(COA) 00214 - Wylie								
Function(COA) 1111 - Elementary Instruction	2,674,837.00	220,789.98	1,623,641.08	1,355.75	1,049,840.17	61	1,632,065.40	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	796,489.00	67,614.57	447,612.14	.00	348,876.86	56	327,693.28	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	199,268.00	15,899.28	124,850.72	.00	74,417.28	63	95,011.53	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	134,939.00	11,199.85	82,053.72	.00	52,885.28	61	83,354.47	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	57,110.00	4,681.42	34,435.50	.00	22,674.50	60	33,576.35	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	129,811.00	10,744.32	78,662.01	.00	51,148.99	61	79,791.69	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	80,673.00	6,769.99	50,320.74	.00	30,352.26	62	46,100.43	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	66,001.00	5,488.27	40,423.50	.00	25,577.50	61	39,306.06	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	15,140.00	2,753.39	11,284.37	.00	3,855.63	75	9,148.89	Function(COA) 1219 - Other Pupil Support



Expenses by Building/Program

Fiscal Year to Date 03/31/21

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	110,003.00	9,016.12	66,380.81	.00	43,622.19	60	64,625.78	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	299,661.00	24,252.81	213,091.84	.00	86,569.16	71	209,919.65	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	331.10	Function(COA) 1331 - Community Activities
Facility(COA) 00214 - Wylie Totals	\$4,563,932.00	\$379,210.00	\$2,772,756.43	\$1,355.75	\$1,789,819.82	61 %	\$2,620,924.63	
Facility(COA) 00913 - High School								
Function(COA) 1113 - High School Instruction	6,746,064.00	562,030.63	4,052,337.42	583.00	2,693,143.58	60	4,059,114.44	Function(COA) 1113 - High School Instruction
Function(COA) 1119 - Summer School Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1119 - Summer School Instruction
Function(COA) 1122 - Special Education Instruction	920,620.00	70,323.96	494,201.12	.00	426,418.88	54	545,570.51	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	80,339.00	6,953.74	50,940.02	.00	29,398.98	63	34,913.22	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	360,761.00	104,835.42	273,448.54	.00	87,312.46	76	181,450.99	Function(COA) 1127 - Career Education
Function(COA) 1212 - Guidance Services	494,226.00	37,911.53	300,132.39	.00	194,093.61	61	289,235.90	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	67,545.00	5,665.33	41,570.47	.00	25,974.53	62	42,303.70	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	140,520.00	11,741.87	86,337.50	.00	54,182.50	61	80,565.58	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	127,948.00	10,641.21	78,107.91	.00	49,840.09	61	80,058.83	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	526,650.00	45,558.35	333,982.82	.00	192,667.18	63	331,595.24	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	169,608.00	12,902.93	96,579.66	.00	73,028.34	57	104,523.82	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	84,869.00	7,220.87	44,344.68	.00	40,524.32	52	52,105.92	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	803,887.00	64,151.47	576,530.72	.00	227,356.28	72	581,179.19	Function(COA) 1241 - Office of the Principal
