

To: Board of Education

From: Sharon Raschke 

Date: September 11, 2014

RE: Financial Results - Fiscal Year End 2013-14

Enclosed are the financial results for the 2013-14 fiscal year ending June 30, 2014.
Included are the following reports for your information and reference:

1. Financial Dashboard
2. Financial Results – A summary of the financial results for all District Funds, including General Fund, Community Services Fund, School Lunch Fund, Debt Retirement Fund, and 2008 Capital Projects Fund. Included are the original adopted budget (June 2013), final amended budget (June 2014), fiscal year to date actual, variance of final budget versus actual, percentage revenue received/expenditures spent, and 2012-13 prior year actual financial results.
3. Budget Analysis – A reconciliation of the operational results after considering expenditures the Board planned using Fund Balance.
4. Variance Analysis –General Fund revenues were unfavorable to budget by 0.8%. General Fund expenses were favorable to budget by 4.4%. The operational variances are identified in detail for your information.
5. Board Monthly Budget Report - The monthly report provided to the Board that summarizes the revenue and expenditures of the General Fund, Community Services Fund, and Food Services Fund to the functional level, consistent with the actual Board adopted budget.
6. Budget Performance Report-Building/Program – The report provided to the Board with the Financial Updates in November, March, and May that provides additional detail by building and function. It is the summary referenced by the administrators and managers when summarizing their assessment of financial performance. The June monthly report includes the 2013-14 fiscal year end results.
7. Interfund Subsidy and Indirect Transfers – A summary of the transfer received from the School Lunch Fund, and the funding provided to the Community Services Fund including the Athletics Program, Pools, CPAs, and Community Education.
8. The 2008 Capital Projects Fund activity project to date.

If you have any questions, please ask.

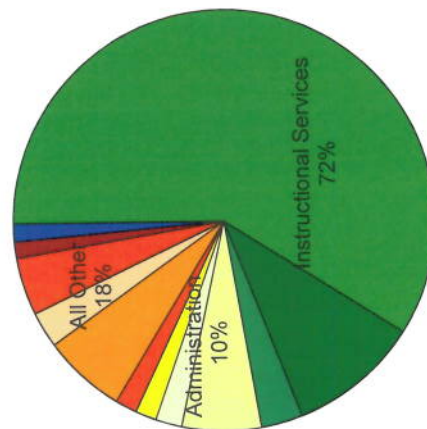
**Dexter Community Schools
Financial Dashboard
2013-14 Year End**

2012-13 Actual					
Student Count	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%
3,543	\$32,964,347	\$34,311,122	(\$1,346,775)	\$6,573,443	19.2%
Peer Group Ranking from most recent Bulletin 1014 (2012-13 data)					
					5th out of 30
					14 th out of 30
2013-14 Actual					
3,550	\$33,470,762	\$33,860,867	(\$390,104)	\$6,183,339	18.3%
2014-15 Budget					
3,579	\$34,794,969	\$35,417,368	(\$622,399)	\$5,560,940	15.7%
					\$7,602
					\$7,519

Expenses-Program



Expenses-Type





Dexter Community Schools Financial Results - 2013-14 Year End

Fiscal Year to Date 06/30/14

Account Type	Prior Year Actual	Original Adopted Budget	Final Amended Budget	FYTD Actual	Budget - Actual	% Used/Rec'd
Fund(COA) 11 - General Fund						
Revenue	32,904,147.22	33,745,346.00	33,745,346.00	33,470,762.45	274,583.55	99
Expense	34,250,921.96	35,088,949.00	35,419,452.00	33,860,866.63	1,558,585.37	97
Fund(COA) 11 - General Fund Totals	(\$1,346,774.74)	(\$1,343,603.00)	(\$1,674,106.00)	(\$390,104.18)	(\$1,284,001.82)	4 %
Fund(COA) 23 - Community Service Fund						
Revenue	1,928,617.07	1,958,216.00	1,958,216.00	2,101,488.63	(143,272.63)	92
Expense	1,946,934.62	1,947,733.00	1,947,733.00	2,088,253.48	(140,520.48)	107
Fund(COA) 23 - Community Service Fund Totals	(\$18,317.55)	\$10,483.00	\$10,483.00	\$13,235.15	(\$2,752.15)	0 %
Fund(COA) 25 - School Lunch Fund						
Revenue	1,597,628.88	1,731,806.00	1,731,806.00	1,643,128.18	88,677.82	95
Expense	1,579,837.83	1,722,159.00	1,776,234.00	1,601,838.93	174,395.07	93
Fund(COA) 25 - School Lunch Fund Totals	\$17,791.05	\$9,647.00	(\$44,428.00)	\$41,289.25	(\$85,717.25)	5 %
Fund(COA) 30 - Debt Retirement Fund						
Revenue	34,655,870.56	14,926,136.00	14,926,136.00	14,934,296.29	(8,160.29)	100
Expense	34,980,524.37	14,926,136.00	14,926,136.00	14,905,855.54	20,280.46	100
Fund(COA) 30 - Debt Retirement Fund Totals	(\$324,653.81)	\$0.00	\$0.00	\$28,440.75	(\$28,440.75)	0 %
Fund(COA) 48 - 2008 Capital Projects Fund						
Revenue	6,426.45	50,353,606.00	50,353,606.00	1,832.56	50,351,773.44	0
Expense	5,392,592.67	50,353,606.00	50,353,606.00	2,860,770.81	47,482,632.19	6
Fund(COA) 48 - 2008 Capital Projects Fund Totals	(\$5,386,166.22)	\$0.00	\$0.00	(\$2,858,938.25)	\$2,869,141.25	-6 %
Grand Totals	(\$7,058,121.27)	(\$1,323,473.00)	(\$1,708,051.00)	(\$3,166,077.28)	\$1,468,229.28	-2 %

**Dexter Community Schools
Budget Analysis
2013-14 Year End**

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2013	November 2013	June 2014	2013-14
Revenue	\$ 31,914,453	\$ 33,745,346	\$ 33,745,346	\$ 33,470,762
Expenses	\$ 33,524,701	\$ 35,088,949	\$ 35,419,452	\$ 33,860,867
Revenue over Expenses (Budget/Audit)	\$ (1,610,248)	\$ (1,343,603)	\$ (1,674,106)	\$ (390,104)
Prior year (revenue) from tax capture adjustment				\$ (43,778)
Prepaid Expenditures		\$ 78,111	\$ 78,111	\$ 78,111
All Day K implementation	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Music Uniforms	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Everyday Math textbooks and materials		\$ 48,000	\$ 48,000	\$ 48,000
Everyday Math PD		\$ 36,100	\$ 36,100	\$ 36,100
Athletic Equipment		\$ 50,000	\$ 50,000	\$ 50,000
IB Textbooks		\$ 41,887	\$ 41,887	\$ 41,887
Teaching supply reserves (from 12-13)		\$ 155,978	\$ 155,978	\$ 155,978
Teaching supply unspent (carryover into 14-15)				\$ (108,299)
Fund Balance to be used for expenditures		\$ 680,076	\$ 680,076	\$ 527,999
Revenue over Expenses (Operational)	\$ (1,340,248)	\$ (663,527)	\$ (994,030)	\$ 137,895

**Dexter Community Schools
Variance Analysis
2013-14 Year End**

	Variance- Favorable (Unfavorable)	
Revenue variance		
Actual vs. Budget	\$ (274,584)	-0.8%
Incoming from Community Education	\$ (49,637)	
F&N revenue transfer reclassified to direct expense	\$ (57,627)	
Misc other variances	\$ (167,320)	

	Variance- Favorable (Unfavorable)	
Expenses variance		
Actual vs. Budget	\$ 1,558,585	4.4%
F&N revenue transfer reclassified to direct expense	\$ 57,627	
MPSERS Retirement rate variance (blended budget 29.70% actual 29.89%)	(37,709)	
Health benefits (all buildings/all programs)	526,662	
Special Education and tuition (excludes health)	225,233	
Teaching supplies unspent to carryforward	108,299	
Buildings (excludes health, retirement, special ed, teaching supplies carryover)	318,596	
Board of Education (consultants/workshop/elections/supplies/dues)	5,167	
Executive Administration (excludes health)	83,807	
Improvement of Instruction (excludes health)	45,567	
Business Office (excludes health)	(10,391)	
Business Services (tax refunds/SBL insurance)	12,164	
Utilities telephone	9,928	
Utilities water/trash	6,575	
Utilities gas	16,129	
Utilities electric	32,972	
Energy Manager and energy budget	7,654	
Property/Casualty Insurance	-	
Communications (excludes health)	12,930	
Personnel (excludes health)	1,985	
Building & Grounds (excludes health)	(54,399)	
Transportation (excludes health/bus fuel)	133,726	
Bus Fuel (51,915 gallons * \$3.15 avg)	33,834	
Technology (excludes health)	15,825	
Transfer to Community Services - \$631,743		
Athletics (\$429,161)		
Community Ed (\$99,936)		
Pools (\$76,695)		
CPAs (\$25,951)	(6,902)	
Misc other variances	13,307	



