

BOARD OF EDUCATION MEETING PACKET

August 28, 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.

MEETING AGENDA

- | | |
|---|--|
| <p>A. CALL TO ORDER
1. Roll Call</p> <p>B. MEETING MINUTES (8/14/2023; Special Meeting 8/23/2023)</p> <p>C. APPROVAL OF AGENDA</p> <p>D. SCHOOL PRESENTATIONS
1. SEAB Update</p> <p>E. PUBLIC PARTICIPATION (up to ~30 minutes/max 5 per person)</p> <p>F. ADMINISTRATIVE & BOARD UPDATES
1. Superintendent
2. Board President
3. Student Representatives</p> <p>G. CONSENT ITEMS
1. Personnel - New Hires
2. June Budget Report</p> | <p>H. ACTION ITEMS
1. 2022-2023 Fund Balance Designations
2. 2023-2024 Fund Balance Classifications</p> <p>I. DISCUSSION ITEMS
1. Year-End Financial Results Discussion
2. 2023-2024 Transportation Plan</p> <p>J. PUBLIC PARTICIPATION (up to ~15 minutes/max 3 per person)</p> <p>K. BOARD COMMENTS</p> <p>L. INFORMATION ITEMS
1. Finance Minutes (8/22/2023)
2. Committees Roster</p> <p>M. CLOSED SESSION <i>per MCL 15.268c</i>
1. Negotiations</p> <p>N. ADJOURNMENT</p> |
|---|--|

[CALENDAR](#)

*September 11 - Board Meeting - Bates

*October 16 - 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 OF EDUCATION MEETING NOTES
AUGUST 28, 2023

A. CALL TO ORDER

1. Roll Call

B. MEETING MINUTES

- * An appropriate motion might be, "I move that the Board of Education approve the attached meeting minutes from August 14, 2023 and the special meeting minutes from August 23, 2023 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. Sex Education Advisory Board (SEAB) Update

Executive Director of Instruction Ryan Bruder will update the Board on the status of the SEAB.

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

Consent items are typically approved in bulk.

- * An appropriate motion might be, "I move that the Board of Education approve the consent items in bulk."

1. Personnel - New Hires.

Your packet includes recommendations for hire and teacher resumes from principals Katie See and Ken Koenig. If separated, an appropriate individual motion might be, "I

BOARD OF EDUCATION MEETING NOTES

AUGUST 28, 2023

move that the Board of Education offer probationary teaching contracts for the 2023-2024 school year to Andrea Lindback and Leah Tice.”

2. June Budget Report

Your packet includes summary financial information for June, 2023. If separated, an appropriate individual meeting might be, “I move that the Board of Education receive the June 2023 budget report.”

H. ACTION ITEMS

1. Fund Balance Designations

Your packet includes a memorandum from Chief Financial Officer Sharon Raschke regarding year-end fund balance designations for 2022-2023.

* An appropriate motion might be, “I move that the Board of Education approve the 2022-2023 Fund Balance designations for the General Fund as included in the attached recommendation from the Finance Committee.”

2. 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 2023-2024 fiscal year included in the attached memo.”

I. DISCUSSION ITEMS

1. Year-End Financial Results

Your packet includes 2022-2023 year-end financial results compiled by the Business Office and discussed by the finance committee at their August 22, 2023 meeting. This is an opportunity for board members to discuss and ask questions about those results.

2. 2023-2024 Transportation Plans

Principal for Operations Craig McCalla will share with the Board the current status of transportation staffing and routing.

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

BOARD OF EDUCATION MEETING NOTES
AUGUST 28, 2023

L. INFORMATION ITEMS

1. Finance Minutes (8/22/2023)
2. Board Committee Roster

* An appropriate motion might be: "I move that the Board of Education move into closed session for the purpose of discussing negotiations."

M. CLOSED SESSION *per MCL 15.268c*

1. Negotiations

N. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 14, 2023**

A. CALL TO ORDER – 7:03pm

1. Roll Call

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

Members Absent: Student Representatives Mischa Rafferty & Marty Watson

Administrative & Supervisory Staff: Ryan Bruder, Barb Leonard, Craig McCalla, Sharon Raschke, Chris Timmis, Hope Vestergaard

Guests: none

B. MEETING MINUTES

Melanie Szawara made a motion to approve the meeting minutes from 7/24/2023 as presented. Daniel Alabré seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

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

D. SCHOOL PRESENTATIONS – none

E. PUBLIC PARTICIPATION – none

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent Update

Dr. Timmis noted that:

- All staff and departments are preparing for the start of school;
- August 29th is opening day for teachers with an assembly at 8am;
- Commencement and honors Night dates have been set;
- Fall sports are in full swing.

2. Board President Update - Mara Greatorex shared that committee assignments are staying the same as they were last year per trustee requests.

3. Student Representatives Update - none

G. CONSENT ITEMS

1. Melanie Szawara made a motion that the Board of Education approve the consent items in bulk. Daniel Alabré seconded the motion. **Motion Carried (unanimous).**

- The Board of Education accepted Morgan Griffis's resignation.
- The Board offered probationary teaching contracts for the 2023-2024 school year to Sydney Gembka and Maria Sagante.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 14, 2023**

H. ACTION ITEMS

1. Policies – Second Reading

Elise Bruderly made a motion that the Board of Education approve policies 5421 - *Grading (revision)* and 5430 - *Class Rank (recision)* for second reading and final approval. Jennifer Kangas seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

2. Updated WEOC Agreement

Trustees discussed what the Washtenaw Educational Options Consortium includes and how it functions.

Elise Bruderly made a motion that the Board of Education approve the attached updated WEOC Agreement dated July 1, 2023. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

3. Assign Ad Hoc Committee for Multigenerational Community Center

Jennifer Kangas made a motion that the Board of Education establish a multigenerational community center ad hoc committee and that President Mara Greatorex appoint committee members. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

I. DISCUSSION ITEMS

1. MASB Conference

The Board discussed the benefits of attending the MASB Fall Leadership Conference and continuing CBA classes.

Dick Lundy made a motion that the Board approve funding registration and travel costs for interested trustees to attend the MASB Fall Leadership Conference [November 9-12]. Jennifer Kangas seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

J. PUBLIC PARTICIPATION – none

K. BOARD COMMENTS

1. Melanie Szawara noted that she enjoyed seeing community organizations and teams represented at Dexter Daze.

L. INFORMATION ITEMS

1. Finance Minutes (7/24/2023)

At approximately 7:30pm, Elise Bruderly made a motion that the Board of Education move into closed session for the purpose of discussing negotiations following a five-minute break. Jennifer Kangas seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 14, 2023**

M. CLOSED SESSION

1. Negotiations

At approximately 8:04, the Board returned to open session.

N. ADJOURNMENT

At approximately 8:05pm, President Mara Creatorex adjourned the meeting.

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
AUGUST 23, 2023**

A. CALL TO ORDER – 6:00pm

1. Roll Call

Members Present: Daniel Alabré (6:06pm), Brian Arnold, Elise Bruderly, Mara Greatorex, Melanie Szawara

Members Absent: Jennifer Kangas, Dick Lundy

Administrative & Supervisory Staff: Chris Timmis, Melanie Nowak

Guests: Amy Wilhelm, Colleen Walter, Sharron Chandler, Parent/Guardian, Student 1, Student 2

B. APPROVAL OF AGENDA

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

C. ACTION ITEMS

1. Case #1-2022-23 Student Disciplinary Reinstatement Hearing

Parent/Guardian requested closed session per MCL 15.268(b).

At approximately 6:02pm, Elise Bruderly made a motion that the Board of Education go into closed session for the purpose of discussing a student discipline matter. Melanie Szawara seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

The Board went into closed session.

At approximately 6:23pm, the Board returned to open session.

2. Case #1-2022-23 Student Reinstatement Decision

Melanie Szawara made a motion that the Board of Education reinstate the student from case #1-2022-23 subject to the conditions outlined in the recommendation for Reinstatement:

- Attend in person at the Alternative School or WAVE program;
- Utilize paraeducator support for academic and behavioral support if indicated in the IEP;
- Continue tutoring sessions two days per week on a schedule determined by DCS Staff and IEP team;
- Adhere to attendance and behavioral expectations as outlined in the IEP.

Elise Bruderly seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

D. PUBLIC PARTICIPATION – none

At approximately 6:28pm, President Mara Greatorex adjourned the meeting.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
AUGUST 23, 2023**

MINUTES/hlv

Jennifer Kangas
Secretary, Board of Education



WYLIE ELEMENTARY SCHOOL

Katie See, Principal
3060 Kensington, Dexter, Michigan 48130
(734) 424-4140 fax (734) 424-4149
seek@dexterschools.org

To: Dexter Board of Education
From: Katie See
Subject: Music Teacher Recommendation
Date: August 10, 2023

As a result of our most recent interview process, we would like to recommend Andrea Lindback for the music teaching position at Wylie. Andrea is a recent graduate of St. Mary's College in Indiana. She has elementary experience and studied abroad. When Ms. Lindback taught a lesson to our students, she brought her expertise of music instruction, love of children and enthusiasm to the lesson. Andrea is so excited to start her teaching career in Dexter.

Our interview committee consisted of: Kylie Benson, Molly Hampsey, Mollie Kemp, Lori Schmidt, Kaitlyn Tietsema and myself. We highly recommend Ms. Lindback and are confident that she will make a difference in the lives of Dexter students for years to come.

