

To: Board of Education

From: Sharon Raschke

Date: September 30, 2013

RE: Financial Fiscal Year End 2012-13

The purpose of this memo is to provide an overview of actual results thru June 30, 2013 (audited) compared to the district wide budget.

Most variances were consistent with the May financial report and narrative. All programs were within the discretionary expenditure budgets.

Attached are spreadsheets and reports for your information and reference:

1) 2012-13 Financial Summary for General Fund

General Fund revenues were \$32,964,347 and expenses were \$34,311,122. Fund Balance is \$6,573,442 (19.2%), a decrease of \$1,346,775. The revenue and expenses were adjusted \$60,200 for a change in accounting reporting for Food & Nutrition direct and indirect cost transfers back to the General Fund.

2) 2012-13 Financial Summary for Other Funds

The Community Services Fund total revenues were \$1,435,345 and total expenses were \$1,946,935. The Community Services Fund received a subsidy from the General Fund of \$493,271. A fund balance of \$74,879 is being assigned at June 30, 2012 for the revenues determined to be unspent from the transfer of internal activity accounts and to be carried forward into 2013-14. Results from the Community Service Fund are segregated by Athletics division and Community Education division.

Food & Nutrition Fund revenues were \$1,597,629 and expenses were \$1,436,216. The Food & Nutrition Fund returned \$143,622 to the General Fund for direct and indirect costs. Fund balance is \$308,662, an increase of \$17,791.

The Debt Services Funds revenues and expenses reflect all debt funds.

3) 2012-13 Budget Analysis

General Fund Revenues and Expenses are included with the budgets from June 2012, November 2012, June 2013, and the actual results. A reconciliation between the actual results that will appear in the audit and the operational results are provided.

- 4) **2012-13 Variance Analysis**
The General Fund revenues were unfavorable to budget by 0.2%. The General Fund expenses were favorable to budget by 2.3%. The operational variances are identified in detail for your information.
- 5) **Budget Analysis and Variance Analysis prior years**
The reconciliations between the actual results that appeared in the audit and the operational results and the operational variances for three years prior are included for your reference.
- 6) **2012-13 Revenue and Expense Report Subtotaled by Function**
The year end revenue and expense report in a subtotaled format totaling functions such as instruction, instruction added needs, pupil support, instructional support, school administration, business services, operations & maintenance, transportation, etc. This is the subtotaled format required by the State at budget adoption. 76% of all General Fund expenses were instruction, instruction support, and early childhood pupil services.
- 7) **2012-13 Revenue and Expense Report Subtotaled by Object**
The year end revenue and expense report in a subtotaled format totaling salaries, benefits, purchased services, purchased maintenance, purchased supplies, capital equipment, other costs, and outgoing transfers. 87% of all General Fund expenses were salaries and associated fringe benefits.
- 8) **2012-13 Revenue and Expense Report-2008 Capital Projects Fund**
The line-item detail of the year end revenue and expense report for the 2008 Capital Projects Fund.

The 2008 Capital Projects Fund activity project to date.

Dexter Community Schools
2012-13 Financial Summary
as of June 30, 2013 (audited)

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	2012-13 Budget November	2012-13 Budget June 2013	2012-13 Final	% to Final Budget	Variance
GENERAL FUND					
Total General Fund Revenues	\$32,652,409	\$33,045,003	\$ 32,964,347	100%	\$ (80.656)
General Fund Expenses					
Cornerstone	\$3,917,084	\$4,171,482	\$ 4,062,570	97%	\$ (108.912)
Bates	\$2,671,589	\$2,671,589	\$ 2,638,978	99%	\$ (32.611)
Wylie	\$3,612,001	\$3,612,001	\$ 3,618,043	100%	\$ 6.042
Creekside	\$3,658,673	\$3,658,673	\$ 3,536,159	97%	\$ (122.514)
Mill Creek	\$4,023,065	\$4,023,065	\$ 3,926,415	98%	\$ (96.650)
High School	\$8,571,767	\$8,880,617	\$ 8,808,027	99%	\$ (72.590)
Instructional Support	\$651,829	\$651,829	\$ 639,267	98%	\$ (12.562)
Board of Education	\$111,111	\$111,111	\$ 96,307	87%	\$ (14.804)
Executive Administration	\$414,230	\$414,230	\$ 383,706	93%	\$ (30.524)
Finance	\$453,701	\$453,701	\$ 440,045	97%	\$ (13.656)
Business Services	\$28,004	\$28,004	\$ 20,613	74%	\$ (7.391)
Utilities	\$1,083,167	\$1,083,167	\$ 1,011,860	93%	\$ (71.307)
B&G	\$2,048,166	\$2,048,166	\$ 2,033,963	99%	\$ (14.203)
Transportation	\$1,635,810	\$1,725,439	\$ 1,645,528	95%	\$ (79.911)
Personnel	\$69,897	\$69,897	\$ 69,867	100%	\$ (30)
Technology	\$604,600	\$604,600	\$ 525.377	87%	\$ (79.224)
Transfers	\$901,491	\$901,491	\$ 854,399	95%	\$ (47.092)
General Fund Expenses	\$34,456,185	\$35,109,062	\$ 34,311,122	98%	\$ (797,940)
Revenue over (under) Expenses	(\$1,803,776)	(\$2,064,059)	\$ (1,346,775)		
Beginning Fund Balance			\$ 7,920,217		
Ending Fund Balance			\$ 6,573,442		
			19.2%		

Dexter Community Schools
2012-13 Financial Summary
as of June 30, 2013 (audited)

2)

