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:

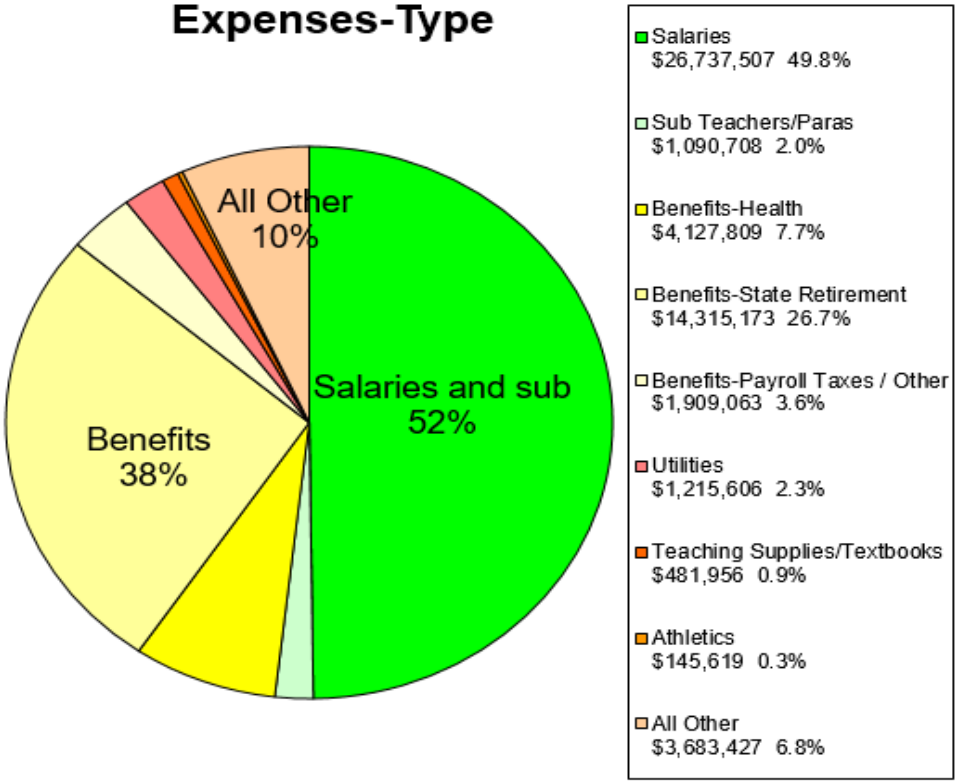
1. Financial Dashboard
2. Financial Results – A summary of the financial results for all funds, including General Fund, Community Services Fund, School Lunch Fund, Student/School Activity Fund, Debt Retirement Fund, Capital Projects Fund (non-bond), and 2017 Capital Projects Fund. Included are the original 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.

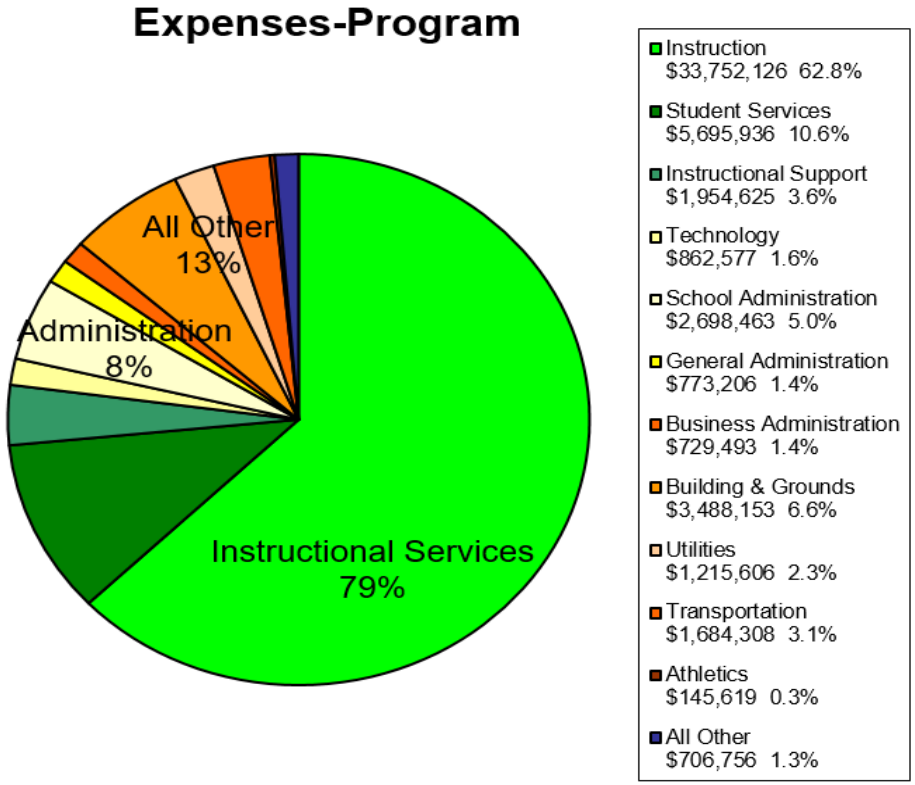
Dexter Community Schools
Financial Dashboard
2022-23 Actual Final