Thank you,

Katie See
Wylie Principal

Andrea Lindback

Campus Address:

<https://www.linkedin.com/in/andrea-lindback-5a8506128>

Home Address:

Email:

Cell Number:

EDUCATION

Saint Mary's College

Bachelor of Music Education

- Cumulative GPA: 3.70; Major GPA: 3.78

Notre Dame, IN

Graduation May 2023

Study Abroad University of Maynooth, Ireland

Maynooth Ireland 2022

- Studied the Irish cultural practices of religion, fine arts, literature, folklore, and history
- Analyzed the inner workings of a non-American society and implemented the practices back into everyday life in the United States

Maynooth, Ireland

January 2022 – June 2022

CERTIFICATIONS

- Lifeguard v6 Certification, YMCA, 6/11/2023
- AED for Health & Well-Being, YMCA, 6/11/2023
- CPR for Health & Well-Being, YMCA, 6/11/2023
- First Aid, YMCA, 6/11/2023
- Oxygen, YMCA, 6/11/2023

FIELD EXPERIENCE

Battell and La Salle Elementary School

Kindergarten- Sixth Grade (250+ Hours)

- Catered to student's specific musical and emotional needs while advancing the groups skills as a whole
- Developed hands-on approaches to the music curriculum that accommodated a diverse range of learners

South Bend, Indiana

August 2022- March 2023

John Adams High School

Ninth- Twelfth Grade (250+ Hours)

- Attached Music Theory history and knowledge to current musical events that are related to students' diverse backgrounds
- Rehearsed and managed four high school choirs to prepare students for showcased performances at the group and individual levels

South Bend, Indiana

August 2022- May 2023

Monroe Primary School

Second- Fifth Grade (70+ Hours)

- Designed culturally diverse musical lesson plans to cultivate global awareness in my students
- Analyzed students' musical competency and curated an ongoing plan structured around the specific needs of my students

South, Bend, Indiana

August 2021- December 2021

LaSalle Intermediate Academy

Sixth- Eighth Grade (70+ Hours)

- Planned and orchestrated musical games and activities for reviewing and exercising past musical knowledge
- Guided and coached students through various pieces of musical repertoire to develop their performance and musical literacy skills

South Bend, Indiana

August 2021- December 2021

CAMPUS LEADERSHIP AND COMMUNITY INVOLVEMENT

Saint Mary's Women's Choir

Section Leader & Choir Board Representative

- Utilized team leadership skills in order to collaborate on group projects
- Displayed and educated peer students in group tone quality and intonation in a choral setting

Notre Dame, Indiana

August 2020- Current

Saint Mary's Collegiate Choir

Section Leader

- Demonstrated and educated peer students in vocal competency and group essential performance skills
- Reviewed and identified points for improvement in a musical rehearsal setting

Notre Dame, Indiana

January 2020- December 2021

WORK EXPERIENCE

YMCA Camp Pandalouan

Day Camp Director

- Curated and implemented daily lessons in the areas of STEAM that met the State of Michigan learning standards
- Fostered one on one relationships with campers 5-13 that reflected a healthy growth mindset
- Created an inclusive and accepting classroom setting for 30+ campers ages 5-13 with age-appropriate learning experiences

Whitehall, Michigan

June 2022- August 2022

Activities Director

- Created and organized daily activities for campers ages 7-17 that developed creativity, independence, and group skills
- Supervised Counselors responsible for implementing and carrying out programs that encourage teamwork and collaboration

June 2021- August 2021

Camp Counselor

June 2019- August 2019



MILL CREEK MIDDLE SCHOOL

Ken Koenig, Principal ♦ Brett Pedersen, Assistant Principal
7305 Dexter Ann Arbor Road, Dexter, Michigan 48130
(734) 424-4150 fax (734) 424-4159

koenigk@dexterschools.org ♦ pedersenb@dexterschools.org

To: Dexter Board of Education
From: Ken Koenig and Brett Pedersen
Subject: Mill Creek Teacher Recommendation
Date: August 22, 2023

As a result of our most recent interview process, we would like to recommend Leah Tice for our Mill Creek Special Education position. Leah exhibited a team-oriented attitude and dedication to supporting students in their learning throughout the interview process. It was evident she enjoys working with kids and has a passion for education.

She has a background that will benefit our students, staff, and community. We are pleased to recommend her for our position.

Interview committee: Julia Arbour, Brett Pedersen, and Ken Koenig

- **Contact**



- **Additional Qualifications**

Special Ed. Department Chair

SAT: SSD Coordinator

Instructional Leadership Team
Member

Reading Apprenticeship
Certified



Leah Tice

Versatile educator experienced in providing guidance and support to at-risk students, collaborating with a team of colleagues, and creating pathways to graduation and postsecondary success. Exceptional skills working with teachers, parents and specialists to meet educational needs of students.

- **Work History**

2020-08 -

Current

Special Education/English Teacher

Hartland High School , Hartland , MI

- Track and monitor student progress in alignment with transition and academic goals/needs
- Collaborate with colleagues to ensure the individual success of shared students
- Maintain consistent communication with students to build positive relationships and provide ongoing academic support

2018-09 -

2020-07

Special Education Teacher/Dept. Chair

Pinckney Community High School, Pinckney, MI

- Led department in managing caseloads, providing schoolwide information/resources to support the team
- Maintained reliable and consistent communication with colleagues, students, and families via email/phone
- Coordinated and facilitated accommodated PSAT/SAT testing

2016-09 -

2019-01

Special Education/Reading Skills Teacher

Pinckney Community High School

- Implemented reading strategies, lessons, and assignments based on Reading Apprenticeship pedagogy

- **Education**

2009-08 -

2015-04

Bachelor of Arts: Special Education (EI)

Eastern Michigan University - Ypsilanti, MI

- Minored in Secondary Language, Literature, & Writing
- Graduated Magna Cum Laude



Board Monthly Financial Report

Fiscal Year to Date 06/30/23

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	520,299.52	6,415,131.55	.00	(297,919.55)	105	5,423,140.41
Function Code R100 - Local Sources - 100 Totals	\$6,117,212.00	\$520,299.52	\$6,415,131.55	\$0.00	(\$297,919.55)	105 %	\$5,423,140.41
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							
	36,628,978.00	9,807,741.11	37,472,737.42	.00	(843,759.42)	102	32,820,330.44
Function Code R300 - State Sources - 300 Totals	\$36,628,978.00	\$9,807,741.11	\$37,472,737.42	\$0.00	(\$843,759.42)	102 %	\$32,820,330.44
Function Code R400 - Federal Sources - 400							
	2,885,458.00	665,886.28	2,871,719.28	.00	13,738.72	100	5,827,618.00
Function Code R400 - Federal Sources - 400 Totals	\$2,885,458.00	\$665,886.28	\$2,871,719.28	\$0.00	\$13,738.72	100 %	\$5,827,618.00
Function Code R500 - ISD / Other Sources - 500							
	5,641,363.00	1,199,226.83	5,284,633.92	.00	356,729.08	94	5,225,010.70
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,641,363.00	\$1,199,226.83	\$5,284,633.92	\$0.00	\$356,729.08	94 %	\$5,225,010.70
Function Code R600 - In from other Funds - 600							
	420,879.00	12,202.78	323,115.24	.00	97,763.76	77	277,804.13
Function Code R600 - In from other Funds - 600 Totals	\$420,879.00	\$12,202.78	\$323,115.24	\$0.00	\$97,763.76	77 %	\$277,804.13
Account Type Revenue Totals	\$51,693,890.00	\$12,205,356.52	\$52,367,337.41	\$0.00	(\$673,447.41)	101 %	\$49,573,903.68
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	26,363,207.00	5,726,337.74	26,132,581.07	.00	230,625.93	99	20,913,540.80
Sub Function Code 120 - Added Needs - 120	7,798,253.00	1,254,779.19	7,619,544.56	.00	178,708.44	98	7,201,363.02
Function Code 100 - Instruction Totals	\$34,161,460.00	\$6,981,116.93	\$33,752,125.63	\$0.00	\$409,334.37	99 %	\$28,114,903.82
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,989,056.00	1,210,566.86	5,695,936.34	.00	293,119.66	95	5,042,503.05
Sub Function Code 220 - Support Services-Instructional - 220	2,987,240.00	317,469.25	2,817,202.21	.00	170,037.79	94	3,189,707.80
Sub Function Code 230 - Support Services-Administration - 230	859,230.00	72,195.34	773,206.33	.00	86,023.67	90	635,941.29
Sub Function Code 240 - Support Services-School Admin - 240	2,743,367.00	324,938.16	2,698,462.93	.00	44,904.07	98	2,329,485.32
Sub Function Code 250 - Support Services-Business - 250	729,509.00	62,492.25	729,493.41	.00	15.59	100	766,798.91
Sub Function Code 260 - Operations and Maintenance - 260	5,230,131.00	483,668.43	4,703,758.92	.00	526,372.08	90	4,060,132.12
Sub Function Code 270 - Pupil Transportation - 270	1,874,235.00	190,895.88	1,684,308.37	.00	189,926.63	90	1,707,024.44
Sub Function Code 280 - Support Services-Central - 280	685,312.00	(6,527.63)	546,637.00	.00	138,675.00	80	539,995.52
Function Code 200 - Supporting Services Totals	\$21,098,080.00	\$2,655,698.54	\$19,649,005.51	\$0.00	\$1,449,074.49	93 %	\$18,271,588.45
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	266,965.00	18,299.34	261,562.86	.00	5,402.14	98	218,861.94
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 360 - Welfare Activities - 360	.00	1,652.28	1,652.28	.00	(1,652.28)	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	7,747.00	7,262.00	8,247.00	.00	(500.00)	106	4,860.00
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	(80,796.89)
Function Code 300 - Community Services Totals	\$274,712.00	\$27,213.62	\$271,462.14	\$0.00	\$3,249.86	99 %	\$142,925.05
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	9,600.00	29,640.12	39,240.12	.00	(29,640.12)	409	24,735.29
Function Code 400 - Government Agencies & Prior Period Totals	\$9,600.00	\$29,640.12	\$39,240.12	\$0.00	(\$29,640.12)	409 %	\$24,735.29
Function Code 500-600 - Other Financing Uses							



Board Monthly Financial Report

Fiscal Year to Date 06/30/23

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 500 - Debt Service - 500	.00	13,000.00	13,000.00	.00	(13,000.00)	+++	.00
Sub Function Code 600 - Fund Modifications - 600	190,000.00	(17,965.11)	(17,965.11)	.00	207,965.11	-9	2,358,044.34
Function Code 500-600 - Other Financing Uses Totals	\$190,000.00	(\$4,965.11)	(\$4,965.11)	\$0.00	\$194,965.11	-3 %	\$2,358,044.34
Account Type Expense Totals	\$55,733,852.00	\$9,688,704.10	\$53,706,868.29	\$0.00	\$2,026,983.71	96 %	\$48,912,196.95
Fund(COA) 11 - General Fund Totals	(\$4,039,962.00)	\$2,516,652.42	(\$1,339,530.88)	\$0.00	(\$2,700,431.12)	33 %	\$661,706.73