	2012-13 Budget November	2012-13 Budget June 2013	2012-13 Final	% to Final Budget	Variance
SPECIAL REVENUE FUNDS					
Athletics Revenues	\$324,620	\$324,620	\$ 409,936	126%	
Athletics Expenses	\$831,795	\$831,795	\$ 803,572	97%	
Revenue over (under) Expenses	(\$507,175)	(\$507,175)	(\$393,636)		
Community Education Revenues	\$1,003,202	\$1,003,202	1,025,409	102%	
Community Education Expenses	\$1,131,071	\$1,131,071	1,143,363	101%	
Revenue over (under) Expenses	(\$127,869)	(\$127,869)	\$ (117,953)		
General Fund Subsidy for Athletics	\$413,981	\$413,981	\$ 468,514		
General Fund Subsidy for Community Education	\$127,866	\$127,866	\$ 24,757		
10% Indirect Transfer to General Fund	\$0	\$0	\$ -		
Total Community Services Fund Revenues w/subsidy	\$1,869,669	\$1,869,669	\$ 1,928,617	103%	
Total Community Services Fund Expenses w/indirect	\$1,962,866	\$1,962,866	\$ 1,946,935	99%	
Revenue over (under) Expense	(\$93,197)	(\$93,197)	\$ (18,318)		
Beginning Fund Balance	\$93,197		\$ 93,197		
Ending Fund Balance	\$0		\$ 74,879		
Food & Nutrition Revenues	\$1,662,916	\$1,662,916	\$ 1,597,629	96%	
Food & Nutrition Expenses	\$1,488,514	\$1,488,514	\$ 1,436,216	96%	
Revenue over (under) Expenses	\$174,402	\$174,402	\$ 161,413		
10% Direct/Indirect Transfer to General Fund	\$148,851	\$148,851	\$ 143,622		
Total Food & Nutrition Fund Revenues	\$1,662,916	\$1,662,916	\$ 1,597,629	96%	
Total Food & Nutrition Fund Expenses	\$1,637,366	\$1,637,366	\$ 1,579,838	96%	
Revenue over (under) Expenses	\$25,550	\$25,550	\$ 17,791		
Beginning Fund Balance	\$290,869	\$290,869	\$ 290,869		
Ending Fund Balance *	\$316,419	\$316,419	\$ 308,660		
DEBT SERVICE FUNDS					
Debt Revenues - All Debt	\$15,739,667	\$15,739,667	\$ 15,705,863	100%	
Debt Expenses - All Debt	\$15,739,667	\$15,739,667	\$ 15,705,863	100%	
Revenue over (under) Expenses	\$0	\$0	\$0		

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**Dexter Community Schools
2012-13 Budget Analysis**

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2012	November 2012	June 2013	2012-13
Revenue	\$ 33,199,501	\$ 32,652,409	\$ 33,045,003	\$ 32,964,347
Expenses	\$ 34,207,311	\$ 34,456,185	\$ 35,109,062	\$ 34,311,122
Revenue over Expenses (Budget/Audit)	\$ (1,007,810)	\$ (1,803,776)	\$ (2,064,059)	\$ (1,346,775)
Prior year (revenue) from tax capture adjustment				\$ (43,778)
Prepaid Expenditures		\$ 79,298	\$ 79,298	\$ 78,111
All Day K implementation		\$ 333,333	\$ 333,333	\$ 333,333
IB Textbooks		\$ 40,000	\$ 81,887	\$ 33,825
Everyday Math textbooks and materials			\$ 148,396	\$ 145,356
Music Uniforms		\$ 95,000	\$ 95,000	\$ 95,000
B&G MC/DHS major repairs/refurbish HVAC		\$ 42,000	\$ 42,000	\$ 42,000
Teaching supply reserves (from 11-12)		\$ 161,827	\$ 161,827	\$ 161,827
Teaching supply unspent (carryover into 13-14)				\$ (155,978)
Textbooks		\$ 19,557	\$ 19,557	\$ 19,557
DEA Health Fund				\$ 221,812
Fund Balance to be used for expenditures		\$ 771,015	\$ 961,298	\$ 931,065
Revenue over Expenses (Operational)	\$ (1,007,810)	\$ (1,032,761)	\$ (1,102,761)	\$ (415,710)

Dexter Community Schools
2012-13 Variance Analysis

Revenue variance	Variance-Favorable (Unfavorable)
Actual vs. Budget	\$ (80,656) -0.2%
Adjusted Federal Title Funding	\$ 19,915
Local property taxes uncollected	\$ (169,811)
Misc other variances	\$ 69,240

Expenses variance	Variance-Favorable (Unfavorable)
Actual vs. Budget	\$ 797,940 2.3%
MPSERS Retirement variance (blended budget 25.21% actual 24.78%)	87,265
Health benefits (all buildings/all programs)	64,003
Health benefits (DEA health fund)	(207,695)
Special Education (excludes health and Retirement variance)	72,836
Teaching supplies unspent to carryforward	155,978
Textbook allocation (formerly Durant textbooks)	50,000
Buildings (excludes health, retirement, special ed. teaching supplies carryover)	204,849
Board of Education (consultants/workshop/elections/supplies/dues)	14,804
Executive Administration (excludes health/retirement variance)	15,367
Business Office (excludes health/retirement variance)	10,686
Business Services (tax refunds/SBL insurance)	7,391
Utilities telephone	12,459
Utilities water	7,979
Utilities gas	2,172
Utilities electric	15,359
Energy Manager and energy budget	14,481
Property/Casualty Insurance premium dividend	24,652
Building & Grounds (excludes health/retirement variance)	3,444
Transportation (excludes health/retirement variance/bus fuel)	56,550
Bus Fuel (\$3.272 per gallon average cost)	4,270
Technology (Tech staff vacancies 1/2 year-excludes health/retirement variance)	43,000
Technology (non-staff software/repairs)	20,711
Transfer to Athletics Program (final subsidy \$468,514) and Community Education Program (final subsidy \$24,757)	48,576
Misc other variances	68,803

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Dexter Community Schools
2011-12 Budget Analysis

