

BOARD OF EDUCATION MEETING PACKET

October 24, 2022

7:00pm

Bates Boardroom



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



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

BOARD MEETING AGENDA

A. CALL TO ORDER

1. Roll Call

B. MEETING MINUTES (10/10/2022)

C. APPROVAL OF AGENDA

D. SCHOOL PRESENTATIONS

1. Principal Recognition Month
2. LAUNCH Update
3. 98c Plans (Math Learning Loss)

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

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent
2. Board President
 - a. Ed Foundation Rivalry Update
3. Student Representatives

G. CONSENT ITEMS

1. September Budget Report

H. ACTION ITEMS

1. 2021-2022 Year-End Fund Balance Designations
2. 2022-2023 Fund Balance Classifications
3. Policies – First Reading
4. Bid Package #26 - District Wide Mechanical Equipment Replacement
5. 2022 SITEWORKS Bid Package #1

I. DISCUSSION ITEMS

1. 2021-2022 Financial Results

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

K. BOARD COMMENTS

1. Delegate Assembly Update

L. INFORMATION ITEMS

1. Finance Minutes 10-4-2022
2. Policy Minutes 10-19-2022
3. Auditors' Letter
4. Security Audit

M. CLOSED SESSION – none

N. ADJOURNMENT

CALENDAR

- *Nov. 7 – 6:00pm-6:45pm Board Community Chat - Bates Boardroom
- *Nov. 7 – 7:00pm Board Meeting - Bates Boardroom
- *Dec. 5 – 6:00pm-6:45pm Board Community Chat - Bates Boardroom
- *Dec. 5 – 7:00pm Board Meeting - Bates Boardroom
- *Dec. 19 – 7:00pm Board Meeting - Bates Boardroom

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

**BOARD MEETING NOTES
OCTOBER 24, 2022**

A. CALL TO ORDER

1. Roll Call.

B. MEETING MINUTES

Your packet includes meeting minutes from 10/10/2022.

- * An appropriate motion might be, "I move that the Board of Education approve the minutes from 10/10/2022 as presented/amended."

C. APPROVAL OF AGENDA

1. Approval of Agenda.

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

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

D. SCHOOL PRESENTATIONS

1. Principal Recognition Month.

2. LAUNCH Update.

An update on the recently adopted LAUNCH Special in Grades Y5-2 at the DEEC

3. 98c Plans (Math Learning Loss)

The District will share plans to address learning loss supported by State grant 98c.

E. PUBLIC PARTICIPATION (full guidelines at link)

Each speaker is allotted a maximum of 5 minutes for a total of 30 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce their name and district of residence and indicate if they represent any organization or agency. No person may speak more than once on the same subject during a single meeting nor yield their time to another speaker. The Board does not respond to comments during the meeting. Those wishing to receive a personal response from the Board or Superintendent must complete a [public comment form](#) available at the meeting entrance and on our website.

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent
2. Board President
 - a. Ed Foundation Rivalry Update
3. Student Representatives

G. CONSENT ITEMS

1. September Budget Report.

Your packet contains summary financial information for the month of September.

- * An appropriate motion might be, "I move that the Board of Education receive the September 2022 budget report."

BOARD MEETING NOTES
OCTOBER 24, 2022

H. ACTION ITEMS

1. 2021-2022 Year-End Fund Balance Designations.
Your packet includes a memorandum from Chief Financial Officer Sharon Raschke regarding year-end fund balance designations for 2021-2022.

* An appropriate motion might be, "I move that the Board of Education approve the 2021-2022 Fund Balance designations for the General Fund as included in the attached recommendation from the Finance Committee."
2. 2022-2023 Fund Balance Classifications.
Your packet includes a summary from CFO Raschke regarding the fund balance classification recommendations.

* An appropriate motion might be, "I move that the Board of Education authorize the Fund Balance classifications for the 2022-2023 fiscal year as outlined in the attached memo."
3. Policies - First Reading.
Your packet includes draft policies 0144.1 (Compensation), 0175.1 (Board Expense Reimbursement), 0151.1 (Rescission - Business Meeting), 3109 (Curricular Animals), 3108 (Service Animals), 6700 (Fair Labor Standards Act), 7440.03 (Small Unmanned Aircraft Systems), and 2260 (Title IX Sexual Harassment). These policies were reviewed and edited by the policy committee at their meeting on October 19th and are presented for first reading this evening.

* An appropriate motion might be, "I move that the Board of Education approve attached policies 0144.1, 0175.1, 0151.1, 3109, 3108, 6700, 7440.03 , and 2260 for first reading."
3. Bid Package #26 - District Wide Mechanical Equipment Replacement.
Your packet includes a summary from Principal for Operations Craig McCalla regarding the Domestic Water Heater bid.

* An appropriate motion might be, "I move that the Board of Education Board approve W.J. O'Neil's base bid of \$131,404.13, and assign contracts to Granger Construction for management."
4. 2022 SITEWORKS Bid Package #1.
This evening's packet includes a memo from Craig McCalla regarding the Pavement Rehabilitation project awarded to Nagle Paving on May 2, 2022.

* An appropriate motion might be, "I move that the Board of Education approve an amount not to exceed \$75,000 from remaining Series 1 bond monies to be used for professional services and general conditions funds to complete the paving project."

BOARD MEETING NOTES
OCTOBER 24, 2022

I. DISCUSSION

1. 2021-2022 Financial Results.

Your packet includes financial results for the 2021-2022 fiscal year from and a summary memo from CFO Sharon Raschke. This information includes the Financial Dashboard, Financial Results, Budget Analysis, Board Monthly Financial Report, and the 2017 Capital Projects Fund activity to date. This item is presented for discussion only this evening. The audit presentation is scheduled for the December 5, 2022 regular meeting.

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

Each speaker is allotted a maximum of 3 minutes for a total of 15 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce their name and district of residence and indicate if they represent any organization or agency. No person may speak more than once on the same subject during a single meeting nor yield their time to another speaker. The Board does not respond to comments during the meeting. Those wishing to receive a personal response from the Board or Superintendent must complete a [public comment form](#) available at the meeting entrance and on our website.

K. BOARD COMMENTS

1. MASB Delegate Assembly & Conference Update

L. INFORMATION ITEMS

- 1. Finance Committee Minutes 10-4-2022**
- 2. Policy Committee Minutes 10-19-2022**
- 3. Auditors' Letter**
- 4. Security Audit**

M. CLOSED SESSION – *none planned*

N. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
OCTOBER 10, 2022**

A. CALL TO ORDER – 7:00pm

1. Roll Call

Members Present: Daniel Alabré, Elise Bruderly, Mara Greateorex, Jennifer Kangas, Dick Lundy, Melanie Szawara; Student Representatives Will O'Haver and Griffin Patel

Members Absent: Brian Arnold

Administrative & Supervisory Staff: Ryan Bruder, Craig McCalla, Sharon Raschke, Barb Santo, Mollie Sharrar, Christopher Timmis, Hope Vestergaard

WWBDAMA: Maria Green

Guests: Jennifer Murray, Bill Bernard, Amber Mackenzie, Kim Durliat, Holly Baker

B. MEETING MINUTES

Melanie Szawara made a motion to approve the meeting minutes from 9/26/2022 as presented. Jennifer Kangas seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

The agenda had a typo: the correct date is October 10, 2022.

Elise Bruderly made a motion to approve the agenda as presented with the date correction. Melanie Szawara seconded the motion. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS

1. Creekside Lobby Student Design.

At approximately 7:03pm, this presentation started with a quick walk across the street to the Creekside lobby to see the new furniture that resulted from extended learning opportunities. The meeting returned to Bates boardroom at approximately 7:14pm.

Creekside Personalized & Competency-Based Math Mentor Denise Dutcher and Principal Tammy Reich shared with the Board a brief presentation of how a Tiny Houses math project with several Creekside classes was extended into a design project for interested students. Those six students identified the lobby as needing new furniture and met weekly with Denise Dutcher to design and implement a plan. They partnered with Dew-El (a Holland, MI company that helps schools create flexible, collaborative learning environments) to create custom furniture, which was recently installed in the lobby. The project was funded with some of the proceeds from the Creekside Fun Run.

E. PUBLIC PARTICIPATION - none

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
OCTOBER 10, 2022**

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent Update.
 - a. Dr. Timmis noted that the Gallup survey of students and staff has started and is ongoing.
2. Board President
 - a. Mara Greatorex talked about the Educational Foundation of Dexter fundraising rivalry match with the Chelsea Education Foundation, which has started and will culminate at halftime at the Dexter-Chelsea game on October 21st. The meeting packet included a flyer with links to participate.
 - b. Mara also noted that she and Elise Bruderly attended the MASB Legislative Priority Setting meeting.
3. Student Representative Update.

Will O'Haver and Griffin Patel reported on the progress of the school year, the football team's good season, the Ed Foundations rivalry match, and the upcoming Dexter Drama fall production of the Lion, the Witch, and the Wardrobe.

G. CONSENT ITEMS

1. Melanie Szawara made a motion that the Board of Education approve the leave requested by Liz Melvin, to start approximately March 2023 and for the duration of the school year. Elise Bruderly seconded the motion. **Motion Carried (unanimous).**

President Mara Greatorex noted that moving forward, action items will be roll call votes to ensure that each trustee's vote is heard, based on MASB recommendation.

H. ACTION ITEMS

1. WISD Special Education Parent Advisory Committee Representatives.

Elise Bruderly made a motion that the Board of Education appoint Katie Stepaniak and Traci Husse to serve two-year terms on the WISD Special Education Parent Advisory Committee as DCS representatives and Jennifer Guest and Anne Scruggs to serve as alternates for future openings for the WISD PAC during this two-year term. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**
2. Emergency Fence Repair Funding.

Melanie Szawara made a motion that the Board of Education approve an amount not to exceed \$6,670 to be allocated from the Committed Fund Balance - Facilities, Equipment, & Maintenance - for the emergency repair of the Al Ritt fence by Novi Fence. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**
3. Emergency Asphalt Repair Funding.

Melanie Szawara made a motion that the Board of Education approve an amount not to exceed \$3,950 to be allocated from the Committed Fund Balance -

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
OCTOBER 10, 2022**

Facilities, Equipment, & Maintenance - for the completed emergency asphalt repair in the Bates parking lot by the Nagle Paving Company. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

4. Purchase of Dump Truck.

Melanie Szawara made a motion that the Board of Education approve an amount not to exceed \$72,270 to be allocated from the Committed Fund Balance - Facilities, Equipment, & Maintenance - for purchase of one Ford F550 Chassis Super Cab from Versalift Midwest, LLC. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

5. Purchase of Dump Truck Equipment.

Melanie Szawara made a motion that the Board of Education approve an amount not to exceed \$35,708 to be allocated from the 2017 Bond funds for the purchase of the equipment for the Ford F550 Chassis Super Cab from Versalift Midwest, LLC. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

I. DISCUSSION ITEMS

1. Transportation Update.

Principal for Operations Craig McCalla updated the Board on adjustments to the contingency plan to use scheduled outages in the event that transportation is not able to staff routes. The District will set up forms for parents to coordinate carpools with other families on their route. A letter will go home to families this week.

2. MASB Assembly Resolutions.

Board members had the opportunity to discuss any concerns about any of the resolutions and amendments to be addressed at the MASB Delegate Assembly October 20th.

3. Facilities Updates and Upcoming Projects & Bids.

Craig McCalla shared the status of various ongoing bond projects including the Wylie pool scoreboard; Al Ritt turf and track evaluation; Toolcats finally being delivered; roof bids; Wylie electrical unit evaluation; DHS fire suppression system evaluation; DHS Flex space planning; Creekside window replacement planning.

3. MASB Assembly Resolutions.

Board members had an opportunity to discuss the many resolutions to be considered at the MASB Delegate Assembly October 20th. This item will return for further discussion at the October 24th BOE meeting. At that time, trustees can provide input for voting delegates Mara Greatorex and Elise Bruderly.

J. PUBLIC PARTICIPATION - none

K. BOARD COMMENTS

1. Daniel Alabré thanked Craig for the tour of district facilities.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
OCTOBER 10, 2022**

2. Elise Bruderly shared that 20-30 people attended the MASB Legislative Priorities meeting along with her and Mara, and noted that these meetings are how MASB gathers input to determine their agenda for two years at a time.

L. INFORMATION ITEMS

1. Nice Job Notes (June-August)
2. EFD Rivalry Flier

M. CLOSED SESSION - none

N. ADJOURNMENT

At approximately 8:17pm, President Mara Greatorex adjourned the meeting.

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education



Board Monthly Financial Report

Fiscal Year to Date 09/30/22

Sub Function Code	Adopted 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							
	5,874,740.00	44,648.34	146,203.81	.00	5,728,536.19	2	120,942.31
Function Code R100 - Local Sources - 100 Totals	\$5,874,740.00	\$44,648.34	\$146,203.81	\$0.00	\$5,728,536.19	2 %	\$120,942.31
Function Code R200 - Non-Education Sources - 200							
	.00	.00	.00	.00	.00	+++	.00
Function Code R200 - Non-Education Sources - 200 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R300 - State Sources - 300							
	34,120,328.00	.00	134,866.35	.00	33,985,461.65	0	388,407.60
Function Code R300 - State Sources - 300 Totals	\$34,120,328.00	\$0.00	\$134,866.35	\$0.00	\$33,985,461.65	0 %	\$388,407.60
Function Code R400 - Federal Sources - 400							
	2,709,381.00	628.00	628.00	.00	2,708,753.00	0	.00
Function Code R400 - Federal Sources - 400 Totals	\$2,709,381.00	\$628.00	\$628.00	\$0.00	\$2,708,753.00	0 %	\$0.00
Function Code R500 - ISD / Other Sources - 500							
	5,251,290.00	61.00	90,232.59	.00	5,161,057.41	2	16,886.53
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,251,290.00	\$61.00	\$90,232.59	\$0.00	\$5,161,057.41	2 %	\$16,886.53
Function Code R600 - In from other Funds - 600							
	356,218.00	.00	.00	.00	356,218.00	0	1,840.99
Function Code R600 - In from other Funds - 600 Totals	\$356,218.00	\$0.00	\$0.00	\$0.00	\$356,218.00	0 %	\$1,840.99
Account Type Revenue Totals	\$48,311,957.00	\$45,337.34	\$371,930.75	\$0.00	\$47,940,026.25	1 %	\$528,077.43
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	22,165,824.00	1,576,793.51	1,720,897.19	19,360.00	20,425,566.81	8	1,449,777.21
Sub Function Code 120 - Added Needs - 120	6,769,040.00	327,272.43	389,594.79	4,903.43	6,374,541.78	6	760,775.92
Function Code 100 - Instruction Totals	\$28,934,864.00	\$1,904,065.94	\$2,110,491.98	\$24,263.43	\$26,800,108.59	7 %	\$2,210,553.13
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,119,505.00	398,839.75	406,512.52	119,058.16	4,593,934.32	8	354,438.32
Sub Function Code 220 - Support Services-Instructional - 220	2,411,976.00	165,827.14	542,714.96	36,000.00	1,833,261.04	23	570,099.48
Sub Function Code 230 - Support Services-Administration - 230	863,530.00	78,505.82	264,042.21	535.00	598,952.79	31	216,711.10
Sub Function Code 240 - Support Services-School Admin - 240	2,547,029.00	193,887.13	449,576.97	1,221.91	2,096,230.12	18	438,801.90
Sub Function Code 250 - Support Services-Business - 250	771,871.00	47,998.37	140,475.86	.00	631,395.14	18	149,390.62
Sub Function Code 260 - Operations and Maintenance - 260	4,414,338.00	319,434.74	971,590.34	320,167.42	3,122,580.24	22	832,486.73
Sub Function Code 270 - Pupil Transportation - 270	1,841,549.00	105,506.41	260,954.15	38,977.92	1,541,616.93	14	242,329.47
Sub Function Code 280 - Support Services-Central - 280	649,217.00	55,026.23	171,413.87	32,100.00	445,703.13	26	117,951.46
Function Code 200 - Supporting Services Totals	\$18,619,015.00	\$1,365,025.59	\$3,207,280.88	\$548,060.41	\$14,863,673.71	17 %	\$2,922,209.08
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	201,965.00	12,666.65	43,842.33	39,548.28	118,574.39	22	70,811.32
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	8,656.00	.00	.00	.00	8,656.00	0	850.00
Sub Function Code 390 - Other Community Services - 390	75,700.00	.00	.00	.00	75,700.00	0	14,587.02
Function Code 300 - Community Services Totals	\$286,321.00	\$12,666.65	\$43,842.33	\$39,548.28	\$202,930.39	15 %	\$86,248.34
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	735,304.00	.00	.00	.00	735,304.00	0	.00



