

BOARD OF EDUCATION MEETING PACKET

February 6, 2023

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** (12/19/2022, 1/30/2023)
- C. **APPROVAL OF AGENDA**
- D. **SCHOOL PRESENTATIONS**
 - 1. 98b Data
- E. **PUBLIC PARTICIPATION** (up to ~30 minutes/max 5 per person)
- F. **ADMINISTRATIVE & BOARD UPDATES**
 - 1. Superintendent
 - 2. Board President
 - 3. Student Representatives
- G. **CONSENT ITEMS**
 - 1. Budget Report
- H. **ACTION ITEMS**
 - 1. MASB Training
- I. **DISCUSSION ITEMS**
 - 1. Quarterly Financial Narrative
 - 2. Coaching Salaries
- J. **PUBLIC PARTICIPATION** (up to ~15 minutes/max 3 per person)
- K. **BOARD COMMENTS**
- L. **INFORMATION ITEMS**
 - 1. Nice Job Notes–Nov-Dec 2022
- M. **CLOSED SESSION** – none planned
- N. **ADJOURNMENT**

CALENDAR

- *Feb. 27 – Board Workshop - Time & Location TBA
 - *March 6 – Board Meeting - Bates
-

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
FEBRUARY 6, 2023**

A. CALL TO ORDER

1. Roll Call.

B. MEETING MINUTES

Your packet includes meeting minutes from 12/19/2022, 1/30/2023 (5:30pm) and 1/30/2023 (7:00pm).

- * An appropriate motion might be, "I move that the Board of Education approve the attached meeting minutes 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. BOARD OF EDUCATION RECOGNITION MONTH

1. 98b Data.

Executive Director of Instruction Ryan Bruder will share achievement data with the Board as mandated by PA 144 of 2022 Section 98b. This information is still being processed because testing was not yet complete when this packet was posted; the data will be shared with the Board as soon as it is ready.

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
3. Student Representatives

G. CONSENT ITEMS

There is only one consent item on this evening's agenda.

1. Budget Report.

Your packet includes summary financial information for the month of December, 2022.

BOARD MEETING NOTES
FEBRUARY 6, 2023

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

H. ACTION ITEMS

1. MASB Training.

The Michigan Association of School Boards (MASB) provides training and certification for board members on topics of school funding and governance. The Board typically pre-approves trustees to attend up to six MASB board certification classes twice a year. Funding for attendance includes registration, travel, meals and lodging.

- * An appropriate motion might be, "I move that the board approve funding for interested trustees to take up to six CBA courses between now and June 30, 2023."

I. DISCUSSION ITEMS

1. Quarterly Financial Narrative.

Your packet includes the final quarterly financial narrative update through December, 2022. This item is presented for discussion.

2. Coaching Salaries.

Your packet includes an executive summary regarding a proposal to increase DHS athletic coaching salaries. This item is presented for discussion only this evening.

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

L. INFORMATION ITEMS

- 1. Nice Job Notes

M. CLOSED SESSION – none planned

N. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
DECEMBER 19, 2022**

A. CALL TO ORDER – 7:00pm

1. Roll Call

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

Members Absent: none

Administrative & Supervisory Staff: Ryan Bruder, Craig McCalla, Christopher Timmis, Hope Vestergaard

Guests: Jennifer Simonds, Aisha Nambalirwa

B. MEETING MINUTES

Melanie Szawara made a motion to approve the meeting minutes from 12/5/2022 as presented. Elise Bruderly seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

Brian Arnold made a motion to approve the agenda as presented. Melanie Szawara seconded the motion. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS

1. Shining Stars.

Board President Mara Greatorex announced a new recognition program that will highlight exceptional team members at Board meetings. Honorees will be selected from Nice Job Notes and other communications. Bus Driver Jennifer Simonds, a bus driver in her 23rd year with Dexter Community Schools, was the first honoree. President Greatorex read a heartfelt letter received from the family of a student on her route, thanked Mrs. Simonds for her work and gave her a certificate. Mrs. Simonds talked about what inspired her to become a driver, mentioned some of the challenges of the job, and suggested that all her co-workers and the department all deserve recognition.

E. PUBLIC PARTICIPATION

1. Parent Aisha Nambalirwa commented.

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent Update.

a. Dr. Timmis introduced a new virtual counseling program being rolled out for DCS staff and students in grades 7-12. This confidential service will be funded using the 31aa grant. Processes are still being ironed out; details about how to sign up will be shared with the community sometime after winter break.

b. Dr. Timmis shared data from an article about the changing landscape of college admissions and enrollment.

c. There will be a Science of Reading Community Presentation March 7th; details to follow.

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BOARD OF EDUCATION MEETING MINUTES
DECEMBER 19, 2022**

- d. Executive Director of Instruction Ryan Bruder shared a progress report for the 98b learning loss grant. [The agenda incorrectly labeled this as 98c.]
2. Board President
Mara Greatorex acknowledged the recent passing of longtime Dexter teacher and Community Leader Paul Cousins and noted some of his many community contributions.
3. Student Representatives Update.
Griffin Patel noted that winter sports are in full swing and suggested meeting attendees attend a game; Will O’Haver noted there are three weeks remaining in the semester after students return from winter break. He also thanked the Transportation Department for their dedication and work.

G. CONSENT ITEMS

Melanie Szawara made a motion that the consent items be approved in bulk. Brian Arnold seconded the motion. **Motion Carried (unanimous).**

1. The Board of Education acknowledged the retirements of Ingid Charlson and Brian Baird.
2. The Board of Education received the November 2022 budget report.
3. The Board of Education offered a probationary teaching contract for the remainder of the 2022-2023 school year to Tom Watts.

H. ACTION ITEMS

1. New Course Proposals.
Brian Arnold made a motion that the Board of Education approve the following new courses: *AP Computer Science A and B; Mill Creek Makers; Math Mentoring; Hospitality & Tourism Management; Mandarin 1; Outdoor & Recreation Management; Sales & Marketing.* Melanie Szawara seconded the Motion. The Board discussed the proposals briefly. Brian Arnold amended his motion to rename *Math Mentoring* to *Math Mentors.* Melanie Szawara supported the amended motion. **Roll Call Vote. Motion Carried (unanimous).**
2. Course Catalog Update.
Melanie Szawara made a motion that the Board of Education add the following item to the Comprehensive Course Catalog: any Career and Technical Education course currently offered through the SWWC Consortium and/or other local school in a cooperative agreement as well as any future CTE courses, as approved by the SCCW and local district(s). Elise Bruderly seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**
3. Rename Creekside Language Courses.
Elise Bruderly made a motion that the Board of Education approve renaming Creekside language classes to World Language 5 and World Language 6. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

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4. Middle School Cheer Status Change.
Melanie Szawara made a motion that the Board of Education approve the addition of middle school cheer as a school-funded sport. Jennifer Kangas seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**
5. Water Main Easement.
Elise Bruderly made a motion that the Board of Education authorize the Superintendent to sign the attached Water Main Easement on the Anchor-Beacon and Mill Creek properties. Dick Lundy supported the motion. **Roll Call Vote. Motion Carried (unanimous).**
6. 2022-2023 Budget Revision.
Dick Lundy made a motion that the 2022-2023 Budget Amendment Resolutions for the General Fund, Community Service Fund, Student/School Activity Fund, and the Food Services Fund be adopted. Melanie Szawara supported the motion. **Roll Call Vote. Motion Carried (unanimous).**
7. School Resource Officer Contract.
Melanie Szawara made a motion that the Board of Education authorize the Superintendent to sign the attached amendment to the Service Contract between Washtenaw County and Dexter Community Schools dated January 1, 2012. Dick Lundy supported the motion. **Roll Call Vote. Motion Carried (unanimous).**
8. Schools of Choice.
Elise Bruderly made a motion that the Board of Education offer thirty slots for the DHS IB Diploma Programme (ten in 9th grade, ten in 10th grade, and ten in 11th grade) plus a minimum of one student in each grade level from Young 5 through 8th grade, as well as at least one slot for the Virtual School and one slot for the Early Middle College for the 2023-2024 school year.. Dick Lundy supported the motion. **Roll Call Vote. Motion Carried (unanimous).**

I. DISCUSSION ITEMS – none

J. PUBLIC PARTICIPATION - none

K. BOARD COMMENTS

1. Dick Lundy wished everyone Merry Christmas.
2. Jennifer Kangas wished everyone Happy Holidays.
3. Daniel Alabré gave a shout out to the DHS Debate team for their championship wins.
4. Mara Greatorax noted that the Debate team’s success demonstrated great teamsmanship and sportsmanship, especially with the junior winners giving their championship slot to the seniors since it was their last opportunity.