Board Monthly Budget Report (Revenue)

Fiscal Year to Date 06/30/14

Account Classification 1 Code	Amended Budget	Current Month Actual	FYTD Actual	Encumbrances	Budget - Actual	% Rec'd	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Classification 1 Code 100 - Local Sources - 100	4,336,874.00	636,458.42	4,144,429.63	.00	192,444.37	96	4,112,453.11
Account Classification 1 Code 200 - Non-Education Sources - 200	2,706.00	3,460.00	3,460.00	.00	(754.00)	128	2,761.28
Account Classification 1 Code 300 - State Sources - 300	25,802,495.00	6,988,725.25	25,710,970.92	.00	91,524.08	100	25,371,533.50
Account Classification 1 Code 400 - Federal Sources - 400	827,292.00	298,076.45	838,492.00	.00	(11,200.00)	101	813,202.00
Account Classification 1 Code 500 - ISDs / Other Districts - 500	2,569,782.00	759,868.01	2,685,360.15	.00	(115,578.15)	104	2,520,775.97
Account Classification 1 Code 600 - In from Other Funds - 600	206,197.00	(5,792.68)	88,049.75	.00	118,147.25	43	83,421.36
Fund(COA) 11 - General Fund Totals	\$33,745,346.00	\$8,680,795.45	\$33,470,762.45	\$0.00	\$274,583.55	99 %	\$32,904,147.22
Fund(COA) 23 - Community Service Fund							
Account Classification 1 Code 100 - Local Sources - 100	1,228,038.00	77,674.17	1,362,083.07	.00	(134,045.07)	111	1,387,663.62
Account Classification 1 Code 300 - State Sources - 300	94,137.00	18,295.11	107,662.50	.00	(13,525.50)	114	34,760.00
Account Classification 1 Code 500 - ISDs / Other Districts - 500	11,200.00	.00	.00	.00	11,200.00	0	12,922.00
Account Classification 1 Code 600 - In from Other Funds - 600	624,841.00	161,743.06	631,743.06	.00	(6,902.06)	101	493,271.45
Fund(COA) 23 - Community Service Fund Totals	\$1,958,216.00	\$257,712.34	\$2,101,488.63	\$0.00	(\$143,272.63)	107 %	\$1,928,617.07
Fund(COA) 25 - School Lunch Fund							
Account Classification 1 Code 100 - Local Sources - 100	1,186,006.00	57,764.10	1,120,549.35	.00	65,456.65	94	1,090,311.50
Account Classification 1 Code 300 - State Sources - 300	57,000.00	14,414.06	58,708.86	.00	(1,708.86)	103	68,041.06
Account Classification 1 Code 400 - Federal Sources - 400	348,800.00	110,883.17	304,000.48	.00	44,799.52	87	321,375.84
Account Classification 1 Code 500 - ISDs / Other Districts - 500	140,000.00	33,335.02	159,869.49	.00	(19,869.49)	114	117,900.48
Account Classification 1 Code 600 - In from Other Funds - 600	.00	.00	.00	.00	.00	+++	.00
Fund(COA) 25 - School Lunch Fund Totals	\$1,731,806.00	\$216,396.35	\$1,643,128.18	\$0.00	\$88,677.82	95 %	\$1,597,628.88
Fund(COA) 30 - Debt Retirement Fund							
Account Classification 1 Code 100 - Local Sources - 100	9,544,101.00	383,545.86	9,579,279.29	.00	(35,178.29)	100	9,282,196.56
Account Classification 1 Code 500 - ISDs / Other Districts - 500	5,382,035.00	.00	5,355,017.00	.00	27,018.00	99	25,373,674.00
Account Classification 1 Code 600 - In from Other Funds - 600	.00	.00	.00	.00	.00	+++	.00
Fund(COA) 30 - Debt Retirement Fund Totals	\$14,926,136.00	\$383,545.86	\$14,934,296.29	\$0.00	(\$8,160.29)	100 %	\$34,655,870.56
Revenue Totals	\$52,361,504.00	\$9,538,450.00	\$52,149,675.55	\$0.00	\$211,828.45	100 %	\$71,086,263.73
Expense Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Grand Totals	\$52,361,504.00	\$9,538,450.00	\$52,149,675.55	\$0.00	\$211,828.45	100 %	\$71,086,263.73



Board Monthly Budget Report (Expense)

Fiscal Year to Date 06/30/14

Function(COA) Code	Amended Budget	Current Month Actual	FYTD Actual	Encumbrances	Budget - Actual	% Used	Prior Year FYTD
11 - General Fund							
Function(COA) 1111 - Elementary Instruction	8,928,716.00	1,762,101.22	8,566,976.69	.00	361,739.31	96	8,855,230.56
Function(COA) 1112 - Middle School Instruction	2,713,035.00	499,986.47	2,581,482.77	.00	131,552.23	95	2,627,853.49
Function(COA) 1113 - High School Instruction	5,878,279.00	1,125,334.97	5,858,296.32	.00	19,982.68	100	6,192,703.54
Function(COA) 1119 - Summer School Instruction	510.00	1.52	18.24	.00	491.76	4	.00
Function(COA) 1122 - Special Education Instruction	2,688,768.32	488,768.32	2,503,719.22	.00	185,164.78	93	2,580,463.86
Function(COA) 1125 - Compensatory Education	175,566.00	273,634.07	273,634.07	.00	(98,068.07)	156	236,828.15
Function(COA) 1127 - Career Education	274,116.00	213,364.11	213,364.11	.00	60,751.89	78	333,144.40
Function(COA) 1212 - Guidance Services	661,529.99	127,956.63	645,284.28	.00	16,245.71	98	656,469.08
Function(COA) 1213 - Health Services	231,003.00	40,978.43	224,174.95	.00	6,828.05	97	219,090.94
Function(COA) 1214 - Psychological Services	309,271.00	42,034.92	297,181.48	.00	12,089.52	96	285,901.59
Function(COA) 1215 - Speech Services	745,191.01	128,245.92	729,881.14	.00	15,309.87	98	736,957.70
Function(COA) 1216 - Social Work Services	499,596.00	104,393.44	487,745.23	.00	11,850.77	98	491,488.89
Function(COA) 1218 - Teacher Consultant	1,037,891.00	203,300.55	975,955.13	.00	61,935.87	94	1,073,857.61
Function(COA) 1219 - Other Pupil Support	100,813.00	(48,981.82)	41,529.43	.00	59,283.57	41	36,775.98
Function(COA) 1221 - Improvement of Instruction	366,849.00	51,536.10	316,392.04	.00	50,456.96	86	298,471.77
Function(COA) 1222 - Educational Media Services	585,570.00	76,242.05	469,621.98	.00	115,948.02	80	578,233.47
Function(COA) 1225 - Technology	595,619.00	41,485.81	571,276.18	.00	24,342.82	96	525,376.50
Function(COA) 1226 - Program Direction/Sp Ed	207,554.00	22,632.17	196,991.56	.00	10,562.44	95	198,632.16
Function(COA) 1227 - Academic Student Assessment	40,100.00	372.00	34,953.94	.00	5,146.06	87	20,437.32
Function(COA) 1229 - Other Programs/Consortium	59,710.00	5,208.98	60,039.83	.00	(329.83)	101	58,313.79
Function(COA) 1231 - Board of Education	110,596.00	20,775.89	105,429.19	.00	5,166.81	95	96,306.93
Function(COA) 1232 - Executive Administration	673,333.00	62,397.21	580,859.96	.00	92,473.04	86	383,706.01
Function(COA) 1241 - Office of the Principal	2,177,688.00	169,423.90	2,062,735.11	.00	114,952.89	95	2,044,038.60
Function(COA) 1249 - Other School Admin	5,933.00	11.41	2,944.43	.00	3,048.57	49	5,192.22
Function(COA) 1252 - Fiscal Services	523,283.00	49,590.35	524,630.99	.00	(1,347.99)	100	440,045.17
Function(COA) 1259 - Other Business Services	32,363.00	(3,674.73)	20,199.02	.00	12,163.98	62	20,612.72
Function(COA) 1261 - Operating Buildings Services	3,281,115.00	317,738.68	3,215,529.75	.00	65,585.25	98	2,960,956.65
Function(COA) 1266 - Security Services	91,430.00	32,006.50	92,485.27	.00	(1,055.27)	101	96,069.80
Function(COA) 1271 - Pupil Transportation Services	1,707,815.00	104,037.03	1,505,769.45	.00	202,045.55	88	1,634,324.88
Function(COA) 1282 - Communication Services	19,000.00	1,331.91	2,231.91	.00	16,768.09	12	.00
Function(COA) 1283 - Staff/Personnel Services	69,638.00	3,900.42	65,935.62	.00	3,702.38	95	69,866.93
Function(COA) 1284 - Non-Instructional Technology Services	.00	.00	.00	.00	.00	+++	.00
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	+++	.00
Function(COA) 1371 - Non-Public School Pupils	2,077.00	1,853.28	1,853.28	.00	223.72	89	300.00
Function(COA) 1391 - Other Community Services	476.00	.00	.00	.00	476.00	0	.00
Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	.00	.00	.00	.00	.00	+++	.00
Function(COA) 1455 - Building Acquisition	1.00	.00	1.00	.00	.00	100	.00
Function(COA) 1492 - Adjustments to Prior Period Revenue	.00	.00	.00	.00	.00	+++	.00
Function(COA) 1611 - Transfer Out to GF	624,841.00	161,743.06	631,743.06	.00	(6,902.06)	101	493,271.45
Function(COA) 1623 - Transfer to Attn/Comm Ed	.00	.00	.00	.00	.00	+++	.00
11 - General Fund Totals	\$35,419,452.00	\$5,893,222.73	\$33,860,866.63	\$0.00	\$1,558,585.37	96 %	\$34,250,921.96
23 - Community Service Fund							
Function(COA) 1118 - Pre-Kindergarten Instruction	163,315.00	17,636.69	185,933.08	.00	(22,618.08)	114	97,490.18
Function(COA) 1221 - Improvement of Instruction	5,000.00	.00	360.00	.00	4,640.00	7	.00
Function(COA) 1226 - Program Direction/Sp Ed	11,700.00	(2,390.59)	9,309.41	.00	2,390.59	80	.00
Function(COA) 1257 - Internal Services	.00	4,700.00	4,700.00	.00	(4,700.00)	+++	.00
Function(COA) 1261 - Operating Buildings Services	147,750.00	17,316.23	134,689.13	.00	13,060.87	91	97,346.95
Function(COA) 1271 - Pupil Transportation Services	75,000.00	22,082.33	78,874.35	.00	(3,874.35)	105	67,086.08
Function(COA) 1291 - Pupil Activities/Athletics	659,990.00	54,845.34	715,590.89	.00	(55,600.89)	108	720,049.68
Function(COA) 1311 - Community Services Direction	265,162.00	43,773.53	282,005.37	.00	(16,843.37)	106	188,460.93
Function(COA) 1321 - Community Recreation	323,648.00	20,937.33	455,552.16	.00	(131,904.16)	141	472,614.46
Function(COA) 1351 - Care of Children	235,331.00	18,297.50	221,239.09	.00	14,091.91	94	290,964.34
Function(COA) 1391 - Other Community Services	49,637.00	(8,838.95)	.00	.00	11,200.00	0	12,922.00
Function(COA) 1611 - Transfer Out to GF	.00	(44,843.11)	.00	.00	49,637.00	0	.00
23 - Community Service Fund Totals	\$1,947,733.00	\$143,516.30	\$2,088,253.48	\$0.00	(\$140,520.48)	107 %	\$1,946,934.62