Function(COA) 1249 - Other School Admin	10,000.00	4,950.49	5,036.24	14.17	4,949.59	51	2,832.34	Function(COA) 1249 - Other School Admin
Function(COA) 1271 - Pupil Transportation Services	500.00	.00	.00	.00	500.00	0	.00	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 00913 - High School Totals	\$10,533,537.00	\$944,887.80	\$6,433,549.49	\$597.17	\$4,099,390.34	61 %	\$6,385,449.68	
Facility(COA) 02949 - Alternative Ed								
Function(COA) 1111 - Elementary Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1111 - Elementary Instruction
Function(COA) 1112 - Middle School Instruction	.00	.00	.00	.00	.00	0	116.51	Function(COA) 1112 - Middle School Instruction
Function(COA) 1113 - High School Instruction	160,329.00	12,277.71	92,962.19	.00	67,366.81	58	93,893.07	Function(COA) 1113 - High School Instruction
Function(COA) 1122 - Special Education Instruction	100,078.00	8,336.80	62,302.41	.00	37,775.59	62	59,181.07	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1216 - Social Work Services	68,513.00	5,704.29	41,829.18	.00	26,683.82	61	41,941.89	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	250.00	.00	.00	.00	250.00	0	(21.23)	Function(COA) 1218 - Teacher Consultant
Function(COA) 1226 - Program Director/Sp Ed	.00	.00	.00	.00	.00	0	.00	Function(COA) 1226 - Program Director/Sp Ed
Function(COA) 1241 - Office of the Principal	8,264.00	66.32	4,319.80	.00	3,944.20	52	4,191.53	Function(COA) 1241 - Office of the Principal
Facility(COA) 02949 - Alternative Ed Totals	\$337,434.00	\$26,385.12	\$201,413.58	\$0.00	\$136,020.42	60 %	\$199,302.84	
Facility(COA) 03354 - Bates								
Function(COA) 1111 - Elementary Instruction	43,307.00	.00	.00	.00	43,307.00	0	9,137.00	Function(COA) 1111 - Elementary Instruction
Function(COA) 1241 - Office of the Principal	22,928.00	139.21	2,100.92	.00	20,827.08	9	12,692.03	Function(COA) 1241 - Office of the Principal
Facility(COA) 03354 - Bates Totals	\$66,235.00	\$139.21	\$2,100.92	\$0.00	\$64,134.08	3 %	\$21,829.03	
Facility(COA) 04609 - Creekside								
Function(COA) 1111 - Elementary Instruction	3,238,763.00	259,407.44	1,922,253.00	1,440.00	1,315,070.00	59	2,021,623.19	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	396,369.00	28,143.09	225,808.82	.00	170,560.18	57	416,463.87	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	59,625.00	4,501.03	18,838.18	.00	40,786.82	32	12,156.08	Function(COA) 1125 - Compensatory Education