Board Monthly Financial Report

Fiscal Year to Date 09/30/22

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Function Code 500-600 - Other Financing Uses Totals	\$735,304.00	\$0.00	\$0.00	\$0.00	\$735,304.00	0 %	\$0.00
Account Type Expense Totals	\$48,575,504.00	\$3,281,758.18	\$5,361,615.19	\$611,872.12	\$42,602,016.69	11 %	\$5,219,010.55
Fund(COA) 11 - General Fund Totals	(\$263,547.00)	(\$3,236,420.84)	(\$4,989,684.44)	(\$611,872.12)	\$5,338,009.56	1,893 %	(\$4,690,933.12)



Board Monthly Financial Report

Fiscal Year to Date 09/30/22

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,752,746.00	263,364.80	860,406.37	.00	1,892,339.63	31	590,214.44
Function Code R100 - Local Sources - 100 Totals	\$2,752,746.00	\$263,364.80	\$860,406.37	\$0.00	\$1,892,339.63	31 %	\$590,214.44
Function Code R300 - State Sources - 300							
	69,274.00	.00	1,280.00	.00	67,994.00	2	4,266.20
Function Code R300 - State Sources - 300 Totals	\$69,274.00	\$0.00	\$1,280.00	\$0.00	\$67,994.00	2 %	\$4,266.20
Function Code R400 - Federal Sources - 400							
	.00	.00	49,500.00	.00	(49,500.00)	+++	20,250.80
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$49,500.00	\$0.00	(\$49,500.00)	+++	\$20,250.80
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							
	735,304.00	.00	.00	.00	735,304.00	0	.00
Function Code R600 - In from other Funds - 600 Totals	\$735,304.00	\$0.00	\$0.00	\$0.00	\$735,304.00	0 %	\$0.00
Account Type Revenue Totals	\$3,557,324.00	\$263,364.80	\$911,186.37	\$0.00	\$2,646,137.63	26 %	\$614,731.44
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	133,330.00	12,650.90	19,047.19	.00	114,282.81	14	11,546.90
Function Code 100 - Instruction Totals	\$133,330.00	\$12,650.90	\$19,047.19	\$0.00	\$114,282.81	14 %	\$11,546.90
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	59,550.00	2,433.01	10,511.07	27,528.64	21,510.29	18	13,991.06
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	199.15
Sub Function Code 290 - Support Services-Other - 290	1,545,653.00	55,002.03	144,135.14	535,375.18	866,142.68	9	128,816.19
Function Code 200 - Supporting Services Totals	\$1,605,203.00	\$57,435.04	\$154,646.21	\$562,903.82	\$887,652.97	10 %	\$143,006.40
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	253,110.00	22,060.51	55,366.18	.00	197,743.82	22	12,942.95
Sub Function Code 320 - Community Recreation - 320	288,834.00	19,092.01	70,472.33	.00	218,361.67	24	58,397.50
Sub Function Code 350 - Care of Children - 350	1,006,845.00	91,868.67	302,315.19	360.32	704,169.49	30	182,089.50
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	26,176.17
Function Code 300 - Community Services Totals	\$1,548,789.00	\$133,021.19	\$428,153.70	\$360.32	\$1,120,274.98	28 %	\$279,606.12
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	172,667.00	.00	.00	.00	172,667.00	0	2,617.63
Function Code 500-600 - Other Financing Uses Totals	\$172,667.00	\$0.00	\$0.00	\$0.00	\$172,667.00	0 %	\$2,617.63
Account Type Expense Totals	\$3,459,989.00	\$203,107.13	\$601,847.10	\$563,264.14	\$2,294,877.76	17 %	\$436,777.05
Fund(COA) 23 - Community Service Fund Totals	\$97,335.00	\$60,257.67	\$309,339.27	(\$563,264.14)	\$351,259.87	318 %	\$177,954.39



Board Monthly Financial Report

Fiscal Year to Date 09/30/22

Sub Function Code	Adopted 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							
	98,618.00	110,409.71	114,418.53	.00	(15,800.53)	116	37,541.48
Function Code R100 - Local Sources - 100 Totals	\$98,618.00	\$110,409.71	\$114,418.53	\$0.00	(\$15,800.53)	116 %	\$37,541.48
Function Code R300 - State Sources - 300							
	72,125.00	.00	.00	.00	72,125.00	0	5,274.00
Function Code R300 - State Sources - 300 Totals	\$72,125.00	\$0.00	\$0.00	\$0.00	\$72,125.00	0 %	\$5,274.00
Function Code R400 - Federal Sources - 400							
	1,619,435.00	.00	.00	.00	1,619,435.00	0	57,719.34
Function Code R400 - Federal Sources - 400 Totals	\$1,619,435.00	\$0.00	\$0.00	\$0.00	\$1,619,435.00	0 %	\$57,719.34
Function Code R500 - ISD / Other Sources - 500							
	154,500.00	.00	.00	.00	154,500.00	0	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$154,500.00	\$0.00	\$0.00	\$0.00	\$154,500.00	0 %	\$0.00
Account Type Revenue Totals	\$1,944,678.00	\$110,409.71	\$114,418.53	\$0.00	\$1,830,259.47	6 %	\$100,534.82
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	3,500.00	.00	879.31	.00	2,620.69	25	807.31
Sub Function Code 290 - Support Services-Other - 290	1,707,009.00	104,815.26	163,888.35	461,894.69	1,081,225.96	10	273,867.20
Function Code 200 - Supporting Services Totals	\$1,710,509.00	\$104,815.26	\$164,767.66	\$461,894.69	\$1,083,846.65	10 %	\$274,674.51
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	171,051.00	.00	.00	.00	171,051.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$171,051.00	\$0.00	\$0.00	\$0.00	\$171,051.00	0 %	\$0.00
Account Type Expense Totals	\$1,881,560.00	\$104,815.26	\$164,767.66	\$461,894.69	\$1,254,897.65	9 %	\$274,674.51
Fund(COA) 25 - School Lunch Fund Totals	\$63,118.00	\$5,594.45	(\$50,349.13)	(\$461,894.69)	\$575,361.82	-80 %	(\$174,139.69)



Board Monthly Financial Report

Fiscal Year to Date 09/30/22

Sub Function Code	Adopted 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							
	1,969,496.00	51,850.01	184,514.40	.00	1,784,981.60	9	191,922.13
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$51,850.01	\$184,514.40	\$0.00	\$1,784,981.60	9 %	\$191,922.13
Account Type Revenue Totals	\$1,969,496.00	\$51,850.01	\$184,514.40	\$0.00	\$1,784,981.60	9 %	\$191,922.13
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	59,912.62	99,702.52	111,994.26	1,757,799.22	5	120,127.44
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$59,912.62	\$99,702.52	\$111,994.26	\$1,757,799.22	5 %	\$120,127.44
Account Type Expense Totals	\$1,969,496.00	\$59,912.62	\$99,702.52	\$111,994.26	\$1,757,799.22	5 %	\$120,127.44
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	(\$8,062.61)	\$84,811.88	(\$111,994.26)	\$27,182.38	+++	\$71,794.69
Grand Totals	(\$103,094.00)	(\$3,178,631.33)	(\$4,645,882.42)	(\$1,749,025.21)	\$6,291,813.63	4,506 %	(\$4,615,323.73)

To: Board of Education

From: Sharon Raschke, CFO

Date: October 17, 2022

RE: Year End Fund Balance Designations 2021-22

General Fund revenues were \$49,573,904 and expenses were \$48,912,197. 2021-22 net revenue over expense added \$661,707 to Fund Balance. Total Fund Balance is \$12,242,844, or 25.0% of expenses.

Attached is a spreadsheet containing ending reserves, designations, assigned, and unassigned fund balances for the year ending June 30, 2022. Fund balance designations were recommended by the Finance Committee on October 4.

If you have any comments or changes, please let a member of the Finance Committee know. If no changes are requested, the fund balance designations will be included in the June 30, 2022 fiscal audit.

An appropriate resolution might be "I move that the Board of Education approve the 2021-22 Fund Balance designations for General Fund as included in the attached recommendation from the Finance Committee."

Dexter Community Schools

Fund Balance

Year end 2021-22

Revenue	\$49,573,903.68
Expenses	\$48,912,196.95
Net Income	\$ 661,706.73

			Base value		21-22	Board planned	Planned	Recommended	Recommended
Fund Balance Classifications	Account	Methodology of Target	for calculation	Target	Beginning	transfers 21-22	Ending	transfers 21-22	Ending
Required Designated Reserve Funds (policy 6604)									
Non-Spendable									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 71,901	\$ 71,901	\$ 61,001.12	\$ (61,001)	\$0.00	\$ 10,899.88	\$ 71,901.00
Committed (required)									
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 217,392	\$ 217,392	\$ 314,162.00	\$ (314,162)	\$0.00	\$ (96,770.00)	\$ 217,392.00
Committed- Employee Off Schedule Payment	11-2731-7200	Actual projected cost	\$ -	\$ -	\$ -	\$ -	\$0.00	\$ -	\$ -
Board Designated Reserve Funds (policy 6605)									
Committed (management planned)									
Committed-Facilities, Equipment & Maintenance	11-2731-1200	Assets undeprec repl value * 1%	\$ 206,196,699	\$ 2,061,967	\$ 1,000,000.00	\$ -	\$ 1,000,000.00		\$ 1,000,000.00
Committed-Facilities Athletics	11-2731-1300	Artificial turf, pools	\$ 1,500,000	\$ 1,500,000	\$ 950,000.00		\$ 950,000.00	\$ 90,000.00	\$ 1,040,000.00
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 150,000.00		\$ 150,000.00	\$ 10,000.00	\$ 160,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,023,300	\$ 1,023,300	\$ 1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00
Committed-Technology	11-2731-8100	Cost of technology inventory * 50% (includes balance of restitution)	\$ 7,139,331	\$ 3,569,666	\$ 1,500,000.00		\$ 1,500,000.00		\$ 1,500,000.00
Committed-New Programs	11-2731-4100	Startup and implementation transition of new programs (3-5 yrs)	\$ 348,000	\$ 348,000	\$ 2,400,000.00		\$ 2,400,000.00		\$ 2,400,000.00
Committed-New Buildings/New Spaces	11-2731-4200	Startup and implementation transition of new building (3-5 years)	\$ 300,000	\$ 300,000	\$ 300,490.00		\$ 300,490.00		\$ 300,490.00
Committed-Retirement/Severance	11-2731-6100	Retirement obligation * 2/3	\$ 1,733,989	\$ 1,155,993	\$ 1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 263,547	\$ 263,547	\$ 653,524.00		\$ 263,547.00	\$ (389,977.00)	\$ 263,547.00
Unassigned Fund Balance (policy 6612)	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 48,912,197	\$ 2,445,610	\$ 2,251,959.86		\$ 2,251,959.86	\$ 1,037,553.85	\$ 3,289,513.71
Total Fund Balance					\$11,581,136.98	\$ (375,163.12)	\$10,815,996.86	\$ 661,706.73	\$ 12,242,843.71
Non-Spendable Fund Balance				0.1%	\$ 61,001			0.1%	\$ 71,901
Committed Fund Balance				19.4%	\$ 8,614,652			17.6%	\$ 8,617,882
Assigned Fund Balance				1.5%	\$ 653,524			0.5%	\$ 263,547
Unassigned Fund Balance				5.1%	\$ 2,251,960			6.7%	\$ 3,289,514
Total Fund Balance				26.1%	\$ 11,581,137			25.0%	\$ 12,242,844

6.7%

To: Board of Education

From: Sharon Raschke, CFO

Date: October 17, 2022

RE: Fund Balance Classifications 2022-23

Accounting guidelines (GASB #54) require the Board of Education to authorize, by resolution, the intent to define the Fund Balance classifications each fiscal year. The following classifications will be used for the 2022-23 fiscal year:

General Fund (11):

Required Designated Reserve Funds (policy 6604)
Non-Spendable
Non-spendable-Prepaid Expenditures
Committed (required)
Committed-Supply Carryover
Committed-Employee Off Schedule Payment
Board Designated Reserve Funds (policy 6605)
Committed (management planned)
Committed-Facilities, Equipment & Maintenance
Committed-Facilities Athletics
Committed-Performing Arts Equipment
Committed-Instructional Materials/Equipment
Committed-Technology
Committed-New Programs
Committed-New Buildings/New Spaces
Committed-Retirement/Severance
Assigned Fund Balance
Subsequent year expenditures
Unassigned Fund Balance (policy 6612)
Unassigned

Community Services Fund (23):

Non-Spendable
Non-spendable-Prepaid Expenditures
Committed (by Board resolution)
Committed-Activity Fund for each Athletic Team
Assigned Fund Balance
Assigned-Athletics
Assigned-Community Ed Rec/Enrich
Assigned-Dexter ECLC Jenkins/Bates

Food Services Fund (25):

Non-Spendable
Non-spendable-Prepaid Expenditures
Restricted (by external legislation)
Restricted

Student/School Activity Fund (29):

Non-Spendable
Non-spendable-Prepaid Expenditures
Committed (by Board resolution)
Committed -Activity Fund for each Student/School Activity

Debt Retirement Fund (30):

Restricted (by external legislation)
Restricted

Capital Projects non-bonded Fund (40):

Committed (by Board resolution)
Committed – Capital Projects from non-bond sources

2017 Capital Projects Fund (47):

Restricted (by external legislation)
Restricted

An appropriate resolution might be “I move that the Board of Education authorize the fund balance classifications for the 2022-23 fiscal year as described in this memo.”

Book	October 2022
Section	Vol. 37, No. 1 - September 2022
Title	Revised COMPENSATION
Code	first reading po0144.1
Status	
Adopted	March 17, 2003
Last Revised	June 20, 2022

REVISED BYLAW - VOL. 37, NO. 1

0144.1 - COMPENSATION

Board members shall receive not more than \$840 per calendar year up to a total of not more than fifty-two (52) meetings (including committee meetings) as compensation for their services. Partial year appointments shall be prorated for full months of service. Expenses of a Board member shall be reimbursed when incurred in the performance of the Board member's duties or in the performance of functions authorized by the Board and duly requested.

The following guidelines have been established by the Board of Education to ensure appropriate and proper reimbursement of expenses for Board members:

- A. (x-) Expenses will be reimbursed only for activities authorized by the Board.
- B. (x-) Reimbursement for mileage will not exceed the current rate established by the Internal Revenue Service.
- C. (x-) Attendance at Board-approved conferences should be at the location closest to the District.
- D. (x-) Conference registration fees, transportation, parking, mileage, lodging, and meals shall be reimbursed in accordance with policy 0175.1. \$ _____ =
- E. (x-) No entertainment expenses or purchases of alcoholic beverages are reimbursable.