Board Monthly Budget Report (Expense)

Fiscal Year to Date 06/30/14

Function(COA) Code	Amended Budget	Current Month Actual	FYTD Actual	Encumbrances	Budget - Actual	% Used	Prior Year FYTD
Function(COA) 25 - School Lunch Fund							
Function(COA) 1219 - Other Pupil Support	.00	57,627.25	57,627.25	.00	(57,627.25)	+++	60,200.26
Function(COA) 1261 - Operating Buildings Services	56,723.00	381.55	2,619.33	.00	54,103.67	5	1,688.27
Function(COA) 1297 - Food Services	1,562,951.00	196,617.05	1,453,542.60	.00	109,408.40	93	1,434,527.94
Function(COA) 1611 - Transfer Out to GF	156,560.00	(24,203.93)	88,049.75	.00	68,510.25	56	83,421.36
Function(COA) 25 - School Lunch Fund Totals	\$1,776,234.00	\$230,421.92	\$1,601,838.93	\$0.00	\$174,395.07	90 %	\$1,579,837.83
Function(COA) 30 - Debt Retirement Fund							
Function(COA) 1259 - Other Business Services	51,000.00	17,703.24	30,720.28	.00	20,279.72	60	221,569.87
Function(COA) 1511 - Debt Service - Principal	14,875,136.00	.00	14,875,135.26	.00	.74	100	15,654,538.01
Function(COA) 1512 - Debt Service - Payment to Escrow Agent	.00	.00	.00	.00	.00	+++	19,104,416.49
Function(COA) 30 - Debt Retirement Fund Totals	\$14,926,136.00	\$17,703.24	\$14,905,855.54	\$0.00	\$20,280.46	100 %	\$34,980,524.37
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Expense Totals	\$54,069,555.00	\$6,284,864.19	\$52,456,814.58	\$0.00	\$1,612,740.42	97 %	\$72,758,218.78
Grand Totals	\$54,069,555.00	\$6,284,864.19	\$52,456,814.58	\$0.00	\$1,612,740.42	97 %	\$72,758,218.78



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Facility(COA) 11 - General Fund									
Facility(COA) 00000 - District									
Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	180,682.00	133,806.00	133,806.00	.00	46,876.00	180,681.71	74
Function(COA) 1127 - Career Education	Function(COA) 1127 - Career Education	Function(COA) 1127 - Career Education	.00	.00	.00	.00	.00	180,445.39	+++
Function(COA) 1213 - Health Services	Function(COA) 1213 - Health Services	Function(COA) 1213 - Health Services	69,433.00	12,127.02	66,912.83	.00	2,520.17	71,232.10	96
Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	.00	(61,279.69)	(57,665.38)	.00	57,665.38	(60,197.68)	+++
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	360,849.00	50,731.51	311,762.99	.00	49,086.01	292,949.14	86
Function(COA) 1225 - Technology	Function(COA) 1225 - Technology	Function(COA) 1225 - Technology	595,619.00	41,485.81	571,276.18	.00	24,342.82	525,376.50	96
Function(COA) 1226 - Program Direction/Sp Ed	Function(COA) 1226 - Program Direction/Sp Ed	Function(COA) 1226 - Program Direction/Sp Ed	207,554.00	22,632.17	196,991.56	.00	10,562.44	198,632.16	95
Function(COA) 1227 - Academic Student Assessment	Function(COA) 1227 - Academic Student Assessment	Function(COA) 1227 - Academic Student Assessment	30,100.00	480.00	27,819.80	.00	2,280.20	20,437.32	92
Function(COA) 1229 - Other Programs/Consortium	Function(COA) 1229 - Other Programs/Consortium	Function(COA) 1229 - Other Programs/Consortium	59,710.00	5,208.98	60,039.83	.00	(329.83)	58,313.79	101
Function(COA) 1231 - Board of Education	Function(COA) 1231 - Board of Education	Function(COA) 1231 - Board of Education	110,596.00	20,775.89	105,429.19	.00	5,166.81	96,306.93	95
Function(COA) 1232 - Executive Administration	Function(COA) 1232 - Executive Administration	Function(COA) 1232 - Executive Administration	673,333.00	62,397.21	580,859.96	.00	92,473.04	383,706.01	86
Function(COA) 1252 - Fiscal Services	Function(COA) 1252 - Fiscal Services	Function(COA) 1252 - Fiscal Services	523,283.00	49,590.35	524,630.99	.00	(1,347.99)	440,045.17	100
Function(COA) 1259 - Other Business Services	Function(COA) 1259 - Other Business Services	Function(COA) 1259 - Other Business Services	32,363.00	(3,674.73)	20,199.02	.00	12,163.98	20,612.72	62
Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	1,114,103.00	130,509.71	1,039,790.25	.00	74,312.75	915,790.03	93
Function(COA) 1266 - Security Services	Function(COA) 1266 - Security Services	Function(COA) 1266 - Security Services	91,430.00	32,006.50	92,485.27	.00	(1,055.27)	96,069.80	101
Function(COA) 1282 - Communication Services	Function(COA) 1282 - Communication Services	Function(COA) 1282 - Communication Services	19,000.00	1,331.91	2,231.91	.00	16,768.09	.00	12
Function(COA) 1283 - Staff/Personnel Services	Function(COA) 1283 - Staff/Personnel Services	Function(COA) 1283 - Staff/Personnel Services	69,638.00	3,900.42	65,935.62	.00	3,702.38	69,866.93	95
Function(COA) 1284 - Non-Instructional Technology Services	Function(COA) 1284 - Non-Instructional Technology Services	Function(COA) 1284 - Non-Instructional Technology Services	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1371 - Non-Public School Pupils	Function(COA) 1371 - Non-Public School Pupils	Function(COA) 1371 - Non-Public School Pupils	2,077.00	.00	1,853.28	.00	223.72	300.00	89
Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	476.00	.00	.00	.00	476.00	.00	0
Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1455 - Building Acquisition	Function(COA) 1455 - Building Acquisition	Function(COA) 1455 - Building Acquisition	1.00	.00	1.00	.00	.00	.00	100
Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1611 - Transfer Out to GF	Function(COA) 1611 - Transfer Out to GF	Function(COA) 1611 - Transfer Out to GF	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1623 - Transfer to Ath/Comm Ed	Function(COA) 1623 - Transfer to Ath/Comm Ed	Function(COA) 1623 - Transfer to Ath/Comm Ed	624,841.00	161,743.06	631,743.06	.00	(6,902.06)	493,271.45	101
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$4,765,088.00	\$663,772.12	\$4,376,103.36	\$0.00	\$388,984.64	\$3,983,839.47	92 %
Facility(COA) 00000 - District Totals			\$4,765,088.00	\$663,772.12	\$4,376,103.36	\$0.00	\$388,984.64	\$3,983,839.47	92 %
Facility(COA) 00214 - Wylie									
Function(COA) 1111 - Elementary	Function(COA) 1111 - Elementary	Function(COA) 1111 - Elementary	2,402,839.00	467,340.42	2,319,467.95	.00	83,371.05	2,489,390.93	97