Board Monthly Financial Report

Fiscal Year to Date 06/30/23

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	39,274.90	2,836,380.00	.00	194,455.00	94	2,509,030.26
Function Code R100 - Local Sources - 100 Totals	\$3,030,835.00	\$39,274.90	\$2,836,380.00	\$0.00	\$194,455.00	94 %	\$2,509,030.26
Function Code R300 - State Sources - 300							
	72,856.00	61,218.91	67,749.91	.00	5,106.09	93	50,888.20
Function Code R300 - State Sources - 300 Totals	\$72,856.00	\$61,218.91	\$67,749.91	\$0.00	\$5,106.09	93 %	\$50,888.20
Function Code R400 - Federal Sources - 400							
	503,820.00	58,062.73	494,609.75	.00	9,210.25	98	751,776.72
Function Code R400 - Federal Sources - 400 Totals	\$503,820.00	\$58,062.73	\$494,609.75	\$0.00	\$9,210.25	98 %	\$751,776.72
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							
	190,000.00	(17,965.11)	(17,965.11)	.00	207,965.11	-9	2,567,363.79
Function Code R600 - In from other Funds - 600 Totals	\$190,000.00	(\$17,965.11)	(\$17,965.11)	\$0.00	\$207,965.11	-9 %	\$2,567,363.79
Account Type Revenue Totals	\$3,797,511.00	\$140,591.43	\$3,380,774.55	\$0.00	\$416,736.45	89 %	\$5,879,058.97
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	153,744.00	12,521.42	137,470.79	.00	16,273.21	89	118,654.69
Function Code 100 - Instruction Totals	\$153,744.00	\$12,521.42	\$137,470.79	\$0.00	\$16,273.21	89 %	\$118,654.69
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	3,944.00	(1,298.77)	2,583.04	.00	1,360.96	65	5,899.81
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	12,186.03	71,061.75	.00	71,488.25	50	54,576.20
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,716,146.00	133,410.52	1,509,274.92	.00	206,871.08	88	1,367,996.67
Function Code 200 - Supporting Services Totals	\$1,862,640.00	\$144,297.78	\$1,582,919.71	\$0.00	\$279,720.29	85 %	\$1,428,472.68
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	273,018.00	(3,985.28)	227,701.91	.00	45,316.09	83	205,793.08
Sub Function Code 320 - Community Recreation - 320	417,723.00	34,340.30	310,197.35	.00	107,525.65	74	303,740.45
Sub Function Code 350 - Care of Children - 350	1,166,584.00	104,446.61	1,075,393.60	.00	91,190.40	92	950,105.75
Sub Function Code 390 - Other Community Services - 390	112,500.00	27,784.89	120,577.27	.00	(8,077.27)	107	109,737.58
Function Code 300 - Community Services Totals	\$1,969,825.00	\$162,586.52	\$1,733,870.13	\$0.00	\$235,954.87	88 %	\$1,569,376.86
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	226,746.00	19,787.37	193,657.11	.00	33,088.89	85	176,439.35
Function Code 500-600 - Other Financing Uses Totals	\$226,746.00	\$19,787.37	\$193,657.11	\$0.00	\$33,088.89	85 %	\$176,439.35
Account Type Expense Totals	\$4,212,955.00	\$339,193.09	\$3,647,917.74	\$0.00	\$565,037.26	87 %	\$3,292,943.58
Fund(COA) 23 - Community Service Fund Totals	(\$415,444.00)	(\$198,601.66)	(\$267,143.19)	\$0.00	(\$148,300.81)	64 %	\$2,586,115.39



Board Monthly Financial Report

Fiscal Year to Date 06/30/23

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	193,579.76	1,081,827.54	.00	(227,816.54)	127	202,066.47
Function Code R100 - Local Sources - 100 Totals	\$854,011.00	\$193,579.76	\$1,081,827.54	\$0.00	(\$227,816.54)	127 %	\$202,066.47
Function Code R300 - State Sources - 300							
	73,602.00	18,079.24	132,385.56	.00	(58,783.56)	180	78,976.21
Function Code R300 - State Sources - 300 Totals	\$73,602.00	\$18,079.24	\$132,385.56	\$0.00	(\$58,783.56)	180 %	\$78,976.21
Function Code R400 - Federal Sources - 400							
	649,827.00	249,155.55	635,263.49	.00	14,563.51	98	1,962,390.37
Function Code R400 - Federal Sources - 400 Totals	\$649,827.00	\$249,155.55	\$635,263.49	\$0.00	\$14,563.51	98 %	\$1,962,390.37
Function Code R500 - ISD / Other Sources - 500							
	195,500.00	21,910.15	172,396.94	.00	23,103.06	88	160,374.14
Function Code R500 - ISD / Other Sources - 500 Totals	\$195,500.00	\$21,910.15	\$172,396.94	\$0.00	\$23,103.06	88 %	\$160,374.14
Account Type Revenue Totals	\$1,772,940.00	\$482,724.70	\$2,021,873.53	\$0.00	(\$248,933.53)	114 %	\$2,403,807.19
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	3,880.00	72.00	3,604.70	.00	275.30	93	3,331.04
Sub Function Code 290 - Support Services-Other - 290	1,951,442.00	121,538.83	1,482,687.23	.00	468,754.77	76	1,835,378.07
Function Code 200 - Supporting Services Totals	\$1,955,322.00	\$121,610.83	\$1,486,291.93	\$0.00	\$469,030.07	76 %	\$1,838,709.11
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	195,492.00	148,457.63	284,878.94	.00	(89,386.94)	146	271,597.29
Function Code 500-600 - Other Financing Uses Totals	\$195,492.00	\$148,457.63	\$284,878.94	\$0.00	(\$89,386.94)	146 %	\$271,597.29
Account Type Expense Totals	\$2,150,814.00	\$270,068.46	\$1,771,170.87	\$0.00	\$379,643.13	82 %	\$2,110,306.40
Fund(COA) 25 - School Lunch Fund Totals	(\$377,874.00)	\$212,656.24	\$250,702.66	\$0.00	(\$628,576.66)	-66 %	\$293,500.79



Board Monthly Financial Report

Fiscal Year to Date 06/30/23

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	96,858.22	1,079,095.19	.00	890,400.81	55	779,834.50
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$96,858.22	\$1,079,095.19	\$0.00	\$890,400.81	55 %	\$779,834.50
Account Type Revenue Totals	\$1,969,496.00	\$96,858.22	\$1,079,095.19	\$0.00	\$890,400.81	55 %	\$779,834.50
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	173,467.74	894,335.17	.00	1,075,160.83	45	644,493.35
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$173,467.74	\$894,335.17	\$0.00	\$1,075,160.83	45 %	\$644,493.35
Account Type Expense Totals	\$1,969,496.00	\$173,467.74	\$894,335.17	\$0.00	\$1,075,160.83	45 %	\$644,493.35
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	(\$76,609.52)	\$184,760.02	\$0.00	(\$184,760.02)	+++	\$135,341.15
Grand Totals	(\$4,833,280.00)	\$2,454,097.48	(\$1,171,211.39)	\$0.00	(\$3,662,068.61)	24 %	\$3,676,664.06

To: Board of Education

From: Sharon Raschke, CFO

Date: August 23, 2023

RE: Year End Fund Balance Designations 2022-23

General Fund revenues were \$52,367,337 and expenses were \$53,706,868. 2022-23 net expense over revenue reduced Fund Balance by \$1,339,531. Total Fund Balance is \$10,903,313, or 20.3% of expenses.

Attached is a spreadsheet containing ending reserves, designations, assigned, and unassigned fund balances for the year ending June 30, 2023. Fund balance designations were recommended by the Finance Committee on August 22.

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, 2023 fiscal audit.

An appropriate resolution might be "I move that the Board of Education approve the 2022-23 Fund Balance designations for General Fund as included in the attached recommendation from the Finance Committee."

Dexter Community Schools

Fund Balance

Year end 2022-23

Revenue	\$52,367,337.41
Expenses	\$53,706,868.29
Net Income	\$ (1,339,530.88)

			Base value		22-23	Board planned	Planned	Recommended	Recommended	
Fund Balance Classifications	Account	Methodology of Target	for calculation	Target	Beginning	transfers 22-23	Ending	transfers 22-23	Ending	
Required Designated Reserve Funds (policy 6604)										
Non-Spendable										
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 72,326	\$ 72,326	\$ 71,901.00	\$ (71,901)	\$0.00	\$ 425.00	\$ 72,326.00	
Committed (required)										
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 144,969	\$ 144,969	\$ 217,392.00	\$ (217,392)	\$0.00	\$ (72,423.00)	\$ 144,969.00	
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%	\$ 209,926,117	\$ 2,099,261	\$ 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	\$ 1,040,000.00		\$ 1,040,000.00	\$ 85,000.00	\$ 1,125,000.00	
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 160,000.00		\$ 160,000.00	\$ 10,000.00	\$ 170,000.00	
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,011,507	\$ 1,011,507	\$ 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)	\$ 6,880,859	\$ 3,440,430	\$ 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	\$ 1,718,044	\$ 1,145,363	\$ 1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00	
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 2,188,881	\$ 2,188,881	\$ 263,547.00		\$ 2,188,881.00	\$ 1,925,334.00	\$ 2,188,881.00	
Unassigned Fund Balance (policy 6612)	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 53,706,868	\$ 2,685,343	\$ 3,289,513.71		\$ 3,289,513.71	\$ (3,287,866.88)	\$ 1,646.83	0.0%
Total Fund Balance					\$12,242,843.71	\$ (289,293.00)	\$13,878,884.71	\$ (1,339,530.88)	\$ 10,903,312.83	
Non-Spendable Fund Balance				0.1%	\$ 61,001			0.1%	\$ 72,326	
Committed Fund Balance				19.4%	\$ 8,614,652			16.1%	\$ 8,640,459	
Assigned Fund Balance				1.5%	\$ 653,524			4.1%	\$ 2,188,881	
Unassigned Fund Balance				5.1%	\$ 2,251,960			0.0%	\$ 1,647	
Total Fund Balance				26.1%	\$ 11,581,137			20.3%	\$ 10,903,313	

To: Board of Education

From: Sharon Raschke, CFO

Date: August 28, 2023

RE: Fund Balance Classifications 2023-24

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 are recommended for the 2023-24 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 2023-24 fiscal year included in this memo.”