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2011	November 2011	June 2012	2011-12
Revenue	\$ 33,648,827	\$ 33,809,902	\$ 33,809,902	\$ 34,036,881
Expenses	\$ 34,235,572	\$ 34,769,298	\$ 35,327,755	\$ 33,867,354
Revenue over Expenses (Budget/Audit)	\$ (586,745)	\$ (959,396)	\$ (1,517,852)	\$ 169,527
Prior year (revenue) from tax capture adjustment				\$ (153,946)
Prepaid Expenditures (in 10-11)		\$ 69,855	\$ 69,855	\$ 69,855
B&G Truck		\$ 50,000	\$ 50,000	\$ 34,105
Teaching supply reserves (from 10-11)		\$ 161,580	\$ 161,580	\$ 161,580
Teaching supply unspent (carryover into 12-13)				\$ (161,827)
Textbooks		\$ 27,546	\$ 27,546	\$ 27,546
DEA Payouts for Health Insurance from 10-11		\$ 126,000	\$ 126,000	\$ 123,176
Revenue over Expenses (Operational)	\$ (586,745)	\$ (524,415)	\$ (1,082,871)	\$ 270,016

Dexter Community Schools
2011-12 Variance Analysis

Revenue variance	Variance-Favorable (Unfavorable)
Actual vs. Budget	\$ 226,979 0.7%
Additional funding from Federal Education Jobs Grant	\$ 51,523
WISD Leadership Grant not funded	16,020
Scio DDA Property taxes from 2010-11	\$ 146,466
Investment interest	\$ (23,305)
Proceeds from Sale of Fixed Assets	\$ 38,700
Misc other variances	\$ (2,425)

Expenses variance	Variance-Favorable (Unfavorable)
Actual vs. Budget	\$ 1,460,401 4.1%
Health benefits (all buildings/all programs)	359,362
Special Education (excludes health variance)	231,886
Teaching supplies unspent to carryforward	161,827
Textbook allocation (formerly Durant textbooks)	60,022
Improvement of Instruction (WISD Leadership Grant not funded)	16,020
Buildings (excludes health variance, special ed. teaching supplies)	212,402
Board of Education (consultants/workshop/elections/supplies/dues)	26,952
Executive Administration (excludes health variance)	30,087
Finance (excludes health variance)	3,744
Business Services (tax refunds/SBL insurance)	3,272
Utilities telephone	4,000
Utilities water	3,992
Utilities gas	86,613
Utilities electric	47,250
Energy Manager and energy budget	23,914
Property/Casualty Insurance premium dividend	15,746
Building & Grounds (excludes health variance)	(37,008)
Transportation (excludes health variance/bus fuel)	(3,982)
Bus Fuel	1,262
Technology (Tech staffing vacancies-excludes health variance)	63,636
Technology (non-staff software/repairs)	90,063
Transfer to Athletics & Community Services Fund (final subsidy \$454,072)	60,055
Misc other variances	(714)

Dexter Community Schools
2010-11 Budget Analysis

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2010	November 2010	June 2011	2010-11
Revenue	\$ 34,205,403	\$ 35,465,915	\$ 35,465,915	\$ 35,825,291
Expenses	\$ 35,332,573	\$ 35,322,937	\$ 35,700,309	\$ 34,030,527
Revenue over Expenses (Budget/Audit)	\$ (1,127,170)	\$ 142,978	\$ (234,394)	\$ 1,794,764
Prior year (revenue) from tax capture adjustment				\$ (510,980)
Teaching supply reserves (from 10-11)		\$ 150,246	\$ 150,246	\$ 150,246
Teaching supply unspent (carryover into 11-12)				\$ (161,581)
Retirement/Termination Payouts			\$ 377,372	\$ 377,372
Revenue over Expenses (Operational)	\$ (1,127,170)	\$ 293,224	\$ 293,224	\$ 1,649,821

Dexter Community Schools
2010-11 Supplemental Variance Analysis

Revenue variance	Variance- Favorable (Unfavorable)	
Actual vs. Budget	\$ 359,376	10%
Special Education adjustments from the State	\$ (31,686)	
Special Education reimbursements from WISD	(31,741)	
Additional funding from Federal Ed Jobs Grant (\$28/student)	\$ 101,611	
Dexter DDA Property taxes from 2009-10	\$ 250,479	
Scio DDA Property taxes from 2008-09	\$ 53,491	
Scio DDA Property taxes from 2009-10	\$ 207,010	
Scio DDA Property taxes from 2010-11 not collected	\$ (188,370)	
Investment interest	\$ (23,493)	
Transportation receipts	\$ 22,863	
Misc other variances	\$ (788)	

Expenses variance	Variance- Favorable (Unfavorable)	
Actual vs. Budget	\$ 1,669,782	47%
Health benefits (all buildings/all programs)	424,259	
Special Education (excludes health variance)	130,282	
Teaching supplies unspent to carryforward	161,581	
Improvement of Instruction (activities and software)	48,838	
Buildings (excludes health variance/special ed/teaching supplies)	121,807	
Board of Education (50% of stipends/legal/consultants/unemployment/dues)	64,830	
Executive Administration (Assistant Superintendent vacancy/excludes health variance)	141,296	
Finance (excludes health variance)	29,578	
Business Services (tax refunds/insurance claims)	8,871	
Utilities telephone	9,891	
Utilities water	31,331	
Utilities gas	95,814	
Utilities electric	187,997	
Building & Grounds (excludes health variance)	43,633	
Transportation (excludes health variance)	48,816	
Bus Fuel	(48,010)	
Technology (Technology Director vacancy/excludes health variance)	87,950	
Misc other variances	81,017	

