

BOARD OF EDUCATION MEETING PACKET

September 23, 2024

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

- A. **CALL TO ORDER** Roll Call
- B. **MEETING MINUTES** (8/26/2024)
- C. **APPROVAL OF AGENDA**
- D. **SCHOOL PRESENTATIONS**
 - 1. Red Cross Recognition for DHS
 - 2. Curriculum Update
- E. **PUBLIC PARTICIPATION** (up to ~30 minutes/max 5 per person)
- F. **ADMINISTRATIVE & BOARD UPDATES**
 - 1. Superintendent
 - a. HR–Hiring Status
 - b. Facilities–Projects Status
 - c. Bond Steering Committee Update
 - d. Transportation Update
 - e. SEAB Update
 - 2. Board President
 - 3. Student Representatives
- G. **CONSENT ITEMS**
 - 1. August Budget Report
- H. **ACTION ITEMS**
 - 1. Certify MASB Delegates
 - 2. Fund Balance Designations
- I. **DISCUSSION ITEMS**
 - 1. Insulin Lawsuit
- J. **PUBLIC PARTICIPATION** (up to ~15 minutes/max 3 per person)
- K. **BOARD COMMENTS**
- L. **INFORMATION ITEMS**
 - 1. Finance Minutes
- M. **CLOSED SESSION** – none planned
- N. **ADJOURNMENT**

CALENDAR

- *September 25, 2024 - Board Candidate Forum - 7:00 pm Bates Boardroom
 - *October 21, 2024 - Community Chat - 6:15pm-6:45pm Bates Boardroom
 - *October 21, 2024 - Board Meeting - 7:00 pm Bates Boardroom - Audit Presentation
 - *November 4, 2024 - Board Meeting - 7:00 pm Bates Boardroom - Bond Steering Committee Presentation
 - *November 18, 2024 - Board Meeting - 7:00 pm Bates Boardroom
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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
SEPTEMBER 23, 2024

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 26, 2024 as presented/amended."

C. 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. Red Cross Recognition for DHS

Michigan Red Cross representatives Gerry Abejuro and Len Rezmierski will recognize Dexter High School for collecting 164 pints of blood during the 2023-2024 school year. [Those wishing to participate in NHS blood drives at Dexter High School can sign up using this link:

<https://www.redcrossblood.org/give.html/drive-results?zipSponsor=dexterschools>]

2. Curricular Updates

Executive Director of Instruction Ryan Bruder will update the Board on several curricular topics.

E. PUBLIC PARTICIPATION (full guidelines at link)

Each speaker is allotted a maximum of 5 minutes for a total of approximately 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

- a. HR–Hiring Status
- b. Facilities–Projects Status
- c. Bond Steering Committee Update
- d. Transportation Update
- e. SEAB Update

2. Board President

**BOARD OF EDUCATION MEETING NOTES
SEPTEMBER 23, 2024**

3. Student Representatives

G. CONSENT ITEMS

* Consent items are typically approved in bulk; however, there is only one item this evening. An appropriate motion might be, "I move that the Board of Education approve the consent items in bulk."

1. Budget Report

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

* An appropriate motion might be, "I move that the Board of Education receive the August 2024 budget report."

H. ACTION ITEMS

1. Certify MASB Delegates

The MASB Annual Leadership Conference will be taking place October 24-27th at Lansing Center. The Delegate Assembly will begin Thursday, October 24th, 2024 at 7pm. Based on our district size, Dexter is entitled to three voting delegates and alternates. It would be appropriate to name Board members that plan to attend the conference as voting delegates or alternates. [If you plan to attend, please check with Hope regarding registration arrangements ASAP].

* An appropriate motion might be, "I move that _____ be certified to represent the Dexter Community School District's Board of Education at the 2024 MASB Delegate Assembly."

2. Fund Balance Designations

Your packet includes financial information from CFO Christie Bueche including ending reserves, designations, assigned and unassigned fund balances for the year ending June 30, 2024. Fund balance designations were recommended by the Finance Committee on September 9, 2024.

* An appropriate motion might be, "I move that the Board of Education approve the 2023-24 Fund Balance designations for the General Fund as included in the attached recommendation from the Finance Committee."