To: Board of Education

From: Sharon Raschke

Date: August 23, 2023

RE: Financial Results - Fiscal Year End 2022-23

Enclosed are the financial results for the 2022-23 fiscal year ending June 30, 2023.
Included are the following reports for your information and reference:

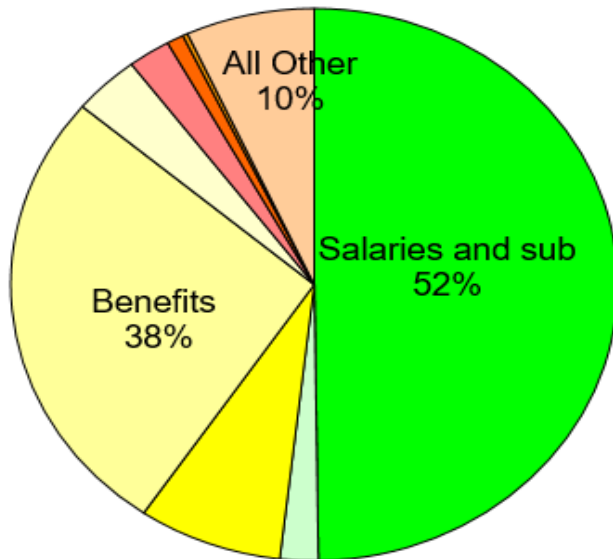
1. Financial Dashboard
2. Financial Results – A summary of the financial results for all funds, including General Fund, Community Services Fund, School Lunch Fund, Student/School Activity Fund, Debt Retirement Fund, Capital Projects Fund (non-bond), and 2017 Capital Projects Fund. Included are the original adopted budget (June 2022), final amended budget (June 2023), 2022-23 fiscal year to date actual, variance of final budget versus actual, percentage revenue received/expenditures spent, and 2021-22 prior year actual financial results. Please note the 2017 Capital Projects Fund budgets are project to date budgets and reflected in 6 below.
3. Budget Analysis – The Budget analysis provides the most relevant information that impacted the financial results of the 2022-23 fiscal year
 - a. An overview of the General Fund appropriated budgets and financial results, including a reconciliation of the operational results
 - b. General Fund details related to the overall financial performance
 - c. COVID Grant overview
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 Community Services Fund individual program performance including Community Ed Rec/Enrichment, ECLC Jenkins/Bates, Athletics, Athletics Team Funds, and SRSly Dexter.
6. The 2017 Capital Projects Fund activity project to date.

If you have any questions, please ask.

**Dexter Community Schools
Financial Dashboard
2022-23 Actual Final**

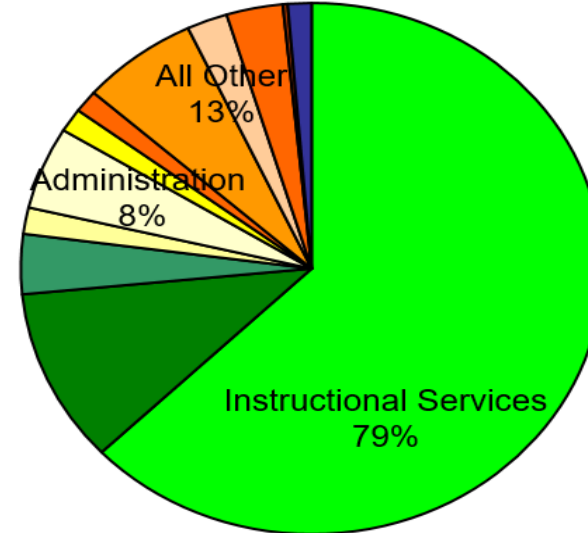
2021-22 Actual						
Student Count *	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,411	\$49,573,904	\$48,912,197	\$661,707	\$12,242,844	25.0%	\$8,700
2022-23 Actual						
3,374	\$52,367,337	\$53,706,868	(\$1,339,531)	\$10,903,313	20.3%	\$9,150
2023-24 Budget (Adoption)						
3,374	\$47,761,408	\$49,950,289	(\$2,188,881)	\$8,714,432	17.4%	\$9,700

Expenses-Type



Salaries	\$26,737,507	49.8%
Sub Teachers/Paras	\$1,090,708	2.0%
Benefits-Health	\$4,127,809	7.7%
Benefits-State Retirement	\$14,315,173	26.7%
Benefits-Payroll Taxes / Other	\$1,909,063	3.6%
Utilities	\$1,215,606	2.3%
Teaching Supplies/Textbooks	\$481,956	0.9%
Athletics	\$145,619	0.3%
All Other	\$3,683,427	6.8%

Expenses-Program



Instruction	\$33,752,126	62.8%
Student Services	\$5,695,936	10.6%
Instructional Support	\$1,954,625	3.6%
Technology	\$862,577	1.6%
School Administration	\$2,698,463	5.0%
General Administration	\$773,206	1.4%
Business Administration	\$729,493	1.4%
Building & Grounds	\$3,488,153	6.6%
Utilities	\$1,215,606	2.3%
Transportation	\$1,684,308	3.1%
Athletics	\$145,619	0.3%
All Other	\$706,756	1.3%

*Student count is a blend of 10% previous spring/90% current fall counts.



Dexter Community Schools Financial Results - 2022-23 Year End

Fiscal Year to Date 06/30/23

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	48,311,957.00	51,693,890.00	52,367,337.41	(673,447.41)	49,573,903.68	101
Expense	48,575,504.00	55,733,852.00	53,706,868.29	2,026,983.71	48,912,196.95	96
Fund(COA) 11 - General Fund Totals	(\$263,547.00)	(\$4,039,962.00)	(\$1,339,530.88)	(\$2,700,431.12)	\$661,706.73	33 %
Fund(COA) 23 - Community Service Fund						
Revenue	3,557,324.00	3,797,511.00	3,380,774.55	416,736.45	5,879,058.97	89
Expense	3,459,989.00	4,212,955.00	3,647,917.74	565,037.26	3,292,943.58	87
Fund(COA) 23 - Community Service Fund Totals	\$97,335.00	(\$415,444.00)	(\$267,143.19)	(\$148,300.81)	\$2,586,115.39	64 %
Fund(COA) 25 - School Lunch Fund						
Revenue	1,944,678.00	1,772,940.00	2,021,873.53	(248,933.53)	2,403,807.19	114
Expense	1,881,560.00	2,150,814.00	1,771,170.87	379,643.13	2,110,306.40	82
Fund(COA) 25 - School Lunch Fund Totals	\$63,118.00	(\$377,874.00)	\$250,702.66	(\$628,576.66)	\$293,500.79	-66 %
Fund(COA) 29 - Student/School Activity Fund						
Revenue	1,969,496.00	1,969,496.00	1,079,095.19	890,400.81	779,834.50	55
Expense	1,969,496.00	1,969,496.00	894,335.17	1,075,160.83	644,493.35	45
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$0.00	\$184,760.02	(\$184,760.02)	\$135,341.15	+++
Fund(COA) 30 - Debt Retirement Fund						
Revenue	13,132,470.00	31,514,431.00	14,020,157.25	17,494,273.75	13,116,391.87	44
Expense	14,093,472.00	14,093,472.00	14,050,590.45	42,881.55	13,624,725.62	100
Fund(COA) 30 - Debt Retirement Fund Totals	(\$961,002.00)	\$17,420,959.00	(\$30,433.20)	\$17,451,392.20	(\$508,333.75)	0 %
Fund(COA) 40 - Capital Projects Fund (non-bond)						
Revenue	.00	.00	36,329.48	(36,329.48)	970,602.35	+++
Expense	.00	.00	429.00	(429.00)	396.00	+++
Fund(COA) 40 - Capital Projects Fund (non-bond) Totals	\$0.00	\$0.00	\$35,900.48	(\$35,900.48)	\$970,206.35	+++
Fund(COA) 47 - 2017 Capital Projects Fund						
Revenue	.00	.00	18,151,044.22	(18,151,044.22)	361,892.67	+++
Expense	.00	.00	3,672,907.51	(3,672,907.51)	1,064,030.05	+++
Fund(COA) 47 - 2017 Capital Projects Fund Totals	\$0.00	\$0.00	\$14,478,136.71	(\$14,478,136.71)	(\$702,137.38)	+++
Grand Totals	(\$1,064,096.00)	\$12,587,679.00	\$13,312,392.60	(\$724,713.60)	\$3,436,399.28	106 %

**Dexter Community Schools
2022-23 Financial Results**

Budget Analysis Operational vs. Audit	Budget			Actual	Variance*
	June 2022	November 2022	June 2023	2022-23	Favorable (Unfavorable)
Revenue	\$ 48,311,957	\$ 49,197,854	\$ 51,693,890	\$ 52,367,337	\$ 3,169,483 6.1%
Expenses	\$ 48,575,504	\$ 53,851,906	\$ 55,733,852	\$ 53,706,868	\$ 145,038 0.3%
Revenue over (under) Expenses	\$ (263,547)	\$ (4,654,052)	\$ (4,039,962)	\$ (1,339,531)	\$ 3,314,521
Teaching supply unspent (to carryover)				\$ (144,969)	Audit will show
Revenue over (under) Expenses (Operational)	\$ (263,547)	\$ (4,654,052)	\$ (4,039,962)	\$ (1,484,500)	Performance

* Variance to operating plan November budget revision

**Dexter Community Schools
2022-23 Financial Results**

	Actual	Favorable/ (Negative) Variance to Nov Budget	
COVID Grants-Deferred revenue and expenditure of Sec 97 School Safety grant for Summer 2023 completion		415,369	
MPERSERS/ORS Retirement rate Blended budget 45.03%; actual 44.16% ORS Wages \$27,726,393 Paid \$12,242,951 to MPERSERS Received \$5,468,280 thru State Aid + One time Deposit \$2,586,346	12,242,951	241,220	\$ 6,774,671 Net MPERSERS cost 24.43%
Health Benefits	4,259,383	66,275	
FICA savings for employee and employer on pre- tax contributions (health, ORS HCF, Flex, HSA)		151,153	
Teaching supplies unspent to carryforward		144,969	
Utilities-telephone (PY \$10,179)	10,988	(788)	
Utilities-water (PY \$123,023)	150,115	46,439	
Utilities-trash (PY \$22,641)	30,069	(677)	
Utilities-gas (PY \$308,721)	287,641	14,820	
Utilities-electric (PY \$612,450)	736,793	(121,702)	\$ 1,215,606 Total Utilities
Bus Fuel (41,345 gallons * \$3.46 avg) (PY \$134,355)	144,831	5,169	

Transfer from Food Services 10% (PY \$170,233)	155,421	
Transfer from Community Ed 10% (PY \$64,150)	73,077	
Transfer from Dexter ECLC 10% (PY \$98,542)	107,182	
General Fund reimbursed PY Subsidy transfer to Community Ed	(163,584)	
General Fund Subsidy transfer to Athletics (PY \$670,589)	816,208	* Includes \$670,589 pre-funded in 2021-22
Facility Usage (Facility/CPA/Pools) - Revenue (PY \$73,455)	107,159	
Facility Usage (Facility/CPA/Pools) - Expenses (PY \$218,862)	261,563	

