

To: Board of Education

From: Sharon Raschke

Date: September 28, 2021

RE: Financial Results - Fiscal Year End 2020-21

Enclosed are the financial results for the 2020-21 fiscal year ending June 30, 2021.

Included are the following reports for your information and reference:

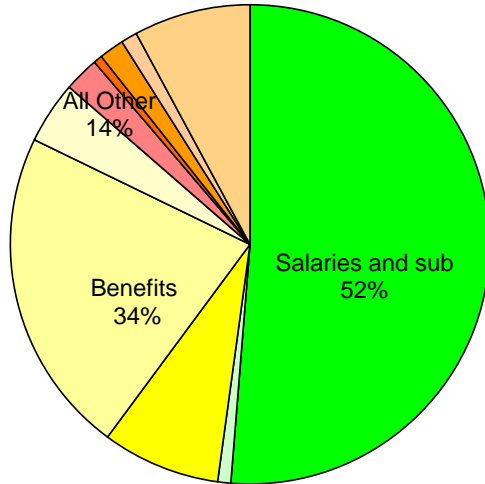
1. Financial Dashboard
2. Financial Results – A summary of the financial results for all funds, including General Fund, Community Services Fund, School Lunch Fund, Student/School Activity Fund, Debt Retirement Fund, Capital Projects Fund, and 2017 Capital Projects Fund. Included are the original adopted budget (June 2020), final amended budget (June 2021), 2020-21 fiscal year to date actual, variance of final budget versus actual, percentage revenue received/expenditures spent, and 2019-20 prior year actual financial results. Please note the 2017 Capital Projects Fund budgets are project to date budgets and reflected in 5 below.
3. Budget Analysis – The Budget analysis provides the most relevant information that impacted the financial results of the 2020-21 fiscal year
 - a. An overview of the General Fund appropriated budgets and financial results, including a reconciliation of the operational results considering impact of COVID funding and expenses
 - b. General Fund details related to the overall financial performance
 - c. COVID Grant overview updated since the May financial narrative
 - d. COVID cost detail updated since the May financial narrative
4. Board Monthly Financial Report - The monthly report provided to the Board that summarizes the revenue and expenditures of the General Fund, Community Services Fund, Food Services Fund and Student/School Activity Fund to the functional level, consistent with the actual Board adopted budgets.
5. The 2017 Capital Projects Fund activity project to date.

If you have any questions, please ask.

Dexter Community Schools
Financial Dashboard
2020-21 Actual

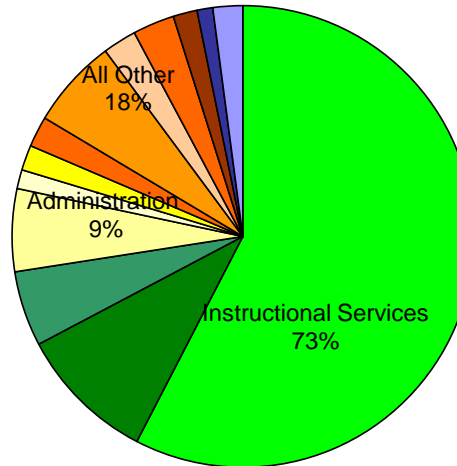
2019-20 Actual						
Student Count	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,627	\$44,461,948	\$42,516,975	\$1,944,973	\$9,854,358	23.2%	\$8,328
Peer Group Ranking from most recent Bulletin 1014 (2019-20 data)					3rd out of 30	14 th out of 30
2020-21 Actual						
3,573	\$46,114,251	\$44,387,472	\$1,726,779	\$11,581,137	26.1%	\$8,328
2021-22 Budget (June Adopted)						
3,508	\$44,729,838	\$45,383,362	(\$653,524)	\$10,927,613	24.1%	\$8,470

Expenses-Type



- Salaries \$22,761,388 51.3%
- Sub Teachers/Paras \$392,371 0.9%
- Benefits-Health \$3,539,273 8.0%
- Benefits-State Retirement \$9,788,540 22.1%
- Benefits-Payroll Taxes / Other \$1,866,857 4.2%
- Utilities \$1,047,047 2.4%
- Teaching Supplies/Textbooks \$262,188 0.6%
- Athletics \$747,510 1.7%
- Community Education \$487,896 1.1%
- All Other \$3,494,403 7.8%

Expenses-Program



- Instruction \$25,565,393 57.6%
- Student Services \$4,294,155 9.7%
- Instructional Support \$2,342,913 5.3%
- School Administration \$2,569,057 5.8%
- General Administration \$589,618 1.3%
- Business Administration \$783,406 1.8%
- Technology \$952,669 2.1%
- Building & Grounds \$2,784,473 6.4%
- Utilities \$1,047,047 2.4%
- Transportation \$1,297,247 2.9%
- Athletics \$747,510 1.7%
- Community Education \$487,896 1.1%
- All Other \$926,088 2.1%



Dexter Community Schools Financial Results - 2020-21 Year End

Fiscal Year to Date 06/30/21

2

Account Type	Original Adopted Budget	Final Amended Budget	FYTD Actual	Variance (Budget - Actual)	% Received / % Spent	Prior Year Actual
Fund(COA) 11 - General Fund						
Revenue	42,578,213.00	46,469,204.00	46,114,251.34	354,952.66	99	44,461,948.38
Expense	44,570,724.00	45,612,577.00	44,387,472.52	1,225,104.48	97	42,516,975.53
Fund(COA) 11 - General Fund Totals	(\$1,992,511.00)	\$856,627.00	\$1,726,778.82	(\$870,151.82)	202 %	\$1,944,972.85
Fund(COA) 23 - Community Service Fund						
Revenue	3,080,829.00	4,071,357.55	2,729,935.37	1,341,422.18	67	2,816,095.58
Expense	3,080,829.00	3,631,357.55	2,715,837.71	915,519.84	75	2,761,944.08
Fund(COA) 23 - Community Service Fund Totals	\$0.00	\$440,000.00	\$14,097.66	\$425,902.34	3 %	\$54,151.50
Fund(COA) 25 - School Lunch Fund						
Revenue	1,630,255.00	1,180,170.00	1,238,245.29	(58,075.29)	105	1,932,264.07
Expense	1,565,205.00	1,349,038.00	1,249,178.66	99,859.34	93	1,661,906.82
Fund(COA) 25 - School Lunch Fund Totals	\$65,050.00	(\$168,868.00)	(\$10,933.37)	(\$157,934.63)	6 %	\$270,357.25
Fund(COA) 29 - Student/School Activity Fund						
Revenue	1,362,636.00	1,000,000.00	426,662.32	573,337.68	43	1,664,262.62
Expense	1,362,636.00	1,921,556.53	380,559.61	1,540,996.92	20	740,868.89
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	(\$921,556.53)	\$46,102.71	(\$967,659.24)	-5 %	\$923,393.73
Fund(COA) 30 - Debt Retirement Fund						
Revenue	11,939,043.00	12,477,845.00	28,144,902.82	(15,667,057.82)	226	12,185,335.54
Expense	11,939,043.00	12,477,845.00	27,992,182.65	(15,514,337.65)	224	12,211,839.80
Fund(COA) 30 - Debt Retirement Fund Totals	\$0.00	\$0.00	\$152,720.17	(\$152,720.17)	+++	(\$26,504.26)
Fund(COA) 40 - Capital Projects Fund						
Revenue	.00	.00	50,000.00	(50,000.00)		50,000.00
Expense	.00	.00	6,525.25	(6,525.25)		10,074.25
Fund(COA) 40 - Capital Projects Fund Totals	\$0.00	\$0.00	\$43,474.75	(\$43,474.75)		\$39,925.75
Fund(COA) 47 - 2017 Capital Projects Fund						
Revenue	.00	.00	46,631.31	(46,631.31)		333,143.06
Expense	.00	.00	3,237,997.35	(3,237,997.35)		7,504,645.37
Fund(COA) 47 - 2017 Capital Projects Fund Totals	\$0.00	\$0.00	(\$3,191,366.04)	\$3,191,366.04		(\$7,171,502.31)
Grand Totals						