I. DISCUSSION ITEMS

1. Insulin Lawsuit

Entities nationwide started joining a nationwide lawsuit against various insulin manufacturers, pharmacy benefit managers, and other defendants accused of artificially inflating insulin prices at the expense of employers and health plan entities, including insurance pools. Lawsuit defendants include, among others, Eli Lilly and Company, Novo Nordisk Inc., and Sanofi-Aventis US LLC. Those entities eligible to join the lawsuit include any self-insured employer, any employer that contributed to employee medical benefit plan costs or other health care costs, and any insurance pool.

BOARD OF EDUCATION MEETING NOTES
SEPTEMBER 23, 2024

Frantz Law Group, a California law firm specializing in mass litigation, is representing entities in the insulin litigation. Frantz requested that Thrun Law Firm determine whether its clients are interested in joining the insulin litigation and, if so, to facilitate contact with Frantz.

Research reveals that some insulin prices have increased by more than 1,000% over the past 20 years. Health insurance companies passed on the cost of those price increases to employers through higher insurance premiums. The insulin litigation seeks monetary compensation for past damages incurred by entities related to the artificial insulin price inflation, as well as injunctive relief to stop that inflation and additional damages to deter future similar behavior.

Your packet includes a draft resolution from Thrun Law authorizing the district to join the lawsuit. This item is presented for discussion only this evening.

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

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

K. BOARD COMMENTS

M. INFORMATION ITEMS

1. Finance Minutes - 9/9/2024

N. CLOSED SESSION - none planned

O. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 26, 2024**

A. CALL TO ORDER – 7:00pm

1. Roll Call

Members Present: Brian Arnold, Elise Bruderly, Mara Greatorex, Jennifer Kangas, Dick Lundy, Melanie Szawara; Student Representatives Marty Watson and Claire Beneteau

Members Absent: Daniel Alabré

Administrative & Supervisory Staff: Christie Bueche, Ryan Bruder, Barb Leonard, Craig McCalla, Hope Vestergaard

Guests: Mike Cipolla, Dawn Gilbert, Amy Reiser, Jackie Smith

B. MEETING MINUTES

Melanie Szawara made a motion to approve the meeting minutes from 7/22/2024 as presented. Jennifer Kangas seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

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

D. SCHOOL PRESENTATIONS

1. Executive Director of Instruction Ryan Bruder updated the Board on summer learning in the district, including virtual reading tutoring for K-6th grade students. 75 students met with their tutors two times a week for nine weeks. The District also partnered with Varsity Tutors for the first time this year, which provided free synchronous and asynchronous virtual learning opportunities and tutoring for students in grades K-12 on a variety of individualized topics including everything from creative writing to math to SAT prep to personal enrichment. Last but not least, DHS student Conner Masterson established an in-person math tutoring program. He recruited NHS students, who met with approximately twenty students in grades 5 through 8 for 1.5 hours a day, four days a week, for five weeks. Participating DHS students were Conner Masterson, Marcus Keeler, Carly Gramling, Olivia Croftchik, Andrew Boydston, Lauren Hart, Lydia Baur, and Arman Buyukbozkirli.

E. PUBLIC PARTICIPATION – none

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent Update.

- a. Executive Director of Human Resources Barb Leonard shared that all teaching positions have been filled with the exception of one which was still being finalized; the District is still hiring bus drivers, buildings and grounds staff, paraeducators, early childhood teachers, and lunch monitors.
- b. Principal for Operations Craig McCalla updated the Board on construction projects across the district:

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 26, 2024**

- DHS Media Center renovations are almost complete with furniture being moved in this week; doors and hardware repairs are finishing up;
 - Solar panels are getting final tweaks and inspections;
 - Creekside window replacement is almost complete;
 - The pool renovation completions have been pushed back to mid-October;
 - The Mill Creek chiller has been delayed about a week and the district has rented a temporary chiller;
 - Light repair at Al Ritt is on schedule;
 - Creekside and Wylie chiller units are being finished up;
 - Building automation systems are being finished up.
- c. McCalla also shared that Dexter families have received \$75,000 for college and career training with another \$40,000 still available. The program deposits free money into college and training savings accounts for all Washtenaw County public school students in grades 1-7 who attend participating districts. Informational flyers were sent home to all families in eligible grades.