Dexter Community Schools
COVID Grants Overview

3c

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
COVID-ESSER CARES	7960	\$ 174,666					Anchor K-2 Virtual/Hybrid Teachers
School emergency relief formula							
CPVOD - Child Care Block Grant	7970	\$ 38,769	\$ 38,769				Offset of costs for child care operations during COVID
		\$ 19,312	\$ 20,311				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	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
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				\$ 393,979		Mental health supports and counseling for students and staff
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							
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 II Summer School	4310			\$ 1,222,100			Additional staff, camps, and supplies \$360,964
Section 23b(2a) \$550 pp							Additional Transportation \$100,673
K-8 Dreads Summer							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	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							

**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 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)
				\$ 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 3480			\$ 27,975	\$ 27,900		NWEA to support students with learning loss
ESSER II Learning Loss 98c	4510				\$ 176,393		Tutoring services, instructional coaches, and intervention staff
ESSER II Formula 11r(2) Section 11r(2) 43.6% of ESSERII Section 11r(2) 56.4% of ESSERII	4850						
			\$ 352,948				31 days of Anchor K-2 Virtual/Hybrid Teachers
				\$ 456,564			40 days of Anchor K-2 Teachers
MDHHS Health Resource Advocate	6180			\$ 100,000	\$ 100,000		Additional Nurse and COVID support
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					\$ 395,007	Upgrading and adding security cameras
97b School Resource Officer	2540				\$ -		Grant application was denied
97c Risk Assessments	2550				\$ 26,000		District wide site assessment
97d Critical Incident Mapping	2560				\$ 44,638	\$ 20,362	Critical incident mapping
Grow Your Own	2480				\$ -		Grant application was denied
Future Educator Stipend	2600				\$ 9,600		Grant to fund future teacher education
147c2 MPSERS One-Time Deposit	2630				\$ 2,586,346		ORS paydown of MPSERS unfunded liability
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
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)
10 Cents A Meal for Michigan Kids and Farms	3730				\$ 12,500	\$ 29,041	Fresh produce from local vendors (funding received year after expense)
Local Food for Schools	8510				\$ 8,713		Local produce for students
Seamless Summer Option (SSO) Lunch	8510				\$ 11,972		Free Lunch for students (Summer 2022)
Supply Chain Assistance Funds	8510			\$ 68,885	\$ 106,188		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.
	7010			\$ 225,020	\$ 32,000		Spring 2022-Jenkins/ECLC additional grant for operations, Staff bonus (paid 8/2022)
	7011			\$ 173,313	\$ 12,000		Spring 2022-Community Ed Rec/Ed staff pay, staff bonus (paid 8/2022)
	7010				\$ 178,760		Summer 2022-Jenkins/ECLC additional grant for operations
	7011				\$ 137,875		Summer 2022-Community Ed Rec/Ed additional grant for operations
General Fund Revenue		\$ 174,666	\$ 2,465,932	\$ 5,389,248	\$ 5,385,479	\$ 563,344	\$ 13,978,669
Capital Projects Fund Revenue		\$ -	\$ 53,050	\$ -	\$ -	\$ -	\$ 53,050
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,825,405	\$ 139,373	\$ 29,041	\$ 3,789,182
Community Services Fund		\$ 58,081	\$ 59,080	\$ 628,293	\$ 360,635	\$ -	\$ 1,106,089
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 7,842,946	\$ 5,885,487	\$ 592,385	\$ 18,926,990



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) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	6,117,212.00	520,299.52	6,415,131.55	.00	(297,919.55)	105	5,423,140.41
Function Code R100 - Local Sources - 100 Totals	\$6,117,212.00	\$520,299.52	\$6,415,131.55	\$0.00	(\$297,919.55)	105 %	\$5,423,140.41
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							
	36,628,978.00	9,807,741.11	37,472,737.42	.00	(843,759.42)	102	32,820,330.44
Function Code R300 - State Sources - 300 Totals	\$36,628,978.00	\$9,807,741.11	\$37,472,737.42	\$0.00	(\$843,759.42)	102 %	\$32,820,330.44
Function Code R400 - Federal Sources - 400							
	2,885,458.00	665,886.28	2,871,719.28	.00	13,738.72	100	5,827,618.00
Function Code R400 - Federal Sources - 400 Totals	\$2,885,458.00	\$665,886.28	\$2,871,719.28	\$0.00	\$13,738.72	100 %	\$5,827,618.00
Function Code R500 - ISD / Other Sources - 500							
	5,641,363.00	1,199,226.83	5,284,633.92	.00	356,729.08	94	5,225,010.70
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,641,363.00	\$1,199,226.83	\$5,284,633.92	\$0.00	\$356,729.08	94 %	\$5,225,010.70
Function Code R600 - In from other Funds - 600							
	420,879.00	12,202.78	323,115.24	.00	97,763.76	77	277,804.13
Function Code R600 - In from other Funds - 600 Totals	\$420,879.00	\$12,202.78	\$323,115.24	\$0.00	\$97,763.76	77 %	\$277,804.13
Account Type Revenue Totals	\$51,693,890.00	\$12,205,356.52	\$52,367,337.41	\$0.00	(\$673,447.41)	101 %	\$49,573,903.68
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	26,363,207.00	5,726,337.74	26,132,581.07	.00	230,625.93	99	20,913,540.80
Sub Function Code 120 - Added Needs - 120	7,798,253.00	1,254,779.19	7,619,544.56	.00	178,708.44	98	7,201,363.02
Function Code 100 - Instruction Totals	\$34,161,460.00	\$6,981,116.93	\$33,752,125.63	\$0.00	\$409,334.37	99 %	\$28,114,903.82
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,989,056.00	1,210,566.86	5,695,936.34	.00	293,119.66	95	5,042,503.05
Sub Function Code 220 - Support Services-Instructional - 220	2,987,240.00	317,469.25	2,817,202.21	.00	170,037.79	94	3,189,707.80
Sub Function Code 230 - Support Services-Administration - 230	859,230.00	72,195.34	773,206.33	.00	86,023.67	90	635,941.29
Sub Function Code 240 - Support Services-School Admin - 240	2,743,367.00	324,938.16	2,698,462.93	.00	44,904.07	98	2,329,485.32
Sub Function Code 250 - Support Services-Business - 250	729,509.00	62,492.25	729,493.41	.00	15.59	100	766,798.91
Sub Function Code 260 - Operations and Maintenance - 260	5,230,131.00	483,668.43	4,703,758.92	.00	526,372.08	90	4,060,132.12
Sub Function Code 270 - Pupil Transportation - 270	1,874,235.00	190,895.88	1,684,308.37	.00	189,926.63	90	1,707,024.44
Sub Function Code 280 - Support Services-Central - 280	685,312.00	(6,527.63)	546,637.00	.00	138,675.00	80	539,995.52
Function Code 200 - Supporting Services Totals	\$21,098,080.00	\$2,655,698.54	\$19,649,005.51	\$0.00	\$1,449,074.49	93 %	\$18,271,588.45
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	266,965.00	18,299.34	261,562.86	.00	5,402.14	98	218,861.94
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 360 - Welfare Activities - 360	.00	1,652.28	1,652.28	.00	(1,652.28)	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	7,747.00	7,262.00	8,247.00	.00	(500.00)	106	4,860.00
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	(80,796.89)
Function Code 300 - Community Services Totals	\$274,712.00	\$27,213.62	\$271,462.14	\$0.00	\$3,249.86	99 %	\$142,925.05
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	9,600.00	29,640.12	39,240.12	.00	(29,640.12)	409	24,735.29
Function Code 400 - Government Agencies & Prior Period Totals	\$9,600.00	\$29,640.12	\$39,240.12	\$0.00	(\$29,640.12)	409 %	\$24,735.29
Function Code 500-600 - Other Financing Uses							



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 500 - Debt Service - 500	.00	13,000.00	13,000.00	.00	(13,000.00)	+++	.00
Sub Function Code 600 - Fund Modifications - 600	190,000.00	(17,965.11)	(17,965.11)	.00	207,965.11	-9	2,358,044.34
Function Code 500-600 - Other Financing Uses Totals	\$190,000.00	(\$4,965.11)	(\$4,965.11)	\$0.00	\$194,965.11	-3 %	\$2,358,044.34
Account Type Expense Totals	\$55,733,852.00	\$9,688,704.10	\$53,706,868.29	\$0.00	\$2,026,983.71	96 %	\$48,912,196.95
Fund(COA) 11 - General Fund Totals	(\$4,039,962.00)	\$2,516,652.42	(\$1,339,530.88)	\$0.00	(\$2,700,431.12)	33 %	\$661,706.73



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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	39,274.90	2,836,380.00	.00	194,455.00	94	2,509,030.26
Function Code R100 - Local Sources - 100 Totals	\$3,030,835.00	\$39,274.90	\$2,836,380.00	\$0.00	\$194,455.00	94 %	\$2,509,030.26
Function Code R300 - State Sources - 300							
	72,856.00	61,218.91	67,749.91	.00	5,106.09	93	50,888.20
Function Code R300 - State Sources - 300 Totals	\$72,856.00	\$61,218.91	\$67,749.91	\$0.00	\$5,106.09	93 %	\$50,888.20
Function Code R400 - Federal Sources - 400							
	503,820.00	58,062.73	494,609.75	.00	9,210.25	98	751,776.72
Function Code R400 - Federal Sources - 400 Totals	\$503,820.00	\$58,062.73	\$494,609.75	\$0.00	\$9,210.25	98 %	\$751,776.72
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							
	190,000.00	(17,965.11)	(17,965.11)	.00	207,965.11	-9	2,567,363.79
Function Code R600 - In from other Funds - 600 Totals	\$190,000.00	(\$17,965.11)	(\$17,965.11)	\$0.00	\$207,965.11	-9 %	\$2,567,363.79
Account Type Revenue Totals	\$3,797,511.00	\$140,591.43	\$3,380,774.55	\$0.00	\$416,736.45	89 %	\$5,879,058.97
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	153,744.00	12,521.42	137,470.79	.00	16,273.21	89	118,654.69
Function Code 100 - Instruction Totals	\$153,744.00	\$12,521.42	\$137,470.79	\$0.00	\$16,273.21	89 %	\$118,654.69
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	3,944.00	(1,298.77)	2,583.04	.00	1,360.96	65	5,899.81
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	12,186.03	71,061.75	.00	71,488.25	50	54,576.20
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,716,146.00	133,410.52	1,509,274.92	.00	206,871.08	88	1,367,996.67
Function Code 200 - Supporting Services Totals	\$1,862,640.00	\$144,297.78	\$1,582,919.71	\$0.00	\$279,720.29	85 %	\$1,428,472.68
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	273,018.00	(3,985.28)	227,701.91	.00	45,316.09	83	205,793.08
Sub Function Code 320 - Community Recreation - 320	417,723.00	34,340.30	310,197.35	.00	107,525.65	74	303,740.45
Sub Function Code 350 - Care of Children - 350	1,166,584.00	104,446.61	1,075,393.60	.00	91,190.40	92	950,105.75
Sub Function Code 390 - Other Community Services - 390	112,500.00	27,784.89	120,577.27	.00	(8,077.27)	107	109,737.58
Function Code 300 - Community Services Totals	\$1,969,825.00	\$162,586.52	\$1,733,870.13	\$0.00	\$235,954.87	88 %	\$1,569,376.86
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	226,746.00	19,787.37	193,657.11	.00	33,088.89	85	176,439.35
Function Code 500-600 - Other Financing Uses Totals	\$226,746.00	\$19,787.37	\$193,657.11	\$0.00	\$33,088.89	85 %	\$176,439.35
Account Type Expense Totals	\$4,212,955.00	\$339,193.09	\$3,647,917.74	\$0.00	\$565,037.26	87 %	\$3,292,943.58
Fund(COA) 23 - Community Service Fund Totals	(\$415,444.00)	(\$198,601.66)	(\$267,143.19)	\$0.00	(\$148,300.81)	64 %	\$2,586,115.39