Reimbursement will be based on Board approved business related expenses upon submission of a properly completed employee expense reimbursement form and all detailed receipts.

© Neola ~~2022~~1996

Legal M.C.L. 380.11a, 380.1254

Book	October 2022
Section	Vol. 37, No. 1 - September 2022
Title	SCHOOL BOARD BUSINESS EXPENSE PAYMENT & REIMBURSEMENT
Code	first reading po0175.1
Status	
Adopted	March 17, 2003
Last Revised	January 7, 2015

0175.1 - **SCHOOL BOARD BUSINESS EXPENSE PAYMENT & REIMBURSEMENT** ~~SCHOOL BOARD CONFERENCES, CONVENTIONS, AND WORKSHOPS~~

The Board of Education recognizes the value of membership and attendance at conferences and meetings at the local, County, State, and National level.

Attendance at local, County,

☒ State

☒ National

workshops and conferences is encouraged.

Each Board member is expected to report back to the Board after attending a conference at District expense.

Travel and personal expenses of spouse, children, or other guest traveling with a Board member shall be the responsibility of the Board member or of the individual. Expenses for convention functions attended as a group will be borne by the District within budgetary limits. **The President of the Board will regularly receive a record of Board member attendance at conferences.**

Conference registration fees, transportation, parking, mileage, lodging, and meals shall be reimbursed in accordance with administrative guideline 6550.

Expense reimbursement will be based upon Board-approved, business related expenses upon submission of a properly completed employee expense reimbursement form and all detailed receipts

Board members may use District credit or debit cards only in accordance with Board Policy ~~6424~~ **6423** and the accompanying administrative guidelines.

© Neola 2015

Book Policy Manual

Section 0000 Bylaws

Title BUSINESS MEETING

Code po0151.1 **RESCIND 0151.1 - covered in 0154**

Status Active

Adopted January 20, 2014

0151.1 - **BUSINESS MEETING**

The Board of Education shall conduct a business meeting annually at the first regularly scheduled Board meeting in July for the purpose of making business decisions related to the operations of the next school year.

© Neola 2013

--

0154 - BUSINESS MEETING - last revised 10/10/2020

The Board shall conduct a business meeting annually at the first regularly scheduled Board meeting in July for the purpose of making business decisions related to the operations of the next school year.

The Board shall, at the organizational meeting:

- A. designate depositories for school funds; M.C.L. 380.1221
- B. designate those persons authorized to sign checks, contracts, agreements, and purchase orders;
- C. designate a day, place, and time for regular meetings which shall be held at least once every month;
- D. designate those persons authorized to use the safe deposit box;
- E. determine fee charged to individuals who request notice of Board meetings; (M.C.L. 15.266)
- F. designate an administrator to assume specified responsibilities of the Treasurer and of the Secretary;
- G. designate the Electronic Transfer Officer (ETO) in accordance with Policy 6144.

Revised 4/2/07

Revised 9/22/08

Revised 1/20/14

© Neola 2003

Dexter Community Schools

po3109 CURRICULAR ANIMALS

An animal is not allowed on District property except as provided in this Policy, Policy 3108, with the Superintendent's or designee's approval, or as otherwise required by law. Nothing in this Policy diminishes any rights a person with a disability may have to be accompanied by a service animal or other therapy animal on District property. If an animal's handler is not a student or employee, the handler must undergo a criminal history check and any other background check required for employees and volunteers by state law or Policy before being allowed to regularly access District facilities as the handler.

A. Use of Animals for Instructional Purposes

An animal that supports a District program or curriculum or that is otherwise used for instructional purposes is allowed on District property with the Superintendent's or designee's prior written permission.

It shall be the responsibility of the building's Principal or their designee to develop a plan of care for those animals housed in District buildings in the event of a school closing (i.e., snow day, breaks). Animal-specific guidelines established by the Centers for Disease Control must be followed at all times.

B. Therapy Dogs

1. Definition of Therapy Dog

A "therapy dog," differs from an "emotional support animal," "comfort animal," or "companion animal." Therapy dogs are not "service animals" under the Americans with Disabilities Act (ADA) or Board Policy. Therapy dogs are those that have been:

- a. individually trained and certified by an approved therapy dog training organization;
- b. engaged in animal assisted activities and interactions under the direct supervision of a handler; and
- c. managed by a handler who has been individually trained, evaluated, and registered with their therapy dog to provide animal assisted activities and animal-assisted interactions on District property.

A therapy dog must be well-behaved and have a temperament that is suitable for interaction with students and other persons in a public school. A therapy dog is the personal property of its owner, not the District.

2. Standards and Procedures for Therapy Dogs

The following requirements must be satisfied before a therapy dog is allowed on District property:

- a. Request. An owner who wants to bring a therapy dog on District property must submit a written request to the Superintendent or designee. The request must be renewed each school year or whenever a different therapy dog will be used.
- b. Training and Certification. The owner must submit any training or certification information requested by the Superintendent or designee. Any certification required by the District must remain current at all times.
- c. Health and Vaccination. The therapy dog must be clean, well-groomed, in good health, house broken, and immunized against diseases common to such animals. The owner must submit proof of current required licensure from the county or other licensing authority and proof of the therapy dog's current vaccinations and immunizations from a licensed veterinarian, if applicable.
- d. Control. A therapy dog must be under the owner's or handler's control at all times.
- e. Handler. If the therapy dog's handler is a District employee, the therapy dog will not interfere with the employee's primary job responsibilities.
- f. Ownership. Therapy dogs may be provided by a third party, or independently owned by a District employee. If owned by a District employee, the therapy dog must meet the standards of health described above at the owner's expense. Required training for accreditation must be at the owner's expense. The District bears no financial responsibility for the care or feeding of the therapy dog. The District is not responsible for providing any care, supervision, or assistance of the therapy dog.
- g. Transportation. Animals, other than service animals, are not to be transported on school buses. It is the responsibility of the therapy dog's handler to transport the dog to and from school property.
- h. Identification. The therapy dog must wear appropriate identification identifying it as a therapy dog.
- i. No Disruption. The therapy dog's behavior must not disrupt the educational process.
- j. Health/Safety. The therapy dog must not pose a health or safety risk to any student, employee, or other person.
- k. Supervision/Care of Therapy Dogs. The owner or handler is responsible for the supervision and care of a therapy dog, including feeding, exercising, and clean up while the dog is in a District building or on District property.

The District is not responsible for providing any supervision, care, or assistance for a therapy dog.

- l. Authorized Area(s). The owner or handler will only allow the therapy dog to be in those areas that have been pre-authorized by the Superintendent or designee.
- m. Insurance. The owner or handler must submit a copy of an insurance policy that provides liability coverage for any damage or injury caused by the therapy dog while on District property.

3. Exclusion or Removal from School

A therapy dog may be excluded from District property if the Superintendent or designee determines that:

- a. the handler does not have control of the dog;
- b. the dog is not housebroken;
- c. the dog presents a direct and immediate threat to others; or
- d. the dog's presence otherwise disrupts the educational process.

The owner or handler must remove the therapy dog from District property immediately upon such a determination.

4. Allergic Reactions

If any student or employee assigned to a classroom in which a therapy dog is permitted suffers an allergic reaction to the therapy dog, the owner or handler must remove the dog to a different location designated by the Superintendent or designee.

5. Damages to District Property and Injuries

The owner of a therapy dog is solely responsible and liable for any damage to property or injury to persons caused by the therapy animal.

C. Emotional Support Animals

An "emotional support animal" is an animal that has not been individually trained to perform a specific job or task for a person with a disability, but its presence provides comfort or emotional support to others. Emotional support animals are not "service animals" under the ADA or Board Policy.

An emotional support animal is not allowed on District property except as otherwise required by law.

Legal authority: 28 CFR 35.136

Date adopted:

Date revised:

Dexter Community Schools

3108 SERVICE ANIMALS

The District will permit a person with a disability to be accompanied by a service animal in all areas of the District's facilities where members of the public, invitees, or participants in District services, programs, or activities are permitted.

A. Definition

A "service animal" means any dog that is individually trained to perform tasks for the benefit of a person with a disability. A dog whose sole purpose is to deter crime or whose mere presence is to provide emotional support or comfort to the person with a disability is not a service animal.

Except as provided by law, other animals are not service animals for purposes of this definition. Under certain circumstances, the District will permit a person with a disability to be accompanied by a miniature horse in District facilities if the horse has been individually trained to perform tasks for the benefit of the person with a disability.

The work or tasks performed by a service animal must be directly related to the person's disability. The service animal must be trained to take a specific action when needed to assist the person with a disability. Examples of work or tasks include, but are not limited to:

- assisting blind or low vision persons with navigation and other tasks;
- alerting deaf or hard of hearing persons to the presence of people or sounds;
- providing non-violent protection or rescue work;
- pulling a wheelchair;
- assisting a person during a seizure;
- alerting persons to the presence of allergens, the onset of a seizure, or high/low blood sugar levels;
- retrieving items such as medicine or a telephone;
- providing physical support and assistance with balance and stability to persons with mobility disabilities; and
- helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

B. Admission of Service Animals

A student or employee with a disability who desires to be accompanied by a service animal at school is encouraged, but is not required, to notify the District in writing at least 10 school days or as soon as is practicable before bringing the service animal to school. The District may provide a form for this purpose.

If a student or employee desires to be accompanied by a service animal during school or work and the student or employee will not be the animal's handler, the handler must undergo a criminal history check and any other background check required for employees and volunteers by state law or Policy before being allowed to regularly access District facilities as the handler. The District will permit the person with a disability to be accompanied by a service animal in District facilities without that handler.

C. Inquiries

District officials may ask the person with a disability or the service animal's owner or handler the following questions to the extent the answers to the questions are not readily apparent:

- Is the service animal required because of a disability?
- What type of work or task has the service animal been trained to perform?

District personnel will not inquire about the nature or extent of the person's disability. District personnel also may not require documentation that the service animal is certified, trained, or licensed as a service animal, nor may District personnel require the service animal to demonstrate its task or work.

If a local ordinance or the public health department requires that dogs be vaccinated, registered, or licensed with the county or other authority, the District may require proof that a service animal meets those requirements.

D. Charges, Fees, and Liability

The District may not ask or require a person with a disability to pay the District to be accompanied by a service animal on District property. The District may charge the service animal's owner for damages to District property caused by the service animal to the extent it charges other persons for damages caused to District property.

The owner of the service animal is solely responsible and liable for any damage to District property or injury to persons caused by the animal.

E. Care and Supervision of Service Animal

The person with a disability or the service animal's handler is responsible for the care and supervision of the service animal at school, including, toileting, feeding,

grooming, veterinary care, and exercising. The District is not responsible for supervising or otherwise caring for a service animal unless required by law.

F. Control of Service Animal

A service animal must be under the control of its handler at all times. A service animal must be on a harness, leash, backpack, or other tether unless the person's disability prevents the use of the device or the device interferes with the service animal's safe and effective performance of work or tasks. In this case, the person with a disability or the handler must use voice, signal, or other effective means to maintain control of the service animal.

G. Exclusion of Service Animal

The District may exclude a service animal from District property or functions if:

- the animal is out of control and the handler does not take effective action to control it;
- the animal is not housebroken;
- the animal poses a direct threat to the health or safety of others; or
- the animal's presence fundamentally alters the nature of the District's programs, services, or activities.

If District officials determine that the service animal should be excluded from District facilities for one of the above reasons, the person with a disability (or the parent/guardian of a student with a disability) will be notified of the determination, asked to remove the service animal immediately, and given an opportunity to respond to the District's concerns. If a District official determines to exclude a service animal, he or she shall notify the owner in writing and provide a copy of the District's Section 504/ADA grievance procedures. The person with a disability shall be given the opportunity to participate in the District service, program, or activity without the service animal.

H. Allergies

Allergies to pet dander and the fear of dogs are not valid reasons to exclude a service animal from District facilities. A person who has a concern about a service animal's presence in District facilities should contact the building administrator or the District's Section 504/ADA Coordinator.

I. Denial of Access and Grievance

If a District official denies a request for access of a service animal, the person with a disability or his/her parent/guardian may file a written grievance with the District's Section 504/ADA Coordinator.

Nothing in this Policy diminishes any right a person with a disability may have to be accompanied by a service animal or other assistance animal in District facilities or at District events under other federal or state laws.

J. Non-Service Animals

Animals on District property that are not service animals as defined by the ADA, such as pets or emotional support animals, are not covered by this Policy. See Policy 3109.

Legal authority: 28 CFR 35.136; MCL 287.291

Date adopted:

Date revised:

Book	October 2022
Section	Vol. 37, No. 1 - September 2022
Title	Vol. 37, No. 1 - September 2022 Revised FAIR LABOR STANDARDS ACT (FLSA)
Code	first reading po6700
Status	
Adopted	March 6, 2006

REVISED POLICY - VOL. 37, NO. 1

6700 - FAIR LABOR STANDARDS ACT (FLSA)

It is the Board of Education's policy to comply with the provisions of the Fair Labor Standards Act (FLSA) and its implementing regulations. The Board will pay at least the minimum wage required by the FLSA to all covered, non-exempt employees. Non-exempt employees are hourly employees, or salaried employees who do not qualify for a professional, administrative, computer, or executive exemption under the FLSA. Teachers are generally exempt, even if they are paid on an hourly basis.

Non-exempt employees who work more than forty (40) hours in a given work week will receive overtime pay in accordance with the FLSA for all hours worked in excess of forty (40).

Non-exempt employees who work overtime without prior approval from the Superintendent or a supervisor may be subject to disciplinary action, up to and including termination.

The work week is established as **Monday 12:01am (Day/time)** to **Monday 12:00am** (Day/time).

To the extent that an employee's individual contract or collective bargaining agreement provides for greater benefits than mandated by the FLSA, the contract or bargaining agreement will be honored.

Notwithstanding the fact that exempt school employees continue to meet the salary basis requirements and are not disqualified from exemption even if the employee's pay is reduced or the employee is placed on a leave without pay for absences for personal reasons or because of illness or injury of less than one (1) workday because accrued leave is not used for specific reasons, the Board reserves the right to make deductions from the pay of otherwise exempt employees under the following circumstances:

- A. the employee is absent from work for one (1) or more full days for personal reasons other than sickness or disability
- B. the employee is absent from work for one (1) or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy, or practice of providing compensation for salary lost due to illness
- C. to offset amounts employees receive as jury or witness fees, or for military pay
- D. for unpaid disciplinary suspensions of one (1) or more full days imposed in good faith for workplace conduct rule infractions
- E. for penalties imposed in good faith for infractions of safety rules of major significance

The Board shall also not be required to pay the full salary in the initial or terminal week of employment, or for weeks in which an exempt employee takes unpaid leave under the Family & Medical Leave Act.

The Board recognizes that with limited legally permissible exceptions, no deductions should be taken from the salaries of exempt employees. If an exempt employee believes that an improper deduction has been made to **their** salary, the employee should immediately report this information to the ~~(-) Superintendent, (x-) Business Manager, (-) _____, [END OF OPTIONS]~~ or **their** immediate supervisor. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed for any improper deduction made, and the Board will make a good faith commitment to avoid any recurrence of the error.