2. Board President Update - none

3. Student Representative Update

Claire Beneteau noted that freshman orientation happened [on Friday, August 23rd] and other orientations will take place this week; fall sports are in full swing with competitions started or starting soon. Marty Watson noted that he ran barefoot in his first cross-country race of the season; the first football game is August 30th at Livonia Franklin.

G. CONSENT ITEMS

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

- The Board of Education offered Courtney Burk, Ruthie Hockey, Katerina Manikas and Michelle Matson probationary teaching contracts for the 2024-2025 school year.
- The Board of Education received the July 2024 budget report.

H. ACTION ITEMS - none

I. DISCUSSION ITEMS

1. Board Candidate Forum

Board President Elise Bruderly shared tentative plans for a Board of Education Candidate forum. Time and date will be shared as soon as that info is confirmed.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
AUGUST 26, 2024**

2. 2023-2024 Year-End Financial Report

The Board had the opportunity to ask questions about tentative year-end results. Districts are still awaiting the August State Aid adjustment numbers; Bueche noted that overall, there should be a positive adjustment for Dexter.

J. PUBLIC PARTICIPATION - none

K. BOARD COMMENTS

1. Mara Greatorex noted that she and Dick Lundy attended and enjoyed their last Teaching Staff Opening Day as trustees earlier that morning.
2. Dick Lundy asked how many professional teaching staff have been hired. Barb Leonard responded 15 new staff plus some current staff moved into different positions.
3. Elise Bruderly shared that she thinks the Wayfinder newsletter [one of the info items in the packet] is a goldmine for parents.

L. INFORMATION ITEMS

1. Back-to-School Wayfinder
2. My Future Fund Flyer for Families

M. CLOSED SESSION - none

N. ADJOURNMENT

At approximately 7:24pm, President Elise Bruderly adjourned the meeting.

MINUTES/hlv

Daniel Alabr e
Secretary, Board of Education



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	6,247,643.00	70,072.40	154,015.56	6,093,627.44	.00	2	97,517.94
Function Code R100 - Local Sources - 100 Totals	\$6,247,643.00	\$70,072.40	\$154,015.56	\$6,093,627.44	\$0.00	2 %	\$97,517.94
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							
	38,182,074.00	14,559.25	1,552,065.74	36,630,008.26	.00	4	465,405.26
Function Code R300 - State Sources - 300 Totals	\$38,182,074.00	\$14,559.25	\$1,552,065.74	\$36,630,008.26	\$0.00	4 %	\$465,405.26
Function Code R400 - Federal Sources - 400							
	1,099,130.00	.00	.00	1,099,130.00	.00	0	.00
Function Code R400 - Federal Sources - 400 Totals	\$1,099,130.00	\$0.00	\$0.00	\$1,099,130.00	\$0.00	0 %	\$0.00
Function Code R500 - ISD / Other Sources - 500							
	7,941,816.00	3,045.28	3,045.28	7,938,770.72	.00	0	3,680.70
Function Code R500 - ISD / Other Sources - 500 Totals	\$7,941,816.00	\$3,045.28	\$3,045.28	\$7,938,770.72	\$0.00	0 %	\$3,680.70
Function Code R600 - In from other Funds - 600							
	437,064.00	2,159.65	2,159.65	434,904.35	.00	0	.00
Function Code R600 - In from other Funds - 600 Totals	\$437,064.00	\$2,159.65	\$2,159.65	\$434,904.35	\$0.00	0 %	\$0.00
Account Type Revenue Totals	\$53,907,727.00	\$89,836.58	\$1,711,286.23	\$52,196,440.77	\$0.00	3 %	\$566,603.90
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	25,711,155.00	42,886.82	190,393.20	25,520,761.80	24,257.90	1	363,327.39
Sub Function Code 120 - Added Needs - 120	6,862,173.00	41,929.10	74,916.45	6,787,256.55	24,576.47	1	81,416.79
Function Code 100 - Instruction Totals	\$32,573,328.00	\$84,815.92	\$265,309.65	\$32,308,018.35	\$48,834.37	1 %	\$444,744.18
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	6,393,947.00	58,258.52	70,540.97	6,323,406.03	225,075.00	1	22,652.46
Sub Function Code 220 - Support Services-Instructional - 220	2,988,313.00	135,530.17	435,783.38	2,552,529.62	123,877.99	15	377,704.86
Sub Function Code 230 - Support Services-Administration - 230	925,668.00	133,497.89	216,064.09	709,603.91	9,245.00	23	129,293.84
Sub Function Code 240 - Support Services-School Admin - 240	3,003,294.00	139,110.85	260,829.01	2,742,464.99	.00	9	226,727.42
Sub Function Code 250 - Support Services-Business - 250	780,504.00	45,198.95	104,992.85	675,511.15	.00	13	118,559.37
Sub Function Code 260 - Operations and Maintenance - 260	5,133,160.00	355,946.41	668,630.25	4,464,529.75	312,804.11	13	661,589.52
Sub Function Code 270 - Pupil Transportation - 270	1,801,565.00	50,007.05	160,022.61	1,641,542.39	11,549.32	9	205,333.93
Sub Function Code 280 - Support Services-Central - 280	663,736.00	46,280.06	91,108.83	572,627.17	.00	14	83,122.69
Function Code 200 - Supporting Services Totals	\$21,690,187.00	\$963,829.90	\$2,007,971.99	\$19,682,215.01	\$682,551.42	9 %	\$1,824,984.09
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	214,268.00	11,061.24	12,123.68	202,144.32	7,000.00	6	21,446.17
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	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	7,844.00	.00	.00	7,844.00	.00	0	.00
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	.00
Function Code 300 - Community Services Totals	\$222,112.00	\$11,061.24	\$12,123.68	\$209,988.32	\$7,000.00	5 %	\$21,446.17
Function Code 400 - Facilities Construction & Other Payments or Adjustments							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code 400 - Facilities Construction & Other Payments or Adjustments Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 500-600 - Other Financing Uses							