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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	193,579.76	1,081,827.54	.00	(227,816.54)	127	202,066.47
Function Code R100 - Local Sources - 100 Totals	\$854,011.00	\$193,579.76	\$1,081,827.54	\$0.00	(\$227,816.54)	127 %	\$202,066.47
Function Code R300 - State Sources - 300							
	73,602.00	18,079.24	132,385.56	.00	(58,783.56)	180	78,976.21
Function Code R300 - State Sources - 300 Totals	\$73,602.00	\$18,079.24	\$132,385.56	\$0.00	(\$58,783.56)	180 %	\$78,976.21
Function Code R400 - Federal Sources - 400							
	649,827.00	249,155.55	635,263.49	.00	14,563.51	98	1,962,390.37
Function Code R400 - Federal Sources - 400 Totals	\$649,827.00	\$249,155.55	\$635,263.49	\$0.00	\$14,563.51	98 %	\$1,962,390.37
Function Code R500 - ISD / Other Sources - 500							
	195,500.00	21,910.15	172,396.94	.00	23,103.06	88	160,374.14
Function Code R500 - ISD / Other Sources - 500 Totals	\$195,500.00	\$21,910.15	\$172,396.94	\$0.00	\$23,103.06	88 %	\$160,374.14
Account Type Revenue Totals	\$1,772,940.00	\$482,724.70	\$2,021,873.53	\$0.00	(\$248,933.53)	114 %	\$2,403,807.19
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	3,880.00	72.00	3,604.70	.00	275.30	93	3,331.04
Sub Function Code 290 - Support Services-Other - 290	1,951,442.00	121,538.83	1,482,687.23	.00	468,754.77	76	1,835,378.07
Function Code 200 - Supporting Services Totals	\$1,955,322.00	\$121,610.83	\$1,486,291.93	\$0.00	\$469,030.07	76 %	\$1,838,709.11
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	195,492.00	148,457.63	284,878.94	.00	(89,386.94)	146	271,597.29
Function Code 500-600 - Other Financing Uses Totals	\$195,492.00	\$148,457.63	\$284,878.94	\$0.00	(\$89,386.94)	146 %	\$271,597.29
Account Type Expense Totals	\$2,150,814.00	\$270,068.46	\$1,771,170.87	\$0.00	\$379,643.13	82 %	\$2,110,306.40
Fund(COA) 25 - School Lunch Fund Totals	(\$377,874.00)	\$212,656.24	\$250,702.66	\$0.00	(\$628,576.66)	-66 %	\$293,500.79



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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	96,858.22	1,079,095.19	.00	890,400.81	55	779,834.50
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$96,858.22	\$1,079,095.19	\$0.00	\$890,400.81	55 %	\$779,834.50
Account Type Revenue Totals	\$1,969,496.00	\$96,858.22	\$1,079,095.19	\$0.00	\$890,400.81	55 %	\$779,834.50
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,969,496.00	173,467.74	894,335.17	.00	1,075,160.83	45	644,493.35
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$173,467.74	\$894,335.17	\$0.00	\$1,075,160.83	45 %	\$644,493.35
Account Type Expense Totals	\$1,969,496.00	\$173,467.74	\$894,335.17	\$0.00	\$1,075,160.83	45 %	\$644,493.35
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	(\$76,609.52)	\$184,760.02	\$0.00	(\$184,760.02)	+++	\$135,341.15
Grand Totals	(\$4,833,280.00)	\$2,454,097.48	(\$1,171,211.39)	\$0.00	(\$3,662,068.61)	24 %	\$3,676,664.06

Dexter Community Schools
Community Services Fund 23
2022-23 Year End

Community Services Fund	Budget		Annual prefunded subsidy*	Actual Results					One time		Operating Results			Begin Fund Balance		Ending Fund Balance	
	Revenue	Expenses		Actual Revenue (less subsidy)	GF Subsidy*	Actual Expenses (less indirect)	10% Indirect to GF	Reported Revenue Over (under) Exp	grant revenue 2022-23	One time expense (PY)	Actual Revenue w/o one time	Actual Expense w/o one time (includes indirect)	Actual Revenue Over (under) Exp w/o one time				
Community Ed Rec/Enrich	\$ 1,198,340	\$ 1,122,447		\$ 1,198,355	\$ (163,584)	\$ 730,775	\$ 73,077	\$ 230,919	\$ 149,875	\$ 44,055	\$ 1,048,480	\$ 847,907	\$ 200,573	\$ 136,683	\$ 367,602		
ECLC Jenkins/Bates	\$ 1,502,638	\$ 1,234,362		\$ 1,239,106		\$ 1,071,822	\$ 107,182	\$ 60,102	\$ 210,760	\$ (44,055)	\$ 1,028,346	\$ 1,134,949	\$ (106,604)	\$ 393,185	\$ 453,287		
Athletics	\$ 588,050	\$ 1,347,663	\$ 670,589	\$ 439,604	\$ 145,619	\$ 1,255,812		\$ (670,589)			\$ 439,604	\$ 1,255,812	\$ (816,208)	\$ 2,011,767	\$ 1,341,178		
Athletics Team	\$ 383,483	\$ 383,483		\$ 387,701		\$ 275,275		\$ 112,425			\$ 387,701	\$ 275,275	\$ 112,425	\$ 177,963	\$ 290,389		
SRSly	\$ 125,000	\$ 125,000		\$ 133,975		\$ 120,578	\$ 13,397	\$ -			\$ 133,975	\$ 120,578	\$ 13,397				
Individual program totals	\$ 3,797,511	\$ 4,212,955	\$ 670,589	\$ 3,398,740	\$ (17,965)	\$ 3,454,261	\$ 193,657	\$ (267,143)	\$ 360,635	\$ -	\$ 3,038,105	\$ 3,634,521	\$ (596,416)	\$ 2,719,598	\$ 2,452,455		
		\$ (415,444)			\$ 3,380,775		\$ 3,647,918	\$ (267,143)							\$ 8,223	\$ 600	
													Nonspendable prepaids -->				