Student Count *	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
2021-22 Actual						
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



Expenses-Program



*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

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)		
Revenue over (under) Expenses (Operational)	$ (263,547)	$ (4,654,052)	$ (4,039,962)	$ (1,484,500)		

Audit will show

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			
MPSERS/ORS Retirement rate Blended budget 45.03%; actual 44.16% ORS Wages $27,726,393 Paid $12,242,951 to MPSERS Received $5,468,280 thru State Aid + One time Deposit $2,586,346	12,242,951	241,220	$	6,774,671	Net MPSERS 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
Facility Usage (Facility/CPA/Pools) - Revenue (PY $73,455)	107,159
Facility Usage (Facility/CPA/Pools) - Expenses (PY $218,862)	261,563

* Includes $670,589 pre-funded in 2021-22

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	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)	7980		$ 44,690				Anchor K-2 Virtual/Hybrid Teachers
paid by State Aid Status 7/2020							
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
							Additional Transportation $100,673
Section 23b(2a) $550 pp							SPARK development 44 days 1/4-3/8/2021 $130,246
K-8 Dreads Summer							Admin summer $370,274
							Summer B&G $259,943
ESSER II HS Credit Recovery	4320			$ 485,650			Additional staff, camps $67,413
Section 23b(2b) $550 pp							HS Counselors $73,821
9-12 Summer Credit recovery							Admin summer $196,752
							Summer B&G $147,664
ESSER II After School	4330			$ 25,000			Development of programming K-6
Section 23b(2c) $25,000							

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	4340			$ 93,000			Additional expenses of staff stipends
Section 23c(4a-b) $1000/teacher							Grant award $318,750
$250/support							(prorated based on actual payout)
ESSER III	4350			$ 495,451	$ 952,015		Anchor K-2 Teachers 43 days (2021-22) 87 days (2022-23)
20% Learning Loss	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	4430			$ 27,975	$ 27,900		NWEA to support students with learning loss
Section 104a	3480						
ESSER II Learning Loss 98c	4510				$ 176,393		Tutoring services, instructional coaches, and intervention staff
ESSER II Formula 11r(2)	4850						
Section 11r(2) 43.6% of ESSERII			$ 352,948				31 days of Anchor K-2 Virtual/Hybrid Teachers
Section 11r(2) 56.4% of ESSERII				$ 456,564			40 days of Anchor K-2 Teachers
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

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

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

Community Services Fund	Budget Revenue	Budget Expenses	Annual prefunded subsidy*	Actual Results Actual Revenue (less subsidy)	GF Subsidy*	Actual Expenses (less indirect)	10% Indirect to GF	Reported Revenue Over (under) Exp	One time grant revenue 2022-23	One time expense (PY)	Operating Results Actual Revenue w/o one time	Actual Expense w/o one time (includes indirect)	Actual Revenue Over (under) Exp w/o one time	Begin Fund Balance	Ending Fund Balance
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)					Nonspendable prepaids -->	$ 8,223	$ 600

8/16/2023: Community Services 23 sub program evaluation at year end

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 Purcl	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 Pro	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 Servic				$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**