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 500 - Debt Service - 500	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 600 - Fund Modifications - 600	1,416,530.00	.00	.00	1,416,530.00	.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$1,416,530.00	\$0.00	\$0.00	\$1,416,530.00	\$0.00	0 %	\$0.00
Account Type Expense Totals	\$55,902,157.00	\$1,059,707.06	\$2,285,405.32	\$53,616,751.68	\$738,385.79	4 %	\$2,291,174.44
Fund(COA) 11 - General Fund Totals	(\$1,994,430.00)	(\$969,870.48)	(\$574,119.09)	(\$1,420,310.91)	(\$738,385.79)	29 %	(\$1,724,570.54)



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,990,830.00	297,429.92	602,131.06	2,388,698.94	.00	20	641,331.81
Function Code R100 - Local Sources - 100 Totals	\$2,990,830.00	\$297,429.92	\$602,131.06	\$2,388,698.94	\$0.00	20 %	\$641,331.81
Function Code R300 - State Sources - 300							
	58,457.00	.00	.00	58,457.00	.00	0	365.00
Function Code R300 - State Sources - 300 Totals	\$58,457.00	\$0.00	\$0.00	\$58,457.00	\$0.00	0 %	\$365.00
Function Code R400 - Federal Sources - 400							
	.00	.00	.00	.00	.00	+++	.00
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 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							
	307,120.00	.00	.00	307,120.00	.00	0	.00
Function Code R600 - In from other Funds - 600 Totals	\$307,120.00	\$0.00	\$0.00	\$307,120.00	\$0.00	0 %	\$0.00
Account Type Revenue Totals	\$3,356,407.00	\$297,429.92	\$602,131.06	\$2,754,275.94	\$0.00	18 %	\$641,696.81
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	163,830.00	2,360.45	5,744.64	158,085.36	.00	4	4,444.05
Function Code 100 - Instruction Totals	\$163,830.00	\$2,360.45	\$5,744.64	\$158,085.36	\$0.00	4 %	\$4,444.05
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	11,993.00	.00	.00	11,993.00	.00	0	.00
Sub Function Code 240 - Support Services-School Admin - 240	2,767.00	.00	.00	2,767.00	.00	0	.00
Sub Function Code 250 - Support Services-Business - 250	2,256.00	.00	.00	2,256.00	.00	0	.00
Sub Function Code 260 - Operations and Maintenance - 260	62,550.00	2,760.70	6,657.13	55,892.87	4,440.80	11	16,900.92
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,774,262.00	66,220.99	100,034.86	1,674,227.14	(1,655.00)	6	55,619.12
Function Code 200 - Supporting Services Totals	\$1,853,828.00	\$68,981.69	\$106,691.99	\$1,747,136.01	\$2,785.80	6 %	\$72,520.04
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	307,121.00	16,402.30	36,504.79	270,616.21	.00	12	36,166.15
Sub Function Code 320 - Community Recreation - 320	227,161.00	16,812.85	28,329.79	198,831.21	2,842.45	12	35,980.54