Dexter Community Schools 2017 Capital Projects Fund											Actual	Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual Series I	Project Actual Series II	2017 Capital Projects Project Variance	2022-23 Series I	2022-23 Series II	
47-0151-0000-000-0000-00000	Investment Earnings	District	-	\$51,115.00	\$25,574.00	\$76,689.00	\$1,512,902.52	\$235,872.30	(\$1,672,085.82)	\$94,175.47	\$235,872.30	
47-0153-0000-000-0000-00000	Fair Mkt Adj on Investment	District	-	\$0.00	\$0.00	\$0.00	\$5,535.35	\$0.00	(\$5,535.35)	\$0.00	\$0.00	
47-0192-1000-000-0000-00000	ERATE Reimb	District	-				\$139,870.84	\$0.00	(\$139,870.84)	\$0.00	\$0.00	
47-0199-0000-000-0000-00000	Other Misc Revenues	District	-				\$164,013.19	\$0.00	(\$164,013.19)	\$3,994.80	\$0.00	
47-0312-0000-000-3990-00000	Restricted State - EGLE Bus Grant	District	-				\$204,971.67	\$0.00	(\$204,971.67)	\$0.00	\$0.00	
47-0417-0250-000-4830-00000	Restricted Fed thru ISD - MAISA Device Purch	District	-				\$23,947.24	\$0.00	(\$23,947.24)	\$0.00	\$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	\$16,470,000.00	\$1,300,135.00	\$0.00	\$16,470,000.00	
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	\$1,347,001.65	(\$1,434,049.66)	\$0.00	\$1,347,001.65	
Total Revenue				\$54,087,190.00	\$17,795,709.00	\$71,882,899.00	\$56,174,363.82	\$18,052,873.95	(\$2,344,338.77)	\$98,170.27	\$18,052,873.95	
	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	\$0.00	\$0.40	\$0.00	\$0.00	
47-1252-3150-000-0000-00000	PUR Mgmt Svc (Financial Advisor)	District	-	\$0.00		\$0.00	\$51,471.07	\$35,817.00	(\$87,288.07)	\$0.00	\$35,817.00	
47-1252-3190-000-0000-00000	PUR Oth Service (Issuance costs)	District	-	\$195,607.00	\$181,573.00	\$377,180.00	\$129,129.68	\$73,086.50	\$174,963.82	\$0.00	\$73,086.50	
47-1252-3510-000-0000-00000	PUR Advertisement (Notices)	District	-	\$0.00		\$0.00	\$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	\$0.00	\$0.00	
47-1252-7410-000-0000-00000	OTH Dues/Fees	District	-	\$0.00		\$0.00	\$14,290.98	\$7,200.00	(\$21,490.98)	\$0.00	\$7,200.00	
47-1259-3190-000-0000-00000	PUR PFM Investment Fees	District	-	\$30,000.00		\$30,000.00	\$27,378.36	\$0.00	\$2,621.64	\$0.00	\$0.00	
47-1259-3990-000-0000-00000	PUR Ins/Bnd Prem	District	-	\$0.00	\$0.00	\$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	\$0.00	\$0.00	
123x-125x - Owner Issuance Costs	District Managed			\$244,685.00	\$181,573.00	\$426,258.00	\$241,347.69	\$116,103.50	\$68,806.81	\$0.00	\$116,103.50	
47-1261-3910-000-0000-00000	PUR Prop/Liab Ins	District	-	\$11,106.00		\$11,106.00	\$11,352.00	\$0.00	(\$246.00)	\$0.00	\$0.00	
1261 - Operating Buildings Services	District Managed			\$11,106.00	\$0.00	\$11,106.00	\$11,352.00	\$0.00	(\$246.00)	\$0.00	\$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	\$0.00	\$11,600.00	\$0.00	\$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	\$0.00	\$3,045,113.32	\$0.00	\$0.00	
1271 - Pupil Transportation Services	District Managed			\$1,650,000.00	\$2,315,000.00	\$3,965,000.00	\$908,286.68	\$0.00	\$3,056,713.32	\$0.00	\$0.00	
47-1284-3190-000-0000-00000	PUR Oth Service	District	-	\$0.00	\$0.00	\$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	\$1,928,712.93	\$1,029,128.61	\$3,802,096.46	\$135,901.54	\$1,029,128.61	
47-1284-6450-000-4830-00000	CAP Equip-Deprec - MAISA Device Purch Proj	District	-	\$0.00	\$0.00	\$0.00	\$508,070.74	\$0.00	(\$508,070.74)	\$0.00	\$0.00	
1284 - Non-Instructional Technology Ser	District Managed			\$2,291,949.00	\$4,467,989.00	\$6,759,938.00	\$2,436,783.67	\$1,029,128.61	\$3,294,025.72	\$135,901.54	\$1,029,128.61	
47-1284-6450-000-0000-00214	CAP Equip-Deprec	Wylie	-	\$94,500.00	\$55,500.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	
47-1284-6450-000-0000-00913	CAP Equip-Deprec	High School	-	\$142,000.00	\$58,000.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	
47-1284-6450-000-0000-02362	CAP Equip-Deprec	Jenkins	-	\$7,800.00	\$7,200.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	
47-1284-6450-000-0000-02949	CAP Equip-Deprec	Alternative Ed	-	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00	
47-1284-6450-000-0000-04609	CAP Equip-Deprec	Creekside	-	\$3,000.00	\$27,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$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	\$0.00	\$128,710.00	\$0.00	\$0.00	
47-1284-6450-000-0000-08040	CAP Equip-Deprec	Cornerstone	-	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$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	\$0.00	(\$259,504.77)	\$0.00	\$0.00	
47-1284-6450-000-0000-09078	CAP Equip-Deprec	Transportation	-	\$0.00	\$0.00	\$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	\$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	\$0.00	\$30,000.00	\$0.00	\$0.00	
1284 - Non-Instructional Technology Ser	Granger Managed			\$643,175.00	\$226,000.00	\$869,175.00	\$530,969.77	\$0.00	\$338,205.23	\$0.00	\$0.00	
47-1451-3190-000-0000-00000	PUR Oth Service	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
47-1451-6110-000-0000-00000	CAP Land	District	-	\$100,000.00	\$0.00	\$100,000.00	\$30,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	
1451 - Site Acquisition Services	District Managed			\$100,000.00	\$0.00	\$100,000.00	\$30,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	
47-1452-6310-000-0000-00000	CAP ImpOthThanBldg	District	-	\$0.00	\$0.00	\$0.00	\$1,413,315.13	\$0.00	(\$1,413,315.13)	\$997,498.61	\$0.00	
47-1452-6310-000-0000-00214	CAP ImpOthThanBldg	Wylie	-	\$52,403.00	\$384,288.00	\$436,691.00	\$0.00	\$0.00	\$436,691.00	\$0.00	\$0.00	
47-1452-6310-000-0000-00913	CAP ImpOthThanBldg	High School	-	\$185,000.00	\$740,000.00	\$925,000.00	\$11,065.75	\$0.00	\$913,934.25	\$0.00	\$0.00	
47-1452-6310-000-0000-02362	CAP ImpOthThanBldg	Jenkins	-	\$177,305.00	\$0.00	\$177,305.00	\$23,690.00	\$0.00	\$153,615.00	\$0.00	\$0.00	
47-1452-6310-000-0000-02949	CAP ImpOthThanBldg	Alternative Ed	-	\$100,000.00	\$0.00	\$100,000.00	\$135,282.69	\$0.00	(\$35,282.69)	\$0.00	\$0.00	

Dexter Community Schools 2017 Capital Projects Fund										Actual	Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual Series I	Project Actual Series II	2017 Capital Projects Project Variance	2022-23 Series I	2022-23 Series II
47-1452-6310-000-0000-04609	CAP ImpOthThanBldg	Creekside	-	\$273,350.00	\$73,350.00	\$346,700.00	\$383,313.60	\$0.00	(\$36,613.60)	\$0.00	\$0.00
47-1452-6310-000-0000-08039	CAP ImpOthThanBldg	Mill Creek	-	\$500,625.00	\$96,875.00	\$597,500.00	\$249,740.55	\$0.00	\$347,759.45	\$0.00	\$0.00
47-1452-6310-000-0000-08040	CAP ImpOthThanBldg	Cornerstone	-	\$809,511.00	\$0.00	\$809,511.00	\$0.00	\$0.00	\$809,511.00	\$0.00	\$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	\$0.00	(\$5,633,106.95)	\$0.00	\$0.00
47-1452-6310-000-0000-09078	CAP ImpOthThanBldg	Transportation	-	\$0.00	\$0.00	\$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	\$0.00	\$68,174.00	\$0.00	\$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	\$0.00	(\$1,909,380.09)	\$0.00	\$0.00
47-1452-6310-991-0000-04609	CAP ImpOthThanBldg	Creekside	Athletics	\$500,000.00	\$500,000.00	\$1,000,000.00	\$1,399,375.91	\$0.00	(\$399,375.91)	\$0.00	\$0.00
47-1452-6310-991-0000-08039	CAP ImpOthThanBldg	Mill Creek	Athletics	\$0.00	\$0.00	\$0.00	\$65,753.00	\$0.00	(\$65,753.00)	\$0.00	\$0.00
47-1452-6310-000-0000-03354	CAP ImpOthThanBldg	Bates Early El	-	\$0.00	\$82,500.00	\$82,500.00	\$0.00	\$0.00	\$82,500.00	\$0.00	\$0.00
1452 - Site Improvement Services	Granger Managed			\$5,210,194.00	\$2,068,987.00	\$7,279,181.00	\$13,959,823.67	\$0.00	(\$6,680,642.67)	\$997,498.61	\$0.00
47-1453-3190-000-0000-00000	PUR Oth Service (unallocated professional)	District	-	\$608,267.00	\$0.00	\$608,267.00	\$727,484.27	\$3,681.50	(\$122,898.77)	\$60,653.25	\$3,681.50
47-1453-3190-000-0000-00214	PUR Oth Service	Wylie	-	\$101,930.00	\$83,345.00	\$185,275.00	\$101,930.05	\$0.00	\$83,344.95	\$0.00	\$0.00
47-1453-3190-000-0000-00913	PUR Oth Service	High School	-	\$351,176.00	\$136,970.00	\$488,146.00	\$124,307.31	\$0.00	\$363,838.69	\$0.00	\$0.00
47-1453-3190-000-0000-02362	PUR Oth Service	Jenkins	-	\$20,588.00	\$19,162.00	\$39,750.00	\$20,588.00	\$0.00	\$19,162.00	\$0.00	\$0.00
47-1453-3190-000-0000-02949	PUR Oth Service	Alternative Ed	-	\$6,840.00	\$0.00	\$6,840.00	\$0.00	\$0.00	\$6,840.00	\$0.00	\$0.00
47-1453-3190-000-0000-04609	PUR Oth Service	Creekside	-	\$79,107.00	\$218,495.00	\$297,602.00	\$79,106.94	\$0.00	\$218,495.06	\$0.00	\$0.00
47-1453-3190-000-0000-08039	PUR Oth Service	Mill Creek	-	\$182,158.00	\$95,849.00	\$278,007.00	\$182,157.53	\$0.00	\$95,849.47	\$0.00	\$0.00
47-1453-3190-000-0000-08040	PUR Oth Service	Cornerstone	-	\$196,442.00	\$0.00	\$196,442.00	\$196,442.00	\$0.00	\$0.00	\$0.00	\$0.00
47-1453-3190-000-0000-08989	PUR Oth Service	Bates=New El	-	\$835,024.00	\$0.00	\$835,024.00	\$747,417.00	\$0.00	\$87,607.00	\$0.00	\$0.00
47-1453-3190-000-0000-09078	PUR Oth Service	Transportation	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$8,600.00	\$0.00	\$0.00
47-1453-3190-901-0000-00000	PUR Oth Service (Architect Reimb)	District	Other Program	\$109,000.00	\$0.00	\$109,000.00	\$87,289.92	\$0.00	\$21,710.08	\$0.00	\$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	\$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	\$0.00	(\$233,709.20)	\$0.00	\$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	\$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	\$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	\$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	\$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	\$0.00	\$30,507.11	\$0.00	\$0.00
1453 - Architecture & Engineering Serv				\$2,503,485.00	\$592,928.00	\$3,096,413.00	\$2,513,385.11	\$3,681.50	\$579,346.39	\$60,653.25	\$3,681.50
47-1455-6220-991-0000-00913	CAP Non-Prop Exp/Bldgs	High School	Athletics	\$0.00	\$0.00	\$0.00	\$420.00	\$0.00	(\$420.00)	\$0.00	\$0.00
47-1455-6220-000-0000-02949	CAP Non-Prop Exp/Bldgs	Alternative Ed	-	\$677,754.00	\$0.00	\$677,754.00	\$721,747.21	\$0.00	(\$43,993.21)	\$0.00	\$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	\$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	\$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	\$17,457,641.46	\$0.00	\$3,551,787.54	\$4,052.19	\$0.00
1455 - Building Acquisition	Granger Managed			\$21,687,183.00	\$0.00	\$21,687,183.00	\$18,179,808.67	\$0.00	\$3,507,374.33	\$4,052.19	\$0.00
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs (district District	(Realloc 600k lab)		\$600,000.00	\$0.00	\$600,000.00	\$120,598.08	\$0.00	\$479,401.92	\$0.00	\$0.00
1456 - Building Renovation and Additior	District Managed			\$600,000.00	\$0.00	\$600,000.00	\$120,598.08	\$0.00	\$479,401.92	\$0.00	\$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	\$759,607.94	\$0.00	\$263,433.06	\$11,193.99	\$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	\$2,083,366.39	\$0.00	(\$139,796.39)	\$83,324.17	\$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	\$458,815.22	\$0.00	\$453,342.78	\$7,485.23	\$0.00
47-1456-6220-000-0000-00000	CAP Non-Prop Exp/Renovation Bldgs	District Reallocate	-	\$65,635.00	\$65,635.00	\$131,270.00	\$0.00	\$0.00	\$131,270.00	\$0.00	\$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	\$1,508,236.95	\$0.00	\$1,141,974.05	\$30,079.70	\$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	\$2,060,321.83	\$0.00	\$3,417,454.17	\$118,394.65	\$0.00
47-1456-6220-000-0000-02362	CAP Non-Prop Exp/Renovation Bldgs	Jenkins	-	\$134,317.00	\$290,091.00	\$424,408.00	\$156,751.71	\$0.00	\$267,656.29	\$9,948.00	\$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	\$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	\$790,722.80	\$0.00	\$2,331,230.20	\$240,411.40	\$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	\$3,227,437.50	\$0.00	\$1,049,702.50	\$320,578.72	\$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	\$0.00	\$789,470.00	\$0.00	\$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	\$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	\$1,000.00	\$0.00	\$0.00