Reasonable Break Time for Nursing Mothers

As required by Federal law, the District shall take steps necessary to support staff members who decide to breastfeed their infants by providing additional unpaid reasonable break time, as necessary, for a qualified employee to express breast milk for their nursing child, for one (1) year after the child's birth, on District premises.

Prior to returning to work from maternity leave, it shall be the employee's responsibility to notify their supervisor of their intent to continue breastfeeding their infant(s), and of their need to express milk during work hours. Further, it shall be the responsibility of the employee to keep their supervisor informed of their needs in this regard throughout the period of lactation.

The building administrator shall designate a private area, other than a restroom, where an employee can express breast milk. The designated area shall be a space where intrusion from coworkers, students, and the public shall be prevented, and one where an employee who is using this area can be shielded from view.

An employee shall be enabled to express milk during regularly scheduled break periods. The Principal or employee's supervisor shall make an accommodation if the time of regular breaks needs to be adjusted or if additional and/or longer breaks are needed. In the event that more breaks are needed or the break(s) need to be longer than legally required, the additional time required shall be unpaid, and the employee's work schedule or work day shall, therefore, be modified accordingly. The Principal or the employee's supervisor shall work with the employee to make these necessary modifications.

Notice

Information regarding the Fair Labor Standards Act may be found on the U.S. Department of Labor's website.

This policy is intended to comply with and explain the employees' rights under the Fair Labor Standards Act. To the extent there is any conflict, or the policy exceeds the statutory requirements, the statute and its implementing regulations prevail.

© Neola ~~2005~~ **2022**

Legal 29 C.F.R. Part 541
 29 U.S.C. 201 et seq.

Book	October 2022
Section	Vol. 37, No. 1 - September 2022
Title	Vol. 37, No. 1 - September 2022 Revised (Legal Code) SMALL UNMANNED AIRCRAFT SYSTEMS
Code	first reading po7440.03
Status	
Adopted	December 2, 2019

REVISED POLICY (LEGAL CODE) - VOL. 37, NO. 1

7440.03 - SMALL UNMANNED AIRCRAFT SYSTEMS

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS) at any time by any individual who is not employed by the District, as well as by any District staff member or administrator who is not expressly authorized to do so by the Superintendent, on property owned or leased or contracted for by the Board.

The Board also prohibits the operation of a sUAS (drone) on property owned or leased or contracted for by the Board during District-sponsored contests (including scrimmages and previews), practices, tournaments, and activities under the auspices of the Michigan High School Athletic Association (MHSAA). District officials may deny admission or entry to anyone attempting to use a sUAS until the event has been completed. Any exceptions to this prohibition must be approved in advance by the Superintendent.

To be authorized to operate a drone on property owned or leased or contracted for by the Board, a staff member or administrator must have a Remote Pilot Certificate issued by the Federal Aviation Administration (FAA). Further, the drone must be registered with the FAA and properly marked in accordance with 14 C.F.R. Part 107.

A staff member or administrator authorized to operate a drone on property owned or leased or contracted for by the Board, must also comply with all rules set forth in 14 C.F.R. Part 107. (See AG 7440.03)

Failure to adhere by all rules set forth in 14 C.F.R. Part 107 and AG 7440.03 may result in loss of authorization to operate a drone to operate on property owned or leased or contracted for by the Board, referral to local law enforcement, and/or further disciplinary action, up to and including termination.

86 FR 4314

14 C.F.R. Part 107

© Neola 2022~~19~~

Legal 86 FR 4314
14 C.F.R. Part 107

Dexter Community Schools

Title IX Sexual Harassment

The District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and corresponding implementing regulations.

~~This Policy addresses only allegations of sexual harassment under Title IX. This Policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020. Allegations of all other forms of sex discrimination of discrimination, harassment, or retaliation not covered by this Policy~~ should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of unlawful discrimination and harassment (e.g., race, age, disability) that cannot be reasonably separated into two distinct complaints should be investigated under this Policy, ~~and the Grievance Process described in this Policy will satisfy any investigation requirements in other anti-harassment or non-discrimination policies.~~ **Investigating other forms of discrimination, including harassment and retaliation, through this Policy will fulfill the District's investigation requirements under other applicable Board Policies, but** nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under ~~other District Policies~~ **another applicable Policy.**

The Board directs the Superintendent or designee to ~~designate persons to serve as Title IX Coordinator, Investigator, Decision-Maker, and Appeals Officer one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). If a Formal Complaint is made under this Policy against the Superintendent, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with the Title IX Coordinator to ensure that all other requirements of this Policy are met. If a Formal Complaint is made against the Board President, the Board Vice President will designate who will serve as the Investigator, Decision-Maker, and Appeals Officer.~~

The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, **and any person designated to facilitate an informal resolution process** cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. **Any person serving as the Investigator, Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process must meet the training requirements in Section M of this Policy.**

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy, the below terms are defined as follows:

1. "Sexual Harassment" means conduct on the basis of sex that satisfies one or more of the following:
 - a. A District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. Unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. Sexual assault, dating violence, domestic violence, or stalking, as defined by the Violence Against Women Act, 34 USC § 12291 et. seq., and the uniform crime reporting system of the Federal Bureau of Investigation, 20 USC 1092(f)(6)(A)(v).
 - i. "Sexual assault" means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation.
 - ii. "Dating violence" means violence committed by a person who is or has been in a romantic or intimate relationship with the Complainant. The existence of such a relationship is based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.
 - iii. "Domestic violence" means felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the Complainant, person with whom the Complainant shares a child, person who is cohabitating with or has cohabitated with the Complainant as a spouse or intimate partner, person similarly situated to a spouse of the Complainant under the domestic or family violence laws of Michigan; or any other person against an adult or youth Complainant who is protected from that person's acts under the domestic or family violence laws of Michigan.
 - iv. "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to (1) fear for the person's safety or the safety of others; or (2) suffer substantial emotional distress.
2. "Actual Knowledge" means notice of sexual harassment or allegations of sexual harassment to the District's Title IX Coordinator or any District employee.

Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only District employee with actual knowledge is the Respondent.

3. “Appeals Officer” is the person designated by the District to handle appeals of a dismissal or determination of responsibility for matters investigated under this Policy. The Appeals Officer may not be the same person as the Investigator, Title IX Coordinator, ~~or~~ Decision-Maker, **or person designated to facilitate an informal resolution process** on a specific matter.
4. “Complainant” is a person who is alleged to be the victim of conduct that could constitute Title IX sexual harassment.
5. “Consent” means a voluntary agreement to engage in sexual activity by a person legally capable of consenting. Someone who is incapacitated cannot consent. Past consent does not imply future consent. Silence or an absence of resistance does not imply consent. Consent to engage in sexual activity with one person does not imply consent to engage in sexual activity with another. Consent can be withdrawn at any time. Coercion, force, or threat of either invalidates consent. Sexual conduct or relationships between District employees, volunteers, or contractors and students, regardless of age or consent, are prohibited.
6. “Day,” unless otherwise indicated, means a day that the District’s central office is open for business.
7. “Decision-Maker” is the person designated by the District to review the investigation report and provide a written determination of responsibility that provides the evidentiary basis for the Decision-Maker’s conclusions. The Decision-Maker may not be the same person as the Investigator, Title IX Coordinator, ~~or~~ Appeals Officer, **or person designated to facilitate an informal resolution process** on a specific matter.
8. “Education Program or Activity” means any location, event, or circumstance over which the District ~~exhibits~~ exercised substantial control over both the Respondent and the context in which the harassment occurred.
9. “Formal Complaint” means a written document or electronic submission signed and filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the District investigate the sexual harassment allegation.
10. “Grievance Process” is the process by which the District handles Formal Complaints.
11. “Investigator” is the person designated by the District to investigate a Title IX Formal Complaint. The Investigator cannot be the same person as the Decision-Maker, ~~or~~ Appeals Officer, **or person designated to facilitate an informal resolution process** on a specific matter. The Title IX Coordinator

may serve as the Investigator on a particular investigation unless the Title IX Coordinator signed the Formal Complaint.

12. “Report” means an account of **alleged** Title IX sexual harassment made by any person (regardless of whether the reporting party is the alleged victim).
13. “Respondent” is a person who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment.
14. “Supportive Measures” are non-disciplinary, non-punitive, individualized services offered and implemented by the Title IX Coordinator as appropriate, as reasonably available, and at no-cost to the Complainant and the Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed. Supportive measures are designed to restore or preserve equal access to the District’s education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District’s educational environment, or deter sexual harassment.
15. “Title IX Coordinator” is the person(s) designated by the District to coordinate the District’s Title IX compliance. The Title IX Coordinator may not be the same person as the Appeals Officer or Decision-Maker on a specific matter. A person not serving as a Title IX Coordinator in a particular **investigation matter** is not disqualified from serving in another role in that **investigation matter**. The Title IX Coordinator may also serve as the Investigator **or person designated to facilitate an informal resolution process** on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.

B. Posting Requirement

The Title IX Coordinator’s contact information (name or title, office address, electronic mail address, and telephone number), along with the District’s Title IX nondiscrimination statement, must be prominently posted on the District’s website and in any catalogs or handbooks provided to applicants for admission or employment, students, parents/guardians, and unions or professional organizations with a collective bargaining or professional agreement with the District.

The District will provide notice of this Policy to all applicants, students, parents/guardians, employees, and unions or professional organizations with a collective bargaining or professional agreement with the District by prominently posting this Policy on its website and referencing this Policy in its handbooks, which will include the Title IX Coordinator’s name or title, office address, electronic mail address, and telephone number.

C. Designation of Title IX Coordinator

The District designates the following person(s) as the Title IX Coordinator(s):

D. Reporting Title IX Sexual Harassment:

~~Any person who witnesses an act of sexual harassment is encouraged to report it to a District employee.~~ A person may make a report of sexual harassment or retaliation at any time. Reports may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that result in the Title IX Coordinator receiving the person's verbal or written report.

~~A person may also anonymously report an incident of sexual harassment or retaliation. The District will investigate anonymous reports pursuant to its investigation procedures described below.~~

~~A person may also anonymously report an incident of sexual harassment or retaliation. The District will investigate anonymous reports pursuant to its investigation procedures described below.~~

~~A person who has been the subject of sexual harassment or retaliation may report that behavior to the Title IX Coordinator or any District employee. Any District employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.~~

Any District employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.

Any other person who witnesses an act of sexual harassment is encouraged to report it to a District employee and may do so anonymously. No person will be retaliated against based on any report of suspected sexual harassment or retaliation.

E. General Response to Sexual Harassment

1. ~~Actual Knowledge without Formal Complaint Being Filed~~ District's Obligation to Respond without Deliberate Indifference

~~Upon actual knowledge of Title IX sexual harassment, the Title IX Coordinator must respond promptly in a manner that is not deliberately indifferent. The District will be deemed to be deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.~~

~~The Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of~~

~~supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.~~

~~If the Complainant does not file a Formal Complaint or if another person informs the Title IX Coordinator of an allegation of sexual harassment, the Title IX Coordinator must evaluate the information and determine whether to sign and submit a Formal Complaint. If the Title IX Coordinator determines not to sign and submit a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.~~

If the Title IX Coordinator receives a report of sexual harassment and the Complainant does not file a Formal Complaint, the Title IX Coordinator must evaluate the information and determine whether to sign and file a Formal Complaint. If the Title IX Coordinator determines not to sign and file a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.

2. Response to Report of Title IX Sexual Harassment

Upon receipt of a report of sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.

3. Formal Complaint Filed

Upon the receipt of a ~~Formal Complaint~~ **a report of sexual harassment**, the District must follow the Grievance Process in Section F of this Policy. A Formal Complaint may be submitted using the Title IX Sexual Harassment Formal Complaint Form.

4. Equitable Treatment

The District will treat the Complainant and Respondent equitably throughout the Grievance Process. ~~This, which~~ may include offering supportive measures as described in Subsection E(6) of this Policy.

5. Documentation and Recordkeeping

The Title IX Coordinator will document all sexual harassment reports ~~as well as~~ **and all** incidents of sexual harassment that the Title IX Coordinator **receives** ~~or~~ personally observes.

The District will retain this documentation in accordance with applicable record retention requirements in Section ~~P~~ **N** of this Policy.

6. Supportive Measures

After receiving a report of Title IX sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, with or without the filing of a Formal Complaint. If the District does not provide a Complainant with supportive measures, then the Title IX Coordinator must document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

The District may provide, as appropriate, non-disciplinary, non-punitive individualized services to the Complainant or Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed.

Supportive measures should be designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party.

Supportive measures are offered without charge to all parties and are designed to protect the safety of all parties or the District's educational environment or deter sexual harassment.

Supportive measures may include, but are not limited to:

- a. District-provided counseling;
- b. Course-related adjustments, such as deadline extensions;
- c. Modifications to class or work schedules;
- d. Provision of an escort to ensure that the Complainant and Respondent can safely attend classes and school activities; and
- e. No-contact orders.

All supportive measures must be kept confidential, to the extent that maintaining such confidentiality would not impair the District's ability to provide the supportive measures.

7. Respondent Removal

a. Emergency Removal (Student)

The District may only remove a student Respondent from a District program or activity if, following an individualized safety and risk analysis, the District determines that there is an immediate threat to the physical health or safety of any student or other person arising from the sexual harassment allegations. The District must provide the Respondent with notice and an opportunity to immediately challenge the removal decision. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

b. Administrative Leave (Employee)

The District may place an employee Respondent on **non-disciplinary** administrative leave during the pendency of the Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

8. Law Enforcement

In appropriate circumstances, ~~the Title IX Coordinator~~ **a District employee** will notify law enforcement or Child Protective Services.

The District will attempt to comply with all law enforcement requests for cooperation with related law enforcement activity. In some circumstances, compliance with law enforcement requests may require the District to briefly suspend or delay its investigation. If an investigation is delayed, the District will notify the parties in writing of the delay **and the reasons for the delay**.

If the District's investigation is suspended or delayed, supportive measures will continue during the suspension or delay. If the law enforcement agency does not notify the District within 10 days that the District's investigation may resume, the District will notify the law enforcement agency that the District intends to promptly resume its investigation.

F. Grievance Process

1. Generally

The Grievance Process begins when a Formal Complaint is filed or when the Title IX Coordinator signs a Formal Complaint **and concludes the date the parties receive the Appeals Officer's written decision or the date on which an appeal is no longer timely**. The District will endeavor to complete the Grievance Process within ~~45-60~~ **90-120** days, absent extenuating circumstances or delays as described below. The District will treat both the Complainant and the Respondent equitably throughout the Grievance Process.

Neither the Title IX Coordinator, the Decision-Maker, the Investigator, **Appeals Officer**, nor any person designated to facilitate an informal resolution process will have a conflict of interest or bias for or against Complainants or Respondents generally or for or against an individual Complainant or Respondent.

The Grievance Process requires an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence. Credibility determinations may not be based on a person's status as a Complainant, Respondent, or witness.

Throughout the Grievance Process, there is a presumption that the Respondent is not responsible for the alleged conduct unless, in the

determination of responsibility, the Decision-Maker finds the Respondent responsible for the alleged conduct.

At any point, the Title IX Coordinator, Investigator, ~~or~~ Decision-Maker, **or Appeals Officer** may temporarily delay the Grievance Process or permit a limited extension of time frames for good cause. Good cause may include absence of a party, party's advisor, or witness; concurrent law enforcement activity; or the need for accommodations (e.g., language assistance or accommodation of disabilities). If there is a delay or extension, the parties will receive written notice of the delay or extension and the reasons for the action.

