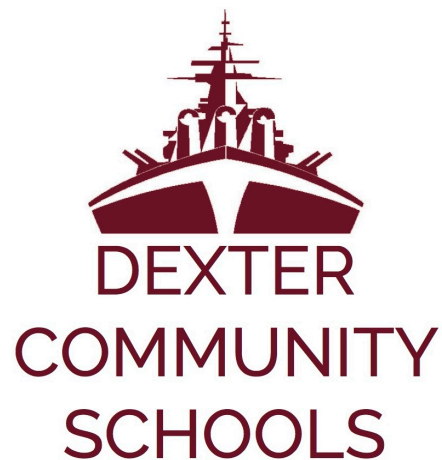


BOARD OF EDUCATION SPECIAL MEETING PACKET

November 17, 2025

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. The agenda reserves two periods for public participation and 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. 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. SPECIAL MEETING MINUTES (11/10/2025)
- C. APPROVAL OF AGENDA
- D. SCHOOL PRESENTATIONS
 - 1. Audit Presentation
- E. [PUBLIC PARTICIPATION](#) (up to ~30 minutes; max 5 per person)
- F. CONSENT ITEMS
 - 1. Budget Report
- G. ACTION
 - 1. Accept Audit
- H. DISCUSSION
 - 1. Process for Curriculum Update
- I. [PUBLIC PARTICIPATION](#) (up to ~15 minutes; max 3 per person)
- J. BOARD COMMENTS
- K. INFORMATION ITEMS
- L. CLOSED SESSION *per MCL 15.268(h)*
 - 1. Discuss Attorney-Client Privileged Material
- M. ADJOURNMENT

[CALENDAR](#)

December 8, 2025 – Community Chat 6:00pm-6:45pm Bates Boardroom
December 8, 2025 – Board Meeting 7:00pm Bates Boardroom

Public Participation Policy 2504: 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
NOVEMBER 17, 2025**

A. CALL TO ORDER

1. Roll Call

B. SPECIAL MEETING MINUTES

* An appropriate motion might be, "I move that the Board of Education approve the attached minutes from November 10, 2025 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. Audit Presentation

Kim Lindsay of Rehmann Robson will share the results of the 2024-2025 financial audit.

E. PUBLIC PARTICIPATION (full guidelines at link)

Board Bylaw 2504 states that the BOE will have two opportunities for public participation at each meeting. The first opportunity will last approximately 30 minutes, with each person having up to 5 minutes to speak, depending on the total number of speakers. 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. CONSENT ITEMS

1. Budget Report

This evening's packet includes detailed financial data as of 10/31/2025.

* An appropriate motion might be, "I move that the Board of Education receive the October 2025 budget report."

G. ACTION ITEMS

1. Audit

Earlier in the meeting, trustees will have viewed the 2024-2025 financial audit findings and had the opportunity to ask questions.

* An appropriate motion might be, "I move that the Board of Education accept the 2024-2025 financial audit."

H. DISCUSSION

1. Process for Sex Education Curriculum Update

At its November 10, 2025 special meeting, the Board of Education approved portions of the proposed sex education updated curriculum and identified modifications they would like to see on selected lessons. Some modifications are minor, i.e., resource

BOARD OF EDUCATION MEETING NOTES
NOVEMBER 17, 2025

deletions, moving the placement of a lesson within a series, or making language consistent. These do not need to be reviewed again. Other requested modifications are more involved and will require SEAB work and Board review. The Board needs to discuss the process for how to proceed.

I. PUBLIC PARTICIPATION (full guidelines at link)

During the second opportunity for public participation, each person will have up to 3 minutes to speak, depending on the total number of speakers. No person may speak twice on the same subject more than once in each 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.

J. BOARD COMMENTS

K. INFORMATION ITEMS

1. Cameron Fluder – MSBO Leadership Institute
2. Cheyanne Weber – MSBO School Payroll Specialist Certification

L. CLOSED SESSION *per MCL 15.268(h)*

1. Discuss Attorney-Client Privileged Material

M. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
NOVEMBER 10, 2025**

A. CALL TO ORDER – 7:03pm

Roll Call

Members Present: Daniel Alabr , Brian Arnold, Elise Bruderly, Michael Cipolla, Jennifer Kangas, Amy Reiser, Melanie Szawara; Student Representative Lloyd Brand

Members Absent: Student Representative Claire Beneteau

Administrative & Supervisory Staff: Ryan Bruder, Melanie Nowak, Chris Timmis, Hope Vestergaard

DEA: Rachel Hervey

Guests: see attached

B. MEETING MINUTES

Melanie Szawara made a motion that the Board of Education approve the meeting minutes from November 3, 2025 as presented. Michael Cipolla seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

Michael Cipolla made a motion that the Board of Education approve the agenda as presented. Jennifer Kangas seconded the motion. **Motion Carried (unanimous).**

D. PUBLIC HEARING *per MCL 380.1507*

1. Sex Education Curriculum Update

The Sex Education policy, SEAB Report, and an Executive Summary on this topic were included in the packet. This is the second public hearing regarding the proposed Sex Education curriculum update. Board President Elise Bruderly explained DCS public participation guidelines. She then invited community members to comment on the proposed sex education curriculum. The following people made statements.