Sub Function Code 350 - Care of Children - 350	1,034,254.00	129,037.01	214,343.82	819,910.18	92.00	21	186,400.16
Sub Function Code 390 - Other Community Services - 390	.00	21,596.48	21,596.48	(21,596.48)	.00	+++	.00
Function Code 300 - Community Services Totals	\$1,568,536.00	\$183,848.64	\$300,774.88	\$1,267,761.12	\$2,934.45	19 %	\$258,546.85
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	179,695.00	2,159.65	2,159.65	177,535.35	.00	1	.00
Function Code 500-600 - Other Financing Uses Totals	\$179,695.00	\$2,159.65	\$2,159.65	\$177,535.35	\$0.00	1 %	\$0.00
Account Type Expense Totals	\$3,765,889.00	\$257,350.43	\$415,371.16	\$3,350,517.84	\$5,720.25	11 %	\$335,510.94
Fund(COA) 23 - Community Service Fund Totals	(\$409,482.00)	\$40,079.49	\$186,759.90	(\$596,241.90)	(\$5,720.25)	-46 %	\$306,185.87



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	407,906.00	14,530.15	19,977.78	387,928.22	.00	5	7,590.70
Function Code R100 - Local Sources - 100 Totals	\$407,906.00	\$14,530.15	\$19,977.78	\$387,928.22	\$0.00	5 %	\$7,590.70
Function Code R300 - State Sources - 300							
	1,368,709.00	.00	.00	1,368,709.00	.00	0	841.70
Function Code R300 - State Sources - 300 Totals	\$1,368,709.00	\$0.00	\$0.00	\$1,368,709.00	\$0.00	0 %	\$841.70
Function Code R400 - Federal Sources - 400							
	745,640.00	.00	.00	745,640.00	.00	0	5,009.00
Function Code R400 - Federal Sources - 400 Totals	\$745,640.00	\$0.00	\$0.00	\$745,640.00	\$0.00	0 %	\$5,009.00
Function Code R500 - ISD / Other Sources - 500							
	168,534.00	.00	.00	168,534.00	.00	0	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$168,534.00	\$0.00	\$0.00	\$168,534.00	\$0.00	0 %	\$0.00
Account Type Revenue Totals	\$2,690,789.00	\$14,530.15	\$19,977.78	\$2,670,811.22	\$0.00	1 %	\$13,441.40
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	3,730.00	.00	2,029.44	1,700.56	.00	54	1,127.12
Sub Function Code 290 - Support Services-Other - 290	2,569,957.00	74,368.94	106,200.49	2,463,756.51	1,024,337.54	4	211,103.33
Function Code 200 - Supporting Services Totals	\$2,573,687.00	\$74,368.94	\$108,229.93	\$2,465,457.07	\$1,024,337.54	4 %	\$212,230.45
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	257,369.00	.00	.00	257,369.00	.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$257,369.00	\$0.00	\$0.00	\$257,369.00	\$0.00	0 %	\$0.00
Account Type Expense Totals	\$2,831,056.00	\$74,368.94	\$108,229.93	\$2,722,826.07	\$1,024,337.54	4 %	\$212,230.45
Fund(COA) 25 - School Lunch Fund Totals	(\$140,267.00)	(\$59,838.79)	(\$88,252.15)	(\$52,014.85)	(\$1,024,337.54)	63 %	(\$198,789.05)