Any disciplinary action resulting from the Grievance Process will be issued in accordance with **District Policy, as** applicable, **and any applicable** codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

After the investigation portion of the Grievance Process has concluded, the Decision-Maker will endeavor to issue ~~determinations~~ **a determination** of responsibility within ~~10~~ **30** days, absent extenuating circumstances.

2. Notice of Allegations

Upon receipt of a Formal Complaint, the District must provide written notice to the parties who are known at the time that includes:

- a. A copy of this Policy, which includes the District's Grievance Process, and any informal resolution process;
- b. The sexual harassment allegations, including sufficient details known at the time and with sufficient time so that parties may prepare a response before the initial interview. Sufficient details include parties involved in the incident, if known; the alleged conduct constituting sexual harassment; and the date and time of the alleged incident;
- c. A statement that the Respondent is presumed not responsible for the alleged conduct;
- d. A statement that a determination of responsibility is made at the Grievance Process's conclusion;
- e. A statement that the parties may have an advisor of their choice, who may be an attorney, although any attorney or advisor who is not a District employee will be at the party's own cost;
- f. A statement that the parties will be provided an opportunity to inspect and review any evidence before the investigation report is finalized; and
- g. If the Complainant or Respondent is a student, and the District's Student Code of Conduct addresses false statements by students during the disciplinary process, a citation to that portion of the Code of Conduct. If the

Code of Conduct does not address false statements by students, the notice is not required to include any reference.

If, during the course of an investigation, the Investigator decides to investigate allegations that are not included in this notice, the District will provide notice of the additional allegations to the Complainant and Respondent.

3. Informal Resolution

During the Grievance Process, *after* a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process, or either party may request the informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice. The Title IX Coordinator will determine the informal resolution process that will be used, including the person who will facilitate that process.

Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.

A party is not required to participate in an informal resolution process.

When offering informal resolution, the Title IX Coordinator must (1) provide both parties written notice of their rights in an informal resolution; and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:

- a. Allegations;**
- b. Informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;**
- c. Right to withdraw from informal resolution and resume the Grievance Process at any time prior to agreeing to a resolution; and**
- d. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared**

4. Investigation

The District has the burden of proof and the burden to gather evidence sufficient to reach a determination of responsibility.

a. Investigation **Process**

The District will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege unless the person holding such privilege has waived the privilege in writing.

The District may not access, consider, disclose, or otherwise use a party's medical records, including mental health records, which are made and maintained by a healthcare provider in connection with the party's treatment unless the District obtains that party's voluntary, written consent to do so for the Grievance Process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory or exculpatory evidence. The Investigator cannot restrict parties from discussing the allegations under investigation, nor can the Investigator restrict parties from gathering or presenting relevant evidence.

Parties may be accompanied by an advisor of their choice, including an attorney, in any meeting or Grievance Process proceeding. If a party chooses an advisor who is not a District employee, ~~it will be at that party's own cost.~~ **the District is not responsible for any associated costs.** The Superintendent or designee may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties (e.g., abusive, disruptive behavior or language will not be tolerated; advisor will not interrupt the investigator to ask questions of witnesses).

The Investigator must provide the date, time, location, participants, and purpose of all hearings (if any), investigative interviews, and meetings, to a party whose participation is invited or expected. Written notice must be provided a sufficient time in advance so that a party may prepare to participate.

As described in Section **N L** of this Policy, retaliation against a person for making a complaint or participating in an investigation is prohibited.

The Investigator must ensure that the Complainant and Respondent have an equal opportunity to inspect and review any evidence obtained as part of the investigation so that each party has the opportunity to meaningfully respond to the evidence before the investigation's conclusion. This evidence includes (1) evidence upon which the District does not intend to rely in reaching a determination regarding responsibility, and (2) inculpatory or exculpatory evidence obtained from any source.

Before the investigation's completion, the Investigator must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at

least 10 calendar days to submit a written response to the Investigator. The party's response must be considered by the Investigator before completing the final investigation report.

b. Investigation Report

The Investigator must create an investigation report that fairly summarizes relevant evidence and submit the investigation report to the Decision-Maker.

At least 10 calendar days before a determination of responsibility is issued, the Investigator must send the investigation report to each party for review and written response. Written responses to the investigation report must be submitted directly to the Decision-Maker.

The Investigator will endeavor to complete the investigation and finalize the report within 60 days.

5. Determination of Responsibility

The Decision-Maker cannot be the same person as the Title IX Coordinator, Investigator, ~~or~~ Appeals Officer, **or person designated to facilitate an informal resolution process.**

Before the Decision-Maker reaches a determination of responsibility, and after the Investigator has sent the investigation report to the parties, the Decision-Maker must:

- a. Afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness; and
- b. Provide each party with the answers, and allow for additional, limited follow-up questions from each party.

Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant unless offered to prove that someone other than the Respondent committed the alleged misconduct, or the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove consent.

If the Decision-Maker decides to exclude questions from either party as not relevant, the Decision-Maker must explain the decision to the party proposing the questions.

The Decision-Maker must issue a written determination of responsibility based on a preponderance of the evidence standard (i.e., more likely than not) simultaneously to both parties. The written determination of responsibility must include:

- a. Identification of the sexual harassment allegations;

- b. Description of the procedural steps taken from the receipt of the Formal Complaint through the determination of responsibility, including any:
 - i. Notification to the parties;
 - ii. Party and witness interviews;
 - iii. Site visits;
 - iv. Methods used to collect evidence; and
 - v. Hearings held.
 - c. Factual findings that support the determination;
 - d. Conclusions about the application of any relevant code of conduct, policy, law, or rule to the facts;
 - e. A statement of, and rationale for, the result as to each allegation, including:
 - i. A determination of responsibility;
 - ii. Any disciplinary action taken against the Respondent (consistent with ~~applicable policies~~ **Board Policy**, as applicable, **and any applicable** codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts); and
 - iii. Whether remedies designed to restore and preserve equal access to the District's education program or activity will be provided to the Complainant.
 - f. Appeal rights
6. Appeals

Notice of the determination of responsibility or dismissal decision must include notice of the parties' appeal rights.

Both parties may appeal a determination of responsibility or the decision to dismiss a Formal Complaint in whole or in part for the following reasons only:

- a. A procedural irregularity that affected the outcome.
- b. New evidence that was not reasonably available at the time the determination of responsibility or dismissal decision was made that could affect the outcome.
- c. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent, generally or individually, that affected the outcome.

An appeal must be filed with the ~~Decision-Maker or~~ Title IX Coordinator within 5 days of the date of the determination of responsibility or dismissal decision.

Upon receipt of an appeal, the ~~Appeals Officer~~ **Title IX Coordinator will assign an Appeals Officer who** will provide both parties written notice of the appeal and an equal opportunity to submit a written statement in support of, or challenging, the determination or dismissal decision.

The Appeals Officer must provide a written decision describing the result of the appeal and the rationale for the result to both parties simultaneously. ~~Appeals based on procedural irregularity, conflict of interest, or bias must be decided within 10 days. Appeals based on new evidence must be decided~~ **The Appeals Officer will endeavor to decide an appeal** within 30 days.

The Appeals Officer cannot be the same person who acts as the Title IX Coordinator, Investigator, ~~or~~ Decision-Maker, ~~or person designated to facilitate an informal resolution process~~ on the same matter. The Appeals Officer also cannot have a conflict of interest or bias against Complainants and Respondents generally or individually.

The determination of responsibility is final upon the date the parties receive the Appeals Officer's written decision or on the date on which an appeal is no longer timely.

~~Informal Resolution~~

~~During the Grievance Process, after a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.~~

~~Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice.~~

~~Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.~~

~~A party is not required to participate in an informal resolution process.~~

~~When offering informal resolution, the Title IX Coordinator or Investigator must (1) provide both parties written notice of their rights in an informal resolution and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:~~

~~7. Allegations;~~

~~8. Informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;~~

- ~~9. Right to withdraw from informal resolution and resume the Grievance Process at any time prior to agreeing to a resolution; and~~
- ~~10. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.~~

G. Dismissal

1. Mandatory Dismissals

The Title IX Coordinator must dismiss a Formal Complaint if:

- a. The Formal Complaint's allegations, even if proven, would not constitute sexual harassment as defined in this Policy;
- b. The Formal Complaint's allegations did not occur in the District's programs or activities; or
- c. The Formal Complaint's allegations did not occur in the United States.

2. Discretionary Dismissals

The Title IX Coordinator may dismiss a Formal Complaint if:

- a. The Complainant notifies the Title IX Coordinator in writing that the Complainant wishes to withdraw the Formal Complaint in whole or in part;
- b. The Respondent's enrollment or employment ends; or
- c. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination (e.g., several years have passed between alleged misconduct and Formal Complaint filing, Complainant refuses or ceases to cooperate with Grievance Process).

The Title IX Coordinator will promptly and simultaneously notify both parties when a Formal Complaint is dismissed. The notice must include the reasons for mandatory or discretionary dismissal and the right to appeal. Appeal rights are discussed above in ~~Section G~~ **Subsection F(6)** of this Policy.

Dismissal of a Formal Complaint under this Policy does not excuse or preclude the District from investigating alleged violations of other policy, rule, or law, or from issuing appropriate discipline based on the results of the investigation.

H. Consolidation of Complaints

The Title IX Coordinator or Investigator may consolidate Formal Complaints where the allegations arise out of the same facts or circumstances. Where a Grievance Process involves more than one Complainant or more than one Respondent, references in this Policy to the singular "party," "Complainant," or "Respondent" include the plural, as applicable.

I. Remedies

The District will take appropriate and effective measures to promptly remedy the effects of sexual harassment. The Title IX Coordinator is responsible for the effective implementation of any remedies.

Appropriate remedies will be based on the circumstances and may include, but are not limited to:

1. Providing an escort to ensure that the Complainant and Respondent can safely attend classes and school activities;
2. Offering the parties school-based counseling services, as necessary;
3. Providing the parties with academic support services, such as tutoring, as necessary;
4. Rearranging course or work schedules, to the extent practicable, to minimize contact between the Complainant and Respondent;
5. Moving the Complainant's or the Respondent's locker or work space;
6. Issuing a "no contact" directive between the Complainant and Respondent;
7. Providing counseling memoranda with directives or recommendations;
8. Imposing discipline consistent with ~~applicable policies~~ **District Policy, as applicable, and any applicable** codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts.

These remedies may also be available to any other student or person who is or was affected by **the** sexual harassment.

After a determination of responsibility, the Title IX Coordinator should consider whether broader remedies are required, which may include, but are not limited to:

1. Assemblies reminding students and staff of their obligations under this Policy and applicable handbooks;
2. Additional staff training;
3. A climate survey; or
4. **Letters to students, staff, and parents/guardians reminding ~~them~~ persons** of their obligations under this Policy and applicable handbooks.

If the Complainant or Respondent is a student with a disability, the District will convene an IEP or Section 504 Team meeting to determine if additional or different programs, services, accommodations, or supports are required to ensure that the Complainant or Respondent continues to receive a free appropriate public education. Any disciplinary action taken against a Respondent who is a student

with a disability must be made in accordance with the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act.

J. False Statements

Any person who knowingly makes a materially false statement in bad faith in a Title IX investigation will be subject to discipline, up to and including discharge or permanent expulsion. A dismissal or determination that the Respondent did not violate this Policy is not sufficient, on its own, to conclude that a person made a materially false statement in bad faith.

K. Confidentiality

The District will keep confidential the identity of a person who reports sexual harassment or files a Formal Complaint, including parties and witnesses, except as permitted or required by law or to carry out any provision of this Policy, applicable regulations, or laws.

L. Retaliation

Retaliation (e.g., intimidation, threats, coercion) for the purpose of interfering with a person's rights under Title IX is prohibited. This prohibition applies to retaliation against any person who makes a report, files a Formal Complaint, or participates in, or refuses to participate in a Title IX proceeding. Complaints alleging retaliation may be pursued in accordance with ~~the District's anti-discrimination and anti-harassment policies~~ **District Policy**.

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Section.

When processing a report or Formal Complaint of sexual harassment, pursuing discipline for other conduct arising out of the same facts or circumstances constitutes retaliation if done for the purpose of interfering with that person's rights under Title IX.

Any person who engages in retaliation will be disciplined in accordance with ~~the applicable policies~~ **District Policy**, as applicable, **and any applicable** codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

M. Training

All District employees must be trained on how to identify and report sexual harassment.

Any person designated as a Title IX Coordinator, Investigator, Decision-Maker, Appeals Officer, or any person who facilitates an informal resolution process must be trained on the following:

1. The definition of sexual harassment;

2. The scope of the District's education programs or activities;
3. How to conduct an investigation and the District's grievance process, including, as applicable, hearings, appeals, and informal resolution processes; and
4. How to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

Investigators must receive training on how to prepare an investigation report as outlined in Subsection F(4)(b) above, including, but not limited to, issues of relevance.

Decision-Makers and Appeals Officers must receive training on issues of evidence and questioning, including, **but not limited to**, when questions about a Complainant's prior sexual history or disposition are not relevant.

Any materials used to train District employees who act as Title IX Coordinators, Investigators, Decision-Makers, **Appeals Officers**, or who facilitate an informal resolution process must not rely on sex stereotypes and must promote impartial investigations and adjudications of Formal Complaints. These training materials ~~will also~~ **must** be posted on the District's website.

N. Record Keeping

~~Records related to reports of alleged Title IX sexual harassment will be maintained by the District~~ **The District will maintain records** related to reports of alleged Title IX sexual harassment for a minimum of seven years. This retention requirement applies to investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken, such as supportive measures.

The District will also retain any materials used to train Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, and any person designated to facilitate an informal resolution process.

O. Office for Civil Rights

Any person who believes that he or she was the victim of sexual harassment may file a complaint with the Office for Civil Rights (OCR) at any time:

U.S. Department of Education Office for Civil Rights
1350 Euclid Avenue, Suite 325
Cleveland, Ohio 44115
Phone: (216) 522-4970
E-mail: OCR.Cleveland@ed.gov

An OCR complaint may be filed before, during, or after filing a Formal Complaint with the District. A person may forego filing a Formal Complaint with the District and instead file a complaint directly with OCR. The District recommends that a person who has been subjected to sexual harassment also file a Formal Complaint with the District to ensure that the District is able to take steps to prevent any further

harassment and to discipline the alleged perpetrator, if necessary. OCR does not serve as an appellate body for District decisions under this Policy. An investigation by OCR will occur separately from any District investigation.

Legal authority: Education Amendments Act of 1972, 20 USC §§1681 - 1688; 34 CFR Part 106

Date adopted:

Date revised:



DEXTER COMMUNITY SCHOOLS

Craig McCalla, Principal for Operations
2704 Baker Road, Dexter, Michigan 48130
(734) 424-4100 ext. 1344 fax (734) 424-4108
mccallac@dexterschools.org

TO: Board of Education

FROM: Craig McCalla, Principal for Operations

DATE: October 19, 2022

RE: 2022 SITEWORKS Bid Package #26 - District Wide Mechanical Equipment Replacement - Bid Package 26-22-01

Bid Package #26 - Bid Category 26-22-01

The Domestic Water Heater bid was due March 18, 2022. We received one bid. That bid was brought to the board for approval on May 2nd but prior to approval the bid was removed pending further information.

Granger Construction, worked to find another qualified bid for the project. They received a qualified bid from W.J. O'Neil. Granger Construction was involved in the preliminary communication with W.J. O'Neil. They reviewed the scope of work, bidder's proposal, and timeline. It is recommended that the Board approve W.J. O'Neil's base bid of \$131,404.13, and assign contract to Granger Construction for management.