- | | |
|----------------------|-----------------------|
| a. Mara Greatorex | n. Anne Scruggs |
| b. John Van Noord | o. Kyla Bourne-Huczek |
| c. Jessica Frost | p. Tom Anliker |
| d. Richard Truxall | q. Scott Westfall |
| e. Allison Henderson | r. Janie Cronstrum |
| f. Micaella Preuss | s. Jessie Lamb |
| g. Meg Larmore | t. Brian Walsh |
| h. Will Johnson | u. Justin Goeglin |
| i. Justin Peters | v. Betty Parsons |
| j. Brittany Jones | w. Stephanie Cottrell |
| k. Kari Reschke | x. Richard Barnabo |
| l. Ashley Whalen | y. Andrea Lueken |
| m. Matthew Korn | z. Bradley Prall |

E. PUBLIC PARTICIPATION - none

DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
NOVEMBER 10, 2025

At approximately 9:00pm, President Elise Bruderly called a five-minute recess.

At approximately 9:07pm, the meeting was reconvened.

F. DISCUSSION

1. Sex Education Curriculum Update

The Board discussed the proposed curriculum: first, everyone had the opportunity to give general, big picture impressions of the proposal. Trustees then discussed each lesson in the curriculum outline and identified things they wanted clarification on or which they thought could be improved. Finally, each lesson was deemed ok to approve, ok to approve with minor modifications (i.e., removal of a resource or movement to a different part of the grade lessons sequence), or to be returned to SEAB with direction for requested modifications. Student Representative Lloyd Brand contributed general DHS observations and opinions and suggestions based on those observations. SEAB Advisor Ryan Bruder joined the Board at the table to answer questions, advise on procedure, and document the board's guidance for SEAB.

G. ACTION

1. Sex Education Curriculum Update

Melanie Szawara made a motion that the Board of Education approve the curriculum with modifications as outlined by the Board discussion and documented in the minutes; any item not marked for SEAB modification would be considered approved. Brian Arnold seconded the motion. **Role Call Vote. Motion Carried (unanimous).**

The detailed curriculum approval and modifications summary is still being prepared as this packet goes to press. This will be added as soon as it is available.

Melanie Szawara made a motion that the Board of Education table until the November 17, 2025 meeting discussion of the modification process. Michael Cipolla seconded the motion. **Voice Vote. Motion Carried (unanimous).**

H. PUBLIC PARTICIPATION

1. Bradley Prall commented.
2. Mike Mason Commented.

At approximately 11:53pm, Elise Bruderly made a motion that the Board of Education move into Closed Session for the purpose of discussing attorney-client privileged material. Brian Arnold seconded the motion. **Roll Call Vote. Motion Failed 1-6 (Szawara-yes).**

I. ~~CLOSED SESSION per MCL 15.268(h)~~

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
NOVEMBER 10, 2025**

J. ADJOURNMENT

At approximately 11:54pm, President Elise Bruderly adjourned the meeting.

MINUTES/hlv

Daniel Alabré
Secretary, Board of Education

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION SPECIAL MEETING MINUTES
NOVEMBER 10, 2025**