Dexter Community Schools
2020-21 Financial Results

Budget Analysis Operational vs. Audit	Budget			Actual	Variance to Nov Budget	
	June 2020	November 2020	June 2021	2021-21	Favorable (Unfavorable)	
Revenue	\$ 42,578,213	\$ 45,317,580	\$ 46,469,204	\$ 46,114,251	\$ 796,671	1.7%
Expenses	\$ 44,570,724	\$ 45,394,255	\$ 45,612,577	\$ 44,387,473	\$ 1,006,782	2.2%
Revenue over (under) Expenses	\$ (1,992,511)	\$ (76,675)	\$ 856,627	\$ 1,726,779	\$ 1,803,454	
Net positive from COVID funding				\$ (1,648,854)		Audit will show
Revenue over Expenses (Operational)	\$ (1,992,511)	\$ (76,675)	\$ 856,627	\$ 77,925		Actual Performance

**Dexter Community Schools
2020-21 Financial Results**

Expenditure Information	Actual	Favorable/ (Negative) Variance to Nov Budget
COVID Grants Revenues	\$ 2,495,035	
COVID costs-General Fund (supplies, legal, extra compensation)	\$ 846,181	
MPERSERS/ORS Retirement rate Blended budget 42.83%; actual 43.18% ORS Wages \$23,840,618 Paid \$10,294,881 to MPERSERS Received \$4,340,428 thru State Aid	\$ 10,294,881	\$ 204,045
FICA savings on employee pre-tax contributions (health, ORS HCF, Flex, HSA)		\$ 85,565
Teaching supplies unspent to carryforward		\$ 314,162
Utilities cost water - PY \$96,186	\$ 80,378	\$ 62,418
Utilities trash - PY \$24,262	\$ 1,836	\$ 61,716
Utilities gas - PY \$176,072	\$ 194,620	\$ 4,927
Utilities electric - PY \$564,198	\$ 552,258	\$ 67,145
Bus Fuel - PY 32,524 gallons FYTD 28,013 * \$1.98 avg	\$ 53,526	\$ 62,348

\$ 1,648,854 Net positive from COVID funding

\$ 5,954,453 Net MPERSERS cost
25.0%

Transfer from Food Services 10% - PY \$151,082	\$ 113,561
Transfer from Community Ed 10% - PY 7.5% \$119,039	\$ 130,457
General Fund Subsidy transfer to Community Ed - PY \$212,956	\$ 487,896
General Fund Subsidy transfer to Athletics - PY \$578,242	\$ 747,510
Facility Usage (Facility/CPA/Pools) Revenue PY \$100,180	\$ 94,548
Facility Usage (Facility/CPA/Pools) Expenses PY \$220,975	\$ 200,631

** Federal school meal revenue was 99% of F&N program

\$ 357,439 Net subsidy to Community Ed

Grant Description	2019-20	2020-21	2021-22* estimate	What we recorded for expenses
COVID-ESSER CARES School emergency relief formula	\$ 174,666			Anchor K-2 Virtual/Hybrid Teachers
COVID-Child Care Relief CRF	\$ 58,081	\$ 59,080		Offset of costs for child care operations during COVID Tuition relief for parents for child care during COVID
COVID-11p CRF \$350pp paid by State Aid Status 8/2020		\$ 1,269,618		74.5 days of Anchor K-2 Virtual/Hybrid Teachers 3.09% off schedule payment for virtual/hybrid instruction development
COVID-District Covid CRF 103(2) paid by State Aid Status 7/2020		\$ 44,690		Anchor K-2 Virtual/Hybrid Teachers
ESSER II Formula 11r(2) Section 11r(2) 43.6% of ESSERII Section 11r(2) 56.4% of ESSERII		\$ 352,948	\$ 809,514	31 days of Anchor K-2 Virtual/Hybrid Teachers Plan - Anchor K-2 Virtual/Hybrid Teachers
ESSER II State Equalization Formula 11r(4) State makeup to \$450 pp based on 3573 students		\$ 798,676		62.5 days of Anchor K-2 Virtual/Hybrid Teachers
CRF- MAISA Device Purch Prog		\$ 23,947		Rebates for tech devices purchased through Bond
		\$ 29,103		Rebate for virtual learning and connectivity
ESSER II Summer School Section 23b(2a) \$550 pp K-8 Dreads Summer			\$ 1,222,100	Additional expenses of staff, camps, and supplies
ESSER II HS Credit Recovery Section 23b(2b) \$550 pp 9-12 Summer Credit recovery			\$ 485,650	Additional expenses of staff, camps, and supplies
ESSER II After School Section 23b(2c) \$25,000			\$ 25,000	Additional expenses of staff
ESSER II Teacher/Support Stipend Section 23c(4a-b) \$1000/teacher \$250/support			\$ 318,750	Additional expenses of staff stipends (will be prorated based on actual payout)
Innovative Practices Section 23b(2d) \$100 pp			\$ 239,938	Additional expenses of staff, camps, and supplies
ESSER III			\$ 1,818,048	Plan - Anchor K-2 Virtual/Hybrid Teachers
Food Service Child Meals	\$ 730,812	\$ 1,064,551		Additional expenses of staff and supplies for community food meal kits and free breakfast and lunch meals for all students (thru 6/30/2022)
General Fund Revenue	\$ 174,666	\$ 2,495,035	\$ 4,919,000	ESSER III funding not yet available
Capital Projects Fund Revenue	\$ -	\$ 23,947	\$ -	Other funding to be determined
Food Service Fund Revenue	\$ 730,812	\$ 1,064,551	\$ -	Other funding to be determined
Community Services Fund	\$ 58,081	\$ 59,080	\$ -	Other funding to be determined
Total Covid Funding	\$ 963,559	\$ 3,642,613	\$ 4,919,000	