DEXTER COMMUNITY SCHOOLS

Craig McCalla, Principal for Operations
2704 Baker Road, Dexter, Michigan 48130
(734) 424-4100 ext. 1344 fax (734) 424-4108
mccallac@dexterschools.org

TO: Board of Education

FROM: Craig McCalla, Principal for Operations

DATE: October 19, 2022

RE: 2022 SITEWORKS Bid Package #1

Bid Package #1 - Bid Category 32-1 - Addendum #2

At the May 2nd Board of Education meeting Nagle Paving Company was awarded the bid for Pavement Rehabilitation at an amount not to exceed \$1,063,934. We are recommending the board approve from remaining Series 1 bond monies, professional services and general conditions funds, not to exceed \$75,000. Funding for the project will be from the 2017 Bond.

To: Board of Education

From: Sharon Raschke

Date: October 10, 2022

RE: Financial Results - Fiscal Year End 2021-22

Enclosed are the financial results for the 2021-22 fiscal year ending June 30, 2022.
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 (non-bond), and 2017 Capital Projects Fund. Included are the original adopted budget (June 2021), final amended budget (June 2022), 2021-22 fiscal year to date actual, variance of final budget versus actual, percentage revenue received/expenditures spent, and 2020-21 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 2021-22 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
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.

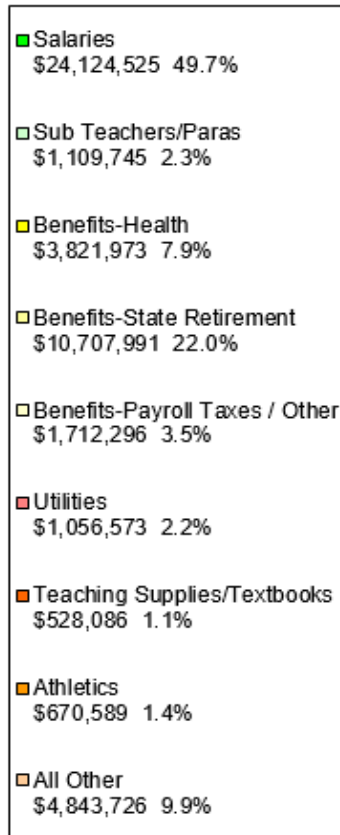
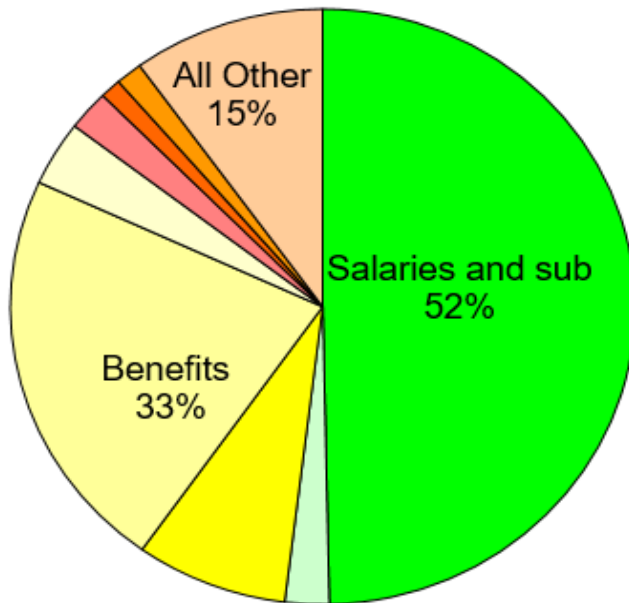
If you have any questions, please ask.

**Dexter Community Schools
Financial Dashboard
2021-22 Actual Final**

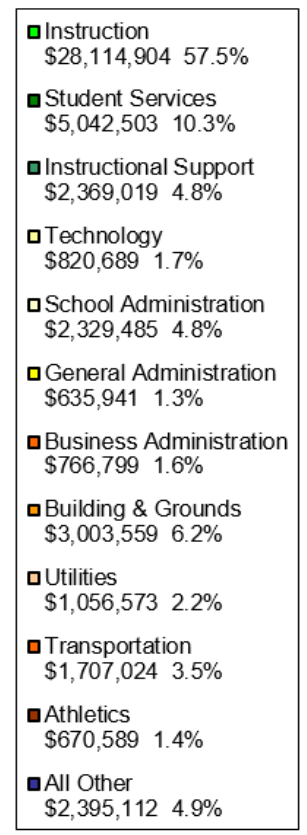
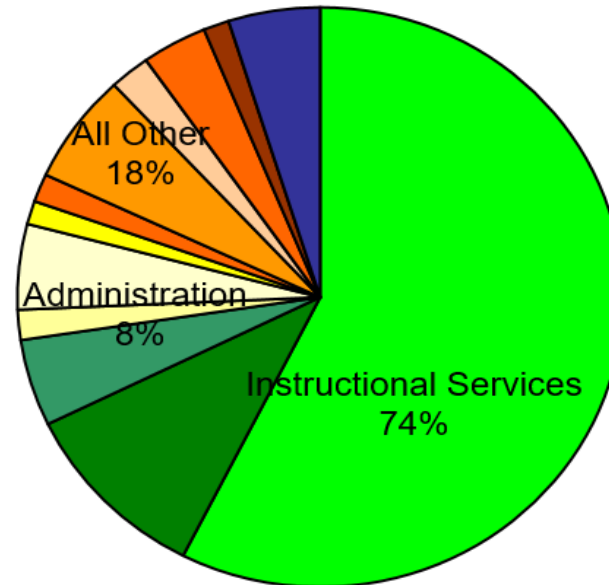
1

2020-21 Actual						
Student Count *	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,411	\$46,114,251	\$44,387,472	\$1,726,779	\$11,581,137	26.1%	\$8,328
Peer Group Ranking from most recent Bulletin 1014 (2020-21 data)					3rd out of 30	9 above minimum
2021-22 Actual						
3,411	\$49,573,904	\$48,912,197	\$661,707	\$12,242,844	25.0%	\$8,700
2022-23 Budget (June Adoption)						
3,522	\$48,311,957	\$48,575,504	(\$263,547)	\$11,979,297	24.7%	\$9,135

Expenses-Type



Expenses-Program



*Student count is a blend of 10% previous spring/90% current fall counts. In 2020-21 student count was a superblend due to COVID-19, but adjusted above for normal blend



Dexter Community Schools Financial Results - 2021-22 Year End

Fiscal Year to Date 06/30/22

2

Account Type	Original Adopted Budget	Final Amended Budget	FYTD Actual	Variance (Budget - Actual)	Prior Year Actual	% Received / % Spent
Fund(COA) 11 - General Fund						
Revenue	44,729,838.00	49,413,439.00	49,573,903.68	(160,464.68)	46,114,251.34	100
Expense	45,383,362.00	48,684,306.00	48,912,196.95	(227,890.95)	44,387,472.52	100
Fund(COA) 11 - General Fund Totals	(\$653,524.00)	\$729,133.00	\$661,706.73	\$67,426.27	\$1,726,778.82	91 %
Fund(COA) 23 - Community Service Fund						
Revenue	3,071,522.00	3,726,031.00	5,879,058.97	(2,153,027.97)	2,729,935.37	158
Expense	3,071,522.00	3,647,506.00	3,292,943.58	354,562.42	2,715,837.71	90
Fund(COA) 23 - Community Service Fund Totals	\$0.00	\$78,525.00	\$2,586,115.39	(\$2,507,590.39)	\$14,097.66	3,293 %
Fund(COA) 25 - School Lunch Fund						
Revenue	1,691,484.00	1,888,038.00	2,403,807.19	(515,769.19)	1,238,245.29	127
Expense	1,562,405.00	2,093,500.00	2,110,306.40	(16,806.40)	1,249,178.66	101
Fund(COA) 25 - School Lunch Fund Totals	\$129,079.00	(\$205,462.00)	\$293,500.79	(\$498,962.79)	(\$10,933.37)	-143 %
Fund(COA) 29 - Student/School Activity Fund						
Revenue	1,362,636.00	1,969,496.00	779,834.50	1,189,661.50	426,662.32	40
Expense	1,362,636.00	1,969,496.00	644,493.35	1,325,002.65	380,559.61	33
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$0.00	\$135,341.15	(\$135,341.15)	\$46,102.71	+++
Fund(COA) 30 - Debt Retirement Fund						
Revenue	13,671,709.00	13,671,709.00	13,116,391.87	555,317.13	28,144,902.82	96
Expense	13,671,709.00	13,671,709.00	13,624,725.62	46,983.38	27,992,182.65	100
Fund(COA) 30 - Debt Retirement Fund Totals	\$0.00	\$0.00	(\$508,333.75)	\$508,333.75	\$152,720.17	+++
Fund(COA) 40 - Capital Projects Fund (non-bond)						
Revenue	.00	.00	970,602.35	(970,602.35)	50,000.00	+++
Expense	.00	.00	396.00	(396.00)	6,525.25	+++
Fund(COA) 40 - Capital Projects Fund (non-bond) Totals	\$0.00	\$0.00	\$970,206.35	(\$970,206.35)	\$43,474.75	+++
Fund(COA) 47 - 2017 Capital Projects Fund						
Revenue	.00	.00	361,892.67	(361,892.67)	46,631.31	+++
Expense	.00	.00	1,064,030.05	(1,064,030.05)	3,237,997.35	+++
Fund(COA) 47 - 2017 Capital Projects Fund Totals	\$0.00	\$0.00	(\$702,137.38)	\$702,137.38	(\$3,191,366.04)	+++
Grand Totals	(\$524,445.00)	\$602,196.00	\$3,436,399.28	(\$2,834,203.28)	(\$1,219,125.30)	571 %

**Dexter Community Schools
2021-22 Financial Results**

3a

Budget Analysis Operational vs. Audit	Budget			Actual	Variance*
	June 2021	November 2021	June 2022	2021-22	Favorable (Unfavorable)
Revenue	\$ 44,729,838	\$ 49,413,439	\$ 49,413,439	\$ 49,573,904	\$ 160,465 0.3%
Expenses	\$ 45,383,362	\$ 48,684,306	\$ 48,684,306	\$ 48,912,197	\$ (227,891) -0.5%
Revenue over (under) Expenses	\$ (653,524)	\$ 729,133	\$ 729,133	\$ 661,707	\$ (67,426)
Teaching supply unspent (carryover from 2020-21 into 21-22)				\$ (217,392)	Audit will show
Revenue over Expenses (Operational)	\$ (653,524)	\$ 729,133	\$ 729,133	\$ 444,315	

* Variance to operating plan November budget revision

Performance

**Dexter Community Schools
2021-22 Financial Results**

	Actual	Favorable/ (Negative) Variance to Nov Budget
COVID costs-General Fund (supplies, legal, extra compensation)	285,812	
MPSERS/ORS Retirement rate Blended budget 43.4%; actual 44.87% ORS Wages \$25,037,378 Paid \$11,235,372 to MPSERS Received \$5,163,068 thru State Aid	11,235,372	48,271
Health Benefits	3,950,361	181,570
FICA savings for employee and employer on pre-tax contributions (health, ORS HCF, Flex, HSA)		86,418
Teaching supplies unspent to carryforward		217,392
Utilities-telephone (PY \$14,305)	10,179	11,651
Utilities-water (PY \$80,378)	123,023	27,556
Utilities-trash (PY \$1,836)	22,641	39,521
Utilities-gas (PY \$194,620)	308,721	(99,687)
Utilities-electric (PY \$552,258)	612,450	40,995
Bus Fuel (43,147 gallons * \$2.98 avg) (PY \$53,527)	134,355	(15,005)

\$ 6,072,304 Net MPSERS cost 24.3%

Transfer from Food Services 10% (PY \$113,561)	170,233
Transfer from Community Ed 10% (PY \$49,101)	64,150
Transfer from Dexter ECLC 10% (PY \$78,764)	98,542
General Fund reimbursed PY Subsidy transfer to Community Ed	(114,992)
General Fund reimbursed PY Subsidy transfer to Dexter ECLC	(209,319)
General Fund Subsidy transfer to Athletics (PY \$747,510)	670,589
Facility Usage (Facility/CPA/Pools) - Revenue (PY \$30,364)	73,455
Facility Usage (Facility/CPA/Pools) - Expenses (PY \$200,611)	218,862
Transfers to Community Services (committed for General Fund Subsidy to Athletics 2022-23, 2023-24, 2024-25)	2,011,767

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23 estimate	2023-24 estimate	Use of Funds
COVID-ESSER CARES	7960	\$ 174,666					Anchor K-2 Virtual/Hybrid Teachers
School emergency relief formula							
COVID-Child Care Relief CRF	7970	\$ 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	7990		\$ 1,269,618				74.5 days of Anchor K-2 Virtual/Hybrid Teachers
paid by State Aid Status 8/2020							3.09% off schedule payment for virtual/hybrid instruction development
COVID-District Covid CRF 103(2)	7980		\$ 44,690				Anchor K-2 Virtual/Hybrid Teachers
paid by State Aid Status 7/2020							
ESSER II Formula 11r(2)	4850						
Section 11r(2) 43.6% of ESSERII			\$ 352,948				31 days of Anchor K-2 Virtual/Hybrid Teachers
Section 11r(2) 56.4% of ESSERII				\$ 456,564			40 days of Anchor K-2 Teachers
ESSER II State Equalization Formula 11r(4)	3870		\$ 798,676				62.5 days of Anchor K-2 Virtual/Hybrid Teachers
State makeup to \$450 pp based on 3573 students							
CRF- MAISA Device Purch Prog	4830		\$ 23,947				Rebates for tech devices purchased through Bond
			\$ 29,103				Rebate for virtual learning and connectivity
ESSER II Summer School	4310			\$ 1,222,100			Additional staff, camps, and supplies \$360,964
							Additional Transportation \$100,673
Section 23b(2a) \$550 pp							SPARK development 44 days 1/4-3/8/2021 \$130,246
K-8 Dreads Summer							Admin summer \$370,274
							Summer B&G \$259,943
ESSER II HS Credit Recovery	4320			\$ 485,650			Additional staff, camps \$67,413
Section 23b(2b) \$550 pp							HS Counselors \$73,821
9-12 Summer Credit recovery							Admin summer \$196,752
							Summer B&G \$147,664
ESSER II After School	4330			\$ 25,000			Development of programming K-6
Section 23b(2c) \$25,000							
ESSER II Teacher/Support Stipend	4340			\$ 93,000			Additional expenses of staff stipends
Section 23c(4a-b) \$1000/teacher							Grant award \$318,750
\$250/support							(prorated based on actual payout)
Esser II Benchmark Assessment	4430			\$ 27,975			NWEA to support students with learning loss
Section 104a							
Innovative Practices	3880			\$ 226,563			SPARK development 68 days 3/9-6/18/2021
State Section 23b(2d) \$100 pp							Additional Summer curriculum development
ESSER III	4350			\$ 495,451	\$ 952,015		43 days of Anchor K-2 Teachers (83 days in 2022-23)
20% Learning Loss	4351			\$ 371,876			Intervention Instruction K-4 \$230,570
							Reading Horizons materials \$141,306
ESSER III State Equalization 11t	4410			\$ 1,430,890	\$ 655,363		Intervention 5-12 \$422,434 (22-23 \$187,275)
							Counselors K-8 \$493,678 (90% 22-23 \$464,501)
							Nurse \$75,423
							Curriculum Leadership \$439,355
31o School Support	2380			\$ 443,926	\$ 295,951	\$ 147,975	District + K-2 Counselor \$261,790
							Psych .2 increase \$23,093
							District + K-2 Social Worker \$260,813
IDEA Preschool ARP	4370			\$ 9,639			Special Education early intervention
MDHHS Health Resource Advocate	6180			\$ 100,000			Additional Nurse + tracing supports