Dexter Community Schools
2009-10 Budget Analysis

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2009	November 2009	June 2010	09-10
Revenue	\$ 35,838,513	\$ 34,769,709	\$ 34,769,709	\$ 34,945,361
Expenses	\$ 36,537,135	\$ 35,979,311	\$ 36,349,372	\$ 35,233,415
Revenue over Expenses (Budget/Audit)	\$ (698,622)	\$ (1,209,602)	\$ (1,579,663)	\$ (288,054)
Prior year (revenue) from tax capture adjustment				\$ (371,793)
Teaching supply reserves (from 09-10)		\$ 101,147	\$ 101,147	\$ 101,147
Teaching supply unspent (carryover into 10-11)				\$ (150,246)
Retirement/Termination Payouts			\$ 370,061	\$ 370,061
Revenue over Expenses (Operational)	\$ (698,622)	\$ (1,108,455)	\$ (1,108,455)	\$ (338,885)

Dexter Community Schools
2009-10 Supplemental Variance Analysis

	Variance- Favorable (Unfavorable)	
Revenue variance		
Actual vs. Budget	\$ 175,652	0.5%
Foundation Proration reduced from \$292 to \$165	\$ 462,788	
Foundation Proration reduced from \$165 to \$154 (\$11)	\$ 40,084	
Investment interest	\$ (20,530)	
Transfers from Community Services/F&N/Internal	\$ (18,420)	
Transportation receipts	\$ 26,720	
Special Education reimbursements from WISD	\$ (94,910)	
Special Education adjustments from State	\$ (31,691)	
Grants to carryforward (ARRA IDEA)	\$ (40,255)	
DDA taxes not collected until 10-11	\$ (458,500)	
Prior year adjustment for 08-09 DDA overcapture	\$ 371,793	
Misc other variances	\$ (61,427)	

	Variance- Favorable (Unfavorable)	
Expenses variance		
Actual vs. Budget	\$ 1,115,957	3.1%
Health benefits (all buildings/all programs)	290,000	
Special Education (excludes health variance)	95,425	
Teaching supplies unspent to carryforward	150,246	
Grants to carryforward (ARRA)	40,255	
Buildings (excludes health variance/special ed/teaching supplies)	42,286	
Board of Education	13,044	
Executive Administration (excludes health variance)	28,101	
Finance (excludes health variance)	28,112	
Business Services (tax refunds/insurance claims)	1,398	
Utilities telephone	16,301	
Utilities water	4,507	
Utilities gas	38,833	
Utilities electric	40,913	
Building & Grounds (excludes health variance)	77,627	
Transportation (excludes health variance) mid-year \$80,000 savings expected	112,004	
Bus Fuel	15,407	
Technology (excludes health variance)	(140)	
Athletics subsidy (expenses over budget/revenue collected under budget!)	(32,273)	
Pool utilities subsidy (pool closures)	42,630	
Pool subsidy (reduced pool maintenance)	20,997	
Transfer to Consortium	20,837	
Misc other variances	69,447	

Dexter Community Schools
Budget Status by Level as of 06/30/2013
Fund 11-General - Revenue/Expense Accounts

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Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	4,356,869.00	449,750.31	4,112,453.11		144,415.89	96.61
Total for: 200	Other Gov Entity Revenue	2,627.00		2,761.20		-134.20	105.11
Total for: 300	State Revenue	25,323,093.00	7,217,822.09	25,371,533.50		-48,440.50	100.19
Total for: 400	Federal Revenue	793,287.00	249,753.05	813,202.00		-19,915.00	102.51
Total for: 500	Incoming Transfers	2,520,276.00	679,031.79	2,520,775.97		-499.97	100.02
Total for: 600	Fund Modifications	148,851.00	-38,058.51	83,421.36		65,429.64	56.04
Total for Revenue	Revenue	33,045,003.00	8,558,298.73	32,904,147.22	0.00	140,855.78	99.57
Total for: 110	Instruction-Basic Programs	17,984,477.00	3,978,955.31	17,678,387.34		306,089.66	98.30
Total for: 120	Instruction-Added Needs	3,188,326.00	862,660.99	3,150,436.41		37,889.59	98.81
Total for: 100	Instruction	21,172,803.00	4,841,616.30	20,828,823.75		343,979.25	98.38
Total for: 210	Support-Pupil Support	3,605,799.00	734,821.20	3,500,541.79		105,257.21	97.08
Total for: 220	Support-Instructional Staff	1,773,384.00	283,462.44	1,676,865.26		96,518.74	94.56
Total for: 230	Support-General Administrati	525,341.00	53,146.04	480,012.94		45,328.06	91.37
Total for: 240	Support-School Administratio	2,078,960.00	219,391.05	2,049,230.82		29,729.18	98.57
Total for: 250	Support-Business Services	481,705.00	41,842.35	460,657.89		21,047.11	95.63
Total for: 260	Support-Operations & Mainten	3,142,938.00	299,464.36	3,057,026.45		85,911.55	97.27
Total for: 270	Support-Transportation	1,713,834.00	153,667.72	1,634,324.68		79,509.32	95.36
Total for: 280	Support-Other Central Suppor	69,897.00	7,725.16	69,866.93		30.07	99.96
Total for: 200	Support Services	13,391,858.00	1,793,521.12	12,928,526.76		463,331.24	96.54
Total for: 370	Non-Public School Pupils	2,554.00		300.00		2,254.00	11.75
Total for: 300	Community Services	2,554.00		300.00		2,254.00	11.75
Total for: 620	Outgoing Transfers	541,847.00	143,271.45	493,271.45		48,575.55	91.04
Total for: 600	Fund Modifications	541,847.00	143,271.45	493,271.45		48,575.55	91.04
Total for Expense	Expense	35,109,062.00	6,778,408.87	34,250,921.96	0.00	858,140.04	97.56
Grand Total for Fund 11	11-General Fund	-2,064,059.00	1,779,889.86	-1,346,774.74	0.00	-717,284.26	65.25