	2019-20	2020-21	2021-22
Federal COVID Revenue-General Fund	\$ 174,666	\$ 2,495,035	\$ 4,919,000
COVID incremental costs-General Fund	\$ (106,219)	\$ (846,181)	TBD
Net positive impact	\$ 68,447	\$ 1,648,854	TBD

Dexer Community Schools
COVID Costs

Paid by General Fund using funds offset by Federal Grants	2019-20	2020-21
Salaries/payroll taxes for extra staff time worked (summer 2020, after schools, planning hour, stipends)	\$ 8,617	\$ 133,407
Purchase services (tents)		\$ 85,911
Purchase services (technology/internet access)	\$ 600	\$ 5,854
Purchase services (software for remote learning)	\$ 266	\$ 18,438
Instructional Materials (Lincoln Learning)	\$ 8,669	\$ 186,014
B&G Supplies (cleaners, masks, sanitizer, shields, wipes)	\$ 61,524	\$ 274,668
Building/Department Supplies (masks, sanitizer, shields, wipes)	\$ 19,419	\$ 14,221
Legal	\$ 7,125	\$ 5,410
Off schedule payment for other salaried staff for extra time worked navigating changes needed for COVID		\$ 122,259
	\$ 106,219	\$ 846,181

Charged directly to Federal Grants	2019-20	2020-21
Off schedule payment for instructional staff for extra time worked navigating changes needed for COVID (Grant funded)		\$ 705,717
Total COVID costs since March 2020		\$ 1,658,117



Board Monthly Financial Report

Fiscal Year to Date 06/30/21

4

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	6,083,876.00	696,683.50	5,619,874.24	.00	464,001.76	92	5,606,205.51
Function Code R100 - Local Sources - 100 Totals	\$6,083,876.00	\$696,683.50	\$5,619,874.24	\$0.00	\$464,001.76	92 %	\$5,606,205.51
Function Code R200 - Non-Education Sources - 200							
	.00	.00	5,869.60	.00	(5,869.60)	+++	.00
Function Code R200 - Non-Education Sources - 200 Totals	\$0.00	\$0.00	\$5,869.60	\$0.00	(\$5,869.60)	+++	\$0.00
Function Code R300 - State Sources - 300							
	31,920,144.00	8,731,955.68	32,644,533.38	.00	(724,389.38)	102	30,608,513.27
Function Code R300 - State Sources - 300 Totals	\$31,920,144.00	\$8,731,955.68	\$32,644,533.38	\$0.00	(\$724,389.38)	102 %	\$30,608,513.27
Function Code R400 - Federal Sources - 400							
	2,821,948.00	722,746.07	2,851,051.86	.00	(29,103.86)	101	1,305,718.00
Function Code R400 - Federal Sources - 400 Totals	\$2,821,948.00	\$722,746.07	\$2,851,051.86	\$0.00	(\$29,103.86)	101 %	\$1,305,718.00
Function Code R500 - ISD / Other Sources - 500							
	5,327,734.00	999,516.82	4,774,173.70	.00	553,560.30	90	6,715,979.44
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,327,734.00	\$999,516.82	\$4,774,173.70	\$0.00	\$553,560.30	90 %	\$6,715,979.44
Function Code R600 - In from other Funds - 600							
	315,502.00	3,760.13	218,748.56	.00	96,753.44	69	225,532.16
Function Code R600 - In from other Funds - 600 Totals	\$315,502.00	\$3,760.13	\$218,748.56	\$0.00	\$96,753.44	69 %	\$225,532.16
Account Type Revenue Totals	\$46,469,204.00	\$11,154,662.20	\$46,114,251.34	\$0.00	\$354,952.66	99 %	\$44,461,948.38
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	19,486,953.00	2,669,980.47	18,990,536.43	.00	496,416.57	97	20,621,880.76
Sub Function Code 120 - Added Needs - 120	6,712,202.00	2,591,157.12	6,574,856.67	.00	137,345.33	98	5,014,901.43
Function Code 100 - Instruction Totals	\$26,199,155.00	\$5,261,137.59	\$25,565,393.10	\$0.00	\$633,761.90	98 %	\$25,636,782.19
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	4,474,977.00	817,225.61	4,294,154.56	.00	180,822.44	96	4,195,720.58
Sub Function Code 220 - Support Services-Instructional - 220	3,466,419.00	432,193.13	3,295,582.03	.00	170,836.97	95	2,387,959.09
Sub Function Code 230 - Support Services-Administration - 230	602,159.00	66,407.95	589,617.83	.00	12,541.17	98	571,448.00
Sub Function Code 240 - Support Services-School Admin - 240	2,579,668.00	320,853.19	2,569,057.43	.00	10,610.57	100	2,493,040.78
Sub Function Code 250 - Support Services-Business - 250	788,885.00	91,314.34	783,406.04	.00	5,478.96	99	713,804.96
Sub Function Code 260 - Operations and Maintenance - 260	4,289,543.00	538,150.57	4,110,923.97	.00	178,619.03	96	3,527,479.30
Sub Function Code 270 - Pupil Transportation - 270	1,297,255.00	155,602.59	1,297,247.40	.00	7.60	100	1,486,351.70
Sub Function Code 280 - Support Services-Central - 280	441,397.00	54,174.09	438,358.23	.00	3,038.77	99	441,335.18
Function Code 200 - Supporting Services Totals	\$17,940,303.00	\$2,475,921.47	\$17,378,347.49	\$0.00	\$561,955.51	97 %	\$15,817,139.59
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	220,171.00	36,339.84	200,611.35	.00	19,559.65	91	220,975.00
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	688.97
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	14,401.00	5,929.53	7,715.39	.00	6,685.61	54	17,384.20
Sub Function Code 390 - Other Community Services - 390	(376.00)	.00	.00	.00	(376.00)	0	.00
Function Code 300 - Community Services Totals	\$234,196.00	\$42,269.37	\$208,326.74	\$0.00	\$25,869.26	89 %	\$239,048.17
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	(327.00)	.00	.00	.00	+++	27,410.76
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	(\$327.00)	\$0.00	\$0.00	\$0.00	+++	\$27,410.76
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	1,238,923.00	258,845.92	1,235,405.19	.00	3,517.81	100	796,594.82