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Instruction Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1212 - Guidance Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal	Instruction Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1212 - Guidance Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal	Instruction Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1212 - Guidance Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal	397,957.00 58,334.00 113,033.00 64,088.00 110,517.00 34,388.00 78,824.00 14,959.00 .00 70,778.00 258,037.00 Revenue Totals Expense Totals 00214 - Wylie Totals	62,062.93 19,247.32 23,950.44 2,682.16 23,360.15 6,676.02 17,162.96 1,200.50 .00 13,764.80 20,403.57 \$0.00 \$657,851.27 \$657,851.27	397,264.94 60,978.43 110,183.25 62,593.56 107,489.63 33,404.98 78,426.50 13,264.52 .00 68,259.33 244,211.87 \$0.00 \$3,495,544.96 \$3,495,544.96	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 \$0.00 \$0.00 \$0.00	692.06 (2,644.43) 2,849.75 1,494.44 3,027.37 983.02 397.50 1,594.48 .00 2,518.67 13,825.13 \$0.00 \$108,209.04 \$108,209.04	406,508.19 55,418.13 110,082.90 62,110.46 109,329.54 33,429.02 22,566.14 11,889.83 .00 68,622.43 248,695.02 \$0.00 \$3,618,042.59 \$3,618,042.59	100 105 97 98 97 97 99 89 +++ 96 95 +++ 97 % 97 %
Instruction Function(COA) 1113 - High School School Instruction Function(COA) 1119 - Summer Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1127 - Career Education Function(COA) 1212 - Guidance Services Function(COA) 1213 - Health Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal Function(COA) 1249 - Other School	Instruction Function(COA) 1113 - High School School Instruction Function(COA) 1119 - Summer Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1127 - Career Education Function(COA) 1212 - Guidance Services Function(COA) 1213 - Health Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal Function(COA) 1249 - Other School	Function(COA) 1113 - High School Instruction Function(COA) 1119 - Summer School Instruction Function(COA) 1122 - Special Education Instruction Function(COA) 1125 - Compensatory Education Function(COA) 1127 - Career Education Function(COA) 1212 - Guidance Services Function(COA) 1213 - Health Services Function(COA) 1214 - Psychological Services Function(COA) 1215 - Speech Services Function(COA) 1216 - Social Work Services Function(COA) 1218 - Teacher Consultant Function(COA) 1219 - Other Pupil Support Function(COA) 1221 - Improvement of Instruction Function(COA) 1222 - Educational Media Services Function(COA) 1241 - Office of the Principal Function(COA) 1249 - Other School	5,878,279.00 510.00 582,287.00 3,035.00 274,116.00 338,733.00 .00 58,045.00 51,547.00 113,904.00 514,442.00 41,387.00 .00 128,175.00 716,555.00 5,993.00	1,125,334.97 1.52 78,138.25 383.67 164,913.67 70,603.34 .00 12,448.06 10,777.33 24,165.18 96,461.55 3,513.31 .00 (535.48) 53,957.27 11.41	5,858,296.32 18.24 552,032.60 2,621.81 213,364.11 331,006.70 .00 57,168.15 50,160.63 111,118.65 474,174.97 39,279.15 .00 52,079.25 680,706.49 2,944.43	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00	19,982.68 491.76 30,254.40 413.19 60,751.89 7,726.30 .00 876.85 1,386.37 2,785.35 40,267.03 2,107.85 .00 76,095.75 35,848.51 3,048.57	6,192,703.54 .00 546,793.44 .00 152,699.01 353,382.20 .00 57,651.62 48,852.46 112,659.91 499,294.19 40,358.47 .00 124,292.26 682,409.83 5,192.22	100 4 95 86 78 98 +++ 98 97 98 92 95 +++ 41 95 49



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Admin	Admin	Admin							
		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
		Expense Totals	\$8,707,008.00	\$1,640,174.05	\$8,424,971.50	\$0.00	\$282,036.50	\$8,816,289.15	97 %
		Totals	\$8,707,008.00	\$1,640,174.05	\$8,424,971.50	\$0.00	\$282,036.50	\$8,816,289.15	97 %
Facility(COA) 00913 - High School									
Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	2,561,757.00	414,506.18	2,369,744.13	.00	192,012.87	2,383,538.08	93
Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	346,794.00	36,186.41	289,327.56	.00	57,466.44	308,657.56	83
Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	.00	95,864.00	95,864.00	.00	(95,864.00)	67,919.93	+++
Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	86,387.00	17,581.92	83,403.72	.00	2,983.28	81,974.84	97
Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	29,649.00	5,824.23	28,565.40	.00	1,083.60	21,578.88	96
Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	93,323.00	3,806.00	91,003.29	.00	2,319.71	115,370.48	98
Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	34,326.00	6,676.05	33,405.27	.00	920.73	33,428.84	97
Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	144,022.00	26,112.74	130,536.35	.00	13,485.65	141,515.73	91
Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	11,894.00	989.73	10,714.51	.00	1,179.49	13,102.31	90
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	119,164.00	8,411.11	89,233.67	.00	29,930.33	117,873.23	75
Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	262,154.00	19,989.96	244,255.95	.00	17,898.05	251,198.66	93
		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
		Expense Totals	\$3,689,470.00	\$635,948.33	\$3,466,053.85	\$0.00	\$223,416.15	\$3,536,158.54	94 %
		Totals	\$3,689,470.00	\$635,948.33	\$3,466,053.85	\$0.00	\$223,416.15	\$3,536,158.54	94 %
Facility(COA) 04609 - Creekside									
Function(COA) 1112 - Middle School Instruction	Function(COA) 1112 - Middle School Instruction	Function(COA) 1112 - Middle School Instruction	2,713,035.00	499,986.47	2,581,482.77	.00	131,552.23	2,627,853.49	95
Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	384,264.00	59,561.36	349,559.40	.00	34,704.60	418,408.71	91
Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	.00	(9,030.89)	(440.36)	.00	440.36	380.98	+++
Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	112,177.00	4,620.93	109,490.61	.00	2,686.39	111,029.14	98
Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	57,983.00	12,448.08	57,168.12	.00	814.88	57,651.28	99
Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	74,878.00	11,728.67	72,912.61	.00	1,965.39	48,852.74	97
Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	93,621.00	19,944.99	91,582.23	.00	2,038.77	92,520.63	98
Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	126,565.00	26,555.93	123,220.81	.00	3,344.19	127,495.57	97
Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	20,679.00	5,498.09	23,820.60	.00	(3,141.60)	20,233.88	115
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	81,759.00	16,431.11	79,499.67	.00	2,259.33	76,867.22	97
Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	407,096.00	32,639.79	385,912.94	.00	21,183.06	345,121.78	95