L. INFORMATION ITEMS

1. Finance Committee Minutes - 12/5/2022 & 12/13/2022 (draft)

M. CLOSED SESSION - none

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N. ADJOURNMENT

At approximately 8:53pm, President Mara Greatorex adjourned the meeting.

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
JANUARY 30, 2023**

A. CALL TO ORDER – 5:33pm

1. Roll Call

Members Present: Daniel Alabré, Brian Arnold (5:40pm), Elise Bruderly, Mara Greatorex, Jennifer Kangas (5:35pm), Dick Lundy, Melanie Szawara

Members Absent: none

Administrative & Supervisory Staff: Christopher Timmis, Hope Vestergaard

B. APPROVAL OF AGENDA

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

C. PUBLIC PARTICIPATION – none

D. ACTION

1. Superintendent Evaluation.

The Superintendent requested that his evaluation be conducted in closed session per MCL 15.268(a).

At approximately 5:35pm, Elise Bruderly made a motion that the Board of Education move into closed session for the purpose of conducting the Superintendent’s Evaluation. Melanie Szawara seconded the motion. **Roll call vote. Motion Carried (unanimous).**

The Board moved into closed session.

At approximately 6:43, the Board returned to open session.

2. Superintendent Evaluation.

Board President Mara Greatorex read aloud the Superintendent’s evaluation scores. They are as follows:

A. Governance & Board Relations			
A1 Policy Involvement	3	A2 Goal Development	4
A3 Information	4	A4 Materials & Background	4
A5 Board Questions	4	A6 Board Development	4
Category Rating			<u>3.83</u>

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B. Community Relations			
B1 Parent Feedback	4	B2 Communication with Community	4
B3 Community Feedback	4	B4 Media Relations	4
B5 District Image	4	B6 Approachability	4
Category Rating		4	

C. Staff Relations			
C1 Staff Feedback	4	C2 Staff Communications	4
C3 Personnel Matters	4	C4 Delegation of Duties	4
C5 Recruitment	4	C6 Labor Relations (bargaining)	4
C7 Visibility in District	4		
Category Rating		4	

D. Business & Finance			
D1 Budget Development & Management	4	D2 Budget Reports	4
D3 Financial Controls	4	D4 Facility Management	4
D5 Resource Allocation	4		
Category Rating		4	

E. Instructional Leadership			
E1 Performance Evaluation System	4	E2 Building-Level Leadership	4
E3 Staff Development	4	E4 School Improvement	4

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E5 Curriculum	4	E6 Instruction	4
E7 Student Feedback	4	E8 Student Attendance	4
E9 Support for Students	4	Professional Knowledge	4
Category Rating		4	

Determining the Professional Practice Rating

Item	Weight of Category	Category Score	Category Weighted Score
A. Governance & Board Relations	20%	3.8 <u>3</u>	0.7 <u>6</u>
B. Community Relations	15%	4	0.6
C. Staff Relations	15%	4	0.6
D. Business & Finance	20%	4	0.8
E. Instructional Leadership	30%	4	1.2
	100%		99
	Adjusted (Score/4)		3.9 <u>6</u>

Student Growth (Component Score)	3
Progress Toward District-Wide Goals	4

SUMMATIVE EVALUATION SCORE

Component	Weight of Component	Component Score	Component Weighted Score
Professional Practice (adjusted score)	50%	3.9 <u>6</u>	1.98 <u>3</u>
Student Growth (component score)	40%	3	1.2

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Progress Toward District-Wide Goals (component score)	10%	4	0.4
Total Possible	100%	Total Score	3.583
		Total Score/4	90% Highly Effective

Melanie Szawara made a motion that the Board of Education adopt the completed evaluation which reflects the Board’s overall assessment of the Superintendent as Highly Effective. Jennifer Kangas seconded the motion. **Roll call vote. Motion Carried (unanimous).**

E. PUBLIC PARTICIPATION - none

F. ADJOURNMENT

At approximately 6:49pm, President Mara Greatorex adjourned the meeting.

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION WORKSHOP MINUTES
JANUARY 30, 2023**

A. CALL TO ORDER – 7:02pm

1. Roll Call

Members Present: Daniel Alabré, Brian Arnold, Elise Bruderly, Mara Greatorex, Jennifer Kangas, Dick Lundy, Melanie Szawara.

Members Absent: none

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

Guest: Cathleen Dooley, JD, Thrun Law

B. APPROVAL OF AGENDA

Brian Arnold made a motion to approve the agenda as presented. Melanie Szawara seconded the motion. **Motion Carried (unanimous).**

C. BOARD OF EDUCATION RECOGNITION MONTH

January is National Board of Education Recognition month. Dr. Timmis shared with the board a short video that highlights the board’s work, their members, and included a cute clip from Wylie students discussing what they see as the Board’s role in running DCS. Trustees received small gifts including Dexter coasters, socks, notebooks; seeds and notes from Alt Ed; ornaments and a poster created by Creekside students; a poster and cards from DEEC students; mints from DEEC; homemade desserts made by students in the DHS SNAP class.

D. PUBLIC PARTICIPATION – none

E. CONSENT

Elise Bruderly made a motion that the Board of Education approve the consent items in bulk. Brian Arnold seconded the motion. **Motion Carried (unanimous).**

1. Personnel - New Hires.

The Board of Education offered probationary teaching contracts to Amy Sumner and Isabel Cude for the remainder of the 2022-2023 school year.

2. Personnel - Request for Leave.

The Board of Education approved Maureen Kline’s request for leave of absence for the 2023-2024 school year.

3. Personnel - Resignation.

The Board of Education accepted Rebecca Lange’s resignation, effective immediately.

F. ACTION ITEMS

1. Al Ritt Stadium Synthetic Turf.

Brian Arnold made a motion that the Board of Education award the Al Ritt Stadium Synthetic Turf project to AstroTurf Great Lakes for a base bid of \$627,613.00 with alternate #2 for \$28,049.00 and alternate #3 - for \$17,012.00, plus a 15% contingency of \$100,901.00, for a project total of \$773,575.00. Melanie

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Szawara seconded the motion. Dick Lundy pointed out that the facilities committee had discussed and recommended a single contingency amount to cover both the turf bid and the track bid.

Brian Arnold amended his motion and moved that the Board of Education award the Al Ritt Stadium Synthetic Turf project to AstroTurf Great Lakes for a base bid of \$627,613.00 with alternate #2 for \$28,049.00 and alternate #3 - for \$17,012.00. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

2. Al Ritt Stadium Running Track Renovations.

Melanie Szawara made a motion that the Board of Education award the Al Ritt Stadium Running Track Renovations project to Goddard Coatings Company for a base bid of \$135,550.00 with alternate #4 for \$8,400.00 Brian Arnold seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

3. Al Ritt Turf And Track Contingency Approval.

Melanie Szawara made a motion that the Board of Education approve a 15% contingency on the previously approved turf and track bids with alternates which combine to total \$939,117.60, for a total contingency amount of \$122,493.60. Dick Lundy supported the motion.

Trustee Kangas asked whether this turf product contained any lead. Principal for Operations Craig McCalla said he would share the product specifications with the Board. It was clarified that the turf bid had already been approved and this motion was exclusively for the contingency. **Roll Call Vote. Motion Carried (unanimous).**

G. DISCUSSION

1. Title IX Workshop.

Cathleen Dooley of Thrun Law led the Board of Education through a federally mandated workshop on updated Title IX - Sexual Harassment Regulations.