Expenses by Building/Program

Fiscal Year to Date 03/31/21

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1212 - Guidance Services	125,674.00	10,357.49	76,364.49	.00	49,309.51	61	77,649.16	Education
Function(COA) 1214 - Psychological Services	43,290.00	3,586.81	26,389.41	.00	16,900.59	61	25,510.09	Function(COA) 1212 - Guidance Services
Function(COA) 1215 - Speech Services	172,685.00	16,745.84	122,109.25	.00	50,575.75	71	124,411.58	Function(COA) 1214 - Psychological Services
Function(COA) 1216 - Social Work Services	129,635.00	10,792.31	79,269.78	.00	50,365.22	61	79,808.23	Function(COA) 1215 - Speech Services
Function(COA) 1218 - Teacher Consultant	132,015.00	10,974.15	80,932.06	.00	51,082.94	61	78,087.47	Function(COA) 1216 - Social Work Services
Function(COA) 1219 - Other Pupil Support	14,631.00	1,024.25	6,775.50	.00	7,855.50	46	10,317.96	Function(COA) 1218 - Teacher Consultant
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support
Function(COA) 1222 - Educational Media Services	119,249.00	1,794.46	72,347.28	.00	46,901.72	61	70,560.64	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1241 - Office of the Principal	374,039.00	29,890.53	266,876.62	.00	107,162.38	71	271,343.22	Function(COA) 1222 - Educational Media Services
Facility(COA) 04609 - Creekside Totals	\$4,805,975.00	\$377,217.40	\$2,897,964.39	\$1,440.00	\$1,906,570.61	60 %	\$3,187,931.49	Function(COA) 1241 - Office of the Principal
Facility(COA) 06147 - WISD Hightpt Instruction	154,797.00	.00	.00	.00	154,797.00	0	.00	Function(COA) 1241 - Office of the Principal
Facility(COA) 06147 - WISD Hightpt Totals	\$154,797.00	\$0.00	\$0.00	\$0.00	\$154,797.00	0 %	\$0.00	Function(COA) 1122 - Special Education Instruction
Facility(COA) 08039 - Mill Creek	3,539,236.00	297,443.59	2,144,455.80	1,955.27	1,392,824.93	61	2,149,382.56	Function(COA) 1122 - Special Education Instruction
Function(COA) 1112 - Middle School Instruction	874,516.00	62,333.34	446,659.04	.00	427,856.96	51	510,620.73	Function(COA) 1112 - Middle School Instruction
Function(COA) 1122 - Special Education Instruction	.00	.00	120.72	.00	(120.72)	0	.00	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	240,731.00	15,484.03	145,786.65	.00	94,944.35	61	160,830.61	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	67,470.00	5,665.31	41,570.26	.00	25,899.74	62	42,303.38	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	65,802.00	5,519.64	40,595.64	.00	25,206.36	62	49,159.43	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	126,034.00	10,493.63	77,081.66	.00	48,952.34	61	74,340.00	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	62,811.00	5,212.00	38,292.94	.00	24,518.06	61	38,848.45	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	25,372.00	2,487.86	16,683.60	.00	8,688.40	66	18,321.77	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	85,618.00	7,459.22	53,272.38	.00	32,345.62	62	54,242.26	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	490,364.00	39,421.50	357,039.33	.00	133,324.67	73	366,570.43	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	\$5,577,954.00	\$451,520.12	\$3,361,558.02	\$1,955.27	\$2,214,440.71	60 %	\$3,464,619.62	Function(COA) 1241 - Office of the Principal
Facility(COA) 08039 - Mill Creek Totals	2,484,218.00	198,328.05	1,478,582.70	150.00	1,005,485.30	60	1,845,152.28	Function(COA) 1111 - Elementary Instruction
Function(COA) 1111 - Elementary Instruction	808,754.00	201,179.73	581,068.23	.00	227,685.77	72	587,318.85	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	279,322.00	11,169.27	220,702.06	.00	58,619.94	79	96,406.80	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	214,491.00	17,643.12	125,363.14	.00	88,127.86	78	132,717.09	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services	62,880.00	4,681.38	34,435.10	.00	28,444.90	55	33,575.95	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	139,365.00	16,153.14	111,384.11	.00	(9,952.11)	107	110,834.61	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	92,185.00	7,644.56	56,275.80	.00	35,909.20	61	54,305.51	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	100,079.00	8,291.85	61,248.14	.00	38,830.86	61	58,224.25	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	7,298.00	674.78	3,256.77	.00	4,041.23	45	15,141.15	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	6,000.00	70.00	210.94	.00	5,789.06	4	7,339.85	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	138,870.00	11,550.45	84,644.35	.00	54,225.65	61	85,980.11	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1222 - Educational Media Services
Function(COA) 1225 - Technology	5,000.00	.00	3,938.20	.00	1,061.80	79	4,789.50	Function(COA) 1225 - Technology
Function(COA) 1227 - Academic Student Assessment								Function(COA) 1227 - Academic Student Assessment