**DEXTER COMMUNITY SCHOOLS
BOARD MEETING GUEST LIST**
(Please print your name)

Nov. 3 2025

- | | |
|------------------------------------|---------------------------------------|
| 1. <u>Jessica Fealy</u> | 22. <u>Trevor Aeschlman</u> |
| 2. <u>Tim & Shari Boyles</u> | 23. <u>Ella Aeschlman</u> |
| 3. <u>Bill & Betty Parsons</u> | 24. <u>Neil W</u> |
| 4. <u>Linda Schilk</u> | 25. <u>Bill Hansen</u> |
| 5. <u>Maryann Medson</u> | 26. <u>Jennifer Hansen</u> |
| 6. <u>Denise Kasischke</u> | 27. <u>Edgar</u> |
| 7. <u>Kari Reschke</u> | 28. <u>Joseph Kukulski</u> |
| 8. <u>James Davis</u> | 29. <u>Ruthann Mason</u> |
| 9. <u>Joanna Davis</u> | 30. <u>Gerrie & Joe Prochaska</u> |
| 10. <u>Bonnie Cherk</u> | 31. <u>Jeremy Hannich</u> |
| 11. <u>Sally & Paul Reeve</u> | 32. <u>David Teddy</u> |
| 12. <u>Danna Wubben</u> | 33. <u>Allison Henderson</u> |
| 13. <u>Cynthia Woye</u> | 34. <u>Austin Harrison</u> |
| 14. <u>Bradley S Prie</u> | 35. <u>Jennifer Korte</u> |
| 15. <u>Mary Kay Sinnott</u> | 36. <u>Maria Hook</u> |
| 16. <u>Al Loh</u> | 37. <u>Audrey & Lezlie Martin</u> |
| 17. <u>Jacob Niehof</u> | 38. <u>Greg Blum</u> |
| 18. <u>Jacob Clark</u> | 39. <u>Allen Kessel</u> |
| 19. <u>Araic Clark</u> | 40. _____ |
| 20. <u>Ligh Hook</u> | 41. _____ |
| 21. <u>Annabel VanNoord</u> | 42. _____ |

Board of Education Special Meeting Guests 11-10-2025

Christina Kirwin
Meg Larmore
Richard Truxall
Abe Hoffman
Mara Greateorex
Allison Henderson
Micaella Pruess
Jordan Preuss
Austin Henderson
Stephanie Cottrell
Al Beery
Jessica Fealy
Janie Cronstrum
Brian Walsh
Matthew Korn
_____ Sherer
Anne Scruggs
Danna Webber
Kari Reschke
Ashley Whalen
Peggy N____
Felicia Tuczak
Margie Van Meter
Betty Parsons
James Davis
Joanna Davis
Alexis Straka
Denise Kasischke
Brittany Jones
Colette Cooper
Jessi Lamb
Jon Van Noord
Robert Barber
Annabel Van Noord
Ruthann Mason
Mike Mason
Rachel McCalla
Ed Young
Scott Westfall
Adam Kipen
Anne Young
Judy Ross
Katie Phillips
Sarah Shock
Jason Nymark
Michele Nymark
Will Johnson

Angie Stranyak
Kate Ackers
Spencer Ackers
Randal Desroches
Dee Braden
Shirley Bitters
Kathryn Kelly
John Michalak
Anne Rosko
Jessica Frost
Sharon Chevillet
Tracie Varitek
Gerrie Prochaska
Joe Prochaska
Luke Paul
Jen Kay
Michele Anliker
Tom Anliker
Mutheu Esilaba
Bradley Prall
Kirsten Gibson
Adam Tyler
Brandon Gross
Kyla Bourne-Huczek
Jordan Goeglin
Richard Barnabo
Justin Goeglein
Amanda Welcome
Jennifer McKay
Edie Andrea
Derik Gumnik
Stphanie Marchi
Reilly Cribbins
Louis Cribbins
Carrie Rider\Shari Emhoff
Katherine Kuzma
Tim Kuzma
Emily Duncan
Susan Bellisario
Ashley Logan
Lyle Portice
Dan Flynn
Christopher Georges
Andrea Lueken
Lindsay Collins
Justin Peters
Bethany Peter