Board Monthly Financial Report

Fiscal Year to Date 06/30/21

4

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Function Code 500-600 - Other Financing Uses Totals	\$1,238,923.00	\$258,845.92	\$1,235,405.19	\$0.00	\$3,517.81	100 %	\$796,594.82
Account Type Expense Totals	\$45,612,577.00	\$8,037,847.35	\$44,387,472.52	\$0.00	\$1,225,104.48	97 %	\$42,516,975.53
Fund(COA) 11 - General Fund Totals	\$856,627.00	\$3,116,814.85	\$1,726,778.82	\$0.00	(\$870,151.82)	202 %	\$1,944,972.85



Board Monthly Financial Report

Fiscal Year to Date 06/30/21

4

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code <N/A> - <No Function defined>							
	.00	.00	.00	.00	.00	+++	.00
Function Code <N/A> - <No Function defined> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R100 - Local Sources - 100							
	2,639,027.55	124,415.25	1,306,365.72	.00	1,332,661.83	50	1,851,524.19
Function Code R100 - Local Sources - 100 Totals	\$2,639,027.55	\$124,415.25	\$1,306,365.72	\$0.00	\$1,332,661.83	50 %	\$1,851,524.19
Function Code R300 - State Sources - 300							
	31,470.00	1,013.80	24,483.80	.00	6,986.20	78	31,469.50
Function Code R300 - State Sources - 300 Totals	\$31,470.00	\$1,013.80	\$24,483.80	\$0.00	\$6,986.20	78 %	\$31,469.50
Function Code R400 - Federal Sources - 400							
	184,080.00	16,892.77	163,680.66	.00	20,399.34	89	136,507.07
Function Code R400 - Federal Sources - 400 Totals	\$184,080.00	\$16,892.77	\$163,680.66	\$0.00	\$20,399.34	89 %	\$136,507.07
Function Code R500 - ISD / Other Sources - 500							
	.00	.00	.00	.00	.00	+++	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600							
	1,216,780.00	258,845.92	1,235,405.19	.00	(18,625.19)	102	796,594.82
Function Code R600 - In from other Funds - 600 Totals	\$1,216,780.00	\$258,845.92	\$1,235,405.19	\$0.00	(\$18,625.19)	102 %	\$796,594.82
Account Type Revenue Totals	\$4,071,357.55	\$401,167.74	\$2,729,935.37	\$0.00	\$1,341,422.18	67 %	\$2,816,095.58
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	102,297.00	5,943.01	65,894.75	.00	36,402.25	64	90,262.24
Function Code 100 - Instruction Totals	\$102,297.00	\$5,943.01	\$65,894.75	\$0.00	\$36,402.25	64 %	\$90,262.24
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	987.00	7.53	960.85	.00	26.15	97	939.17
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	66,550.00	11,373.66	60,012.49	.00	6,537.51	90	35,966.02
Sub Function Code 270 - Pupil Transportation - 270	.00	(21,085.79)	.00	.00	.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,497,366.55	168,753.08	1,152,504.46	.00	344,862.09	77	951,206.91
Function Code 200 - Supporting Services Totals	\$1,564,903.55	\$159,048.48	\$1,213,477.80	\$0.00	\$351,425.75	78 %	\$988,112.10
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	292,773.00	26,380.89	253,829.33	.00	38,943.67	87	291,808.10
Sub Function Code 320 - Community Recreation - 320	386,378.00	32,323.05	170,673.72	.00	215,704.28	44	313,763.97
Sub Function Code 350 - Care of Children - 350	979,644.00	89,324.85	776,705.05	.00	202,938.95	79	861,114.40
Sub Function Code 390 - Other Community Services - 390	100,000.00	14,740.35	95,272.80	.00	4,727.20	95	88,793.50
Function Code 300 - Community Services Totals	\$1,758,795.00	\$162,769.14	\$1,296,480.90	\$0.00	\$462,314.10	74 %	\$1,555,479.97
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	205,362.00	18,810.92	139,984.26	.00	65,377.74	68	128,089.77
Function Code 500-600 - Other Financing Uses Totals	\$205,362.00	\$18,810.92	\$139,984.26	\$0.00	\$65,377.74	68 %	\$128,089.77
Account Type Expense Totals	\$3,631,357.55	\$346,571.55	\$2,715,837.71	\$0.00	\$915,519.84	75 %	\$2,761,944.08
Fund(COA) 23 - Community Service Fund Totals	\$440,000.00	\$54,596.19	\$14,097.66	\$0.00	\$425,902.34	3 %	\$54,151.50



Board Monthly Financial Report

Fiscal Year to Date 06/30/21

4

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	15,800.00	1,806.60	9,527.16	.00	6,272.84	60	752,647.02
Function Code R100 - Local Sources - 100 Totals	\$15,800.00	\$1,806.60	\$9,527.16	\$0.00	\$6,272.84	60 %	\$752,647.02
Function Code R300 - State Sources - 300							
	77,677.00	14,603.61	70,450.73	.00	7,226.27	91	67,154.84
Function Code R300 - State Sources - 300 Totals	\$77,677.00	\$14,603.61	\$70,450.73	\$0.00	\$7,226.27	91 %	\$67,154.84
Function Code R400 - Federal Sources - 400							
	1,086,693.00	465,993.16	1,158,267.40	.00	(71,574.40)	107	992,360.33
Function Code R400 - Federal Sources - 400 Totals	\$1,086,693.00	\$465,993.16	\$1,158,267.40	\$0.00	(\$71,574.40)	107 %	\$992,360.33
Function Code R500 - ISD / Other Sources - 500							
	.00	.00	.00	.00	.00	+++	120,101.88
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$120,101.88
Account Type Revenue Totals	\$1,180,170.00	\$482,403.37	\$1,238,245.29	\$0.00	(\$58,075.29)	105 %	\$1,932,264.07
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	34,797.40	34,797.40	.00	(34,797.40)	+++	53,640.05
Sub Function Code 260 - Operations and Maintenance - 260	3,358.00	131.00	2,218.85	.00	1,139.15	66	6,922.02
Sub Function Code 290 - Support Services-Other - 290	1,223,040.00	196,912.62	1,133,398.11	.00	89,641.89	93	1,503,902.36
Function Code 200 - Supporting Services Totals	\$1,226,398.00	\$231,841.02	\$1,170,414.36	\$0.00	\$55,983.64	95 %	\$1,564,464.43
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	122,640.00	(15,050.79)	78,764.30	.00	43,875.70	64	97,442.39
Function Code 500-600 - Other Financing Uses Totals	\$122,640.00	(\$15,050.79)	\$78,764.30	\$0.00	\$43,875.70	64 %	\$97,442.39
Account Type Expense Totals	\$1,349,038.00	\$216,790.23	\$1,249,178.66	\$0.00	\$99,859.34	93 %	\$1,661,906.82
Fund(COA) 25 - School Lunch Fund Totals	(\$168,868.00)	\$265,613.14	(\$10,933.37)	\$0.00	(\$157,934.63)	6 %	\$270,357.25