Expenses by Building/Program

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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1241 - Office of the Principal	286,049.00	23,135.03	205,777.34	.00	80,271.66	72	207,785.57	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	.00	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1391 - Other Community Services
Facility(COA) 08040 - Anchor Totals	\$4,624,511.00	\$500,521.36	\$2,966,886.88	\$80,372.60	\$1,577,251.52	66 %	\$3,039,571.52	
Facility(COA) 08989 - Beacon								
Function(COA) 1111 - Elementary Instruction	2,461,119.00	191,281.00	1,409,433.13	.00	1,051,685.87	57	1,572,734.03	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education	219,484.00	15,710.85	100,377.46	.00	119,106.54	46	176,916.35	Function(COA) 1122 - Special Education
Function(COA) 1125 - Compensatory Education	150,360.00	11,172.87	97,743.00	.00	52,617.00	65	49,720.08	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	43,290.00	3,586.79	26,389.00	.00	16,901.00	61	25,509.88	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	84,602.00	7,008.53	52,035.90	.00	32,566.10	62	51,565.59	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	80,598.00	6,802.40	50,832.79	.00	29,765.21	63	50,922.40	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	86,690.00	7,181.64	53,280.75	.00	33,409.25	61	52,690.33	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	7,460.00	1,241.09	5,941.21	.00	1,518.79	80	5,162.25	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	100,078.00	8,320.96	61,414.02	.00	38,663.98	61	58,223.52	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	284,476.00	22,765.88	199,905.31	.00	84,570.69	70	204,387.77	Function(COA) 1241 - Office of the Principal
Function(COA) 1271 - Pupil Transportation	.00	.00	.00	.00	.00	0	.00	Function(COA) 1271 - Pupil Transportation
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	330.61	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Facility(COA) 08989 - Beacon Totals	\$3,518,157.00	\$275,072.01	\$2,057,352.57	\$0.00	\$1,460,804.43	58 %	\$2,248,162.81	
Facility(COA) 09078 - Transportation								
Function(COA) 1261 - Operating Buildings	15,167.00	2,498.48	9,951.56	.00	5,215.44	66	6,693.30	Function(COA) 1261 - Operating Buildings
Function(COA) 1271 - Pupil Transportation	1,617,255.00	121,797.04	896,778.03	12,121.51	708,355.46	56	1,167,403.90	Function(COA) 1271 - Pupil Transportation
Facility(COA) 09078 - Transportation Totals	\$1,632,422.00	\$124,295.52	\$906,729.59	\$12,121.51	\$713,570.90	56 %	\$1,174,097.20	
Facility(COA) 09079 - B&G								
Function(COA) 1261 - Operating Buildings	2,716,560.00	207,349.21	1,777,929.05	157,841.46	780,789.49	71	1,835,175.59	Function(COA) 1261 - Operating Buildings
Facility(COA) 09079 - B&G Totals	\$2,716,560.00	\$207,349.21	\$1,777,929.05	\$157,841.46	\$780,789.49	71 %	\$1,835,175.59	
Facility(COA) 11 - General Fund								
Function(COA) 11 - General Fund Totals	\$45,394,255.00	\$4,639,077.27	\$29,122,210.92	\$393,519.09	\$15,878,524.99	65 %	\$28,246,950.36	
Facility(COA) 23 - Community Service Fund								
Function(COA) 00000 - District								
Function(COA) 1118 - Pre-Kindergarten	102,297.00	10,857.00	79,809.67	.00	22,487.33	78	96,853.04	Function(COA) 1118 - Pre-Kindergarten
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1226 - Program Direction/Sp Ed	987.00	7.53	67.77	.00	919.23	7	59.13	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1257 - Internal Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1257 - Internal Services
Function(COA) 1261 - Operating Buildings	56,550.00	2,612.83	40,266.03	16,855.42	(571.45)	101	16,559.10	Function(COA) 1261 - Operating Buildings
Function(COA) 1271 - Pupil Transportation	.00	10,896.01	21,085.79	2,915.00	(24,000.79)	0	9,233.49	Function(COA) 1271 - Pupil Transportation
Function(COA) 1291 - Pupil Activities/Athletics	1,088,570.00	111,264.77	587,935.10	2,890.00	497,744.90	54	634,864.42	Function(COA) 1291 - Pupil Activities/Athletics
Function(COA) 1311 - Community Services	292,773.00	25,179.50	186,225.89	.00	106,547.11	64	226,702.46	Function(COA) 1311 - Community Services
Function(COA) 1321 - Community Recreation	386,378.00	35,009.44	110,420.09	.00	275,957.91	29	259,350.48	Function(COA) 1321 - Community Recreation