H. PUBLIC PARTICIPATION - none

At approximately 8:40pm, Elise Bruderly made a motion that the Board of Education move into closed session for the purpose of discussing negotiations after a two-minute break. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

I. CLOSED SESSION *per MCL 15.268(c)*

1. Negotiations

At approximately 8:55pm, the Board returned to open session.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION WORKSHOP MINUTES
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N. ADJOURNMENT

At approximately 8:56pm, President Mara Grotorex adjourned the meeting.

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education



Board Monthly Financial Report

Fiscal Year to Date 12/31/22

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	6,117,212.00	259,148.29	492,408.96	.00	5,624,803.04	8	221,127.10
Function Code R100 - Local Sources - 100 Totals	\$6,117,212.00	\$259,148.29	\$492,408.96	\$0.00	\$5,624,803.04	8 %	\$221,127.10
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							
	34,132,942.00	2,908,289.29	9,037,792.80	.00	25,095,149.20	26	9,100,589.33
Function Code R300 - State Sources - 300 Totals	\$34,132,942.00	\$2,908,289.29	\$9,037,792.80	\$0.00	\$25,095,149.20	26 %	\$9,100,589.33
Function Code R400 - Federal Sources - 400							
	2,885,458.00	.00	628.00	.00	2,884,830.00	0	614.00
Function Code R400 - Federal Sources - 400 Totals	\$2,885,458.00	\$0.00	\$628.00	\$0.00	\$2,884,830.00	0 %	\$614.00
Function Code R500 - ISD / Other Sources - 500							
	5,641,363.00	1,567,728.00	2,459,237.59	.00	3,182,125.41	44	2,248,231.53
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,641,363.00	\$1,567,728.00	\$2,459,237.59	\$0.00	\$3,182,125.41	44 %	\$2,248,231.53
Function Code R600 - In from other Funds - 600							
	420,879.00	5,535.00	128,116.19	.00	292,762.81	30	119,736.37
Function Code R600 - In from other Funds - 600 Totals	\$420,879.00	\$5,535.00	\$128,116.19	\$0.00	\$292,762.81	30 %	\$119,736.37
Account Type Revenue Totals	\$49,197,854.00	\$4,740,700.58	\$12,118,183.54	\$0.00	\$37,079,670.46	25 %	\$11,690,298.33
Account Type Expense							
Function Code R400 - Federal Sources - 400							
	.00	.00	.00	.00	.00	+++	.00
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	23,624,861.00	4,093,628.73	9,201,860.22	800.00	14,422,200.78	39	8,283,011.81
Sub Function Code 120 - Added Needs - 120	7,798,253.00	941,010.47	2,585,329.71	32,707.39	5,180,215.90	33	2,581,493.57
Function Code 100 - Instruction Totals	\$31,423,114.00	\$5,034,639.20	\$11,787,189.93	\$33,507.39	\$19,602,416.68	38 %	\$10,864,505.38
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,989,056.00	883,686.34	2,122,520.57	100,741.75	3,765,793.68	35	1,834,017.93
Sub Function Code 220 - Support Services-Instructional - 220	2,987,240.00	368,618.03	1,553,369.56	57,791.76	1,376,078.68	52	1,258,824.29
Sub Function Code 230 - Support Services-Administration - 230	859,230.00	86,399.80	440,633.81	349.00	418,247.19	51	412,046.89
Sub Function Code 240 - Support Services-School Admin - 240	2,743,367.00	432,489.97	1,260,204.00	1,200.00	1,481,963.00	46	1,204,715.68
Sub Function Code 250 - Support Services-Business - 250	729,509.00	152,849.20	366,137.27	.00	363,371.73	50	440,684.79
Sub Function Code 260 - Operations and Maintenance - 260	6,351,131.00	693,150.98	2,351,513.23	265,420.97	3,734,196.80	37	1,898,969.17
Sub Function Code 270 - Pupil Transportation - 270	1,874,235.00	285,229.87	830,099.09	29,608.85	1,014,527.06	44	755,363.46
Sub Function Code 280 - Support Services-Central - 280	685,312.00	75,841.42	322,882.94	26,100.00	336,329.06	47	267,156.48
Function Code 200 - Supporting Services Totals	\$22,219,080.00	\$2,978,265.61	\$9,247,360.47	\$481,212.33	\$12,490,507.20	42 %	\$8,071,778.69
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	201,965.00	17,099.69	111,651.83	29,387.05	60,926.12	55	72,330.56
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	7,747.00	945.80	945.80	.00	6,801.20	12	1,126.48
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	31,262.06
Function Code 300 - Community Services Totals	\$209,712.00	\$18,045.49	\$112,597.63	\$29,387.05	\$67,727.32	54 %	\$104,719.10
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Board Monthly Financial Report

Fiscal Year to Date 12/31/22

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Totals							
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	.00	.00	.00	.00	.00	+++	350,000.00
Function Code 500-600 - Other Financing Uses Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$350,000.00</u>
Account Type Expense Totals	<u>\$53,851,906.00</u>	<u>\$8,030,950.30</u>	<u>\$21,147,148.03</u>	<u>\$544,106.77</u>	<u>\$32,160,651.20</u>	<u>39 %</u>	<u>\$19,391,003.17</u>
Fund(COA) 11 - General Fund Totals	<u>(\$4,654,052.00)</u>	<u>(\$3,290,249.72)</u>	<u>(\$9,028,964.49)</u>	<u>(\$544,106.77)</u>	<u>\$4,919,019.26</u>	<u>194 %</u>	<u>(\$7,700,704.84)</u>



Board Monthly Financial Report

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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	3,030,835.00	334,245.38	1,621,541.83	.00	1,409,293.17	54	1,366,773.82
Function Code R100 - Local Sources - 100 Totals	\$3,030,835.00	\$334,245.38	\$1,621,541.83	\$0.00	\$1,409,293.17	54 %	\$1,366,773.82
Function Code R300 - State Sources - 300							
	72,856.00	.00	1,280.00	.00	71,576.00	2	4,266.20
Function Code R300 - State Sources - 300 Totals	\$72,856.00	\$0.00	\$1,280.00	\$0.00	\$71,576.00	2 %	\$4,266.20
Function Code R400 - Federal Sources - 400							
	503,820.00	43,635.92	409,770.92	.00	94,049.08	81	53,003.63
Function Code R400 - Federal Sources - 400 Totals	\$503,820.00	\$43,635.92	\$409,770.92	\$0.00	\$94,049.08	81 %	\$53,003.63
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							
	.00	.00	.00	.00	.00	+++	350,000.00
Function Code R600 - In from other Funds - 600 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,000.00
Account Type Revenue Totals	\$3,607,511.00	\$377,881.30	\$2,032,592.75	\$0.00	\$1,574,918.25	56 %	\$1,774,043.65
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	153,744.00	15,338.74	62,371.99	.00	91,372.01	41	53,239.08
Function Code 100 - Instruction Totals	\$153,744.00	\$15,338.74	\$62,371.99	\$0.00	\$91,372.01	41 %	\$53,239.08
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	3,844.00	208.86	208.86	.00	3,635.14	5	529.56
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	142,550.00	2,378.05	27,678.66	25,836.69	89,034.65	19	23,166.19
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	168.55
Sub Function Code 290 - Support Services-Other - 290	1,526,146.00	174,238.62	648,267.89	504,911.89	372,966.22	42	559,119.13
Function Code 200 - Supporting Services Totals	\$1,672,540.00	\$176,825.53	\$676,155.41	\$530,748.58	\$465,636.01	40 %	\$582,983.43
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	273,018.00	48,535.83	108,264.71	.00	164,753.29	40	56,513.04
Sub Function Code 320 - Community Recreation - 320	417,723.00	7,794.39	149,755.76	.00	267,967.24	36	165,955.01
Sub Function Code 350 - Care of Children - 350	1,166,584.00	92,063.25	603,085.06	.00	563,498.94	52	450,583.99
Sub Function Code 390 - Other Community Services - 390	112,500.00	.00	44,222.33	.00	68,277.67	39	48,185.10
Function Code 300 - Community Services Totals	\$1,969,825.00	\$148,393.47	\$905,327.86	\$0.00	\$1,064,497.14	46 %	\$721,237.14
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	226,746.00	.00	82,234.71	.00	144,511.29	36	62,382.10
Function Code 500-600 - Other Financing Uses Totals	\$226,746.00	\$0.00	\$82,234.71	\$0.00	\$144,511.29	36 %	\$62,382.10
Account Type Expense Totals	\$4,022,855.00	\$340,557.74	\$1,726,089.97	\$530,748.58	\$1,766,016.45	43 %	\$1,419,841.75
Fund(COA) 23 - Community Service Fund Totals	(\$415,344.00)	\$37,323.56	\$306,502.78	(\$530,748.58)	(\$191,098.20)	-74 %	\$354,201.90