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 27 - Cooperative Activities Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,500,000.00	184,810.37	185,081.43	2,314,918.57	.00	7	.00
Function Code R100 - Local Sources - 100 Totals	\$2,500,000.00	\$184,810.37	\$185,081.43	\$2,314,918.57	\$0.00	7 %	\$0.00
Function Code R200 - Non-Education Sources - 200							
	754,812.00	.00	.00	754,812.00	.00	0	.00
Function Code R200 - Non-Education Sources - 200 Totals	\$754,812.00	\$0.00	\$0.00	\$754,812.00	\$0.00	0 %	\$0.00
Function Code R300 - State Sources - 300							
	8,500,000.00	.00	.00	8,500,000.00	.00	0	.00
Function Code R300 - State Sources - 300 Totals	\$8,500,000.00	\$0.00	\$0.00	\$8,500,000.00	\$0.00	0 %	\$0.00
Function Code R400 - Federal Sources - 400							
	850,000.00	.00	.00	850,000.00	.00	0	.00
Function Code R400 - Federal Sources - 400 Totals	\$850,000.00	\$0.00	\$0.00	\$850,000.00	\$0.00	0 %	\$0.00
Account Type Revenue Totals	\$12,604,812.00	\$184,810.37	\$185,081.43	\$12,419,730.57	\$0.00	1 %	\$0.00
Account Type Expense							
Function Code 300 - Community Services							
Sub Function Code 300 - Community Services - 300	3,005,000.00	205,340.81	223,418.63	2,781,581.37	3,796.00	7	.00
Function Code 300 - Community Services Totals	\$3,005,000.00	\$205,340.81	\$223,418.63	\$2,781,581.37	\$3,796.00	7 %	\$0.00
Function Code 400 - Facilities Construction & Other Payments or Adjustments							
Sub Function Code 400 - Other Government Agencies - 400	9,599,812.00	.00	.00	9,599,812.00	.00	0	.00
Function Code 400 - Facilities Construction & Other Payments or Adjustments Totals	\$9,599,812.00	\$0.00	\$0.00	\$9,599,812.00	\$0.00	0 %	\$0.00
Account Type Expense Totals	\$12,604,812.00	\$205,340.81	\$223,418.63	\$12,381,393.37	\$3,796.00	2 %	\$0.00
Fund(COA) 27 - Cooperative Activities Fund Totals	\$0.00	(\$20,530.44)	(\$38,337.20)	\$38,337.20	(\$3,796.00)	+++	\$0.00



Board Monthly Financial Report

Fiscal Year to Date 08/31/24

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,289,598.00	62,813.44	212,750.09	2,076,847.91	.00	9	139,899.38
Function Code R100 - Local Sources - 100 Totals	\$2,289,598.00	\$62,813.44	\$212,750.09	\$2,076,847.91	\$0.00	9 %	\$139,899.38
Account Type Revenue Totals							
	\$2,289,598.00	\$62,813.44	\$212,750.09	\$2,076,847.91	\$0.00	9 %	\$139,899.38
Account Type Expense							
Function Code R100 - Local Sources - 100							
	.00	.00	.00	.00	.00	+++	.00
Function Code R100 - Local Sources - 100 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	2,289,598.00	38,960.72	50,843.76	2,238,754.24	2,796.80	2	20,346.03
Function Code 200 - Supporting Services Totals	\$2,289,598.00	\$38,960.72	\$50,843.76	\$2,238,754.24	\$2,796.80	2 %	\$20,346.03
Account Type Expense Totals							
	\$2,289,598.00	\$38,960.72	\$50,843.76	\$2,238,754.24	\$2,796.80	2 %	\$20,346.03
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$23,852.72	\$161,906.33	(\$161,906.33)	(\$2,796.80)	+++	\$119,553.35
Grand Totals	(\$2,544,179.00)	(\$986,307.50)	(\$352,042.21)	(\$2,192,136.79)	(\$1,775,036.38)	14 %	(\$1,497,620.37)



Reminder to Certify 2024 Delegates

1 message

Thu, Sep 12, 2024 at 9:00 AM



Sharing a reminder that delegates for MASB's 2024 Delegate Assembly must be **certified and submitted by Friday, Oct. 4.** Thank you to those who have already submitted their delegates. We have your information recorded.