Dexter Community Schools
COVID Grants Overview

3c

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23 estimate	2023-24 estimate	Use of Funds
Pandemic-EBT Local Costs	6640			\$ 614			Admin costs of reporting for Pandemic Electronic Benefit Transfer
Unanticipated School Closure Summer Food Service Program (SFSP)	8580	\$ 730,812	\$ 1,064,551	\$ 97,806			Additional expenses of staff and supplies for community food meal kits and free breakfast and lunch meals for all students (thru 8/30/2021)
National School Breakfast (NSLP)	8500			\$ 183,667			Free breakfast for students (2021-22 school year)
National School Lunch (NSLP)	8510			\$ 1,461,659			Free lunch for students (2021-22 school year)
National School Lunch Snack (NSLP)	8610			\$ 13,388			Free snack milk for students (2021-22 school year)
Supply Chain Assistance Funds	8510			\$ 68,885			Offset increased food costs due to supply chain issues
Child Care Relief Fund Grant	7010			\$ 229,960			Fall 2021-Jenkins/ECLC staff bonuses, staff raises, reimbursed parent tuition for days closed due to COVID, reimburse 2020-21 excess cost of childcare staff.
				\$ 225,020	\$ 34,000		Spring 2022-Jenkins/ECLC additional grant for operations, Staff bonus (paid 8/2022)
				\$ 173,313	\$ 15,500		Spring 2022-Community Ed Rec/Ed staff pay, staff bonus (paid 8/2022)
General Fund Revenue		\$ 174,666	\$ 2,495,035	\$ 5,389,248	\$ 1,903,329	\$ 147,975	
Capital Projects Fund Revenue		\$ -	\$ 23,947	\$ -	\$ -	\$ -	
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,825,405	\$ -	\$ -	
Community Services Fund		\$ 58,081	\$ 59,080	\$ 628,293	\$ -	\$ -	
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 7,842,946	\$ 1,903,329	\$ 147,975	

	2019-20	2020-21	2021-22	2022-23	2023-24	Total General Fund to June 30, 2022
Federal COVID Revenue-General Fund	\$ 174,666	\$ 2,495,035	\$ 5,389,248	\$ 1,903,329	\$ 147,975	8,058,949
COVID incremental costs-General Fund	\$ (106,219)	\$ (846,181)	\$ (1,703,024)	TBD	TBD	
Net positive impact	\$ 68,447	\$ 1,648,854	\$ 3,686,224	TBD	TBD	5,403,525



Board Monthly Financial Report

Fiscal Year to Date 06/30/22

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							
	5,906,772.00	90,207.88	5,423,140.41	.00	483,631.59	92	5,619,874.24
Function Code R100 - Local Sources - 100 Totals	\$5,906,772.00	\$90,207.88	\$5,423,140.41	\$0.00	\$483,631.59	92 %	\$5,619,874.24
Function Code R200 - Non-Education Sources - 200							
	.00	.00	.00	.00	.00	+++	5,869.60
Function Code R200 - Non-Education Sources - 200 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,869.60
Function Code R300 - State Sources - 300							
	32,400,725.00	9,134,317.85	32,820,330.44	.00	(419,605.44)	101	32,644,533.38
Function Code R300 - State Sources - 300 Totals	\$32,400,725.00	\$9,134,317.85	\$32,820,330.44	\$0.00	(\$419,605.44)	101 %	\$32,644,533.38
Function Code R400 - Federal Sources - 400							
	5,786,643.00	2,852,489.00	5,827,618.00	.00	(40,975.00)	101	2,851,051.86
Function Code R400 - Federal Sources - 400 Totals	\$5,786,643.00	\$2,852,489.00	\$5,827,618.00	\$0.00	(\$40,975.00)	101 %	\$2,851,051.86
Function Code R500 - ISD / Other Sources - 500							
	4,957,210.00	981,959.26	5,225,010.70	.00	(267,800.70)	105	4,774,173.70
Function Code R500 - ISD / Other Sources - 500 Totals	\$4,957,210.00	\$981,959.26	\$5,225,010.70	\$0.00	(\$267,800.70)	105 %	\$4,774,173.70
Function Code R600 - In from other Funds - 600							
	362,089.00	(18,173.16)	277,804.13	.00	84,284.87	77	218,748.56
Function Code R600 - In from other Funds - 600 Totals	\$362,089.00	(\$18,173.16)	\$277,804.13	\$0.00	\$84,284.87	77 %	\$218,748.56
Account Type Revenue Totals	\$49,413,439.00	\$13,040,800.83	\$49,573,903.68	\$0.00	(\$160,464.68)	100 %	\$46,114,251.34
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	21,151,524.00	4,297,586.80	20,913,540.80	.00	237,983.20	99	18,990,536.43
Sub Function Code 120 - Added Needs - 120	7,278,128.00	1,400,875.68	7,201,363.02	.00	76,764.98	99	6,574,856.67
Function Code 100 - Instruction Totals	\$28,429,652.00	\$5,698,462.48	\$28,114,903.82	\$0.00	\$314,748.18	99 %	\$25,565,393.10
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,299,316.00	1,055,753.38	5,042,503.05	.00	256,812.95	95	4,294,154.56
Sub Function Code 220 - Support Services-Instructional - 220	3,244,831.00	291,061.25	3,189,707.80	.00	55,123.20	98	3,295,582.03
Sub Function Code 230 - Support Services-Administration - 230	679,967.00	67,013.35	635,941.29	.00	44,025.71	94	589,617.83
Sub Function Code 240 - Support Services-School Admin - 240	2,374,427.00	307,976.90	2,329,485.32	.00	44,941.68	98	2,569,057.43
Sub Function Code 250 - Support Services-Business - 250	778,276.00	56,279.18	766,798.91	.00	11,477.09	99	783,406.04
Sub Function Code 260 - Operations and Maintenance - 260	4,404,052.00	529,754.90	4,060,132.12	.00	343,919.88	92	4,110,923.97
Sub Function Code 270 - Pupil Transportation - 270	1,861,438.00	245,092.21	1,707,024.44	.00	154,413.56	92	1,297,247.40
Sub Function Code 280 - Support Services-Central - 280	601,655.00	31,378.79	539,995.52	.00	61,659.48	90	438,358.23
Function Code 200 - Supporting Services Totals	\$19,243,962.00	\$2,584,309.96	\$18,271,588.45	\$0.00	\$972,373.55	95 %	\$17,378,347.49
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	274,046.00	19,473.93	218,861.94	.00	55,184.06	80	200,611.35
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	8,641.00	4,010.00	4,860.00	.00	3,781.00	56	7,715.39
Sub Function Code 390 - Other Community Services - 390	(16,280.00)	(27,686.78)	(80,796.89)	.00	64,516.89	496	.00
Function Code 300 - Community Services Totals	\$266,407.00	(\$4,202.85)	\$142,925.05	\$0.00	\$123,481.95	54 %	\$208,326.74
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	24,735.29	24,735.29	.00	(24,735.29)	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$24,735.29	\$24,735.29	\$0.00	(\$24,735.29)	+++	\$0.00
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	744,285.00	2,084,754.76	2,358,044.34	.00	(1,613,759.34)	317	1,235,405.19



Board Monthly Financial Report

Fiscal Year to Date 06/30/22

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	\$744,285.00	\$2,084,754.76	\$2,358,044.34	\$0.00	(\$1,613,759.34)	317 %	\$1,235,405.19
Account Type Expense Totals	\$48,684,306.00	\$10,388,059.64	\$48,912,196.95	\$0.00	(\$227,890.95)	100 %	\$44,387,472.52
Fund(COA) 11 - General Fund Totals	\$729,133.00	\$2,652,741.19	\$661,706.73	\$0.00	\$67,426.27	91 %	\$1,726,778.82



Board Monthly Financial Report

Fiscal Year to Date 06/30/22

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 R100 - Local Sources - 100							
	2,805,746.00	53,576.54	2,509,030.26	.00	296,715.74	89	1,515,685.17
Function Code R100 - Local Sources - 100 Totals	\$2,805,746.00	\$53,576.54	\$2,509,030.26	\$0.00	\$296,715.74	89 %	\$1,515,685.17
Function Code R300 - State Sources - 300							
	69,274.00	21,835.98	50,888.20	.00	18,385.80	73	24,483.80
Function Code R300 - State Sources - 300 Totals	\$69,274.00	\$21,835.98	\$50,888.20	\$0.00	\$18,385.80	73 %	\$24,483.80
Function Code R400 - Federal Sources - 400							
	125,000.00	466,933.04	751,776.72	.00	(626,776.72)	601	163,680.66
Function Code R400 - Federal Sources - 400 Totals	\$125,000.00	\$466,933.04	\$751,776.72	\$0.00	(\$626,776.72)	601 %	\$163,680.66
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							
	726,011.00	2,117,363.79	2,567,363.79	.00	(1,841,352.79)	354	1,026,085.74
Function Code R600 - In from other Funds - 600 Totals	\$726,011.00	\$2,117,363.79	\$2,567,363.79	\$0.00	(\$1,841,352.79)	354 %	\$1,026,085.74
Account Type Revenue Totals	\$3,726,031.00	\$2,659,709.35	\$5,879,058.97	\$0.00	(\$2,153,027.97)	158 %	\$2,729,935.37
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	133,326.00	10,827.45	118,654.69	.00	14,671.31	89	65,894.75
Function Code 100 - Instruction Totals	\$133,326.00	\$10,827.45	\$118,654.69	\$0.00	\$14,671.31	89 %	\$65,894.75
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	4,510.00	5,723.29	5,899.81	.00	(1,389.81)	131	960.85
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	59,550.00	12,723.86	54,576.20	.00	4,973.80	92	60,012.49
Sub Function Code 270 - Pupil Transportation - 270	.00	(2,477.93)	.00	.00	.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,536,331.00	163,238.60	1,367,996.67	.00	168,334.33	89	1,152,504.46
Function Code 200 - Supporting Services Totals	\$1,600,391.00	\$179,207.82	\$1,428,472.68	\$0.00	\$171,918.32	89 %	\$1,213,477.80
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	260,480.00	39,526.29	205,793.08	.00	54,686.92	79	253,829.33
Sub Function Code 320 - Community Recreation - 320	286,676.00	18,144.98	303,740.45	.00	(17,064.45)	106	170,673.72
Sub Function Code 350 - Care of Children - 350	1,062,434.00	101,178.35	950,105.75	.00	112,328.25	89	776,705.05
Sub Function Code 390 - Other Community Services - 390	112,500.00	16,548.13	109,737.58	.00	2,762.42	98	95,272.80
Function Code 300 - Community Services Totals	\$1,722,090.00	\$175,397.75	\$1,569,376.86	\$0.00	\$152,713.14	91 %	\$1,296,480.90
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	191,699.00	30,773.21	176,439.35	.00	15,259.65	92	139,984.26
Function Code 500-600 - Other Financing Uses Totals	\$191,699.00	\$30,773.21	\$176,439.35	\$0.00	\$15,259.65	92 %	\$139,984.26
Account Type Expense Totals	\$3,647,506.00	\$396,206.23	\$3,292,943.58	\$0.00	\$354,562.42	90 %	\$2,715,837.71
Fund(COA) 23 - Community Service Fund Totals	\$78,525.00	\$2,263,503.12	\$2,586,115.39	\$0.00	(\$2,507,590.39)	3,293 %	\$14,097.66



Board Monthly Financial Report

Fiscal Year to Date 06/30/22

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							
	95,744.00	11,902.59	202,066.47	.00	(106,322.47)	211	9,527.16
Function Code R100 - Local Sources - 100 Totals	\$95,744.00	\$11,902.59	\$202,066.47	\$0.00	(\$106,322.47)	211 %	\$9,527.16
Function Code R300 - State Sources - 300							
	70,025.00	(10,731.19)	78,976.21	.00	(8,951.21)	113	70,450.73
Function Code R300 - State Sources - 300 Totals	\$70,025.00	(\$10,731.19)	\$78,976.21	\$0.00	(\$8,951.21)	113 %	\$70,450.73
Function Code R400 - Federal Sources - 400							
	1,572,269.00	678,409.53	1,962,390.37	.00	(390,121.37)	125	1,158,267.40
Function Code R400 - Federal Sources - 400 Totals	\$1,572,269.00	\$678,409.53	\$1,962,390.37	\$0.00	(\$390,121.37)	125 %	\$1,158,267.40
Function Code R500 - ISD / Other Sources - 500							
	150,000.00	42,961.04	160,374.14	.00	(10,374.14)	107	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$150,000.00	\$42,961.04	\$160,374.14	\$0.00	(\$10,374.14)	107 %	\$0.00
Account Type Revenue Totals	\$1,888,038.00	\$722,541.97	\$2,403,807.19	\$0.00	(\$515,769.19)	127 %	\$1,238,245.29
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	34,797.40
Sub Function Code 260 - Operations and Maintenance - 260	3,500.00	713.34	3,331.04	.00	168.96	95	2,218.85
Sub Function Code 290 - Support Services-Other - 290	1,900,000.00	291,244.31	1,835,378.07	.00	64,621.93	97	1,133,398.11
Function Code 200 - Supporting Services Totals	\$1,903,500.00	\$291,957.65	\$1,838,709.11	\$0.00	\$64,790.89	97 %	\$1,170,414.36
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	190,000.00	121,286.14	271,597.29	.00	(81,597.29)	143	78,764.30
Function Code 500-600 - Other Financing Uses Totals	\$190,000.00	\$121,286.14	\$271,597.29	\$0.00	(\$81,597.29)	143 %	\$78,764.30
Account Type Expense Totals	\$2,093,500.00	\$413,243.79	\$2,110,306.40	\$0.00	(\$16,806.40)	101 %	\$1,249,178.66
Fund(COA) 25 - School Lunch Fund Totals	(\$205,462.00)	\$309,298.18	\$293,500.79	\$0.00	(\$498,962.79)	-143 %	(\$10,933.37)



Board Monthly Financial Report

Fiscal Year to Date 06/30/22

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							
	1,969,496.00	120,989.77	779,834.50	.00	1,189,661.50	40	426,662.32
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$120,989.77	\$779,834.50	\$0.00	\$1,189,661.50	40 %	\$426,662.32
Account Type Revenue Totals	\$1,969,496.00	\$120,989.77	\$779,834.50	\$0.00	\$1,189,661.50	40 %	\$426,662.32
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	161,310.26	644,493.35	.00	1,325,002.65	33	380,559.61
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$161,310.26	\$644,493.35	\$0.00	\$1,325,002.65	33 %	\$380,559.61
Account Type Expense Totals	\$1,969,496.00	\$161,310.26	\$644,493.35	\$0.00	\$1,325,002.65	33 %	\$380,559.61
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	(\$40,320.49)	\$135,341.15	\$0.00	(\$135,341.15)	+++	\$46,102.71
Grand Totals	\$602,196.00	\$5,185,222.00	\$3,676,664.06	\$0.00	(\$3,074,468.06)	611 %	\$1,776,045.82