Board Monthly Financial Report

Fiscal Year to Date 06/30/21

4

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,000,000.00	58,418.73	426,662.32	.00	573,337.68	43	1,664,262.62
Function Code R100 - Local Sources - 100 Totals	\$1,000,000.00	\$58,418.73	\$426,662.32	\$0.00	\$573,337.68	43 %	\$1,664,262.62
Account Type Revenue Totals	\$1,000,000.00	\$58,418.73	\$426,662.32	\$0.00	\$573,337.68	43 %	\$1,664,262.62
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,921,556.53	77,945.93	380,559.61	.00	1,540,996.92	20	740,868.89
Function Code 200 - Supporting Services Totals	\$1,921,556.53	\$77,945.93	\$380,559.61	\$0.00	\$1,540,996.92	20 %	\$740,868.89
Account Type Expense Totals	\$1,921,556.53	\$77,945.93	\$380,559.61	\$0.00	\$1,540,996.92	20 %	\$740,868.89
Fund(COA) 29 - Student/School Activity Fund Totals	(\$921,556.53)	(\$19,527.20)	\$46,102.71	\$0.00	(\$967,659.24)	-5 %	\$923,393.73
Grand Totals	\$206,202.47	\$3,417,496.98	\$1,776,045.82	\$0.00	(\$1,569,843.35)	861 %	\$3,192,875.33

Dexter Community Schools									
2017 Capital Projects Fund									
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	Actual 2020-21
47-0151-0000-000-0000-00000	Investment Earnings	District	-	\$51,115.00	\$25,574.00	\$76,689.00	\$1,391,420.71	(\$1,340,305.71)	\$89,301.37
47-0153-0000-000-0000-00000	Fair Mkt Adj on Investment	District	-	\$0.00	\$0.00	\$0.00	\$28,792.74	(\$28,792.74)	-\$58,921.60
47-0192-1000-000-0000-00000	ERATE Reimb	District	-				\$88,355.07	(\$88,355.07)	\$0.00
47-0199-0000-000-0000-00000	Other Misc Revenues	District	-				\$64,500.00	(\$64,500.00)	\$0.00
47-0417-0250-000-4830-00000	Restricted Fed thru ISD - MAISA Device Purch Prog	District	-				\$23,947.24	(\$23,947.24)	\$23,947.24
47-0591-0000-000-0000-00000	Proceeds from issuance of bonds	District	-	\$50,605,000.00	\$17,770,135.00	\$68,375,135.00	\$50,605,000.00	\$0.00	\$0.00
47-0591-1000-000-0000-00000	Capital Projects Prem/Disc On Issue	District	-	\$3,431,075.00	\$0.00	\$3,431,075.00	\$3,512,285.12	(\$81,210.12)	-\$7,695.70
Total Revenue				\$54,087,190.00	\$17,795,709.00	\$71,882,899.00	\$55,714,300.88	(\$1,627,110.88)	\$46,631.31
Bonds Issued of the 2017 Bond Vote				\$53,934,864.75	\$17,770,135.25	\$71,705,000.00			
47-1231-4910-000-0000-00000	PUR Oth Services (Election)	District	-	\$19,078.00	\$0.00	\$19,078.00	\$19,077.60	\$0.40	\$0.00
47-1252-3150-000-0000-00000	PUR Mgmt Svc (Financial Advisor)	District	-	\$0.00		\$0.00	\$51,471.07	(\$51,471.07)	\$0.00
47-1252-3190-000-0000-00000	PUR Oth Service (Issuance costs)	District	-	\$195,607.00	\$181,573.00	\$377,180.00	\$129,129.68	\$66,477.32	\$0.00
47-1252-3510-000-0000-00000	PUR Advertisement (Notices)	District	-	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
47-1252-4910-000-0000-00000	PUR Oth Services	District	-	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
47-1252-7410-000-0000-00000	OTH Dues/Fees	District	-	\$0.00		\$0.00	\$14,290.98	(\$14,290.98)	\$30.00
47-1259-3190-000-0000-00000	PUR PFM Investment Fees	District	-	\$30,000.00		\$30,000.00	\$26,453.08	\$3,546.92	\$3,667.52
47-1259-3990-000-0000-00000	PUR Ins/Bnd Prem	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1259-7310-000-0000-00000	OTH Bond Issuance Costs	District	-			\$0.00	\$0.00	\$0.00	\$0.00
123x-125x - Owner Issuance Costs	District Managed			\$244,685.00	\$181,573.00	\$426,258.00	\$240,422.41	\$4,262.59	\$3,697.52
47-1261-3910-000-0000-00000	PUR Prop/Liab Ins	District	-	\$11,106.00		\$11,106.00	\$11,352.00	(\$246.00)	\$0.00
1261 - Operating Buildings Services	District Managed			\$11,106.00	\$0.00	\$11,106.00	\$11,352.00	(\$246.00)	\$0.00
47-1271-6450-000-0000-09078	CAP Equip-Deprec (Bus Cameras)	Transportation	-	\$100,000.00	\$0.00	\$100,000.00	\$88,400.00	\$11,600.00	\$0.00
47-1271-6610-000-0000-09078	CAP Buses-Deprec	Transportation	-	\$1,550,000.00	\$2,315,000.00	\$3,865,000.00	\$819,886.68	\$730,113.32	\$819,886.68
1271 - Pupil Transportation Service:	District Managed			\$1,650,000.00	\$2,315,000.00	\$3,965,000.00	\$908,286.68	\$741,713.32	\$819,886.68
47-1284-3190-000-0000-00000	PUR Oth Service	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1284-6450-000-0000-00000	CAP Equip-Deprec	District	-	\$2,291,949.00	\$4,467,989.00	\$6,759,938.00	\$1,720,084.39	\$571,864.61	\$390,480.68
47-1284-6450-000-4830-00000	CAP Equip-Deprec - MAISA Device Purch Prog	District	-	\$0.00	\$0.00	\$0.00	\$508,070.74	(\$508,070.74)	\$508,070.74
1284 - Non-Instructional Technolog	District Managed			\$2,291,949.00	\$4,467,989.00	\$6,759,938.00	\$2,228,155.13	\$63,793.87	\$898,551.42
47-1284-6450-000-0000-00214	CAP Equip-Deprec	Wylie	-	\$94,500.00	\$55,500.00	\$150,000.00	\$0.00	\$94,500.00	\$0.00
47-1284-6450-000-0000-00913	CAP Equip-Deprec	High School	-	\$142,000.00	\$58,000.00	\$200,000.00	\$0.00	\$142,000.00	\$0.00
47-1284-6450-000-0000-02362	CAP Equip-Deprec	Jenkins	-	\$7,800.00	\$7,200.00	\$15,000.00	\$0.00	\$7,800.00	\$0.00
47-1284-6450-000-0000-02949	CAP Equip-Deprec	Alternative Ed	-	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	\$0.00
47-1284-6450-000-0000-04609	CAP Equip-Deprec	Creekside	-	\$3,000.00	\$27,000.00	\$30,000.00	\$0.00	\$3,000.00	\$0.00
47-1284-6450-000-0000-08039	CAP Equip-Deprec	Mill Creek	-	\$94,500.00	\$55,500.00	\$150,000.00	\$21,290.00	\$73,210.00	\$0.00
47-1284-6450-000-0000-08040	CAP Equip-Deprec	Cornerstone	-	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
47-1284-6450-000-0000-08989	CAP Equip-Deprec	Bates=New El	-	\$250,175.00	\$0.00	\$250,175.00	\$509,679.77	(\$259,504.77)	\$0.00
47-1284-6450-000-0000-09078	CAP Equip-Deprec	Transportation	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1284-6450-000-0000-09931	CAP Equip-Deprec	Copeland	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1284-6450-000-0000-03354	CAP Equip-Deprec	Bates Early El	-	\$7,200.00	\$22,800.00	\$30,000.00	\$0.00	\$7,200.00	\$0.00
1284 - Non-Instructional Technolog	Granger Managed			\$643,175.00	\$226,000.00	\$869,175.00	\$530,969.77	\$112,205.23	\$0.00