Expenses by Building/Program

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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1351 - Care of Children	979,644.00	60,032.32	501,210.24	.00	478,433.76	51	659,244.16	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	100,000.00	.00	52,777.92	.00	47,222.08	53	61,484.05	Function(COA) 1391 - Other Community Services
Function(COA) 1611 - Transfer Out to GF	205,362.00	42,102.01	89,426.29	.00	115,935.71	44	94,075.31	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$3,212,561.00	\$297,961.41	\$1,669,224.79	\$22,660.42	\$1,520,675.79	53 %	\$2,058,425.64	
Facility(COA) 00214 - Wylie								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00214 - Wylie Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Facility(COA) 00913 - High School								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00913 - High School Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Facility(COA) 02362 - Jenkins								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	8,045.50	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 02362 - Jenkins Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,045.50	
Fund(COA) 23 - Community Service Fund Totals	\$3,212,561.00	\$297,961.41	\$1,669,224.79	\$22,660.42	\$1,520,675.79	53 %	\$2,066,471.14	
Function(COA) 25 - School Lunch Fund								
Facility(COA) 00000 - District								
Function(COA) 1219 - Other Pupil Support Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support Services
Function(COA) 1261 - Operating Buildings Services	3,358.00	732.00	1,624.85	.00	1,733.15	48	1,859.77	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1297 - Food Services	792,752.00	82,384.34	487,333.78	131,480.09	173,938.13	78	315,924.18	Function(COA) 1297 - Food Services
Function(COA) 1611 - Transfer Out to GF	122,640.00	37,400.20	71,482.99	.00	51,157.01	58	97,510.65	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$918,750.00	\$120,516.54	\$560,441.62	\$131,480.09	\$226,828.29	75 %	\$415,294.60	
Facility(COA) 00214 - Wylie								
Function(COA) 1297 - Food Services	50,025.00	3,930.55	34,193.81	52,026.45	(36,195.26)	172	83,135.45	Function(COA) 1297 - Food Services
Facility(COA) 00214 - Wylie Totals	\$50,025.00	\$3,930.55	\$34,193.81	\$52,026.45	(\$36,195.26)	172 %	\$83,135.45	
Facility(COA) 00913 - High School								
Function(COA) 1297 - Food Services	151,377.00	12,671.78	89,217.84	152,086.69	(89,927.53)	159	238,090.65	Function(COA) 1297 - Food Services
Facility(COA) 00913 - High School Totals	\$151,377.00	\$12,671.78	\$89,217.84	\$152,086.69	(\$89,927.53)	159 %	\$238,090.65	
Facility(COA) 03635 - Dexter Early Elementary Complex								
Function(COA) 1297 - Food Services	92,741.00	6,246.03	49,264.25	70,426.45	(26,949.70)	129	89,214.22	Function(COA) 1297 - Food Services
Facility(COA) 03635 - Dexter Early Elementary Complex Totals	\$92,741.00	\$6,246.03	\$49,264.25	\$70,426.45	(\$26,949.70)	129 %	\$89,214.22	
Facility(COA) 04609 - Creekside								
Function(COA) 1297 - Food Services	63,561.00	3,255.12	33,041.08	61,526.45	(31,006.53)	149	83,673.53	Function(COA) 1297 - Food Services
Facility(COA) 04609 - Creekside Totals	\$63,561.00	\$3,255.12	\$33,041.08	\$61,526.45	(\$31,006.53)	149 %	\$83,673.53	
Facility(COA) 08039 - Mill Creek								
Function(COA) 1297 - Food Services	72,584.00	4,362.97	20,089.85	77,852.65	(25,358.50)	135	103,965.29	Function(COA) 1297 - Food Services
Facility(COA) 08039 - Mill Creek Totals	\$72,584.00	\$4,362.97	\$20,089.85	\$77,852.65	(\$25,358.50)	135 %	\$103,965.29	
Facility(COA) 08040 - Anchor								
Function(COA) 1297 - Food Services	.00	.00	1,176.44	.00	(1,176.44)	0	44,552.18	Function(COA) 1297 - Food Services
Facility(COA) 08040 - Anchor Totals	\$0.00	\$0.00	\$1,176.44	\$0.00	(\$1,176.44)	+++	\$44,552.18	
Facility(COA) 08989 - Beacon								
Function(COA) 1297 - Food Services	.00	.00	126.49	.00	(126.49)	0	15,169.08	Function(COA) 1297 - Food Services