Budget Status by Level as of 06/30/2013

Fund 23-Community Services - Revenue, Expense Accounts

Account	Description	Budget	MYD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	1,276,145.00	103,491.56	1,387,663.62		-111,518.62	108.74
Total for: 300	State Revenue	38,760.00	22,239.47	34,760.00		4,000.00	89.68
Total for: 500	Incoming Transfers	12,917.00	6,108.00	12,922.00		-5.00	100.04
Total for: 600	Fund Modifications	541,847.00	143,271.45	493,271.45		48,575.55	91.04
Total for Revenue	Revenue	1,869,669.00	275,110.48	1,928,617.07	0.00	-58,948.07	103.15
Total for: 110	Instruction-Preschool	115,784.00	17,620.14	97,490.18		18,293.82	84.20
Total for: 100	Instruction	115,784.00	17,620.14	97,490.18		18,293.82	84.20
Total for: 260	Support-Operations & Mainten	147,750.00	21,994.27	97,346.95		50,403.05	65.89
Total for: 270	Athletic Transportation	71,000.00	13,235.96	67,086.08		3,913.92	94.49
Total for: 290	Athletic Services	727,793.00	80,880.10	720,049.68		7,743.32	98.94
Total for: 200	Support Services	946,543.00	116,110.33	884,482.71		62,060.29	93.44
Total for: 310	Community Education Directio	191,330.00	12,655.19	188,460.93		2,869.07	98.50
Total for: 320	Community Recreation	396,529.00	57,067.32	472,614.46		-76,085.46	119.19
Total for: 350	Care of Children	299,763.00	23,080.60	290,964.34		8,798.66	97.06
Total for: 390	Other Community Education	12,917.00	3,467.98	12,922.00		-5.00	100.04
Total for: 300	Community Education	900,539.00	96,271.09	964,961.73		-64,422.73	107.15
Total for Expense	Expense	1,962,866.00	230,001.56	1,946,934.62	0.00	15,931.38	99.19
Grand Total for Fund 23	23-Community Services Fund	-93,197.00	45,108.92	-18,317.55	0.00	-74,879.45	19.65

Budget Status by Level as of 06/30/2013
Fund 25-School Lunch - Revenue-Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Usage Used
Total for: 100	Local Revenue	1,155,816.00	31,908.11	1,090,311.50		65,504.50	94.33
Total for: 300	State Revenue	53,000.00	19,780.76	68,041.06		-15,041.06	128.38
Total for: 400	Federal Revenue	331,100.00	147,835.75	321,375.84		9,724.16	97.06
Total for: 500	Incoming Transfers	123,000.00	19,639.92	117,900.48		5,099.52	95.85
Total for Revenue	Revenue	1,662,916.00	219,164.54	1,597,628.88	0.00	65,287.12	96.07
Total for: 210	Pupil Support		60,200.26	60,200.26		-60,200.26	
Total for: 260	Operations & Maintenance	2,406.00	-427.45	1,165.82		1,240.18	48.45
Total for: 290	Other Support Services	1,486,109.00	210,244.84	1,435,050.39		51,058.61	96.56
Total for: 200	Support Services	1,488,515.00	270,017.65	1,496,416.47		-7,901.47	100.53
Total for: 610	Outgoing Transfers	148,851.00	-38,058.51	83,421.36		65,429.64	56.04
Total for: 600	Fund Modifications	148,851.00	-38,058.51	83,421.36		65,429.64	56.04
Total for Expense	Expense	1,637,366.00	231,959.14	1,579,837.83	0.00	57,528.17	96.49
Grand Total for Fund 25	25-School Lunch Fund	25,550.00	-12,794.60	17,791.05	0.00	7,758.95	69.63

Dexter Community Schools
 Budget Status by Level as of 06/30/2013
 Fund 11-General - Revenue/Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Usage
Total for: 100	Local Revenue	4,256,869.00	449,750.31	4,112,453.11		144,415.89	96.61
Total for: 200	Other Gov Entity Revenue	2,627.00		2,761.28		-134.28	105.11
Total for: 300	State Revenue	25,323,093.00	7,217,822.09	25,371,533.50		-48,440.50	100.19
Total for: 400	Federal Revenue	793,287.00	249,753.05	813,202.00		-19,915.00	102.51
Total for: 500	Incoming Transfers	2,530,276.00	679,031.79	2,520,775.97		-499.97	100.02
Total for: 600	Fund Modifications	140,851.00	-38,058.51	83,421.36		65,429.64	56.04
Total for Revenue	Revenue	33,045,003.00	8,558,298.73	32,904,147.22	0.00	140,855.78	99.57
Total for: 1000	Salaries/Wages	19,599,040.00	3,902,616.90	19,314,689.06		284,350.94	98.55
Total for: 2000	Benefits Ret/FICA/Insurance	10,620,631.00	2,082,175.31	10,439,866.02		180,764.98	98.30
Total for: 3000	Pur Services	1,242,753.00	184,527.16	1,247,069.12		-4,316.12	100.35
Total for: 4000	Pur Maintenance	367,667.00	7,414.55	333,740.80		33,926.20	90.77
Total for: 5000	Pur Supplies	2,184,868.00	173,567.94	1,870,462.16		314,405.84	85.61
Total for: 6000	Capital Equipment	7,525.00		16,783.67		-9,258.67	223.04
Total for: 7000	Other Costs	59,647.00	4,290.16	48,192.07		11,454.93	80.80
Total for: 8000	Outgoing Transfers	1,026,931.00	423,816.85	980,119.06		46,811.94	95.44
Total for Expense	Expense	35,109,062.00	6,778,408.87	34,250,921.96	0.00	858,140.04	97.56
Grand Total for Fund 11	11-General Fund	-2,064,059.00	1,779,889.86	-1,346,774.74	0.00	-717,284.26	65.25