Dexter Community Schools									
2017 Capital Projects Fund									
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	Actual 2020-21
47-1451-3190-000-0000-00000	PUR Oth Service	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1451-6110-000-0000-00000	CAP Land	District	-	\$100,000.00	\$0.00	\$100,000.00	\$30,000.00	\$70,000.00	\$0.00
1451 - Site Acquisition Services	District Managed			\$100,000.00	\$0.00	\$100,000.00	\$30,000.00	\$70,000.00	\$0.00
47-1452-6310-000-0000-00000	CAP ImpOthThanBldg	District	-	\$0.00	\$0.00	\$0.00	\$400.52	(\$400.52)	\$400.52
47-1452-6310-000-0000-00214	CAP ImpOthThanBldg	Wylie	-	\$52,403.00	\$384,288.00	\$436,691.00	\$0.00	\$52,403.00	\$0.00
47-1452-6310-000-0000-00913	CAP ImpOthThanBldg	High School	-	\$185,000.00	\$740,000.00	\$925,000.00	\$11,065.75	\$173,934.25	\$0.00
47-1452-6310-000-0000-02362	CAP ImpOthThanBldg	Jenkins	-	\$177,305.00	\$0.00	\$177,305.00	\$23,690.00	\$153,615.00	\$0.00
47-1452-6310-000-0000-02949	CAP ImpOthThanBldg	Alternative Ed	-	\$100,000.00	\$0.00	\$100,000.00	\$135,282.69	(\$35,282.69)	\$0.00
47-1452-6310-000-0000-04609	CAP ImpOthThanBldg	Creekside	-	\$273,350.00	\$73,350.00	\$346,700.00	\$383,313.60	(\$109,963.60)	\$0.00
47-1452-6310-000-0000-08039	CAP ImpOthThanBldg	Mill Creek	-	\$500,625.00	\$96,875.00	\$597,500.00	\$249,740.55	\$250,884.45	\$0.00
47-1452-6310-000-0000-08040	CAP ImpOthThanBldg	Cornerstone	-	\$809,511.00	\$0.00	\$809,511.00	\$0.00	\$809,511.00	\$0.00
47-1452-6310-000-0000-08989	CAP ImpOthThanBldg	Bates=New El	-	\$612,000.00	\$0.00	\$612,000.00	\$6,245,106.95	(\$5,633,106.95)	\$42,482.58
47-1452-6310-000-0000-09078	CAP ImpOthThanBldg	Transportation	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1452-6310-000-0000-09931	CAP ImpOthThanBldg	Copeland	-	\$0.00	\$83,974.00	\$83,974.00	\$15,800.00	(\$15,800.00)	\$0.00
47-1452-6310-991-0000-00913	CAP ImpOthThanBldg	High School	Athletics	\$2,000,000.00	\$108,000.00	\$2,108,000.00	\$3,657,686.09	(\$1,657,686.09)	\$106,873.98
47-1452-6310-991-0000-04609	CAP ImpOthThanBldg	Creekside	Athletics	\$500,000.00	\$500,000.00	\$1,000,000.00	\$1,383,185.91	(\$883,185.91)	\$54,291.60
47-1452-6310-991-0000-08039	CAP ImpOthThanBldg	Mill Creek	Athletics	\$0.00	\$0.00	\$0.00	\$56,779.00	(\$56,779.00)	\$0.00
47-1452-6310-000-0000-03354	CAP ImpOthThanBldg	Bates Early El	-	\$0.00	\$82,500.00	\$82,500.00	\$0.00	\$0.00	\$0.00
1452 - Site Improvement Services	Granger Managed			\$5,210,194.00	\$2,068,987.00	\$7,279,181.00	\$12,162,051.06	(\$6,951,857.06)	\$204,048.68
47-1453-3190-000-0000-00000	PUR Oth Service (unallocated professional)	District	-	\$608,267.00	\$0.00	\$608,267.00	\$409,385.77	\$198,881.23	\$8,528.75
47-1453-3190-000-0000-00214	PUR Oth Service	Wylie	-	\$101,930.00	\$83,345.00	\$185,275.00	\$159,707.05	(\$57,777.05)	\$0.00
47-1453-3190-000-0000-00913	PUR Oth Service	High School	-	\$351,176.00	\$136,970.00	\$488,146.00	\$245,393.31	\$105,782.69	\$0.00
47-1453-3190-000-0000-02362	PUR Oth Service	Jenkins	-	\$20,588.00	\$19,162.00	\$39,750.00	\$32,634.00	(\$12,046.00)	\$0.00
47-1453-3190-000-0000-02949	PUR Oth Service	Alternative Ed	-	\$6,840.00	\$0.00	\$6,840.00	\$0.00	\$6,840.00	\$0.00
47-1453-3190-000-0000-04609	PUR Oth Service	Creekside	-	\$79,107.00	\$218,495.00	\$297,602.00	\$201,956.94	(\$122,849.94)	\$0.00
47-1453-3190-000-0000-08039	PUR Oth Service	Mill Creek	-	\$182,158.00	\$95,849.00	\$278,007.00	\$216,392.53	(\$34,234.53)	\$0.00
47-1453-3190-000-0000-08040	PUR Oth Service	Cornerstone	-	\$196,442.00	\$0.00	\$196,442.00	\$196,441.00	\$1.00	\$0.00
47-1453-3190-000-0000-08989	PUR Oth Service	Bates=New El	-	\$835,024.00	\$0.00	\$835,024.00	\$725,697.00	\$109,327.00	\$0.00
47-1453-3190-000-0000-09078	PUR Oth Service	Transportation	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-000-0000-09931	PUR Oth Service	Copeland	-	\$5,236.00	\$8,600.00	\$13,836.00	\$10,377.00	(\$5,141.00)	\$0.00
47-1453-3190-901-0000-00000	PUR Oth Service (Architect Reimb)	District	Other Program	\$109,000.00	\$0.00	\$109,000.00	\$87,289.92	\$21,710.08	\$1,405.00
47-1453-3190-991-0000-00214	PUR Oth Service	Wylie	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-991-0000-00913	PUR Oth Service	High School	Athletics	\$0.00	\$0.00	\$0.00	\$233,709.20	(\$233,709.20)	\$0.00
47-1453-3190-991-0000-04609	PUR Oth Service	Creekside	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-991-0000-08039	PUR Oth Service	Mill Creek	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-997-0000-00214	PUR Oth Service	Wylie	Aquatics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-997-0000-00913	PUR Oth Service	High School	Aquatics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-000-0000-03354	PUR Oth Service	Bates Early El	-	\$7,717.00	\$30,507.00	\$38,224.00	\$26,087.89	(\$18,370.89)	\$0.00
1453 - Architecture & Engineering S				\$2,503,485.00	\$592,928.00	\$3,096,413.00	\$2,545,071.61	(\$41,586.61)	\$9,933.75
47-1455-6220-991-0000-00913	CAP Non-Prop Exp/Bldgs	High School	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1455-6220-000-0000-02949	CAP Non-Prop Exp/Bldgs	Alternative Ed	-	\$677,754.00	\$0.00	\$677,754.00	\$721,747.21	(\$43,993.21)	\$0.00
47-1455-6220-991-0000-04609	CAP Non-Prop Exp/Bldgs	Creekside	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1455-6220-991-0000-08039	CAP Non-Prop Exp/Bldgs	Mill Creek	Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1455-6220-000-0000-08989	CAP Non-Prop Exp/Bldgs	Bates=New El	-	\$21,009,429.00	\$0.00	\$21,009,429.00	\$17,453,589.27	\$3,555,839.73	\$204,690.58