Expenses by Building/Program

Fiscal Year to Date 03/31/21

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Facility(COA) 08989 - Beacon Totals	\$0.00	\$0.00	\$126.49	\$0.00	(\$126.49)	+++	\$15,169.08	
Fund(COA) 25 - School Lunch Fund Totals	\$1,349,038.00	\$150,982.99	\$787,551.38	\$545,398.78	\$16,087.84	99 %	\$1,073,095.00	
Grand Totals	\$49,955,854.00	\$5,088,021.67	\$31,578,987.09	\$961,578.29	\$17,415,288.62	65 %	\$31,386,516.50	



For the first time in over a year, the Board of Education met in person (masked and socially distanced) on Monday evening in the Bates Boardroom. This meeting also marked the first opportunity Dexter's three newest board members (Brian Arnold, Elise Bruderly and Jennifer Kangas) have met in person with their fellow Trustees since their election in November 2020. Approximately 14 community members attended the meeting in person, with 70 logging in via Zoom.

Board President Julie Schumaker noted that the Washtenaw Board of Commissioners has declared a local State of Emergency within Washtenaw County through December 31, 2021 due to COVID-19. Although the Board is meeting in person, they do not want to place an undue burden on those who may wish to address the board but have health concerns that make them uncomfortable meeting in a group setting at this time, so they will be temporarily allowing virtual comments during public participation. Once the pandemic has passed and there is no longer a local state of emergency, the BOE will return to its normal practice of having public comment in-person only when meetings are held in person.

New DHS Principal

Dr. Timmis noted the retirement of Instructional Coach Jeff Dagg, describing him as instrumental to the District through his many roles over the past 25 years. The Superintendent next introduced newly-hired DHS Principal Melanie Nowak, and outlined the hiring process that began in February. Ms. Nowak's resume & letters of recommendation can be found in the [4/12/21 Board packet](#). Nowak thanked the District for this opportunity and shared that she is excited to work with our amazing staff, students and community.

COVID Data Review & Return to Learning Plan

Moving to the [COVID Dashboard](#), Dr. Timmis shared that our total positive student cases increased by 20 this week. The Athletics Department tested approximately 700 students last week and about 500 this week; of those, only 4 students were positive out of the 700 tested between April 4 & 5, and 3 out of the 500 tested April 11 & 12 (less than 1% each).

County cases are rising significantly with 50.1 positive cases out per 100,000 people (4/12/21). In our 48130- zip code, there were 33 cases in February and the case number today is 76. According to MDHHS, there are 393/1,000,000 positive cases with an 8% positivity rate. The ISD Dashboard lists 314.2/1,000,000 positive cases with a 6.2% positivity rate. DCS attendance data shows that we are averaging between 97-99% students attending either virtually or in person each week. With this information in mind, the Return to School team recommended that Dexter continue to bring Y5-4th grade in 100% all day, every day, and phase in Creekside, Mill Creek and DHS students after April 19th (Mill Creek & DHS would be 4 days/week). One mitigation strategy that is proving effective is a number of tents outside each building. These are used for classes, as well as lunch and snacks time when students need to take off masks to eat (but remain 6 feet apart).

State Testing Week

Dexter Freshman, Sophomore and Junior students participated in State testing this week: 11th graders take the M-STEP, WorkKeys and SAT tests, while 9th and 10th graders take the PSAT. In early April, the Michigan Department of Education denied the District's request to waive the federal requirement to test students, but approved the waiver which relieves DCS of penalties if <95% of juniors do not test.

April 12, 2021

Student Representative Update

Student Board representative Anna Shehab reported that Monday was the first day back to remote learning for DHS, which went very smoothly. Spring sports are underway. The Athletic Department is testing non-contact sports weekly and contact sports (including those where masks cannot be worn, i.e. water polo) are tested three times weekly. Shehab and fellow student Board representative Aidan Naughton served on the student committee to interview the final four DHS principal candidates, and are excited to have Ms. Nowak as their principal next year.