Budget Status by Level as of 06/30/2013

Fund 23-Community Services - Revenue/Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Usage
Total for: 100	Local Revenue	1,276,145.00	103,491.56	1,387,663.62		-111,518.62	108.74
Total for: 300	State Revenue	38,760.00	22,239.47	34,760.00		4,000.00	89.68
Total for: 500	Incoming Transfers	12,917.00	6,108.00	12,922.00		-5.00	100.04
Total for: 600	Fund Modifications	541,847.00	143,271.45	493,271.45		48,575.55	91.04
Total for Revenue	Revenue	1,869,669.00	275,110.48	1,928,617.07	0.00	-58,948.07	103.15
Total for: 1000	Salaries/Wages	893,534.00	83,620.26	763,954.69		129,579.31	85.50
Total for: 2000	Benefits Ret/FICA/Insurance	406,249.00	35,305.80	344,628.54		61,620.46	84.83
Total for: 3000	Pur Services	347,132.00	49,824.67	545,899.87		-198,767.87	157.26
Total for: 4000	Pur Maintenance	24,000.00	27,180.25	37,903.51		-13,903.51	157.93
Total for: 5000	Pur Supplies	286,801.00	34,005.58	250,564.95		36,236.05	87.37
Total for: 6000	Capital Equipment	2,000.00				2,000.00	
Total for: 7000	Other Costs	3,150.00	65.00	3,983.06		-833.06	126.45
Total for Expense	Expense	1,962,866.00	230,001.56	1,946,934.62	0.00	15,931.38	99.19
Grand Total for Fund 23	23-Community Services Fund	-93,197.00	-45,108.92	-18,317.55	0.00	-74,879.45	19.65

Budget Status by Level as of 06/30/2013

Fund 25-School Lunch - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Usage
Total for: 100	Local Revenue	1,155,816.00	31,908.11	1,090,311.50		65,504.50	94.33
Total for: 300	State Revenue	53,000.00	19,780.76	68,041.06		-15,041.06	128.38
Total for: 400	Federal Revenue	331,100.00	147,835.75	321,375.84		9,724.16	97.06
Total for: 500	Incoming Transfers	123,000.00	19,639.92	117,900.48		5,099.52	95.85
Total for Revenue	Revenue	1,662,916.00	219,164.54	1,597,628.88	0.00	65,287.12	96.07
Total for: 1000	Salaries/Wages	497,080.00	87,495.99	528,057.72		-30,977.72	106.23
Total for: 2000	Benefits Ret/FICA/Insurance	245,329.00	34,460.45	249,600.70		-4,271.70	101.74
Total for: 3000	Pur Services	38,106.00	4,608.38	25,343.47		12,762.53	66.51
Total for: 4000	Pur Maintenance	7,000.00	130.00	5,621.06		1,378.94	80.30
Total for: 5000	Pur Supplies	686,500.00	145,258.32	674,523.03		11,976.97	98.26
Total for: 6000	Capital Equipment	9,500.00	-2,115.99	6,892.00		2,608.00	72.55
Total for: 7000	Other Costs	5,000.00	180.50	6,378.49		-1,378.49	127.57
Total for: 8000	Outgoing Transfers	148,851.00	-121,479.87			148,851.00	
Total for: 9000	INDIRECT SCH MEAL PRG-OTHER		83,421.36	83,421.36		-83,421.36	
Total for Expense	Expense	1,637,366.00	231,959.14	1,579,837.83	0.00	57,528.17	96.49
Grand Total for Fund 25	25-School Lunch Fund	25,550.00	-12,794.60	17,791.05	0.00	7,758.95	69.63