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Revenue Totals	Expense Totals	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Facility(COA) 08039 - Mill Creek Totals											
			\$0.00	\$4,072,057.00	\$0.00	\$680,384.53	\$3,874,209.40	\$0.00	\$0.00	\$0.00	+++
						\$680,384.53	\$3,874,209.40	\$0.00	\$197,847.60	\$3,926,415.42	95 %
						\$680,384.53	\$3,874,209.40	\$0.00	\$197,847.60	\$3,926,415.42	95 %
Facility(COA) 08040 - Cornerstone											
Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	2,235,825.00			529,435.67	2,191,821.19	.00	44,003.81	2,191,950.36	98
Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	621,787.00			96,854.11	621,191.60	.00	595.40	565,583.39	100
Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	53,081.00			12,125.62	53,573.80	.00	(492.80)	62,109.05	101
Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	11,199.99			11,200.00	11,200.00	.00	(.01)	.00	100
Function(COA) 1213 - Health Services	Function(COA) 1213 - Health Services	Function(COA) 1213 - Health Services	161,570.00			28,851.41	157,262.12	.00	4,307.88	147,858.84	97
Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	69,857.00			2,808.10	63,120.45	.00	6,736.55	65,330.29	90
Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	337,867.01			62,341.35	332,005.59	.00	5,861.42	340,794.36	98
Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	112,840.00			23,590.10	110,606.27	.00	2,233.73	110,180.70	98
Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	115,967.00			24,657.81	113,094.73	.00	2,872.27	168,566.46	98
Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	5,947.00			630.18	6,446.00	.00	(499.00)	6,416.08	108
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	6,000.00			804.59	4,629.05	.00	1,370.95	5,522.63	77
Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	119,164.00			25,441.68	116,503.26	.00	2,660.74	118,083.99	98
Function(COA) 1225 - Technology	Function(COA) 1225 - Technology	Function(COA) 1225 - Technology	.00			.00	.00	.00	.00	.00	+++
Function(COA) 1227 - Academic Student Assessment	Function(COA) 1227 - Academic Student Assessment	Function(COA) 1227 - Academic Student Assessment	10,000.00			(108.00)	7,134.14	.00	2,865.86	.00	71
Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	276,404.00			22,393.08	263,336.81	.00	13,067.19	269,311.73	95
Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	.00			.00	.00	.00	.00	.00	+++
Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	.00			.00	.00	.00	.00	.00	+++
			\$0.00	\$4,137,509.00	\$0.00	\$841,025.70	\$4,051,925.01	\$0.00	\$0.00	\$0.00	+++
						\$841,025.70	\$4,051,925.01	\$0.00	\$85,583.99	\$4,051,707.88	98 %
						\$841,025.70	\$4,051,925.01	\$0.00	\$85,583.99	\$4,051,707.88	98 %
Facility(COA) 08040 - Cornerstone Totals											
Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	Function(COA) 1111 - Elementary Instruction	1,728,295.00			350,818.95	1,685,943.42	.00	42,351.58	1,790,351.19	98
Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	Function(COA) 1122 - Special Education Instruction	175,113.00			22,159.26	160,537.12	.00	14,575.88	153,830.86	92
Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	Function(COA) 1125 - Compensatory Education	61,116.00			18,840.03	61,036.39	.00	79.61	51,000.06	100
Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	Function(COA) 1212 - Guidance Services	.00			.00	.00	.00	.00	.00	+++
Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	Function(COA) 1214 - Psychological Services	29,649.00			5,824.29	28,565.80	.00	1,083.20	21,579.06	96
Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	Function(COA) 1215 - Speech Services	77,059.00			16,232.42	76,309.39	.00	749.61	73,758.12	99
Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	Function(COA) 1216 - Social Work Services	110,517.00			23,341.10	107,627.83	.00	2,889.17	109,269.79	97
Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	Function(COA) 1218 - Teacher Consultant	58,071.00			12,349.56	56,501.77	.00	1,569.23	114,419.52	97



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	Function(COA) 1219 - Other Pupil Support	5,947.00	466.06	5,670.03	.00	276.97	4,973.09	95
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	.00	+++
Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	Function(COA) 1222 - Educational Media Services	66,530.00	12,728.83	64,046.80	.00	2,483.20	72,494.34	96
Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	Function(COA) 1241 - Office of the Principal	257,442.00	20,040.23	244,311.05	.00	13,130.95	247,301.58	95
Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	.00	+++
Revenue Totals		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals		Expense Totals	\$2,569,739.00	\$482,800.73	\$2,490,549.60	\$0.00	\$79,189.40	\$2,638,977.61	97 %
Facility(COA) 09079 - B&G		Facility(COA) 09079 - B&G	\$2,569,739.00	\$482,800.73	\$2,490,549.60	\$0.00	\$79,189.40	\$2,638,977.61	97 %
Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	11,953.00	1,297.81	14,117.66	.00	(2,164.66)	11,203.29	118
Function(COA) 1271 - Pupil Transportation Services	Function(COA) 1271 - Pupil Transportation Services	Function(COA) 1271 - Pupil Transportation Services	1,707,815.00	104,037.03	1,505,769.45	.00	202,045.55	1,634,324.68	88
Revenue Totals		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals		Expense Totals	\$1,719,768.00	\$105,334.84	\$1,519,887.11	\$0.00	\$199,880.89	\$1,645,527.97	88 %
Facility(COA) 09078 - Transportation		Facility(COA) 09078 - Transportation	\$1,719,768.00	\$105,334.84	\$1,519,887.11	\$0.00	\$199,880.89	\$1,645,527.97	88 %
Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	2,155,059.00	185,931.16	2,161,621.84	.00	(6,562.84)	2,033,963.33	100
Revenue Totals		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals		Expense Totals	\$2,155,059.00	\$185,931.16	\$2,161,621.84	\$0.00	(\$6,562.84)	\$2,033,963.33	100 %
Facility(COA) 09079 - B&G		Facility(COA) 09079 - B&G	\$2,155,059.00	\$185,931.16	\$2,161,621.84	\$0.00	(\$6,562.84)	\$2,033,963.33	100 %
Revenue Totals		Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals		Expense Totals	\$35,419,452.00	\$5,893,222.73	\$33,860,866.63	\$0.00	\$1,558,585.37	\$34,250,921.96	96 %
Facility(COA) 11 - General Fund		Facility(COA) 11 - General Fund	\$35,419,452.00	\$5,893,222.73	\$33,860,866.63	\$0.00	\$1,558,585.37	\$34,250,921.96	96 %
Function(COA) 1118 - Pre-Kindergarten Instruction	Function(COA) 1118 - Pre-Kindergarten Instruction	Function(COA) 1118 - Pre-Kindergarten Instruction	163,315.00	17,636.69	185,933.08	.00	(22,618.08)	97,490.18	114
Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	Function(COA) 1221 - Improvement of Instruction	5,000.00	.00	360.00	.00	4,640.00	.00	7
Function(COA) 1226 - Program Direction/Sp Ed	Function(COA) 1226 - Program Direction/Sp Ed	Function(COA) 1226 - Program Direction/Sp Ed	11,700.00	(2,390.59)	9,309.41	.00	2,390.59	.00	80
Function(COA) 1257 - Internal Services	Function(COA) 1257 - Internal Services	Function(COA) 1257 - Internal Services	.00	4,700.00	4,700.00	.00	(4,700.00)	.00	+++
Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	Function(COA) 1261 - Operating Buildings Services	35,250.00	10,839.77	23,853.16	.00	11,396.84	16,455.22	68
Function(COA) 1271 - Pupil Transportation Services	Function(COA) 1271 - Pupil Transportation Services	Function(COA) 1271 - Pupil Transportation Services	75,000.00	22,082.33	78,874.35	.00	(3,874.35)	67,086.08	105
Function(COA) 1291 - Pupil Activities/Athletics	Function(COA) 1291 - Pupil Activities/Athletics	Function(COA) 1291 - Pupil Activities/Athletics	659,990.00	54,845.34	715,590.89	.00	(55,600.89)	720,049.68	108
Function(COA) 1311 - Community Services Direction	Function(COA) 1311 - Community Services Direction	Function(COA) 1311 - Community Services Direction	265,162.00	43,773.53	282,005.37	.00	(16,843.37)	188,460.93	106
Function(COA) 1321 - Community Recreation	Function(COA) 1321 - Community Recreation	Function(COA) 1321 - Community Recreation	323,648.00	20,937.33	455,552.16	.00	(131,904.16)	472,614.46	141
Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	Function(COA) 1351 - Care of Children	235,331.00	18,297.50	221,239.09	.00	14,091.91	290,964.34	94
Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	Function(COA) 1391 - Other Community Services	11,200.00	(8,838.95)	.00	.00	11,200.00	12,922.00	0
Function(COA) 1611 - Transfer Out to GF	Function(COA) 1611 - Transfer Out to GF	Function(COA) 1611 - Transfer Out to GF	49,637.00	(44,843.11)	.00	.00	49,637.00	.00	0