Dexter Community Schools									
2017 Capital Projects Fund									
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	Actual 2020-21
1455 - Building Acquisition	Granger Managed			\$21,687,183.00	\$0.00	\$21,687,183.00	\$18,175,336.48	\$3,511,846.52	\$204,690.58
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs (district sinking fur District	(Realloc 600k lab		\$600,000.00	\$0.00	\$600,000.00	\$120,598.08	\$479,401.92	\$0.00
1456 - Building Renovation and Ad	District Managed			\$600,000.00	\$0.00	\$600,000.00	\$120,598.08	\$479,401.92	\$0.00
47-1456-3190-000-0000-00000	PUR Oth Service (Construction Mgr Fee)	District	-	\$799,566.00	\$223,475.00	\$1,023,041.00	\$748,413.95	\$51,152.05	\$0.00
47-1456-3190-901-0000-00000	PUR Oth Service (Construction Mgr Reimb)	District	Other Program	\$1,781,119.00	\$162,451.00	\$1,943,570.00	\$2,000,042.22	(\$218,923.22)	-\$2,543.51
47-1456-3190-907-0000-00000	PUR Oth Service (CM General Conditions)	District	Other	\$716,690.00	\$195,468.00	\$912,158.00	\$451,329.99	\$265,360.01	\$85,627.67
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs	District Reallocate	-	\$65,635.00	\$65,635.00	\$131,270.00	\$0.00	\$65,635.00	\$0.00
47-1456-6220-000-0000-00214	CAP Non-Prop Exp/Renovation Bldgs	Wylie	-	\$1,633,896.00	\$1,016,315.00	\$2,650,211.00	\$1,478,157.25	\$155,738.75	\$16,800.00
47-1456-6220-000-0000-00913	CAP Non-Prop Exp/Renovation Bldgs	High School	-	\$3,939,605.00	\$1,538,171.00	\$5,477,776.00	\$1,941,927.18	\$1,997,677.82	\$215,420.02
47-1456-6220-000-0000-02362	CAP Non-Prop Exp/Renovation Bldgs	Jenkins	-	\$134,317.00	\$290,091.00	\$424,408.00	\$146,803.71	(\$12,486.71)	-\$4,500.00
47-1456-6220-000-0000-02949	CAP Non-Prop Exp/Renovation Bldgs	Alternative Ed	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1456-6220-000-0000-04609	CAP Non-Prop Exp/Renovation Bldgs	Creekside	-	\$419,463.00	\$2,702,490.00	\$3,121,953.00	\$550,311.40	(\$130,848.40)	\$49,780.00
47-1456-6220-000-0000-08039	CAP Non-Prop Exp/Renovation Bldgs	Mill Creek	-	\$2,697,155.00	\$1,579,985.00	\$4,277,140.00	\$2,906,858.78	(\$209,703.78)	\$60,677.63
47-1456-6220-000-0000-08040	CAP Non-Prop Exp/Renovation Bldgs	Cornerstone	-	\$789,470.00	\$0.00	\$789,470.00	\$0.00	\$789,470.00	\$0.00
47-1456-6220-000-0000-08989	CAP Non-Prop Exp/Renovation Bldgs	Bates=New El	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1456-6220-000-0000-09078	CAP Non-Prop Exp/Renovation Bldgs	Transportation	-	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
47-1456-6220-000-0000-09079	CAP Non-Prop Exp/Renovation Bldgs	Shield Rd Houses	-	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
47-1456-6220-000-0000-09931	CAP Non-Prop Exp/Renovation Bldgs	Copeland	-	\$209,039.00	\$259,409.00	\$468,448.00	\$66,402.50	\$142,636.50	\$0.00
47-1456-6220-909-0000-00000	Construction In Progress/Retainer	District	Next Year				\$124,698.10		-\$225,195.06
47-1456-6220-997-0000-00000	CAP Non-Prop Exp/Renovation Bldgs	District	Aquatics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1456-6220-997-0000-00214	CAP Non-Prop Exp/Renovation Bldgs	Wylie	Aquatics	\$0.00	\$0.00	\$0.00	\$43,206.73	(\$43,206.73)	\$43,206.73
47-1456-6220-997-0000-00913	CAP Non-Prop Exp/Renovation Bldgs	High School	Aquatics	\$0.00	\$0.00	\$0.00	\$22,175.00	(\$22,175.00)	\$22,175.00
47-1456-6220-000-0000-03354	CAP Non-Prop Exp/Renovation Bldgs	Bates Early El	-	\$111,123.00	\$362,490.00	\$473,613.00	\$273,360.65	\$111,123.00	\$30,637.57
1456 - Building Renovation and Ad	Granger Managed			\$13,297,078.00	\$8,399,980.00	\$21,697,058.00	\$10,753,687.46	\$2,941,449.29	\$292,086.05
47-1459-6450-000-0000-00000	CAP Equip-Deprec	District		\$82,062.00	\$0.00	\$82,062.00	\$0.00	\$82,062.00	\$0.00
47-1459-6450-000-0000-00214	CAP Equip-Deprec	Wylie	-	\$282,023.00	\$221,667.00	\$503,690.00	\$371,961.74	(\$89,938.74)	\$193,387.27
47-1459-6450-000-0000-00913	CAP Equip-Deprec	High School	-	\$340,667.00	\$541,333.00	\$882,000.00	\$664,764.40	(\$324,097.40)	\$193,524.03
47-1459-6450-000-0000-02362	CAP Equip-Deprec	Jenkins	-	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00
47-1459-6450-000-0000-02949	CAP Equip-Deprec	Alternative Ed	-	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	\$0.00
47-1459-6450-000-0000-04609	CAP Equip-Deprec	Creekside	-	\$124,513.00	\$190,667.00	\$315,180.00	\$328,618.90	(\$204,105.90)	\$175,726.90
47-1459-6450-000-0000-08039	CAP Equip-Deprec	Mill Creek	-	\$326,300.00	\$427,000.00	\$753,300.00	\$558,657.93	(\$232,357.93)	\$210,455.77
47-1459-6450-000-0000-08040	CAP Equip-Deprec	Cornerstone	-	\$160,333.00	\$183,667.00	\$344,000.00	\$387,171.71	(\$226,838.71)	\$7,443.94
47-1459-6450-000-0000-08989	CAP Equip-Deprec	Bates=New El	-	\$883,190.00	\$0.00	\$883,190.00	\$739,727.83	\$143,462.17	\$10,496.11
47-1459-6450-000-0000-09078	CAP Equip-Deprec	Transportation	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1459-6450-000-0000-09079	CAP Equip-Deprec	B&G	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1459-6450-000-0000-09931	CAP Equip-Deprec	Copeland	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1459-6450-000-0000-03354	CAP Equip-Deprec	Bates Early El	-	\$0.00	\$110,000.00	\$110,000.00	\$51,498.21	(\$51,498.21)	\$11,519.65
47-1459-6450-956-0000-00214	CAP Equip-Deprec	Wylie	PP Music	\$6,000.00	\$9,000.00	\$15,000.00	\$0.00	\$6,000.00	\$0.00
47-1459-6450-956-0000-00913	CAP Equip-Deprec	High School	PP Music	\$120,000.00	\$180,000.00	\$300,000.00	\$0.00	\$120,000.00	\$0.00
47-1459-6450-956-0000-04609	CAP Equip-Deprec	Creekside	PP Music	\$40,000.00	\$60,000.00	\$100,000.00	\$0.00	\$40,000.00	\$0.00
47-1459-6450-956-0000-08039	CAP Equip-Deprec	Mill Creek	PP Music	\$80,000.00	\$120,000.00	\$200,000.00	\$0.00	\$80,000.00	\$0.00
47-1459-6450-956-0000-08040	CAP Equip-Deprec	Cornerstone	PP Music	\$6,000.00	\$9,000.00	\$15,000.00	\$0.00	\$6,000.00	\$0.00
47-1459-6450-956-0000-08989	CAP Equip-Deprec	Bates=New El	PP Music	\$6,000.00	\$9,000.00	\$15,000.00	\$0.00	\$6,000.00	\$0.00