Delegate Assembly will begin **Thursday, Oct. 24 at 7 p.m.** at the Lansing Center in Lansing. Delegates selected by boards of education across the state will decide MASB's positions on a wide variety of issues affecting education.

Below is a link to certify the official voting delegates and alternates who will represent your board of education. All delegates and alternates must be school board members. Only delegates and alternates named by your board may offer motions and vote on issues. However, all school board members may speak on the issues and participate in the debate. Your 2024-2025 MASB dues must be paid in order for a district to participate in the Delegate Assembly.

Cheryl Huffman | Board Liaison
Michigan Association of School Boards
[1001 Centennial Way, Suite 400 | Lansing, MI 48917](#)
P: 517.327.5915 | F: 517.327.6447

To: Board of Education

From: Christie Bueche, CFO

Date: September 23, 2024

RE: Year End Fund Balance Designations 2023-24

General Fund revenues were \$55,248,865 and expenses were \$53,658,182. 2023-24 net revenue over expense resulted in an increase in fund balance of \$1,590,683. Total fund balance is \$12,493,996 or 23.3% of expenditures.

Attached is a spreadsheet containing ending reserves, designations, assigned and unassigned fund balances for the year ending June 30, 2024. Fund balance designations were recommended by the Finance Committee on September 9, 2024.

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, 2024 fiscal audit.

An Appropriate resolution might be “I move that the Board of Education approve the 2023-24 Fund Balance designations for General Fund as included in the attached recommendation from the Finance Committee.”

Dexter Community Schools
Fund Balance
Year end 2023-24

Revenue	\$	55,248,865
Expenses	\$	53,658,182
Net Income	\$	1,590,683

Fund Balance Classifications		Account	Methodology of Target	Base value for calculation	Target	23-24 Beginning	Board planned transfers 23-24	Planned Ending	Recommended transfers 23-24	Recommended Ending
Required Designated Reserve Funds (policy 6604)										
Non-Spendable										
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 75,813	\$ 75,813	\$ 72,326.00	\$ (72,326)	\$ -	\$ 3,487.00	\$ 75,813.00	
Committed (required)										
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 157,124	\$ 157,124	\$ 144,969	\$ (144,969)	\$ -	\$ 12,155	\$ 157,124	
Committed- Employee Off Schedule Payment	11-2731-7200	Actual projected cost	\$ 150,000	\$ 150,000	\$ -	\$ -		\$ 150,000	\$ 150,000	
Board Designated Reserve Funds (policy 6605)										
Committed (management planned)										
Committed-Facilities, Equipment & Maintenance	11-2731-1200	Assets undeprec repl value * 1%	\$ 221,801,152	\$ 2,218,012	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	
Committed-Facilities Athletics	11-2731-1300	Artificial turf, pools	\$ 1,500,000	\$ 1,500,000	\$ 1,125,000		\$ 1,125,000		\$ 1,125,000	
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 170,000		\$ 170,000		\$ 170,000	
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,011,507	\$ 1,011,507	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	
Committed-Technology	11-2731-8100	Cost of technology inventory * 50% (includes balance of restitution)	\$ 6,880,859	\$ 3,440,430	\$ 1,500,000		\$ 1,500,000		\$ 1,500,000	
Committed-New Programs	11-2731-4100	Startup and implementation transition of new programs (3-5 yrs)	\$ 348,000	\$ 348,000	\$ 2,400,000		\$ 2,400,000		\$ 2,400,000	
Committed-New Buildings/New Spaces	11-2731-4200	Startup and implementation transition of new building (3-5 years)	\$ 300,000	\$ 300,000	\$ 300,490		\$ 300,490		\$ 300,490	
Committed-Retirement/Severance	11-2731-6100	Retirement obligation * 2/3	\$ 1,796,781	\$ 1,197,854	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 1,994,430	\$ 1,994,430	\$ 2,188,881		\$ 1,994,430	\$ (194,451.00)	\$ 1,994,430	
Unassigned Fund Balance (policy 6612)	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 53,658,182	\$ 2,682,909	\$ 1,647		\$ 1,647	\$ 1,619,492	\$ 1,621,139	3.0%
Total Fund Balance					\$ 10,903,313	\$ (217,295)	\$ 10,491,567	\$ 1,590,683	\$ 12,493,996	
Non-Spendable Fund Balance				0.1%	\$ 72,326			0.1%	\$ 75,813	
Committed Fund Balance				16.1%	\$ 8,640,459			16.4%	\$ 8,802,614	
Assigned Fund Balance				4.1%	\$ 2,188,881			3.7%	\$ 1,994,430	
Unassigned Fund Balance				0.0%	\$ 1,647			3.0%	\$ 1,621,139	6.7%
Total Fund Balance				20.3%	\$ 10,903,313			23.3%	\$ 12,493,996	