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
00214 - Wylie									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	\$0.00 \$137,039.84	\$0.00 \$1,977,417.51	\$0.00 \$0.00	\$0.00 (\$142,184.51)	\$0.00 \$1,866,042.89	+++ 108 %
00000 - District Totals									
			\$1,835,233.00	\$137,039.84	\$1,977,417.51	\$0.00	\$0.00	\$1,866,042.89	108 %
00913 - High School									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	3,214.00 \$0.00	65,916.91 \$0.00	.00 \$0.00	1,583.09 \$0.00	48,545.84 \$0.00	98 +++
00214 - Wylie									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	\$67,500.00 \$3,214.00	\$65,916.91 \$65,916.91	\$0.00 \$0.00	\$1,583.09 \$0.00	\$48,545.84 \$48,545.84	98 % 98 %
00214 - Wylie									
			\$67,500.00	\$3,214.00	\$65,916.91	\$0.00	\$1,583.09	\$48,545.84	98 %
00913 - High School									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	45,000.00 \$0.00	44,919.06 \$0.00	.00 \$0.00	80.94 \$0.00	32,345.89 \$0.00	100 +++
00913 - High School									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	\$45,000.00 \$3,262.46	\$44,919.06 \$44,919.06	\$0.00 \$0.00	\$80.94 \$80.94	\$32,345.89 \$32,345.89	100 % 100 %
00913 - High School									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	\$45,000.00 \$0.00	\$44,919.06 \$0.00	\$0.00 \$0.00	\$80.94 \$0.00	\$32,345.89 \$0.00	100 % +++
23 - Community Service Fund									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	\$1,947,733.00 \$143,516.30	\$2,088,253.48 \$2,088,253.48	\$0.00 \$0.00	\$0.00 \$0.00	\$1,946,934.62 \$1,946,934.62	107 % 107 %
25 - School Lunch Fund									
00000 - District									
Function(COA) 1219 - Other Pupil Support		Function(COA) 1219 - Other Pupil Support	Revenue Totals Expense Totals	57,627.25 \$0.00	57,627.25 \$0.00	.00 \$0.00	(57,627.25) \$0.00	60,200.26 \$0.00	+++ 5
00913 - High School									
Function(COA) 1261 - Operating Buildings Services		Function(COA) 1261 - Operating Buildings Services	Revenue Totals Expense Totals	381.55 120,832.53	2,619.33 541,511.97	.00 \$0.00	54,103.67 41,965.03	1,688.27 478,845.43	93 56
Function(COA) 1611 - Transfer Out to GF		Function(COA) 1611 - Transfer Out to GF	Revenue Totals Expense Totals	(24,203.93) \$0.00	88,049.75 \$0.00	.00 \$0.00	68,510.25 \$0.00	83,421.36 \$0.00	+++ 87 %
00214 - Wylie									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$796,760.00 \$154,637.40	\$689,808.30 \$689,808.30	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$624,155.32	87 % 87 %
00000 - District									
			\$796,760.00	\$154,637.40	\$689,808.30	\$0.00	\$0.00	\$624,155.32	87 %
00913 - High School									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	126,162.00 \$0.00	129,053.31 \$0.00	.00 \$0.00	(2,891.31) \$0.00	136,989.63 \$0.00	102 +++
00214 - Wylie									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$126,162.00 \$11,979.22	\$129,053.31 \$129,053.31	\$0.00 \$0.00	(2,891.31) \$0.00	\$136,989.63 \$136,989.63	102 % 102 %
00913 - High School									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$373,344.00 \$28,132.09	\$320,954.34 \$320,954.34	\$0.00 \$0.00	\$52,389.66 \$52,389.66	\$353,816.30 \$353,816.30	86 % 86 %
04609 - Creekside									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	140,337.00 \$0.00	138,911.18 \$0.00	.00 \$0.00	1,425.82 \$0.00	133,467.29 \$0.00	99 +++
08039 - Mill Creek									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$140,337.00 \$11,817.85	\$138,911.18 \$138,911.18	\$0.00 \$0.00	\$1,425.82 \$0.00	\$133,467.29 \$133,467.29	99 % 99 %
08039 - Mill Creek									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	161,092.00 \$0.00	151,857.31 \$0.00	.00 \$0.00	9,234.69 \$0.00	153,536.75 \$0.00	94 +++
08039 - Mill Creek									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$161,092.00 \$7,866.92	\$151,857.31 \$151,857.31	\$0.00 \$0.00	\$9,234.69 \$0.00	\$153,536.75 \$153,536.75	94 % 94 %
08040 - Cornerstone									
Function(COA) 1297 - Food Services		Function(COA) 1297 - Food Services	Revenue Totals Expense Totals	\$161,092.00 \$7,866.92	\$151,857.31 \$151,857.31	\$0.00 \$0.00	\$9,234.69 \$0.00	\$153,536.75 \$153,536.75	94 % 94 %



Budget Performance Report - Building/Programs

Fiscal Year to Date 06/30/14

Function(COA) Code	Facility(COA) Code	Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Used
Function(COA) 1297 - Food Services	Function(COA) 1297 - Food Services	Function(COA) 1297 - Food Services	90,291.00	9,307.50	92,308.65	.00	(2,017.65)	95,571.41	102
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$90,291.00	\$9,307.50	\$92,308.65	\$0.00	(\$2,017.65)	\$95,571.41	102 %
Facility(COA) 08040 - Cornerstone Totals			\$90,291.00	\$9,307.50	\$92,308.65	\$0.00	(\$2,017.65)	\$95,571.41	102 %
Facility(COA) 08989 - Bates									
Function(COA) 1297 - Food Services	Function(COA) 1297 - Food Services	Function(COA) 1297 - Food Services	88,248.00	6,680.94	78,945.84	.00	9,302.16	82,301.13	89
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$88,248.00	\$6,680.94	\$78,945.84	\$0.00	\$9,302.16	\$82,301.13	89 %
Facility(COA) 08989 - Bates Totals			\$88,248.00	\$6,680.94	\$78,945.84	\$0.00	\$9,302.16	\$82,301.13	89 %
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$1,776,234.00	\$230,421.92	\$1,601,838.93	\$0.00	\$174,395.07	\$1,579,837.83	90 %
Facility(COA) 25 - School Lunch Fund Totals			\$1,776,234.00	\$230,421.92	\$1,601,838.93	\$0.00	\$174,395.07	\$1,579,837.83	90 %
Function(COA) 30 - Debt Retirement Fund									
Facility(COA) 00000 - District									
Function(COA) 1259 - Other Business Services	Function(COA) 1259 - Other	Function(COA) 1259 - Other	51,000.00	17,703.24	30,720.28	.00	20,279.72	221,569.87	60
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$14,926,136.00	\$17,703.24	\$14,905,855.54	\$0.00	\$20,280.46	\$34,980,524.37	100 %
Facility(COA) 00000 - District Totals			\$14,926,136.00	\$17,703.24	\$14,905,855.54	\$0.00	\$20,280.46	\$34,980,524.37	100 %
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$14,926,136.00	\$17,703.24	\$14,905,855.54	\$0.00	\$20,280.46	\$34,980,524.37	100 %
Facility(COA) 30 - Debt Retirement Fund Totals			\$14,926,136.00	\$17,703.24	\$14,905,855.54	\$0.00	\$20,280.46	\$34,980,524.37	100 %
Revenue Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense Totals			\$54,069,555.00	\$6,284,864.19	\$52,456,814.58	\$0.00	\$1,612,740.42	\$72,758,218.78	97 %
Grand Totals			\$54,069,555.00	\$6,284,864.19	\$52,456,814.58	\$0.00	\$1,612,740.42	\$72,758,218.78	97 %

**Dexter Community Schools
Interfund Subsidy and Indirect Transfers
2013-14 Year End**

INTERFUND TRANSFERS (object code 8110)	Transfer From:		
	General	**Food Service	Community Services
Transfer To: General Fund		\$ 88,050	
Transfer To: Food Service	\$ -		
Transfer: To Comm. Service	\$ 631,743		
	\$ 631,743		\$ -

	Food Service **		Community Services	
Direct Cost to Lunch Prg (monitors)	\$ 57,627	Athletics Subsidy	\$ 429,161	
Indirect Cost (9990)	\$ 88,050	Pool Subsidy	\$ 76,695	
		CPA/Facility Subsidy	\$ 25,951	
		Community Ed Subsidy	\$ 99,936	
	\$ 145,677		\$ 631,743	