Budget Status by Level as of 06/30/2013

Fund 48-Capital Projects Fund - Revenue-Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Vage Used
480-151-0000	CAP PROJ INVESTMENT INTEREST	2,463,606 00	232 40	6,426 45		2,457,179 55	0 26
480-192-0000	CAP PROJ PRIVATE CONTRIBUTIO						
480-591-0000	CAP PROJ BOND PRINC PROCEEDS	47,890,000 00				47,890,000 00	
480-591-1000	CAP PROJ PREM/DISC ON ISSUE						
Total for Revenue	Revenue	50,353,606 00	232 40	6,426 45	0 00	50,347,179 55	0 01
481-252-3150-000-0000-000000-00	CAP PROJ FINANCIAL ADVISOR	58,023 00				58,023 00	
481-252-3190-000-0000-000000-00	CAP PROJ PROF SERV/CREDIT RA	44,500 00				44,500 00	
481-252-3510-000-0000-000000-00	CAP PROJ ADVERTISE/NOTICES	15,000 00				15,000 00	
481-252-4910-000-0000-000000-00	CAP PROJ BOND ELECTION	20,500 00				20,500 00	
481-252-7410-000-0000-000000-00	CAP PROJ FEES ISSUANCE	17,805 00				17,805 00	
Total for: 252	FISCAL SERVICES	155,828 00				155,828 00	
481-259-3990-000-0000-000000-00	CAP PROJ BOND INSURANCE ISSU	286,016 00				286,016 00	
Total for: 259	OTHER BUSINESS SERVICES	286,016 00				286,016 00	
481-271-6610-000-0000-09078-00	CAP PROJ NEW SCHOOL BUSES	6,162,000 00		420,100 00		5,741,900 00	6 82
Total for: 271	CAPITAL TRANSPORTATION ACQUI	6,162,000 00		420,100 00		5,741,900 00	6 82
481-284-3190-000-0000-000000-00	CAP PROJ CONSULT TECHNOLOGY	310,641 00	1,400 00	5,900 00		304,741 00	1 90
481-284-3190-000-0000-000000-01	CAP PROJ CONSULT SECURITY	101,500 00	800 00	8,200 00		93,300 00	8 08
481-284-6450-000-0000-000000-00	CAP PROJ TECHNOLOGY DISTRICT	6,088,936 00		34,061 58		6,054,874 42	0 56
481-284-6450-000-0000-000000-01	CAP PROJ ADMINISTRATIVE SOFT			102,254 00		-102,254 00	
481-284-6450-000-0000-00214-00	CAP PROJ TECHNOLOGY WYLIE	652,752 00		11,709 29		641,042 71	1 79
481-284-6450-000-0000-00913-00	CAP PROJ TECHNOLOGY HS	1,212,000 00		54,376 15		1,157,623 85	4 49
481-284-6450-000-0000-04609-00	CAP PROJ TECHNOLOGY CREEKSID	485,084 00		116,468 76		368,615 24	24 01
481-284-6450-000-0000-08039-00	CAP PROJ TECHNOLOGY MCREEK	446,144 00		23,748 92		422,395 08	5 32
481-284-6450-000-0000-08040-00	CAP PROJ TECHNOLOGY CSTONE	253,200 00		10,605 51		242,594 49	4 19
481-284-6450-000-0000-08989-00	CAP PROJ TECHNOLOGY BATES	196,313 00		2,956 83		193,356 17	1 51
481-284-6450-000-0000-09078-00	CAP PROJ TECHNOLOGY BUS GAR	208,440 00		18,799 39		189,640 61	9 02
481-284-6450-000-0000-09931-00	CAP PROJ TECHNOLOGY COPEL/SR	264,480 00		2,181 78		262,298 22	0 82
Total for: 284	CAPITAL TECHNOLOGY ACQUISIII	10,219,490 00	2,200 00	391,262 21		9,828,227 79	3 83
481-451-3190-000-0000-000000-00	CAP PROJ PROF SERV SITE ACQ	25,000 00				25,000 00	
481-451-6110-000-0000-000000-00	CAP PROJ SITE ACQUISITION	2,755,000 00	112 06	6,244 64		2,748,755 36	0 23
Total for: 451	SITE ACQUISITION SERVICES	2,780,000 00	112 06	6,244 64		2,773,755 36	0 22
481-452-3190-000-0000-00214-00	CAP PROJ ARCHITECT CONNECTRD	147,308 00	31,336 00	31,336 00		115,972 00	21 27
481-452-6310-000-0000-000000-00	CAP PROJ SITE IMPROVE DISTRI						
481-452-6310-000-0000-00214-00	CAP PROJ SITE IMPROVE WYLIE	1,657,379 00		256,082 75		1,401,296 25	15 45
481-452-6310-000-0000-00913-00	CAP PROJ SITE IMPROVE HS	974,006 00		61,134 39		912,871 61	6 28
481-452-6310-000-0000-00913-21	CAP PROJ SITE IMPROVE HS ATH			70,172 00		-70,172 00	
481-452-6310-000-0000-04609-00	CAP PROJ SITE IMPROVE CREEKS	714,774 00		93,321 61		621,452 39	13 06
481-452-6310-000-0000-04609-21	CAP PROJ SITE IMPROVE CS ATH			1,207,416 00		-1,207,416 00	
481-452-6310-000-0000-08039-00	CAP PROJ SITE IMPROVE MCREEK	663,440 00		3,100 00		660,040 00	0 51
481-452-6310-000-0000-08039-21	CAP PROJ SITE IMPROVE MC ATH			15,428 00		-15,428 00	
481-452-6310-000-0000-08040-00	CAP PROJ SITE IMPROVE CSTONE	158,585 00		78,609 24		79,975 76	49 57