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	854,011.00	198,742.41	447,454.08	.00	406,556.92	52	94,104.67
Function Code R100 - Local Sources - 100 Totals	\$854,011.00	\$198,742.41	\$447,454.08	\$0.00	\$406,556.92	52 %	\$94,104.67
Function Code R300 - State Sources - 300							
	73,602.00	3,705.20	23,615.61	.00	49,986.39	32	24,465.15
Function Code R300 - State Sources - 300 Totals	\$73,602.00	\$3,705.20	\$23,615.61	\$0.00	\$49,986.39	32 %	\$24,465.15
Function Code R400 - Federal Sources - 400							
	649,827.00	85,458.33	202,533.17	.00	447,293.83	31	584,041.42
Function Code R400 - Federal Sources - 400 Totals	\$649,827.00	\$85,458.33	\$202,533.17	\$0.00	\$447,293.83	31 %	\$584,041.42
Function Code R500 - ISD / Other Sources - 500							
	195,500.00	760.00	35,592.27	.00	159,907.73	18	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$195,500.00	\$760.00	\$35,592.27	\$0.00	\$159,907.73	18 %	\$0.00
Account Type Revenue Totals	\$1,772,940.00	\$288,665.94	\$709,195.13	\$0.00	\$1,063,744.87	40 %	\$702,611.24
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	3,480.00	.00	1,942.70	.00	1,537.30	56	1,756.70
Sub Function Code 290 - Support Services-Other - 290	1,951,442.00	193,449.99	644,107.97	325,883.25	981,450.78	33	764,288.63
Function Code 200 - Supporting Services Totals	\$1,954,922.00	\$193,449.99	\$646,050.67	\$325,883.25	\$982,988.08	33 %	\$766,045.33
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	195,492.00	.00	45,260.07	.00	150,231.93	23	57,354.27
Function Code 500-600 - Other Financing Uses Totals	\$195,492.00	\$0.00	\$45,260.07	\$0.00	\$150,231.93	23 %	\$57,354.27
Account Type Expense Totals	\$2,150,414.00	\$193,449.99	\$691,310.74	\$325,883.25	\$1,133,220.01	32 %	\$823,399.60
Fund(COA) 25 - School Lunch Fund Totals	(\$377,474.00)	\$95,215.95	\$17,884.39	(\$325,883.25)	(\$69,475.14)	-5 %	(\$120,788.36)



Board Monthly Financial Report

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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,969,496.00	282,615.52	667,004.49	.00	1,302,491.51	34	469,344.83
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$282,615.52	\$667,004.49	\$0.00	\$1,302,491.51	34 %	\$469,344.83
Account Type Revenue Totals	\$1,969,496.00	\$282,615.52	\$667,004.49	\$0.00	\$1,302,491.51	34 %	\$469,344.83
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	76,910.88	355,473.25	4,680.96	1,609,341.79	18	256,053.78
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$76,910.88	\$355,473.25	\$4,680.96	\$1,609,341.79	18 %	\$256,053.78
Account Type Expense Totals	\$1,969,496.00	\$76,910.88	\$355,473.25	\$4,680.96	\$1,609,341.79	18 %	\$256,053.78
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$205,704.64	\$311,531.24	(\$4,680.96)	(\$306,850.28)	+++	\$213,291.05
Grand Totals	(\$5,446,870.00)	(\$2,952,005.57)	(\$8,393,046.08)	(\$1,405,419.56)	\$4,351,595.64	154 %	(\$7,254,000.25)

To: Board of Education

From: Sharon Raschke

Date: February 6, 2023

RE: Financial Update – December 31, 2022

Financial updates to the Board are provided at the close of November, March, May, and June each year. The purpose of this memo is to provide an overview of financial performance through December 31, 2022. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, department managers, and program directors.

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

Financial Summary

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

COVID

COVID funds continued to provide supplemental one-time revenue in this fiscal year. The expenditures, revenues, spending requirements, and timelines cross over multiple fiscal years. Some funding was used to offset normal operating costs that will free up General Fund dollars. Some funding was used for the extra expenses necessary for our Continuity of Learning response to the COVID pandemic. Attached to this narrative is an updated summary of the one-time funds.

Review of Revenue Budget Categories

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

Foundation – The state aid per pupil foundation was based on \$9,150, a \$450 increase from 2021-22. The foundation is paid based on 90% October 2022 and 10% February 2022 student counts. The student count of 3,375 is a decrease of 41 students from October 2021. The WISD pupil accounting auditor had findings that reduced the count by an additional 9 students. The impact is a loss of \$74,000 in foundation funding.

Other State Categoricals – Also included are the Foundation Guarantee, Early Literacy, Data Collection, First Robotics, Bilingual Education, Retirement Rate offsets, Retirement Reform Payment, and Retirement unfunded stabilization payments.

Other Financing Sources – The budgeted transfers into General Fund are 10% of the expenditures of Food & Nutrition (\$195,492), Community Education (\$100,681), and ECLC Jenkins/Bates (\$112,208) self-supporting programs. Transfers through December 31 were \$45,260, \$32,759, and \$44,562, respectively. All three programs should be financially able to fully return the expected 10% to cover the indirect costs of operations.

Review of Expense Budget Categories

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

Payroll – Expenses for salaries affect every building/program area with staff. The budget for salaries is based on annualized contracts. Year to date payroll is approximately 33% complete for teaching staff and 50% complete for non-teaching staff.

Leaves of absence affect overall results compared to budget. When staff has enough sick days banked to be paid for the duration of the leave, we incur the cost of the absent staff plus the cost of a substitute for that position. When a portion of the leave of absence is unpaid the lower cost of the substitute results in a reduced cost of coverage for a particular position. So far this year we have managed or are managing leaves of absence for 24 employees, including 18 teachers, 2 B&G, and 4 paraeducators. Paid leaves create vacancies that need to be filled with sub employees and result in a negative variance to budget. For teachers whose leave of absence was the entire school year, we already adjusted the budget for the savings due to the unpaid portion of the leave.

Health Related Benefits – The 2022-23 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, and BCBS fully insured medical. At this time, 6/12 of the annual budget has been recorded. The total health benefit budget is \$4,300,000. The health costs will vary from budget mostly because of unfilled positions, periods of unpaid leave outside FMLA, and enrollment changes at open enrollment.

MESSA renews on a calendar year. MESSA PPO rates increased 2.4% and MESSA HDHP rates increased 2% on January 1, 2023. The District contribution for DAA, DEA, DESPA, and individual contracted employees increased up to 8% based on the contract

settlements. Most MESSA participants saw a decrease in employee contribution on January 1, 2023. Bus drivers subscribe to Blue Care Network (BCN) which renews each July 1. The 2022-23 BCN rates increased 6.27% on July 1, 2022. The District contribution for Bus Drivers increased 4% based on the contract settlement. The group declined to pursue alternative plans.

Retirement Costs – Expenses for MPSERS retirement affect every building/program area with staff. The rate charged per employee is completely dependent on the individual employee's retirement elections. The employer contribution to the defined benefit plan is 20.96%-28.23%. The employer contribution to the defined contribution plan is 3%-9%. The District's MPSERS liability and rate stabilization rate is estimated to be 16.65% of the budgeted 2022-23 wages. The amount paid for the rate stabilization flows through our books, meaning we receive revenue to match the expenses billed by MPSERS. The majority of employees' elections require the District to pay 44.83% in total. We pay as much as 45.21% for employees electing the newest defined benefit plan. The District pays 46.61% for newly hired employees who completely opt out of the State Retirement system and make contributions on their own toward retirement. The General Fund budget for retirement is \$11,070,000, or 20.6% of the General Fund expenses. After offsetting 4,895,000 from funding categoricals, the net MPSERS retirement cost budget is \$6,175,000, or 12.6% of the budget. The state categorical funding is not guaranteed. If eliminated, the full retirement cost would be a district obligation.