**Dexter Community Schools
Capital Projects Fund Summary**

		2008 Bond Issue			2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Account	Description	Project Budget	Project Actual	Project Variance						
480-151-0000	CAP PROJ INVESTMENT INTEREST	2,463,606	431,624	1,510,000	343,192	54,231	18,579	7,363	6,426	1,833
480-591-0000	CAP PROJ BOND PRINC PROCEEDS	47,890,000	46,380,000	1,510,000	39,770,000	-	-	6,610,000	-	-
480-591-1000	CAP PROJ BOND PREM/DISC ON ISSUE	-	1,527,242	-	844,162	-	-	683,081	-	-
Total Revenue		50,353,606	48,338,866	2,014,740	40,957,354	54,231	18,579	7,300,443	6,426	1,833
481-252-3150-000-0000-000000-00	CAP PROJ FINANCIAL ADVISOR	58,023	50,878	7,145	37,579	-	-	13,299	-	-
481-252-3190-000-0000-000000-00	CAP PROJ PROF SERV/CREDIT RA	44,500	54,384	(9,884)	25,613	-	-	28,771	-	-
481-252-3510-000-0000-000000-00	CAP PROJ ADVERTISE/NOTICES	15,000	3,781	11,219	3,781	-	-	-	-	-
481-252-4910-000-0000-000000-00	CAP PROJ BOND ELECTION	20,500	-	20,500	-	-	-	-	-	-
481-252-7410-000-0000-000000-00	CAP PROJ FEES ISSUANCE	17,805	10,462	7,343	6,486	-	-	3,976	-	-
FISCAL SERVICES	District Managed	155,828	119,505	36,323	73,459	-	-	46,046	-	-
481-259-3990-000-0000-000000-00	CAP PROJ BOND INSURANCE ISSU	286,016	-	286,016	-	-	-	-	-	-
OTHER BUSINESS SERVICES	District Managed	286,016	-	286,016	-	-	-	-	-	-
481-271-6610-000-0000-09078-00	CAP PROJ NEW SCHOOL BUSES	6,162,000	2,711,444	3,450,556	632,069	537,904	505,704	-	420,100	615,667
CAPITAL TRANSPORTATION ACQUISITION	District Managed	6,162,000	2,711,444	3,450,556	632,069	537,904	505,704	-	420,100	615,667
481-284-3190-000-0000-000000-00	CAP PROJ CONSULT TECHNOLOGY	310,641	294,066	16,575	97,147	96,623	42,160	52,236	5,900	-
481-284-3190-000-0000-000000-01	CAP PROJ CONSULT SECURITY	101,500	118,300	(16,800)	-	89,974	10,930	596	8,200	8,600
481-284-6450-000-0000-000000-00	CAP PROJ TECHNOLOGY DISTRICT	6,088,936	3,643,924	2,445,012	1,717,242	1,726,745	(117,246)	227,775	34,062	55,347
481-284-6450-000-0000-000000-01	CAP PROJ ADMIN SOFTWARE	-	102,254	(102,254)	-	-	-	-	102,254	-
CAPITAL TECHNOLOGY ACQUISITION	District Managed	6,501,077	4,158,544	2,342,533	1,814,389	1,913,341	(64,156)	280,607	150,416	63,947
481-284-6450-000-0000-00214-00	CAP PROJ TECHNOLOGY WYLIE	652,752	155,985	496,767	-	-	122,629	21,647	11,709	-
481-284-6450-000-0000-00913-00	CAP PROJ TECHNOLOGY HS	1,212,000	366,673	845,327	-	25,455	259,189	27,652	54,376	-
481-284-6450-000-0000-04609-00	CAP PROJ TECHNOLOGY CREEKSID	485,084	517,956	(32,872)	-	28,723	176,354	191,758	116,469	4,653
481-284-6450-000-0000-08039-00	CAP PROJ TECHNOLOGY MCREEK	446,144	209,434	236,710	-	-	167,570	18,115	23,749	-
481-284-6450-000-0000-08040-00	CAP PROJ TECHNOLOGY CSTONE	253,200	135,104	118,096	-	3,060	103,811	17,628	10,606	-
481-284-6450-000-0000-08989-00	CAP PROJ TECHNOLOGY BATES	196,313	89,692	106,621	-	-	75,621	11,114	2,957	-
481-284-6450-000-0000-09078-00	CAP PROJ TECHNOLOGY BUS GAR	208,440	181,334	27,106	-	-	-	120,334	18,799	42,200
481-284-6450-000-0000-09931-00	CAP PROJ TECHNOLOGY COPEL/SR	264,480	10,758	253,722	-	-	4,813	3,764	2,182	-
CAPITAL TECHNOLOGY INFRASTRUCTURE	Granger Managed	3,718,413	1,666,937	2,051,476	-	57,238	909,988	412,012	240,847	46,853
481-451-3190-000-0000-000000-00	CAP PROJ PROF SERV SITE ACQ	25,000	27,560	(2,560)	16,895	-	-	2,160	-	8,505
481-451-6110-000-0000-000000-00	CAP PROJ SITE ACQUISITION	2,755,000	3,101,357	(346,357)	2,361,162	-	-	528,948	6,245	205,002
SITE ACQUISITION SERVICES	District Managed	2,780,000	3,128,916	(348,916)	2,378,057	-	-	531,108	6,245	213,507
481-452-3190-000-0000-00214-00	CAP PROJ ARCHITECT CONNECTRD	147,308	193,844	(46,536)	109,952	51,083	1,473	-	31,336	-
SITE IMPROVEMENT ARCHITECT SERVICES	District Managed	147,308	193,844	(46,536)	109,952	51,083	1,473	-	31,336	-
481-452-6310-000-0000-00214-00	CAP PROJ SITE IMPROVE WYLIE	1,657,379	2,021,791	(364,412)	-	-	160,023	1,601,535	256,083	4,150
481-452-6310-000-0000-00913-00	CAP PROJ SITE IMPROVE HS	974,006	739,830	234,176	-	-	211,163	466,593	61,134	940
481-452-6310-000-0000-00913-21	CAP PROJ SITE IMPROVE HS ATH	-	173,239	(173,239)	-	-	103,067	-	70,172	-
481-452-6310-000-0000-04609-00	CAP PROJ SITE IMPROVE CREEKS	714,774	1,047,462	(332,688)	-	-	676,119	258,464	93,322	19,558
481-452-6310-000-0000-04609-21	CAP PROJ SITE IMPROVE CS ATH	-	1,341,873	(1,341,873)	-	-	142,167	2,415	1,207,416	(10,125)
481-452-6310-000-0000-08039-00	CAP PROJ SITE IMPROVE MCREEK	663,440	116,973	546,467	-	-	108,994	4,579	3,400	-
481-452-6310-000-0000-08039-21	CAP PROJ SITE IMPROVE MC ATH	-	695,090	(695,090)	-	-	657,643	22,019	15,428	-
481-452-6310-000-0000-08040-00	CAP PROJ SITE IMPROVE CSTONE	158,585	310,549	(151,964)	-	-	231,939	-	78,609	-
481-452-6310-000-0000-08989-00	CAP PROJ SITE IMPROVE BATES	76,500	109,436	(32,936)	-	-	94,811	-	14,625	-
481-452-6310-000-0000-09078-00	CAP PROJ SITE IMPROVE BUS GA	596,000	1,227,550	(631,550)	-	-	100,000	501,779	591,618	34,153
481-452-6310-000-0000-09931-00	CAP PROJ SITE IMPROVE CPL/SR	58,000	140,788	(82,788)	-	-	140,788	-	-	-
SITE IMPROVEMENT CONSTRUCTION SERVICES	Granger Managed	4,898,684	7,924,582	(3,025,898)	-	-	2,626,716	2,657,384	2,391,807	48,676
481-453-3190-000-0000-000000-00	CAP PROJ UNALLOC PROF FEES	1,308,090	123,620	1,184,470	15,075	45,136	19,644	43,765	-	-
481-453-3190-000-0000-000000-01	CAP PROJ ARCHITECT REIMB	50,000	76,497	(26,497)	19,327	55,895	(31,693)	22,933	8,761	1,274
481-453-3190-000-0000-000000-02	CAP PROJ ARCH PROJ DESG REIM	250,000	99,163	150,837	46,946	(8,908)	60,695	430	-	-
481-453-3190-000-0000-00214-00	CAP PROJ ARCHITECT WYLIE 3-4	188,521	303,249	(114,728)	35,742	109,464	58,315	-	89,759	9,968
481-453-3190-000-0000-00214-21	CAP PROJ ARCHITECT WYL ATH/P	119,018	119,018	0	22,565	92,780	3,672	-	-	-
481-453-3190-000-0000-00913-00	CAP PROJ ARCHITECT HS 9-12	364,015	378,729	(14,714)	273,978	92,027	(1,990)	6,668	7,576	469
481-453-3190-000-0000-00913-21	CAP PROJ ARCHITECT HS ATH/PO	61,090	160,599	(99,509)	38,396	9,354	13,340	99,509	-	-
481-453-3190-000-0000-04609-00	CAP PROJ ARCHITECT CREEK 5-6	291,641	327,908	(36,267)	220,569	61,546	9,526	1,000	25,765	9,502
481-453-3190-000-0000-04609-21	CAP PROJ ARCHITECT CRK ATHL	69,748	88,071	(18,323)	52,751	14,719	2,278	-	16,997	1,326
481-453-3190-000-0000-08039-00	CAP PROJ ARCHITECT MC 7-8	223,464	227,347	(3,883)	28,522	148,980	45,962	-	3,713	170
481-453-3190-000-0000-08039-21	CAP PROJ ARCHITECT MC ATHL	33,332	33,332	(0)	2,401	22,222	8,709	-	-	-
481-453-3190-000-0000-08040-00	CAP PROJ ARCHITECT CSTON K-2	97,966	97,966	-	18,041	58,054	21,871	-	-	-
481-453-3190-000-0000-08989-00	CAP PROJ ARCHITECT BATES K-2	43,513	97,225	(53,712)	8,014	27,251	8,248	-	47,657	6,055
481-453-3190-000-0000-09078-00	CAP PROJ ARCHITECT BUS GARAG	212,343	281,913	(69,570)	85,999	-	87,379	67,356	34,479	6,700
481-453-3190-000-0000-09931-00	CAP PROJ ARCHITECT COPEL/SR	44,196	56,101	(11,905)	2,817	31,520	9,859	-	10,478	1,427
ARCHITECT/ENGINEER SERVICES	District Managed	3,356,937	2,470,737	886,200	871,142	760,043	315,815	241,661	245,186	36,891
481-455-6220-000-0000-00913-21	CAP PROJ NEW HS ATHL BLD/FLD	366,500	703,614	(337,114)	-	679,470	21,270	2,875	-	-
481-455-6220-000-0000-04609-21	CAP PROJ NEW CRK ATHL BLDG/F	224,000	531,302	(307,302)	-	907,999	(376,697)	-	-	-
481-455-6220-000-0000-08039-21	CAP PROJ NEW MC ATHL BLDG/FI	224,000	180,326	43,674	-	154,911	22,856	2,559	-	-
BUILDING NEW CONSTRUCTION SERVICES	Granger Managed	814,500	1,415,242	(600,742)	-	1,742,379	(332,571)	5,434	-	-
481-456-3190-000-0000-000000-00	CAP PROJ CONSTRUCT MGR FEE	730,589	746,195	(15,606)	133,245	314,785	292,236	-	-	5,929
481-456-3190-000-0000-000000-01	CAP PROJ CONSTRUCT MGR REIMB	1,975,552	2,393,749	(418,197)	314,498	886,425	478,140	324,438	260,613	129,635
481-456-6220-000-0000-000000-00	CAP PROJ RENOVATION DISTRICT	-	-	-	-	-	-	-	-	-
481-456-6220-000-0000-00214-00	CAP PROJ RENOVATION WYL 3-4	1,344,282	2,388,916	(1,044,634)	-	303,553	1,375,419	73,255	189,898	446,791
481-456-6220-000-0000-00214-23	CAP PROJ RENOVATION WYL POOL	2,146,834	1,675,147	471,687	-	-	1,498,127	70,278	9,019	97,723
481-456-6220-000-0000-00913-00	CAP PROJ RENOVATION HS 9-12	4,003,182	2,229,800	1,773,382	397	1,938,108	(104,154)	96,921	143,344	155,183
481-456-6220-000-0000-00913-23	CAP PROJ RENOVATION HS POOL	308,000	268,623	39,377	-	-	169,209	1,331	-	97,723
481-456-6220-000-0000-04609-00	CAP PROJ RENOVATION CRK 5-6	2,840,770	2,307,130	533,640	252	1,730,851	2,139	115,207	265,263	193,417
481-456-6220-000-0000-08039-00	CAP PROJ RENOVATION MC 7-8	2,596,109	2,178,493	417,616	-	364,766	1,431,654	181,838	134,678	65,557
481-456-6220-000-0000-08040-00	CAP PROJ RENOVATION CSTN K-2	1,206,380	1,079,416	126,964	-	95,637	883,636	63,775	2,476	33,891
481-456-6220-000-0000-08989-00	CAP PROJ RENOVATION BATESK-2	537,993	1,283,536	(745,543)	-	31,627	597,011	19,063	460,902	174,933
481-456-6220-000-0000-09078-00	CAP PROJ RENOVATION BUS GARG	1,703,361	1,542,518	160,843	-	-	-	913,870	384,326	244,322
481-456-6220-000-0000-09931-00	CAP PROJ RENOVATION COPEL/SR	573,861	692,798	(118,937)	-	55,215	547,276	16,782	16,006	57,519
BUILDING RENOVATION SERVICES	Granger Managed	19,966,913	18,785,961	1,180,952	448,392	5,720,968	7,170,693	1,876,759	1,866,525	1,702,624
481-456-6450-000-0000-000000-00	CAP PROJ RE-EQP GRANGER BUDGET	-	183,346	(183,346)	-	-	-	183,346	-	-
BUILDING RE-EQUIP - GRANGER BUDGET	Granger Managed	-	183,346	(183,346)	-	-	-	183,346	-	-
481-456-6450-000-0000-00214-00	CAP PROJ RE-EQUIP WYLIE 3-4	30,456	-	30,456	-	-	-	-	-	-
481-456-6450-000-0000-00913-00	CAP PROJ RE-EQUIP HS 9-12	176,791	4,126	172,665	-	-	11,012	-	-	(6,886)
481-456-6450-000-0000-00913-20	CAP PROJ RE-EQUIP MUSIC	615,749	333,810	281,939	-	2,657	192,727	104,879	17,054	16,493
481-456-6450-000-0000-00913-21	CAP PROJ RE-EQUIP ATHLETICS	-	110,674	(110,674)	-	-	924	-	-	-
481-456-6450-000-0000-04609-00	CAP PROJ RE-EQUIP CREEK 5-6	98,733	32,236	66,497	-	32,236	-	-	-	-