Dexter Community Schools 2017 Capital Projects Fund											
										Actual	Actual
Account	Description	Facility(COA) Description	Program(COA) Description	Budget Series 1	Budget Series 2	Total Budget	Project Actual Series I	Project Actual Series II	2017 Capital Projects Project Variance	2022-23 Series I	2022-23 Series II
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	\$3,000.00	\$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	\$69,652.50	\$0.00	\$398,795.50	\$3,250.00	\$0.00
47-1456-6220-909-0000-00000	Construction In Progress/Retainer	District	Next Year				\$49,066.70		(\$49,066.70)	-\$75,631.40	\$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	\$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	\$0.00	(\$69,248.73)	\$0.00	\$0.00
47-1456-6220-997-0000-00913	CAP Non-Prop Exp/Renovation Bldgs	High School	Aquatics	\$0.00	\$0.00	\$0.00	\$22,175.00	\$0.00	(\$22,175.00)	\$0.00	\$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	\$0.00	\$200,252.35	\$0.00	\$0.00
1456 - Building Renovation and Additior Granger Managed				\$13,297,078.00	\$8,399,980.00	\$21,697,058.00	\$11,528,763.92	\$0.00	\$10,168,294.08	\$749,034.46	\$0.00
47-1459-6450-000-0000-00000	CAP Equip-Deprec	District		\$82,062.00	\$0.00	\$82,062.00	\$0.00	\$0.00	\$82,062.00	\$0.00	\$0.00
47-1459-6450-000-0000-00214	CAP Equip-Deprec	Wylie	-	\$282,023.00	\$221,667.00	\$503,690.00	\$393,861.74	\$0.00	\$109,828.26	\$0.00	\$0.00
47-1459-6450-000-0000-00913	CAP Equip-Deprec	High School	-	\$340,667.00	\$541,333.00	\$882,000.00	\$751,216.59	\$0.00	\$130,783.41	\$25,836.40	\$0.00
47-1459-6450-000-0000-02362	CAP Equip-Deprec	Jenkins	-	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$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	\$0.00	\$14,000.00	\$0.00	\$0.00
47-1459-6450-000-0000-04609	CAP Equip-Deprec	Creekside	-	\$124,513.00	\$190,667.00	\$315,180.00	\$352,130.90	\$0.00	(\$36,950.90)	\$0.00	\$0.00
47-1459-6450-000-0000-08039	CAP Equip-Deprec	Mill Creek	-	\$326,300.00	\$427,000.00	\$753,300.00	\$584,494.33	\$0.00	\$168,805.67	\$25,836.40	\$0.00
47-1459-6450-000-0000-08040	CAP Equip-Deprec	Cornerstone	-	\$160,333.00	\$183,667.00	\$344,000.00	\$387,171.71	\$0.00	(\$43,171.71)	\$0.00	\$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	\$0.00	\$143,462.17	\$0.00	\$0.00
47-1459-6450-000-0000-09078	CAP Equip-Deprec	Transportation	-	\$0.00	\$0.00	\$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	\$313,228.94	\$0.00	(\$313,228.94)	\$183,373.03	\$0.00
47-1459-6450-000-0000-09931	CAP Equip-Deprec	Copeland	-	\$0.00	\$0.00	\$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	\$71,483.15	\$0.00	\$38,516.85	\$17,093.12	\$0.00
47-1459-6450-956-0000-00214	CAP Equip-Deprec	Wylie	PP Music	\$6,000.00	\$9,000.00	\$15,000.00	\$1,701.60	\$0.00	\$13,298.40	\$1,701.60	\$0.00
47-1459-6450-956-0000-00913	CAP Equip-Deprec	High School	PP Music	\$120,000.00	\$180,000.00	\$300,000.00	\$91,371.75	\$0.00	\$208,628.25	\$91,371.75	\$0.00
47-1459-6450-956-0000-04609	CAP Equip-Deprec	Creekside	PP Music	\$40,000.00	\$60,000.00	\$100,000.00	\$25,024.50	\$0.00	\$74,975.50	\$25,024.50	\$0.00
47-1459-6450-956-0000-08039	CAP Equip-Deprec	Mill Creek	PP Music	\$80,000.00	\$120,000.00	\$200,000.00	\$10,891.30	\$0.00	\$189,108.70	\$10,891.30	\$0.00
47-1459-6450-956-0000-08040	CAP Equip-Deprec	Cornerstone	PP Music	\$6,000.00	\$9,000.00	\$15,000.00	\$2,301.75	\$0.00	\$12,698.25	\$2,301.75	\$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	\$0.00	\$15,000.00	\$0.00	\$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	\$0.00	\$47,935.00	\$0.00	\$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	\$0.00	\$69,980.76	\$0.00	\$0.00
47-1459-6450-919-0000-04609	CAP Equip-Deprec	Creekside	Food Services	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$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	\$0.00	\$53,704.56	\$0.00	\$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	\$0.00	(\$3,150.91)	\$0.00	\$0.00
47-1459-6450-919-0000-08989	CAP Equip-Deprec	Bates=New El	Food Services	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
47-1459-6450-991-0000-00913	CAP Equip-Deprec	High School	Athletics		\$0.00	\$0.00	\$165,720.00	\$0.00	(\$165,720.00)	\$149,570.00	\$0.00
47-1459-7410-000-0000-00000	OTH Dues/Fees	District	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1459 - Building Improvement Services District Managed				\$2,821,088.00	\$2,076,334.00	\$4,897,422.00	\$4,016,856.68	\$0.00	\$880,565.32	\$532,999.85	\$0.00
47-1459-3170-000-0000-00000	PUR Legal Svc	District	-	\$50,000.00	\$20,000.00	\$70,000.00	\$34,077.75	\$396.00	\$35,526.25	\$1,008.00	\$396.00
47-1459-3170-907-0000-00000	PUR Legal Svc (Issuance Portion)	District	-	\$62,874.00	\$27,126.00	\$90,000.00	\$54,693.84	\$42,450.00	\$ (7,143.84)	\$0.00	\$42,450.00
47-1459-3180-000-0000-00000	PUR Audit	District	-	\$10,000.00	\$5,000.00	\$15,000.00	\$0.00	\$0.00	\$ 15,000.00	\$0.00	\$0.00
47-1459-3190-000-0000-00000	PUR Oth Service	District	unallocated	\$319,166.00	\$0.00	\$319,166.00	\$0.00	\$0.00	\$319,166.00	\$0.00	\$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	\$0.00	\$0.00
1459-1511 - Other Facility Acquisition ar District Managed				\$442,040.00	\$52,126.00	\$494,166.00	\$88,771.59	\$42,846.00	\$362,548.41	\$1,008.00	\$42,846.00
	Total Expenses			\$51,501,983.00	\$20,380,917.00	\$71,882,900.00	\$54,566,747.53	\$1,191,759.61	\$16,124,392.86	\$2,481,147.90	\$1,191,759.61
	Issuance and Other Costs			\$697,831.00	\$233,699.00	\$931,530.00	\$341,471.28	\$158,949.50	\$431,109.22		
District Managed Project Total				\$10,664,353.00	\$9,685,950.00	\$20,350,303.00	\$10,367,381.50	\$1,191,759.61	\$8,791,161.89	\$730,562.64	\$1,191,759.61
Granger Managed (includes Alt Ed excludes \$600,000 of 2008 Bond)				\$40,837,630.00	\$10,694,967.00	\$51,532,597.00	\$44,199,366.03	\$0.00	\$7,333,230.97	\$1,750,585.26	\$0.00

Dexter Community Schools
Finance Committee
Meeting Minutes
August 22, 2023
Bates Board Room

Board Committee Members Present – Daniel Alabré, Jennifer Kangas, Dick Lundy (Chair)

Non-Board Committee Members Present – John Heuser

Staff Committee Members Present – Sharon Raschke, Chris Timmis

Meeting convened at 8:00 am.

Approval of Minutes

A motion was made by Daniel Alabré to approve the finance committee meeting minutes of July 24, 2023. John Heuser seconded the motion. Motion Carried (unanimous).

Audience Participation

None

Discussion Items

1. Final Results – Fiscal Year End 2022-23

The committee reviewed the financial results for the 2022-23 fiscal year. This information will be forwarded to all Board members and included for discussion at the August 28 meeting.

2. Fund Balance Designations

2022-23 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 2023-24 budget with expenditures over revenue of \$2,188,881.

Therefore, the fund balance must include an assigned fund balance for subsequent year expenditures of that amount. The committee discussed the intent of Board Policy 6612 that states, "...to maintain an amount of Undesignated Fund Balance in the range of 3%-5%." The committee requested to review the policy and basis for fund balance designations at a future meeting.

A motion was made by Daniel Alabré and supported by John Heuser to recommend the fund balance designations as discussed 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 August 28 meeting and to the auditor for inclusion in the final 2022-23 audit.

Meeting adjourned at 9:25 am.



DEXTER COMMUNITY SCHOOLS

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(734) 424-4100 fax (734) 424-4111

www.dexterschools.org

Committee Roster 2023-24

Updated August 2023

X = Chair

X = Member

<u>Committee</u>	<u>Alabré</u>	<u>Arnold</u>	<u>Bruderly</u>	<u>Greatorex</u>	<u>Kangas</u>	<u>Lundy</u>	<u>Szawara</u>	<u>Community Members</u>
Policy			<u>X</u>	X			X	
Finance	X				X	<u>X</u>		
Contracts & Negotiations			X	X		X		
Supt. Evaluation		X			<u>X</u>		X	
Facilities	X			<u>X</u>		X		Ron Darr Jerry Brand
Multi-generational Community Center Ad-Hoc				X	X	X		
WASB/LRN Rep.			X					
EFD Rep.				X				
SEAB Contact			X					

The Superintendent is an ex-officio member of each committee.