Dexter Community 2017 Capital Projects									Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	2021-22
47-0151-0000-000-0000-00000	Investment Earnings	District	-	\$51,115.00	\$25,574.00	\$76,689.00	\$1,418,727.05	(\$1,367,612.05)	\$27,306.34
47-0153-0000-000-0000-00000	Fair Mkt Adj on Investment	District	-	\$0.00	\$0.00	\$0.00	\$5,535.35	(\$5,535.35)	-\$23,257.39
47-0192-1000-000-0000-00000	ERATE Reimb	District					\$139,870.84	(\$139,870.84)	\$51,515.77
47-0199-0000-000-0000-00000	Other Misc Revenues	District					\$160,018.39	(\$160,018.39)	\$95,518.39
47-0312-0000-000-3990-00000	Restricted State - EGLE Bus Grant	District					\$204,971.67	(\$204,971.67)	\$204,971.67
47-0417-0250-000-4830-00000	Restricted Fed thru ISD - MAISA Device Purch Pr	District					\$23,947.24	(\$23,947.24)	\$0.00
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	\$3,518,123.01	(\$87,048.01)	\$5,837.89
Total Revenue				\$54,087,190.00	\$17,795,709.00	\$71,882,899.00	\$56,076,193.55	(\$1,989,003.55)	\$361,892.67
	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)	\$0.00
47-1259-3190-000-0000-00000	PUR PFM Investment Fees	District		\$30,000.00		\$30,000.00	\$27,378.36	\$2,621.64	\$925.28
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 Cost				\$244,685.00	\$181,573.00	\$426,258.00	\$241,347.69	\$3,337.31	\$925.28
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 Service				\$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	\$0.00
1271 - Pupil Transportation Service				\$1,650,000.00	\$2,315,000.00	\$3,965,000.00	\$908,286.68	\$741,713.32	\$0.00
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	\$1,792,811.39	\$499,137.61	\$72,727.00
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)	\$0.00
1284 - Non-Instructional Technology				\$2,291,949.00	\$4,467,989.00	\$6,759,938.00	\$2,300,882.13	(\$8,933.13)	\$72,727.00
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 Technology				\$643,175.00	\$226,000.00	\$869,175.00	\$530,969.77	\$112,205.23	\$0.00
47-1451-3190-000-0000-00000	PUR Oth Service	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Dexter Community 2017 Capital Projects									Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	2021-22
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	\$415,816.52	(\$415,816.52)	\$415,416.00
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)	\$0.00
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	\$4,017,380.09	(\$2,017,380.09)	\$359,694.00
47-1452-6310-991-0000-04609	CAP ImpOthThanBldg	Creekside	Athletics	\$500,000.00	\$500,000.00	\$1,000,000.00	\$1,399,375.91	(\$899,375.91)	\$16,190.00
47-1452-6310-991-0000-08039	CAP ImpOthThanBldg	Mill Creek	Athletics	\$0.00	\$0.00	\$0.00	\$65,753.00	(\$65,753.00)	\$8,974.00
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	\$12,962,325.06	(\$7,752,131.06)	\$800,274.00
47-1453-3190-000-0000-00000	PUR Oth Service (unallocated professional)	District	-	\$608,267.00	\$0.00	\$608,267.00	\$666,831.02	(\$58,564.02)	\$257,445.25
47-1453-3190-000-0000-00214	PUR Oth Service	Wylie	-	\$101,930.00	\$83,345.00	\$185,275.00	\$101,930.05	(\$0.05)	-\$57,777.00
47-1453-3190-000-0000-00913	PUR Oth Service	High School	-	\$351,176.00	\$136,970.00	\$488,146.00	\$124,307.31	\$226,868.69	-\$121,086.00
47-1453-3190-000-0000-02362	PUR Oth Service	Jenkins	-	\$20,588.00	\$19,162.00	\$39,750.00	\$20,588.00	\$0.00	-\$12,046.00
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	\$79,106.94	\$0.06	-\$122,850.00
47-1453-3190-000-0000-08039	PUR Oth Service	Mill Creek	-	\$182,158.00	\$95,849.00	\$278,007.00	\$182,157.53	\$0.47	-\$34,235.00
47-1453-3190-000-0000-08040	PUR Oth Service	Cornerstone	-	\$196,442.00	\$0.00	\$196,442.00	\$196,442.00	\$0.00	\$1.00
47-1453-3190-000-0000-08989	PUR Oth Service	Bates=New El	-	\$835,024.00	\$0.00	\$835,024.00	\$747,417.00	\$87,607.00	\$21,720.00
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	\$5,236.00	\$0.00	-\$5,141.00
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	\$0.00
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	\$7,716.89	\$0.11	-\$18,371.00
1453 - Architecture & Engineering				\$2,503,485.00	\$592,928.00	\$3,096,413.00	\$2,452,731.86	\$50,753.14	-\$92,339.75
47-1455-6220-991-0000-00913	CAP Non-Prop Exp/Bldgs	High School	Athletics	\$0.00	\$0.00	\$0.00	\$420.00	(\$420.00)	\$420.00
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	\$0.00
1455 - Building Acquisition	Granger Managed			\$21,687,183.00	\$0.00	\$21,687,183.00	\$18,175,756.48	\$3,511,426.52	\$420.00
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs (district sin	District	(Realloc 600k lab)	\$600,000.00	\$0.00	\$600,000.00	\$120,598.08	\$479,401.92	\$0.00

Dexter Community 2017 Capital Projects									Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	2021-22
1456 - Building Renovation and A	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)	\$0.00
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	\$0.00
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs	District Reallocated	-	\$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	\$0.00
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	\$0.00
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)	\$0.00
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)	\$0.00
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)	\$0.00
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		\$0.00
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	\$69,248.73	(\$69,248.73)	\$26,042.00
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)	\$0.00
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	\$0.00
1456 - Building Renovation and A	Granger Managed			\$13,297,078.00	\$8,399,980.00	\$21,697,058.00	\$10,779,729.46	\$2,915,407.29	\$26,042.00
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	\$393,861.74	(\$111,838.74)	\$21,900.00
47-1459-6450-000-0000-00913	CAP Equip-Deprec	High School	-	\$340,667.00	\$541,333.00	\$882,000.00	\$725,380.19	(\$384,713.19)	\$60,615.79
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	\$352,130.90	(\$227,617.90)	\$23,512.00
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)	\$0.00
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)	\$0.00
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	\$0.00
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	\$129,855.91	(\$129,855.91)	\$129,855.91
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	\$54,390.03	(\$54,390.03)	\$2,891.82
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
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	\$0.00
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

Dexter Community 2017 Capital Projects									Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual	Series I Project Variance	2021-22
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
47-1459-6450-991-0000-00913	CAP Equip-Deprec	High School	Athletics		\$0.00	\$0.00	\$16,150.00	(\$16,150.00)	\$16,150.00
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 Sen	District Managed			\$2,821,088.00	\$2,076,334.00	\$4,897,422.00	\$3,483,856.83	(\$662,768.83)	\$254,925.52
47-1459-3170-000-0000-00000	PUR Legal Svc	District	-	\$50,000.00	\$20,000.00	\$70,000.00	\$33,069.75	\$16,930.25	\$1,056.00
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 Acquis	District Managed			\$442,040.00	\$52,126.00	\$494,166.00	\$87,763.59	\$354,276.41	\$1,056.00
	Total Expenses			\$51,501,983.00	\$20,380,917.00	\$71,882,900.00	\$52,085,599.63	-\$185,557.88	\$1,064,030.05
	Issuance and Other Costs			\$697,831.00	\$233,699.00	\$931,530.00	\$1,165,229.00	\$11,807,590.79	
	District Managed Project Total			\$10,664,353.00	\$9,685,950.00	\$20,350,303.00	\$9,636,818.86	\$1,027,534.14	\$237,294.05
	Granger Managed (includes Alt Ed excludes \$600,000 of 2008 Bond)			\$40,837,630.00	\$10,694,967.00	\$51,532,597.00	\$42,448,780.77	(\$1,213,092.02)	\$826,736.00

**Dexter Community Schools
Finance Committee
Meeting Minutes
October 4, 2022**

Board Committee Members Present – Daniel Alabre, Brian Arnold, Dick Lundy (Chair)
Staff Committee Members Present – Jessica Baese, Sharon Raschke, Chris Timmis
Other Community Present – Barbara Read

Meeting convened at 8:16 am.

Approval of Minutes

A motion was made by Daniel Alabre to approve the finance committee meeting minutes of July 25, 2022. Brian Arnold seconded the motion. Motion Carried (unanimous).

Audience Participation

None

Discussion Items

1. Final Results – Fiscal Year End 2021-22

The committee reviewed the financial results for the 2021-22 fiscal year. This information will be forwarded to all Board members and included for discussion at the October 24 meeting.

2. Fund Balance Designations

2021-22 Year End Fund Balance

The committee discussed the fund balance and made recommendations for changes to the non-spendable, committed, assigned, and unassigned fund balance designations. The Board adopted a budget with expenditures over revenue of \$263,547. Therefore, the fund balance must include an assigned fund balance for subsequent year expenditures of that amount. A motion was made by Dick Lundy and supported by Brian Arnold to recommend the fund balance designations as a basis for the final document subject to the final audited numbers. Approved. This information will be included for discussion and action at the October 24 meeting and to the auditor for inclusion in the final 2021-22 audit.

The committee requested to review the basis for fund balance designations at a future meeting.

Meeting adjourned at 9:01 am.

Policy Committee Meeting
October 19, 2022 10:00am
Minutes

Called to order at 10:03am by Chair Elise Bruderly

Present: Elise Bruderly, Mara Greateorex, Barb Santo, Melanie Szawara, Chris Timmis, Hope Vestergaard

Guests: none

1. Approval of 6/22/2022 Minutes: Motion by Melanie Szawara, second by Mara Greateorex. Motion carried.
2. Approval of Agenda: Motion by Mara Greateorex, second by Melanie Szawara. Motion carried.
3. Public Participation - none
4. Policy Discussion.

The committee discussed the following policies:

- a. 0144.1 Compensation - move conferences to 0175.1 and rename that policy to Board Expense Reimbursement; ready for first reading
 - b. 0151.1 & 0154 - rescind 0151.1 because it is identical to first paragraph of 0154 which has more detail; ready for first reading
 - c. 6460 Vendor Relations - don't currently have, don't need to add as content is covered in other policies; no action
 - d. 6471 Personnel Ethics - Management Employees - reviewed; no update needed
 - e. 6700 Fair Labor Standards Act - ready for first reading
 - f. 7440.03 Small Unmanned Aircraft Systems - ready for first reading
 - g. 9150 School Visitors - reviewed; bring edits to next policy meeting
 - h. 3108 Service Animals (NEW) - ready for first reading
 - i. 3109 Curricular Animals (NEW) - ready for first reading
 - j. Title XI Sexual Harassment (Updated from Thrun) - Will format to show changes - ready for first reading.
5. Adjournment 10:45am.

October 11, 2022

Dexter Board of Education
Finance Committee

This letter is in response a request from the finance committee at our annual pre-audit meeting held July 25th at the District's administrative offices. The request was to provide information and insight as to the District's financial reporting practices and how those practices compare to requirements of the Michigan Department of Education (MDE) and other school districts to which Rehmann provides auditing and consulting services. The following are our observations:

MDE Requirements

1. By November 1 of each year, the District is required to submit an independent audit of its financial records. Included in that filing with MDE are:
 - a. The opinion of the independent auditor on the District's financial reporting, its compliance with applicable laws and regulations, its internal control over compliance with requirements of its major federal programs and it's compliance with the specific program requirements of its major federal programs. We do not anticipate any matters that would need to be reported related to internal controls or compliance.
 - b. The independent auditors' communication with those charged with governance.
 - i. Amongst other things, this letter describes any difficulties in dealing with management related to the performance of the audit. We have never had any difficulties dealing with management.
 - ii. Uncorrected and corrected financial misstatements identified during the audit. We have not proposed any adjustments to the District's financial records due to error or lack of accuracy.
 - iii. Disagreements with management in relation to matters concerning a financial accounting, reporting, or auditing matter which could be significant to the District's financial statements or the auditors' report. We have had no such disagreements.
2. Section 18(2) of the Public Act 94 of 1979 (the State Aid Act) – requires specific elements of financial and other information to be posted the District's website. This is more commonly known as the Annual Budget & Transparency Reporting provisions. The District is following the requirements of the applicable state statutes and the required timing of the posting of certain of those requirements.

Other District Financial and Transparency Reporting

1. On the Board of Education's portion of the District's website Board meeting agendas and meeting packets are posted in advance of meetings of the Board. Our experience is that while most Districts post their meeting agendas, far fewer post the documents (meeting packet info) that will be presented and discussed at the meeting. By posting the full meeting packets, constituents can review the items to be discussed in advance and provide input during the public comment period of each Board meeting.

2. The finance department provides a monthly finance report to the Board, and it is included in the full meeting packets. Our experience is that while most districts provide some level of financial reporting, it happens less than monthly and usually only provides information on the general fund. The Dexter finance department's monthly financial reporting includes all funds that are required to have a legally adopted budget.

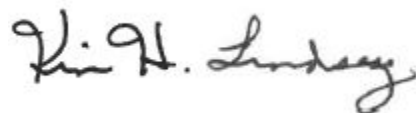
Commitment to Excellence and Integrity

1. The District's finance department is committed to excellence through continuing education opportunities, cross-training of department staff members and participation in local and state school district organizations along with positions of leadership in those key organizations.
 - a. The CFO is a board member of the Michigan School Business Officials Association. This is the pre-eminent organization for school finance officials. This group works directly with MDE and legislators to provide input and information on the impact of legislative efforts and school funding.
 - b. The CFO is a member of the referent group that assists MDE with the content and practical application of the Michigan Public School Accounting Manual.
2. The Board's budget process is rather unique. The Board agrees to an operating budget that includes the strategic initiatives that have been agreed to for the school year and the budget is only amended when necessary to comply with the Michigan Budgeting Act for any area that may be in an overspent situation. This preserves valuable data which provides for more accurate development of future budgets.

The June 30, 2022, audit report is in its final stages of review and will be issued in the next week. The results of that audit are expected to provide another favorable report and outcome.

Best regards,

Rehmann Robson LLC

A handwritten signature in black ink, appearing to read "Kim H. Lindsay". The signature is fluid and cursive, with the first name "Kim" and last name "Lindsay" being clearly legible.

Kim Lindsay, CPA, CGMA
Public Sector Principal



STATE OF MICHIGAN

DEPARTMENT OF STATE POLICE

LANSING

GRETCHEN WHITMER
GOVERNOR

COL. JOSEPH M. GASPER
DIRECTOR

October 4, 2022

Dr. Chris Timmis
Superintendent
Dexter Community School District
2704 Baker Road
Dexter, Michigan 48130

Dear Dr. Timmis:

I am writing to acknowledge the exemplary work and dedication recently demonstrated by you and your staff.

On September 28, 2022, Ms. Lori Higgins conducted a Noncriminal Justice Agency (NCJA) compliance audit review of the Dexter Community School District. Compliance audits are conducted to ensure the security, integrity, and confidentiality of Criminal History Record Information (CHRI). All agencies that have access and use CHRI share a responsibility in creating appropriate administrative, technical, and physical safeguards to ensure the security, integrity, and confidentiality of CHRI. It was evident to Ms. Higgins that the Dexter Community School District and its staff do embrace this management responsibility and philosophy.

Ms. Higgins commented that your school was well prepared. All requested documents and records were readily available, up to date, and substantiated an authorized purpose for access. All policies required by the Federal Bureau of Investigation's Criminal Justice Information Services Security Policy were provided. Overall, the review showed that your agency was compliant in all of the audit components assessed. This is a remarkable accomplishment, and you and your staff should be recognized and congratulated for their hard work and efforts.

Please extend my congratulations and job well done to your staff for all they do in the interest of appropriate security and management controls to protect the full lifecycle of criminal justice information.

Sincerely,

Sherry Rosin, Compact Officer
Criminal Justice Information Center