**Dexter Community Schools
Capital Projects Fund Summary**

		2008 Bond Issue			2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Account	Description	Project Budget	Project Actual	Project Variance						
481-456-6450-000-0000-08039-00	CAP PROJ RE-EQUIP MC 7-8	117,240	34,463	82,777	-	-	31,575	2,888	-	-
481-456-6450-000-0000-08040-00	CAP PROJ RE-EQUIP CSTONE K-2	24,784	35,448	(10,664)	-	-	35,448	-	-	-
481-456-6450-000-0000-08989-00	CAP PROJ RE-EQUIP BATES K-2	33,077	5,722	27,355	-	-	-	-	5,722	-
481-456-6450-000-0000-09078-00	CAP PROJ RE-EQUIP BUS GARAGE	185	2,087	(1,902)	-	-	-	2,087	-	-
481-456-6450-000-0000-09931-00	CAP PROJ RE-EQUIP COPEL/SR	10,700	2,414	8,286	-	-	2,414	-	-	-
481-456-6450-000-0000-09079-00	CAP PROJ RE-EQUIP B & G	-	41,321	(41,321)	-	-	70,557	(39,852)	-	10,617
481-456-7410-000-0000-00000-00	CAP PROJ GEN REQ PERMITS/FEE	-	-	-	-	-	-	-	-	-
BUILDING RE-EQUIP	District Managed	1,107,715	602,302	505,413	-	34,893	344,657	70,001	22,776	129,975
481-459-3170-000-0000-00000-00	CAP PROJ BOND COUNSEL	100,000	91,468	8,532	42,884	3,864	5,845	33,708	2,535	2,632
481-459-3170-000-0000-00000-01	CAP PROJ BOND COUNSEL ISSUNC	71,890	50,785	21,105	50,785	-	-	-	-	-
481-459-3180-000-0000-00000-00	CAP PROJ AUDITOR	10,500	29,070	(18,570)	-	750	-	13,500	14,821	-
OTHER FACILITIES ACQUISITION	District Managed	182,390	171,324	11,066	93,669	4,614	5,845	47,207	17,356	2,632
481-511-7330-000-0000-00000-00	CAP PROJ BOND ISSUE DISCOUNT	275,825	-	275,825	-	-	-	-	-	-
CAP PROJ BOND ISSUE DISCOUNT	District Managed	275,825	-	275,825	-	-	-	-	-	-
Total Expenses		50,353,606	43,532,685	6,820,921	6,421,129	10,822,463	11,484,165	6,551,565	5,392,593	2,860,771
District Managed Project Totals		20,955,096	13,556,616	7,398,480	5,972,737	3,301,877	1,109,339	1,216,631	893,414	1,062,618
Granger Managed Project Totals		29,398,510	29,976,069	(577,559)	448,392	7,520,586	10,374,826	5,334,934	4,499,179	1,798,153
662-431-7810	CONSTRUCTION DONATIONS	50,353,606	43,532,685	6,820,921	-	-	-	-	-	-
662-431-7810	CONSTRUCTION COSTS	-	150,793	-	114,000	15,000	-	21,243	550	-
Balance		-	147,950	-	-	126,000	3,000	18,950	-	-
		-	2,843	-	114,000	3,000	-	2,293	2,843	2,843
Revenue - Expense (Actual)			4,806,181							
MILAF Bank Statement Balance			4,806,077							
Variance			105							

Reconciliation of Granger Managed Project Costs (per spreadsheet) to Granger Invoice

Granger Managed Project Totals	29,976,069									
Less: DTE at Granger Trailer costs paid by DCS on behalf of Granger	17,521		592		3,188	4,121	3,077	3,182	3,362	
Less: Bond Printing Costs (ARC) paid by DCS on behalf of Granger	51,943		20,214		23,338	4,196	2,291	1,013.95	889.68	
Less: Other Costs paid by DCS on behalf of Granger	377,345		11,480		1,725	6,141	331,917	12,782.65	13,299.21	
Add: Costs paid by Granger from other (donated) funding sources	129,000				126,000	3,000			0	
Granger Managed Project Totals per Granger Invoice	29,658,260									