INSULIN LITIGATION RESOLUTION

A [regular or special] meeting of the [Entity Name] (“Entity”) [Board of Education, Board of Directors, Board of Trustees, City Council, or other Governing Body] (the “Board”) was held on the [] day of [], 202[] at the following time: [] (“Meeting”).

The Meeting was called to order by _____

Present:

Absent:

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS:

1. Entities nationwide have recently started joining a nationwide lawsuit against various insulin manufacturers, pharmacy benefit managers, and other defendants accused of artificially inflating insulin prices at the expense of employers and health plan entities, specifically Case No. 2:23-md-03080 in the United States District Court for the District of New Jersey (“Lawsuit”).

2. Entities in the Lawsuit are being represented by Frantz Law Group, APLC, a California professional law corporation (“Frantz”).

3. Thrun Law Firm, P.C. referred the Entity to Frantz for the Lawsuit.

4. The Board believes it is in the Entity’s best interests to join the Lawsuit on the terms specified in the attached Attorney-Client Fee Contract.

5. The Board believes it is in the Entity’s best interests to authorize and direct [Insert Position, such as Superintendent, President, or Manager] or designee to sign the attached Attorney-Client Fee Contract on behalf of the Entity and to take such other action as necessary to obtain monetary damages for the Entity in the Lawsuit, subject to review by the Entity’s legal counsel.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board decides to join the Lawsuit on the terms specified in the attached Attorney-Client Fee Contract.

2. The Board authorizes and directs [Insert Position, such as Superintendent, President, or Manager] or designee to sign the attached Attorney-Client Fee Contract on behalf of the Entity and to take such other action as necessary to obtain monetary damages and injunctive relief for the Entity in the Lawsuit, subject to review by the Entity’s legal counsel.

3. All resolutions and parts of resolutions that conflict with the provisions of this resolution are rescinded.

Ayes:

Nays:

Absent:

Motion Passed:

[Board Secretary or Clerk]

The undersigned duly qualified and acting Board Secretary hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

[Board Secretary or Clerk]

Date: _____, 202__

Dexter Community Schools
Finance Committee
Meeting Minutes
September 9, 2024
Bates Board Room

Board Committee Members Present – Jennifer Kangas (Board), Dick Lundy (Board, Chair),
John Heuser (DEA), Jessica Baese (DEA)
Staff Committee Members Present – Christie Bueche, Chris Timmis
Others Present – Kim Lindsay (Rehmann Robson, LLC)

Meeting convened at 3:30 pm.

Approval of Minutes

A motion was made by Jennifer Kangas to approve the finance committee meeting minutes of July 23, 2024. John Heuser seconded the motion. Motion Carried (unanimous).

Audience Participation

None

Discussion Items

1. Final Results – Fiscal Year End 2023-24
The committee reviewed the financial results for the 2023-24 fiscal year after August State Aid adjustments.
2. Unearned Revenue
Reviewed unearned revenue balance from prior year financial statements. Committee agreed to recognize interest portion of the unearned balance as revenue for FY24, this will be included in the FY24 audit.
3. Fund Balance Designations
2023-24 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 2024-25 budget with expenditures over revenue of \$1,994,430. Therefore, the fund balance must include an assigned fund balance for subsequent year expenditures of that amount.

A motion was made by Jessica Baese 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. Motion Carried (unanimous). This information will be included for discussion and action at the September 23rd meeting and to the auditor for inclusion in the final 2023-24 audit.

Meeting adjourned at 4:15 pm.