Payroll Taxes/FICA – Employees are participating in our Section 125/Cafeteria programs for pretax payroll deductions of health insurance premiums, Dependent Care FSA, Medical Care FSA, and Health Savings Accounts. Consequently, wages are exempt from FICA and Medicare payroll taxes. This saves both the employee and employer portions. The employer savings on FICA and Medicare create a positive variance on the related benefit lines. In addition, deductions for the MPSERS ORS Healthcare fund are also exempt. We anticipate approximately \$177,000 favorable variance due to FICA savings this year.

Board of Education – This category includes activities of the Board of Education including board stipends, workshops, legal, unemployment, audit, and election costs. No major variances are expected at this time.

Executive Administration – This category is for the office of the superintendent. The budget includes superintendent and per contractual obligations. No major variances are expected at this time.

Business Office – This category includes the business office and associated services. Our new staff and existing staff are completely immersed in learning their new jobs. No major variances are expected at this time.

Business Services – This category includes severance payments, board insurance, non-health claim deductibles, interest expense, and tax refunds/collection costs. No major variances are expected at this time.

Utilities/Security – This category includes district utilities, the liaison officer, and property insurance. No major variances are expected at this time.

Supporting Services Central – This category includes communication services, personnel, and data collection/reporting. No major variances are expected at this time.

Other Financing Uses – This category is for recording transfers out of General Fund, primarily for subsidizing other Funds of the District. No transfers out are planned this year. Athletics subsidy was prefunded and removed from the necessary budget for the next three years. If the District takes actions that increase the costs of our Athletic Programs a transfer would again be necessary.

Debt Services – This category is for the Common Debt Retirement of the 1998 Debt, 2017 Building and Site and Refunding Debt, and 2021 Taxable Refunding Debt. The 2023 Building and Site debt will be added later this year.

Revenues are property tax collections. Expenditures are principal and interest payments on the bonded debt. No borrowing was necessary from the School Bond Loan Fund to cover our obligations for the November 1, 2022 debt interest payment, although we did temporarily transfer \$17,000 from the General Fund, that has since been repaid. Our School Bond Loan Fund balance is nominally \$1,000 due to the refinancing completed in 2020-21. We plan to issue the Series II of the 2017 Bond issue in the next few months. We are structuring the debt to minimize the need to borrow from School Bond Loan Fund going forward. However, the account is still open and available if the need arises. Our final payoff requirement for the School Bond Loan Fund is 2034.

While the goal is that these funds have revenue equal to expenses and no fund balance, the timing of payments on the debt and the taxes received from collections generate some fluctuation in balances.

To: Board Of Education

From: Sharon Raschke

Date: February 6, 2023

RE: Building/Department Financial Narratives – December 31, 2022

The following is a compilation of information received from administrators and program directors/managers regarding the budget status as of December 31, 2022.

Dexter Early Elementary Complex (DEEC) – Anchor and Beacon Elementary Schools are currently operating within the budget established at the beginning of the 2022-23 school year, with expenditures comparable to previous years. We have continued to be more conservative with our budget post-pandemic as we are finding some of our students' academic and social-emotional supports are varied. Currently, 33% of Anchor's budget and 29% of Beacon's budget is on target or lower spending than with previous years. I do not anticipate any fiscal challenges that will alter our original plan of operating under the established budget.

We have welcomed several new DEA staff members during the 2022-23 school year as well as three internal transfers from other DCS buildings or returning from leave. This includes expanding our 1st Grade program with an additional section, as well as maintaining 11 sections in Kindergarten (which was an increase last year). We have also added an additional Teacher Consultant and several paraeducators to support our Special Education students access the general education curriculum.

Our parent group, DEEC PTO, was able to hold the annual "Fun Run" fundraiser this fall. This fundraiser raised over \$40,000 for each school. Grants are still supporting teachers and students by providing them with hands-on materials to use to supplement the curriculum and create engaging learning experiences for all students. At this time of the year, we have not held any large school/community events or field trips, but have been able to provide a few smaller assemblies to enrich our students' learning experience in grades Y5 - 2nd grade. We look forward to spring field trips to UMS for our 2nd Graders to see Step Afrika, assemblies celebrating March is Reading month and MLK, and our STEAM activity night!

Wylie – Wylie Elementary expenses continue to be in line with expenditures from previous years. Wylie is currently operating within its budget for the 2022-23 school year. We have spent 30% of our budget which is a decrease from last year at this time. We have ten sections of fourth grade and nine sections of third grade. We continue to use our budget to purchase high-interest books for our classroom libraries and leveled/genre libraries. We are also using some of our budget to fund social justice and Spark resources for our teachers and students. The Wylie PTT continues to support Wylie financially, as well, through grants and enrichment experiences for our students. We will be purchasing a shed and equipment for recess activities and are looking forward to having a STEAM Night again this year. We have planned for our 2022-23 purchases and anticipate staying within the established budget.

Creekside – Creekside Intermediate School is operating within the budget established for the 2022-23 school year and expenses have been consistent with expenditures from last year and are similar to other buildings. We have spent 29% of our budget as of December 31. Staffing has remained consistent and we are maintaining a healthy budget. We anticipate carrying over a portion of our budget.

Mill Creek - Mill Creek Middle School continues to operate under the budget estimated at the start of the fiscal year. Expenses for 2022-23 have been consistent with expenditures from previous years. As of December 31, we have spent 29% of our budget. I do not anticipate any fiscal challenges that will alter our original plan of operating under the established budget.

Dexter High School - Dexter High School is currently operating well within its budget for the 2022-23 school year. With a majority of students in the building this year, we are seeing an increase in some expense areas compared to last year; however, they are still all well within the normal spending ranges. We are operating at 31% of our budget this year and we are halfway done with the year. We experienced no major issues with the budget this year. We are also on track to underspend our per-pupil accounts. We had a decent amount of carryover from last year and are trying to take advantage of that savings. Overall, we are pleased with the utilization of our resources this year and feel our budget expectations were realized.

Dexter Alternative School – Dexter Alternative School is currently operating within its budget for the 2022-23 school year. As of December 31, we have spent 27% of our budget and do not anticipate any fiscal challenges that will significantly alter our budgeting expectations.

Special Education - The Special Education Department is currently operating within its budget established for the 2022-23 school year. Based on Fall count data the district is supporting 455 students who are identified as needing special education and are receiving services within the district.

While our overall budget is within budget allowances, we have exceeded our testing budget line. The Special Education Department continues to receive a high number of special education evaluation requests and has the federal requirement to re-evaluate students with IEPs every three years. So far this school year, our Special Education teams have completed 95 Special Education evaluations.

Expenditures this school year have also been used to purchase updated equipment, software and technology as well as curriculum resources and materials. In addition, funds have been utilized to enhance our Peer-to-Peer programming and Community-Based Instruction programming.

Curriculum and Instruction - The Improvement of Instruction budget is on pace to finish the 2022-23 school year on budget. This year has brought many new opportunities to the Dexter Community Schools including a new Y5-2 Special Area Class (LAUNCH), a Summer Project-Based Learning Institute for Staff, Professional Learning Communities (PLCs) for staff in grades Y5-12, partnerships to support at-risk students better and continued work on the DCS Instructional Framework.

Expenditures in the Improvement of Instruction budget represent these new opportunities as well as traditional expenditures, including the support of NWEA MAP and MPG for grades

K-8 and Acadience Literacy Assessment in Kindergarten, student workbooks and online resources for K-6 Everyday Math, TCI Social Studies, Newsela, Mystery Science, and digital resources for classroom teachers.

We have also been able to support additional staff in content-specific conferences including World Languages, Music, and Cognitive Coaching. As of December 31, our training, workshop/conferences, and teaching line items are still well within a comfortable margin to support district initiatives for the remainder of the 2022-23 school year.

We do not anticipate any fiscal challenges that will alter our original operating plan under the established budget.