Budget Status by Level as of 06/30/2013

Fund 48-Capital Projects Fund - Revenue-Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Used
481-452-6310-000-0000-08989-00	CAP PROJ SITE IMPROVE BATES	76.500 00		14,624 84		61.875 16	19 12
481-452-6310-000-0000-09078-00	CAP PROJ SITE IMPROVE BUS GA	596.000 00		591.618 06		4.381 94	99 26
481-452-6310-000-0000-09931-00	CAP PROJ SITE IMPROVE CPL/SR	58.000 00				58.000 00	
Total for: 452	SITE IMPROVEMENT SERVICES	5 045.992 00	31.336 00	2 423.142 89		2 622.849 11	48 02
481-453-3190-000-0000-00000-00	CAP PROJ UNALLOC PROF FEES	1.308.090 00				1.308.090 00	
481-453-3190-000-0000-00000-01	CAP PROJ ARCHITECT REIMB	50.000 00	5.235 54	8.760 89		41.239 11	17 52
481-453-3190-000-0000-00000-02	CAP PROJ ARCH PROJ DESG REIM	250.000 00				250.000 00	
481-453-3190-000-0000-00214-00	CAP PROJ ARCHITECT WYLIE 3-4	188.521 00	7.558 44	89.759 09		98.761 91	47 61
481-453-3190-000-0000-00214-21	CAP PROJ ARCHITECT WYL ATH/P	119.018 00				119.018 00	
481-453-3190-000-0000-00913-00	CAP PROJ ARCHITECT HS 9-12	364.015 00	438 04	7.576 30		356.438 70	2 08
481-453-3190-000-0000-00913-21	CAP PROJ ARCHITECT HS ATH/PO	61.090 00				61.090 00	
481-453-3190-000-0000-04609-00	CAP PROJ ARCHITECT CREEK 5-6	291.641 00	2.717 73	25.765 38		265.875 62	8 83
481-453-3190-000-0000-04609-21	CAP PROJ ARCHITECT CRK ATHL	69.748 00	1.326 00	16.997 25		52.750 75	24 37
481-453-3190-000-0000-08039-00	CAP PROJ ARCHITECT MC 7-8	223.464 00	170 00	3.712 67		219.751 33	1 66
481-453-3190-000-0000-08039-21	CAP PROJ ARCHITECT MC ATHL	33.332 00				33.332 00	
481-453-3190-000-0000-08040-00	CAP PROJ ARCHITECT CStone K-2	97.966 00				97.966 00	
481-453-3190-000-0000-08989-00	CAP PROJ ARCHITECT BATES K-2	43.513 00	4.805 35	47.656 71		-4.143 71	109 52
481-453-3190-000-0000-09078-00	CAP PROJ ARCHITECT BUS GARAG	212.343 00	1.000 01	34.479 27		177.863 73	16 24
481-453-3190-000-0000-09931-00	CAP PROJ ARCHITECT COPEL/SR	44.196 00	1.122 90	10.478 24		33.717 76	23 71
Total for: 453	ARCHITECT/ENGINEER SERVICES	3 356.937 00	24 374 01	245 185 80		3 111.751 20	7 30
481-455-6220-000-0000-00913-21	CAP PROJ NEW HS ATHL BLD/FLD	366.500 00				366.500 00	
481-455-6220-000-0000-04609-21	CAP PROJ NEW CRK ATHL BLDG/F	224.000 00				224.000 00	
481-455-6220-000-0000-08039-21	CAP PROJ NEW MC ATHL BLDG/FI	224.000 00				224.000 00	
Total for: 455	BUILDING NEW CONSTRUCT SERVI	814.500 00				814.500 00	
481-456-3190-000-0000-00000-00	CAP PROJ CONSTRUCT MGR FEE	730.589 00				730.589 00	
481-456-3190-000-0000-00000-01	CAP PROJ CONSTRUCT MGR REIMB	1.975.552 00	152 12	260.613 32		1.714.938 68	13 19
481-456-6220-000-0000-00000-00	CAP PROJ RENOVATION DISRICT						
481-456-6220-000-0000-00214-00	CAP PROJ RENOVATION WYL 3-4	1.344.282 00		189.897 74		1.154.384 26	14 13
481-456-6220-000-0000-00214-23	CAP PROJ RENOVATION WYL POOL	2.025.834 00		9.019 25		2.016.814 75	0 45
481-456-6220-000-0000-00913-00	CAP PROJ RENOVATION HS 9-12	4.003.182 00		143.343 88		3.859.838 12	3 58
481-456-6220-000-0000-00913-23	CAP PROJ RENOVATION HS POOL	308.000 00				308.000 00	
481-456-6220-000-0000-04609-00	CAP PROJ RENOVATION CRK 5-6	2.840.770 00		265.262 57		2.575.507 43	9 34
481-456-6220-000-0000-08039-00	CAP PROJ RENOVATION MC 7-8	2.596.109 00		134.677 80		2.461.431 20	5 19
481-456-6220-000-0000-08040-00	CAP PROJ RENOVATION CStone K-2	1.206.380 00		2.476 10		1.203.903 90	0 21
481-456-6220-000-0000-08989-00	CAP PROJ RENOVATION BATESK-2	529.088 00		460.902 47		68.185 53	87 11
481-456-6220-000-0000-09078-00	CAP PROJ RENOVATION BUS GARG	1.683.361 00		384.325 88		1.299.035 12	22 83
481-456-6220-000-0000-09931-00	CAP PROJ RENOVATION COPEL/SR	573.861 00		16.006 06		557.854 94	2 79
481-456-6450-000-0000-00000-00	CAP PROJ EQUIP GRANGER BUDGT						
481-456-6450-000-0000-00214-00	CAP PROJ RE-EQUIP WYLIE 3-4	151.456 00				151.456 00	
481-456-6450-000-0000-00913-00	CAP PROJ RE-EQUIP HS 9-12	176.791 00				176.791 00	
481-456-6450-000-0000-00913-20	CAP PROJ RE-EQUIP MUSIC	615.749 00		17.054 00		598.695 00	2 77
481-456-6450-000-0000-00913-21	CAP PROJ RE-EQUIP ATHLETICS						
481-456-6450-000-0000-04609-00	CAP PROJ RE-EQUIP CREEK 5-6	98.733 00				98.733 00	
481-456-6450-000-0000-08039-00	CAP PROJ RE-EQUIP MC 7-8	117.240 00				117.240 00	
481-456-6450-000-0000-08040-00	CAP PROJ RE-EQUIP CStone K-2	24.784 00				24.784 00	
481-456-6450-000-0000-08989-00	CAP PROJ RE-EQUIP BATES K-2	41.982 00		5.722 00		36.260 00	13 63
481-456-6450-000-0000-09078-00	CAP PROJ RE-EQUIP BUS GARAGE	20.185 00				20.185 00	

Budget Status by Level as of 06/30/2013

Fund 48-Capital Projects Fund - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Page Used
481-456-6450-000-0000-09079-00	CAP PROJ RE-EQUIP B&G						
481-456-6450-000-0000-09931-00	CAP PROJ RE-EQUIP COPEL/SR	10.700 00				10.700 00	
481-456-7410-000-0000-00000-00	CAP PROJ GEN REQ PERMITS/FEE						
Total for: 456	BUILDING RENOVATION SERVICES	21.074.628 00	152 12	1.889.301 07		19.185.326 93	8 96
481-459-3170-000-0000-00000-00	CAP PROJ BOND COUNSEL	100.000 00		2.535 38		97.464 62	2 54
481-459-3170-000-0000-00000-01	CAP PROJ BOND COUNSEL ISSUNC	71.890 00				71.890 00	
481-459-3180-000-0000-00000-00	CAP PROJ AUDITOR	10.500 00		14.820 68		-4.320 68	141 15
Total for: 459	OTHER FACILITIES ACQUISITION	182.390 00		17.356 06		165.033 94	9 52
481-511-7330-000-0000-00000-00	CAP PROJ BOND ISSUE DISCOUNT	275.825 00				275.825 00	
Total for: 511	CAP PROJ BOND ISSUE DISCOUNT	275.825 00				275.825 00	
Total for Expense	Expense	50.353.606 00	50.174 19	5.392.592 67	0 00	44.961.013 33	10 71
Grand Total for Fund 48	48-Capital Projects Fund Fun	0 00	-57.941 79	-5.386.166 22	0 00	5.386.166 22	