First Opportunity for Public Participation

No one spoke during the first opportunity for public participation.

Consent Agenda

Business turned to the unanimous approval of the evening's consent items. President Schumaker expressed her gratitude and best wishes to Jeff Dagg upon his retirement, citing his enormous contribution to the District both as a teacher and a mentor.

Reconfirmation of Learning Plan

Discussion commenced regarding the [Reconfirmation of Learning plan \(pg. 298\)](#) detailed by Dr. Timmis during his earlier update. When asked if the county health department had issued any new updates, Timmis shared they had met with WCHD on Thursday and Friday and they are satisfied that Dexter's mitigation strategies are effective. He reiterated that we are testing a significant number of students weekly for sports and club participation, and our numbers are nowhere near the county positivity rate. All DCS staff have been given the opportunity to receive a Covid vaccination, and 92.6% of DCS staff have received at least one dose. The learning plan reconfirmation was unanimously passed.

DHS Tennis Court Removal and Replacement

The Facilities Committee met Thursday, April 8th to review bids for the removal and replacement of the DHS Tennis Courts. Trustee Dick Lundy moved that the Board of Education award the contract to the lowest bidder, Best Asphalt, Inc. for the base contract of \$425,140, with the total budget not to exceed \$500,000. Trustee Kangas thanked the Board for considering the project and suggested more gates for easier coach access to players during match play, as well as shelter from the sun for players when not competing. The motion was unanimously approved; the project will utilize funds from the 2017 Bond.

MASB Conferences

The final action item of the evening was a motion to fund up to 10 total Board and invited DCS community members to attend the virtual MASB Behind the Scenes Conference on April 26. This motion passed unanimously. Trustee Mara Greatorex will extend invitations to selected community members, historically leaders of school-related booster groups. Board members were also invited to attend the MASB Spring Institute, being held virtually April 16-18.

Public Participation

No one spoke during the second opportunity for public participation.

April 12, 2021

Committee Updates

Trustee Lundy updated the Board on the Finance Committee's latest meeting where they discussed this preliminary planning for next year's budget, a difficult undertaking with many unknowns. The committee expects more solid numbers by early- to mid-May. The Finance Committee also reviewed the recent bond refinancing which, due to the work of Dexter CFO Sharon Raschke, will save Dexter taxpayers over \$1M.

The Facilities Committee reviewed bids for the removal and replacement of DHS tennis courts and learned about the process of digitizing the District's blueprints from CFO Sharon Raschke. This project was a huge endeavor, vital to preserving historical building information and allowing easy and long-term digital access to current building plans.

The full meeting video can be watched on the Board of Education website at <https://www.dexterschools.org/district/board-of-education/meetings/videos>.

Board Calendar

- Monday, April 26 – 7:00pm – Board Meeting – Bates School
- Wednesday, April 28 – 5:00pm – Board Workshop – location TBD

DEXTER SCHOOLS SUMMER OPTIONS

*Camp Dexter Enrollment is limited to 150 - sign up early.



CAMP DEXTER*

NINE weeks of fee-based full day programming, 2-5 days per week.
Completed Young 5 thru 6th Grade.

[SIGN UP HERE](#)

(choose schedule form #1)

7:30am-6:00pm

DREAD STRONG SUMMER

Half-days, up to 4 days per week FREE enrichment program for **rising Young 5** through 8th Grade.

[SIGN UP HERE](#)

8:00am - 12:30pm

CAMP DEXTER EXTENSION for DREAD STRONG SUMMER*

-Only for students enrolled in

Dread Strong Summer-

EIGHT weeks of fee-based

afternoon programming, 2-5 days per week. **Rising Young 5-6th gr.**

[SIGN UP HERE](#)

(choose schedule form #1B)

12:45pm-6:00pm

- DHS CREDIT RECOVERY OPTIONS WILL BE POSTED BY THE END OF APRIL -