Community Services Programs –

Athletics Program

The Fall season was certainly one to remember. We earned another state championship in Field Hockey, a fourth consecutive individual state championship for state record holder Lilly Witte in Diving, and a final four appearance by our Football team. We had other great successes this fall with teams and individuals competing at the state level in Cross Country and Girl's Golf.

Our budget remains stable and we have been working to maintain our budget.

Transportation for athletics is always difficult. We often had to contract out bus service.

We use Eleyo to collect registration forms and collect pay to participate fees. This new process is effective and efficient. Gate admission is on the GoFan online ticketing system. These technologies have streamlined the administrative burden for our coaches, parents, secretary, business office, and athletic director.

We are well into our Winter season and are excited to see the successes of our winter athletes both in the classroom and on the field of play.

Community Education Rec/Ed Program

The status of each Community Ed program as of December 31 is as follows:

- After Care and Special Day Programs: We have expanded our capacity for After Care and Special Day Programs to 138 students (from 108). The state adjusted licensing requirements to allow staff to be 16 years old, so we hired high school students to be able to expand our capacity to serve our families. Fiscal year to date revenue is \$114,139 with \$28,889 in expenses.
- Recreation and Education Programs: We now offer weekend open swim on most Sundays, weekday morning open lap swim for seniors and adults, and private pool parties. Pool use has generated \$10,972.
- Adult and Youth programming - Our Winter 2023 programming is underway. Adult Enrichment has generated \$8,105 revenue against expenses of \$2,164. Youth Enrichment has generated \$59,809 of revenue against expenses of \$41,008 and included the mother-son event, a magic show, and our popular Daddy Daughter dance. Our Youth Sports continues to be busy generating \$171,808 of revenue while incurring \$98,973 in expenses. We also handled the registration and oversight of the summer camps funded by the General Fund which provided 1,600 camper experiences. Registration for Spring catalog offerings open in March.
- Camp Dexter: Camp Dexter Summer 2022 hosted 194 campers and generated \$225,796 in revenue with \$90,846 in expenses.

- The Childcare Stabilization Grant has provided funding amounts of: Spring 2022 \$185,312 and Summer 2022 \$137,875.
- Facility requests and payments are all handled through Eleyo which is much more streamlined for both the community and staff.

Early Childhood Learning Center (ECLC) Jenkins/Bates Program

Jenkins Early Childhood Learning Center (ECLC) and Bates preschool program is financially sound, in part due to another Childcare Stabilization Grant. The grants provided operational funds plus bonuses for childcare staff. We continue to struggle with hiring enough staff so we can open enough classrooms to fulfill the needs of our community. The Childcare Stabilization Grant has provided funding amounts of: Fall 2021 \$229,960, Spring 2022 \$257,020, and Summer 2022 \$178,760.

Buildings and Grounds – The Buildings and Grounds department is currently operating within its budget for the 2022-23 school year. The overall budget spent at this time is 46%, compared to 56% of the overall budget spent last year through December 31. We anticipate ending this fiscal year within the current remaining allocation.

Principal for Operations – The Board has been approving the projects funded by the Series 1 and Series 2 bond monies. The projects planned include DHS fire suppression system, replacing some mechanical equipment, districtwide roofing upgrades, Creekside window replacement, DHS flex space, and the replacement of the Primary Services Unit that serves Wylie, Mill Creek, Anchor, and Beacon.

We have purchased a new dump truck for our Building and Grounds department that will be used districtwide. We are receiving proposals for the replacement of the Al Ritt artificial turf and a resurfacing of the track.

We are evaluating the planned Series 2 bond projects to stay within the funds available.

Food and Nutrition – Food and Nutrition, adjusted for revenue accruals and expenses encumbered, are \$763,642 revenue and \$717,387 expenses through December 31. The Food Service fund balance available to appropriate is \$947,000. However, as reflected in the December budget revision, we plan to spend down \$377,000 of our fund balance, as required by our excess fund balance spenddown plan.

Our revenue reflects reduced participation due to the elimination of COVID waivers. Students are again paying for meals. Accordingly, expenses have dropped. We have observed an increase in participation from pre-pandemic rates. We continue to be affected by national supply chain challenges and inflation.

Detailed budget information is available upon request.

Technology - The Technology Department is on track to meet this year's overall budget. We experienced network issues early in the year. We did some hardware upgrades and are now functioning at 100%. We are preparing for technology upgrades this summer. Classrooms will see new projectors/panels, sound systems, and document cameras. We are developing alternative pilot classrooms where teachers will be able to test new technology and advise on what is best fit for Dexter. We will be also purchasing student devices for grades 5, 9, and 10.

Transportation - The Transportation Department continues to operate with a limited number of staff. We are currently operating at 38% of our allotted budget and anticipate staying within budget for the remainder of the year. We have eight open positions at this time. We have collapsed routes to respond to our driver shortage. Fuel costs continue to drop.

We have one monitor vacancy to support a Special Needs route. We regularly utilize our Utility employees, Mike Verbal and Therison Bradshaw, to cover daily routes.

We have improved our random drug testing program. The major change to the program is that we will now have a third party representative conduct the random tests on site. This will streamline the program for both the District and Drivers.

**Dexter Community Schools
COVID Grants Overview**

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
COVID-ESSER CARES School emergency relief formula	7960	\$ 174,666					Anchor K-2 Virtual/Hybrid Teachers
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-District Covid CRF 103(2) paid by State Aid Status 7/2020	7980		\$ 44,690				Anchor K-2 Virtual/Hybrid Teachers
COVID-11p CRF \$350pp paid by State Aid Status 8/2020	7990		\$ 1,269,618				74.5 days of Anchor K-2 Virtual/Hybrid Teachers 3.09% off schedule payment for virtual/hybrid instruction development
31o School Support	2380			\$ 443,926	\$ 292,991	\$ 147,975	District + K-2 Counselor \$261,790 Psych .2 increase \$23,093 District + K-2 Social Worker \$260,813
31aa Mental Health	2490				\$ 365,183		estimated
ESSER II State Equalization Formula 11r(4) State makeup to \$450 pp based on 3573 students	3870		\$ 798,676				62.5 days of Anchor K-2 Virtual/Hybrid Teachers
Innovative Practices State Section 23b(2d) \$100 pp	3880			\$ 226,563			SPARK development 68 days 3/9-6/18/2021 Additional Summer curriculum development
ESSER II Summer School Section 23b(2a) \$550 pp K-8 Dreads Summer	4310			\$ 1,222,100			Additional staff, camps, and supplies \$360,964 Additional Transportation \$100,673 SPARK development 44 days 1/4-3/8/2021 \$130,246 Admin summer \$370,274 Summer B&G \$259,943
ESSER II HS Credit Recovery Section 23b(2b) \$550 pp 9-12 Summer Credit recovery	4320			\$ 485,650			Additional staff, camps \$67,413 HS Counselors \$73,821 Admin summer \$196,752 Summer B&G \$147,664

Dexter Community Schools
COVID Grants Overview

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
ESSER II After School Section 23b(2c) \$25,000	4330			\$ 25,000			Development of programming K-6
ESSER II Teacher/Support Stipend Section 23c(4a-b) \$1000/teacher \$250/support	4340			\$ 93,000			Additional expenses of staff stipends Grant award \$318,750 (prorated based on actual payout)
ESSER III 20% Learning Loss	4350			\$ 495,451	\$ 952,015		Anchor K-2 Teachers 43 days (2021-22) 87 days (2022-23)
	4351			\$ 371,876			Intervention Instruction K-4 \$230,570 Reading Horizons materials \$141,306
IDEA Preschool ARP	4370			\$ 9,639			Special Education early intervention
ESSER III State Equalization 11t	4410			\$ 1,430,890	\$ 655,363		Intervention K-12 \$422,434 (22-23 \$385,930)
							Counselors K-8 \$493,678 (22-23 \$269,433)
							Nurse \$75,423
							Curriculum Leadership \$439,355
ESSER II Benchmark Assessment Section 104a	4430			\$ 27,975	\$ 26,875		NWEA to support students with learning loss
ESSER II Learning Loss 98c	4510				\$ 180,000		estimated
ESSER II Formula 11r(2) Section 11r(2) 43.6% of ESSERII Section 11r(2) 56.4% of ESSERII	4850		\$ 352,948	\$ 456,564			31 days of Anchor K-2 Virtual/Hybrid Teachers
							40 days of Anchor K-2 Teachers
MDHHS Health Resource Advocate	6180			\$ 100,000	\$ 100,000		Additional Nurse + tracing supports
Pandemic-EBT Local Costs	6640			\$ 614	\$ 628		Admin costs of reporting for Pandemic Electronic Benefit Transfer
IDEA ARP Flowthrough	9830				\$ 119,626		Special Education services
97 School Safety	2440				\$ 365,000		estimated
97b School Resource Officer	2540				\$ -		Funding Denied
97c Risk Assessments	2550				\$ 26,000		estimated
97d Critical Incident Mapping	2560				\$ 65,000		New contract for critical incident mapping
CRF- MAISA Device Purch Prog	4830		\$ 23,947				Rebates for tech devices purchased through Bond
			\$ 29,103				Rebate for virtual learning and connectivity