Dexter Community Schools									
2017 Capital Projects Fund									
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	Actual 2020-21
47-1459-6450-919-0000-00214	CAP Equip-Deprec	Wylie	Food Services	\$50,000.00	\$0.00	\$50,000.00	\$2,065.00	\$47,935.00	\$0.00
47-1459-6450-919-0000-00913	CAP Equip-Deprec	High School	Food Services	\$170,000.00	\$0.00	\$170,000.00	\$100,019.24	\$69,980.76	\$0.00
47-1459-6450-919-0000-04609	CAP Equip-Deprec	Creekside	Food Services	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
47-1459-6450-919-0000-08039	CAP Equip-Deprec	Mill Creek	Food Services	\$70,000.00	\$0.00	\$70,000.00	\$16,295.44	\$53,704.56	\$2,421.00
47-1459-6450-919-0000-08040	CAP Equip-Deprec	Cornerstone	Food Services	\$5,000.00	\$0.00	\$5,000.00	\$8,150.91	(\$3,150.91)	\$0.00
47-1459-6450-919-0000-08989	CAP Equip-Deprec	Bates=New El	Food Services	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
47-1459-7410-000-0000-00000	OTH Dues/Fees	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1459 - Building Improvement Service District Managed				\$2,821,088.00	\$2,076,334.00	\$4,897,422.00	\$3,228,931.31	(\$407,843.31)	\$804,974.67
47-1459-3170-000-0000-00000	PUR Legal Svc	District	-	\$50,000.00	\$20,000.00	\$70,000.00	\$32,013.75	\$17,986.25	\$128.00
47-1459-3170-907-0000-00000	PUR Legal Svc (Issuance Portion)	District	-	\$62,874.00	\$27,126.00	\$90,000.00	\$54,693.84	\$8,180.16	\$0.00
47-1459-3180-000-0000-00000	PUR Audit	District	-	\$10,000.00	\$5,000.00	\$15,000.00	\$0.00	\$10,000.00	\$0.00
47-1459-3190-000-0000-00000	PUR Oth Service	District	unallocated	\$319,166.00	\$0.00	\$319,166.00	\$0.00	\$319,166.00	\$0.00
47-1511-7330-000-0000-00000	OTH Payments for Premiums and Discounts	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1459-1511 - Other Facility Acquisition District Managed				\$442,040.00	\$52,126.00	\$494,166.00	\$86,707.59	\$355,332.41	\$128.00
Total Expenses				\$51,501,983.00	\$20,380,917.00	\$71,882,900.00	\$51,021,569.58	\$878,472.17	\$3,237,997.35
Issuance and Other Costs				\$697,831.00	\$233,699.00	\$931,530.00	\$1,165,229.00	\$10,743,560.74	
District Managed Project Total				\$10,664,353.00	\$9,685,950.00	\$20,350,303.00	\$9,399,524.81	\$1,264,828.19	\$2,537,172.04
Granger Managed (includes Alt Ed excludes \$600,000 of 2008 Bond)				\$40,837,630.00	\$10,694,967.00	\$51,532,597.00	\$41,622,044.77	(\$386,356.02)	\$700,825.31