Dexter Community Schools
COVID Grants Overview

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
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)
					\$ 178,760		Summer 2022-Jenkins/ECLC additional grant for operations
					\$ 137,875		Summer 2022-Community Ed Rec/Ed additional grant for operations
General Fund Revenue		\$ 174,666	\$ 2,495,035	\$ 5,389,248	\$ 3,148,681	\$ 147,975	\$ 11,355,605
Capital Projects Fund Revenue		\$ -	\$ 23,947	\$ -	\$ -	\$ -	\$ 23,947
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,825,405	\$ -	\$ -	\$ 3,620,768
Community Services Fund		\$ 58,081	\$ 59,080	\$ 628,293	\$ 366,135	\$ -	\$ 1,111,588
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 7,842,946	\$ 3,514,816	\$ 147,975	\$ 16,111,909



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	6,117,212.00	259,148.29	492,408.96	.00	5,624,803.04	8	221,127.10
Function Code R100 - Local Sources - 100 Totals	\$6,117,212.00	\$259,148.29	\$492,408.96	\$0.00	\$5,624,803.04	8 %	\$221,127.10
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							
	34,132,942.00	2,908,289.29	9,037,792.80	.00	25,095,149.20	26	9,100,589.33
Function Code R300 - State Sources - 300 Totals	\$34,132,942.00	\$2,908,289.29	\$9,037,792.80	\$0.00	\$25,095,149.20	26 %	\$9,100,589.33
Function Code R400 - Federal Sources - 400							
	2,885,458.00	.00	628.00	.00	2,884,830.00	0	614.00
Function Code R400 - Federal Sources - 400 Totals	\$2,885,458.00	\$0.00	\$628.00	\$0.00	\$2,884,830.00	0 %	\$614.00
Function Code R500 - ISD / Other Sources - 500							
	5,641,363.00	1,567,728.00	2,459,237.59	.00	3,182,125.41	44	2,248,231.53
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,641,363.00	\$1,567,728.00	\$2,459,237.59	\$0.00	\$3,182,125.41	44 %	\$2,248,231.53
Function Code R600 - In from other Funds - 600							
	420,879.00	5,535.00	128,116.19	.00	292,762.81	30	119,736.37
Function Code R600 - In from other Funds - 600 Totals	\$420,879.00	\$5,535.00	\$128,116.19	\$0.00	\$292,762.81	30 %	\$119,736.37
Account Type Revenue Totals	\$49,197,854.00	\$4,740,700.58	\$12,118,183.54	\$0.00	\$37,079,670.46	25 %	\$11,690,298.33
Account Type Expense							
Function Code R400 - Federal Sources - 400							
	.00	.00	.00	.00	.00	+++	.00
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	23,624,861.00	4,093,628.73	9,201,860.22	800.00	14,422,200.78	39	8,283,011.81
Sub Function Code 120 - Added Needs - 120	7,798,253.00	941,010.47	2,585,329.71	32,707.39	5,180,215.90	33	2,581,493.57
Function Code 100 - Instruction Totals	\$31,423,114.00	\$5,034,639.20	\$11,787,189.93	\$33,507.39	\$19,602,416.68	38 %	\$10,864,505.38
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,989,056.00	883,686.34	2,122,520.57	100,741.75	3,765,793.68	35	1,834,017.93
Sub Function Code 220 - Support Services-Instructional - 220	2,987,240.00	368,618.03	1,553,369.56	57,791.76	1,376,078.68	52	1,258,824.29
Sub Function Code 230 - Support Services-Administration - 230	859,230.00	86,399.80	440,633.81	349.00	418,247.19	51	412,046.89
Sub Function Code 240 - Support Services-School Admin - 240	2,743,367.00	432,489.97	1,260,204.00	1,200.00	1,481,963.00	46	1,204,715.68
Sub Function Code 250 - Support Services-Business - 250	729,509.00	152,849.20	366,137.27	.00	363,371.73	50	440,684.79
Sub Function Code 260 - Operations and Maintenance - 260	6,351,131.00	693,150.98	2,351,513.23	265,420.97	3,734,196.80	37	1,898,969.17
Sub Function Code 270 - Pupil Transportation - 270	1,874,235.00	285,229.87	830,099.09	29,608.85	1,014,527.06	44	755,363.46
Sub Function Code 280 - Support Services-Central - 280	685,312.00	75,841.42	322,882.94	26,100.00	336,329.06	47	267,156.48
Function Code 200 - Supporting Services Totals	\$22,219,080.00	\$2,978,265.61	\$9,247,360.47	\$481,212.33	\$12,490,507.20	42 %	\$8,071,778.69
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	201,965.00	17,099.69	111,651.83	29,387.05	60,926.12	55	72,330.56
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	7,747.00	945.80	945.80	.00	6,801.20	12	1,126.48
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	31,262.06
Function Code 300 - Community Services Totals	\$209,712.00	\$18,045.49	\$112,597.63	\$29,387.05	\$67,727.32	54 %	\$104,719.10
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Totals							
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	.00	.00	.00	.00	.00	+++	350,000.00
Function Code 500-600 - Other Financing Uses Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$350,000.00</u>
Account Type Expense Totals	<u>\$53,851,906.00</u>	<u>\$8,030,950.30</u>	<u>\$21,147,148.03</u>	<u>\$544,106.77</u>	<u>\$32,160,651.20</u>	<u>39 %</u>	<u>\$19,391,003.17</u>
Fund(COA) 11 - General Fund Totals	<u>(\$4,654,052.00)</u>	<u>(\$3,290,249.72)</u>	<u>(\$9,028,964.49)</u>	<u>(\$544,106.77)</u>	<u>\$4,919,019.26</u>	<u>194 %</u>	<u>(\$7,700,704.84)</u>



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	3,030,835.00	334,245.38	1,621,541.83	.00	1,409,293.17	54	1,366,773.82
Function Code R100 - Local Sources - 100 Totals	\$3,030,835.00	\$334,245.38	\$1,621,541.83	\$0.00	\$1,409,293.17	54 %	\$1,366,773.82
Function Code R300 - State Sources - 300							
	72,856.00	.00	1,280.00	.00	71,576.00	2	4,266.20
Function Code R300 - State Sources - 300 Totals	\$72,856.00	\$0.00	\$1,280.00	\$0.00	\$71,576.00	2 %	\$4,266.20
Function Code R400 - Federal Sources - 400							
	503,820.00	43,635.92	409,770.92	.00	94,049.08	81	53,003.63
Function Code R400 - Federal Sources - 400 Totals	\$503,820.00	\$43,635.92	\$409,770.92	\$0.00	\$94,049.08	81 %	\$53,003.63
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							
	.00	.00	.00	.00	.00	+++	350,000.00
Function Code R600 - In from other Funds - 600 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,000.00
Account Type Revenue Totals	\$3,607,511.00	\$377,881.30	\$2,032,592.75	\$0.00	\$1,574,918.25	56 %	\$1,774,043.65
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	153,744.00	15,338.74	62,371.99	.00	91,372.01	41	53,239.08
Function Code 100 - Instruction Totals	\$153,744.00	\$15,338.74	\$62,371.99	\$0.00	\$91,372.01	41 %	\$53,239.08
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	3,844.00	208.86	208.86	.00	3,635.14	5	529.56
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	142,550.00	2,378.05	27,678.66	25,836.69	89,034.65	19	23,166.19
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	168.55
Sub Function Code 290 - Support Services-Other - 290	1,526,146.00	174,238.62	648,267.89	504,911.89	372,966.22	42	559,119.13
Function Code 200 - Supporting Services Totals	\$1,672,540.00	\$176,825.53	\$676,155.41	\$530,748.58	\$465,636.01	40 %	\$582,983.43
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	273,018.00	48,535.83	108,264.71	.00	164,753.29	40	56,513.04
Sub Function Code 320 - Community Recreation - 320	417,723.00	7,794.39	149,755.76	.00	267,967.24	36	165,955.01
Sub Function Code 350 - Care of Children - 350	1,166,584.00	92,063.25	603,085.06	.00	563,498.94	52	450,583.99
Sub Function Code 390 - Other Community Services - 390	112,500.00	.00	44,222.33	.00	68,277.67	39	48,185.10
Function Code 300 - Community Services Totals	\$1,969,825.00	\$148,393.47	\$905,327.86	\$0.00	\$1,064,497.14	46 %	\$721,237.14
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	226,746.00	.00	82,234.71	.00	144,511.29	36	62,382.10
Function Code 500-600 - Other Financing Uses Totals	\$226,746.00	\$0.00	\$82,234.71	\$0.00	\$144,511.29	36 %	\$62,382.10
Account Type Expense Totals	\$4,022,855.00	\$340,557.74	\$1,726,089.97	\$530,748.58	\$1,766,016.45	43 %	\$1,419,841.75
Fund(COA) 23 - Community Service Fund Totals	(\$415,344.00)	\$37,323.56	\$306,502.78	(\$530,748.58)	(\$191,098.20)	-74 %	\$354,201.90



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	854,011.00	198,742.41	447,424.08	.00	406,586.92	52	94,104.67
Function Code R100 - Local Sources - 100 Totals	\$854,011.00	\$198,742.41	\$447,424.08	\$0.00	\$406,586.92	52 %	\$94,104.67
Function Code R300 - State Sources - 300							
	73,602.00	3,705.20	23,615.61	.00	49,986.39	32	24,465.15
Function Code R300 - State Sources - 300 Totals	\$73,602.00	\$3,705.20	\$23,615.61	\$0.00	\$49,986.39	32 %	\$24,465.15
Function Code R400 - Federal Sources - 400							
	649,827.00	85,458.33	202,533.17	.00	447,293.83	31	584,041.42
Function Code R400 - Federal Sources - 400 Totals	\$649,827.00	\$85,458.33	\$202,533.17	\$0.00	\$447,293.83	31 %	\$584,041.42
Function Code R500 - ISD / Other Sources - 500							
	195,500.00	760.00	35,592.27	.00	159,907.73	18	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$195,500.00	\$760.00	\$35,592.27	\$0.00	\$159,907.73	18 %	\$0.00
Account Type Revenue Totals	\$1,772,940.00	\$288,665.94	\$709,165.13	\$0.00	\$1,063,774.87	40 %	\$702,611.24
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	3,480.00	.00	1,942.70	.00	1,537.30	56	1,756.70
Sub Function Code 290 - Support Services-Other - 290	1,951,442.00	193,449.99	644,107.97	325,883.25	981,450.78	33	764,288.63
Function Code 200 - Supporting Services Totals	\$1,954,922.00	\$193,449.99	\$646,050.67	\$325,883.25	\$982,988.08	33 %	\$766,045.33
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	195,492.00	.00	45,260.07	.00	150,231.93	23	57,354.27
Function Code 500-600 - Other Financing Uses Totals	\$195,492.00	\$0.00	\$45,260.07	\$0.00	\$150,231.93	23 %	\$57,354.27
Account Type Expense Totals	\$2,150,414.00	\$193,449.99	\$691,310.74	\$325,883.25	\$1,133,220.01	32 %	\$823,399.60
Fund(COA) 25 - School Lunch Fund Totals	(\$377,474.00)	\$95,215.95	\$17,854.39	(\$325,883.25)	(\$69,445.14)	-5 %	(\$120,788.36)



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,969,496.00	282,615.52	667,004.49	.00	1,302,491.51	34	469,344.83
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$282,615.52	\$667,004.49	\$0.00	\$1,302,491.51	34 %	\$469,344.83
Account Type Revenue Totals	\$1,969,496.00	\$282,615.52	\$667,004.49	\$0.00	\$1,302,491.51	34 %	\$469,344.83
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	76,910.88	355,473.25	4,680.96	1,609,341.79	18	256,053.78
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$76,910.88	\$355,473.25	\$4,680.96	\$1,609,341.79	18 %	\$256,053.78
Account Type Expense Totals	\$1,969,496.00	\$76,910.88	\$355,473.25	\$4,680.96	\$1,609,341.79	18 %	\$256,053.78
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$205,704.64	\$311,531.24	(\$4,680.96)	(\$306,850.28)	+++	\$213,291.05
Grand Totals	(\$5,446,870.00)	(\$2,952,005.57)	(\$8,393,076.08)	(\$1,405,419.56)	\$4,351,625.64	154 %	(\$7,254,000.25)

Dexter Community Schools
Board of Education
Executive Summary and Recommendation

- Purpose:** To approve a new salary structure for DHS athletic coaches starting in the 2023-2024 school year.
- Explanation:** DHS athletic coaching salaries were frozen, then rolled back by 10% in the early 2000's as part of negotiations. In 2019, as part of the full athletic restructuring plan adopted by the DCS Board of Education, new coaching salaries were adopted starting in the 2020-2021 school year. At that time, the salaries addressed head coach salaries to move the minimum salary to a level near peer schools in the area and conference. The 2020-2021 salary structure provided for a small experience increase for head coaches but did not move the head coach or assistant coach pay within the range of surrounding districts.
- DCS is fortunate to have incredible coaches across district sports. The attached proposed salary structure provides competitive salary ranges for DHS coaches. Even at this new salary schedule, high school coaches put in more hours and effort than can be represented in a coaching stipend. Coaching is a passion and our coaches make a positive, lasting impact on the lives of our students.
- The increased cost is anticipated not to exceed \$100,000 additional beyond the current coaching structure. A large portion of the increase in coaching salaries can be covered through admission revenue which is anticipated to increase by as much as \$50,000 from pre-pandemic years when the previous structure was created.
- Recommendation:** It is the recommendation of the Superintendent that the Dexter Community Schools Board of Education approve the attached salary structure for the 2023-2024 school year for DHS athletic coaches.



Dexter Community Schools

Nice Job Notes

NOV-DEC 2022

Connie Agostini
Laura Ayers (2)
Ryan Baese
Jessica Baese
Brian Baird
Nancy Baldus
Lisa Bauer
Mike Bavineau
Britney Bell
Samantha Brandt
Jamie Bronson
Matt Caves
Krickett Chamberlain
Trina Cox (2)
Trevor Davidson
Jennifer Davis
Matt Deloria
Allison Denisco
Chris Donoghue (2)
Erica Ehinger
Mill Creek F&N (2)
Laurie Farmer (2)
Ryan Fisher
Brook Gillum

Murphy Hansen
Alex Heidke
Katie Heikkila (2)
Mathias Herman
Don Holiday
Abby Holland
Rose Jerome
Mel Joling
Rose Karnes
Beau Kimmey
David Ledwidge
Kristen Linn
Deb Marsh (2)
Craig McCalla
John McKaig
Brian Morey
Jennifer Porcaro
Shelley Rychener
Amy Sadler
Barb Santo
Sadie Schmaus
Kathryn Schmid
Brian Schuler
Katie See

David Sinopoli-Smith
Deneen Smith
Julie Snider
Neil Steinbaugh
Brooke Stidham (2)
Neil Stinebaugh
Judi Stoll
Lesley Tracy
Jenny Whipple
Rod Whitlock (2)
Dale Willett
Joey Yannott
David Yon
Julie Zulch

NOV-DEC 2022 = 71
RUNNING TOTAL = 39994