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

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							
	7,205,242.00	65,358.24	292,638.79	6,912,603.21	.00	4	285,082.50
Function Code R100 - Local Sources - 100 Totals	\$7,205,242.00	\$65,358.24	\$292,638.79	\$6,912,603.21	\$0.00	4%	\$285,082.50
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							
	35,415,810.00	2,903,346.06	3,489,574.40	31,926,235.60	.00	10	4,243,740.56
Function Code R300 - State Sources - 300 Totals	\$35,415,810.00	\$2,903,346.06	\$3,489,574.40	\$31,926,235.60	\$0.00	10%	\$4,243,740.56
Function Code R400 - Federal Sources - 400							
	891,337.00	.00	.00	891,337.00	.00	0	32,993.52
Function Code R400 - Federal Sources - 400 Totals	\$891,337.00	\$0.00	\$0.00	\$891,337.00	\$0.00	0%	\$32,993.52
Function Code R500 - ISD / Other Sources - 500							
	7,671,182.00	1,276,662.91	1,285,430.47	6,385,751.53	.00	17	1,221,775.10
Function Code R500 - ISD / Other Sources - 500 Totals	\$7,671,182.00	\$1,276,662.91	\$1,285,430.47	\$6,385,751.53	\$0.00	17%	\$1,221,775.10
Function Code R600 - In from other Funds - 600							
	475,626.00	.00	.00	475,626.00	.00	0	3,190.68
Function Code R600 - In from other Funds - 600 Totals	\$475,626.00	\$0.00	\$0.00	\$475,626.00	\$0.00	0%	\$3,190.68
Account Type Revenue Totals							
	\$51,659,197.00	\$4,245,367.21	\$5,067,643.66	\$46,591,553.34	\$0.00	10%	\$5,786,782.36
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	24,328,564.00	1,807,567.62	3,694,959.59	20,633,604.41	550.00	15	3,636,701.16
Sub Function Code 120 - Added Needs - 120	7,635,019.00	571,488.34	1,084,268.20	6,550,750.80	7,548.00	14	975,067.24
Function Code 100 - Instruction Totals	\$31,963,583.00	\$2,379,055.96	\$4,779,227.79	\$27,184,355.21	\$8,098.00	15%	\$4,611,768.40
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	6,441,905.00	410,996.59	854,538.60	5,587,366.40	260,586.00	13	917,353.18
Sub Function Code 220 - Support Services-Instructional - 220	3,027,357.00	177,176.24	967,553.24	2,059,803.76	45,110.95	32	959,445.79
Sub Function Code 230 - Support Services-Administration - 230	851,663.00	65,478.94	355,119.44	496,543.56	15,650.00	42	333,827.90
Sub Function Code 240 - Support Services-School Admin - 240	2,953,617.00	182,870.31	645,604.17	2,308,012.83	.00	22	668,155.44
Sub Function Code 250 - Support Services-Business - 250	873,226.00	58,471.16	207,026.02	666,199.98	1,434.87	24	196,801.82
Sub Function Code 260 - Operations and Maintenance - 260	5,433,677.00	403,170.51	1,747,850.39	3,685,826.61	238,158.08	32	1,569,920.16
Sub Function Code 270 - Pupil Transportation - 270	2,079,830.00	146,051.89	385,566.07	1,694,263.93	39,869.58	19	417,357.75
Sub Function Code 280 - Support Services-Central - 280	683,821.00	56,364.92	225,232.68	458,588.32	51,750.00	33	176,023.25
Function Code 200 - Supporting Services Totals	\$22,345,096.00	\$1,500,580.56	\$5,388,490.61	\$16,956,605.39	\$652,559.48	24%	\$5,238,885.29
Function Code 300 - Community Services							
Sub Function Code 300 - Community Services - 300	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 320 - Community Recreation - 320	266,254.00	24,888.30	90,011.39	176,242.61	10,980.03	34	59,631.66
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	7,674.00	.00	.00	7,674.00	.00	0	.00
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	.00
Function Code 300 - Community Services Totals	\$273,928.00	\$24,888.30	\$90,011.39	\$183,916.61	\$10,980.03	33%	\$59,631.66
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



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Adopted Budget - Actual	Encumbrances	% Rec'd/Spent	Prior Year FYTD
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500	26,524.00	.00	.00	26,524.00	.00	0	.00
Sub Function Code 600 - Fund Modifications - 600	985,263.00	.00	.00	985,263.00	.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$1,011,787.00	\$0.00	\$0.00	\$1,011,787.00	\$0.00	0%	\$0.00
Account Type Expense Totals	\$55,594,394.00	\$3,904,524.82	\$10,257,729.79	\$45,336,664.21	\$671,637.51	18%	\$9,910,285.35
Fund(COA) 11 - General Fund Totals	(\$3,935,197.00)	\$340,842.39	(\$5,190,086.13)	\$1,254,889.13	(\$671,637.51)	132%	(\$4,123,502.99)



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

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							
	2,893,890.00	269,269.72	1,155,195.03	1,738,694.97	.00	40	1,206,034.25
Function Code R100 - Local Sources - 100 Totals	\$2,893,890.00	\$269,269.72	\$1,155,195.03	\$1,738,694.97	\$0.00	40%	\$1,206,034.25
Function Code R300 - State Sources - 300							
	59,345.00	.00	.00	59,345.00	.00	0	1,209.00
Function Code R300 - State Sources - 300 Totals	\$59,345.00	\$0.00	\$0.00	\$59,345.00	\$0.00	0%	\$1,209.00
Function Code R400 - Federal Sources - 400							
	.00	.00	.00	.00	.00	+++	35,097.48
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,097.48
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							
	984,263.00	.00	.00	984,263.00	.00	0	.00
Function Code R600 - In from other Funds - 600 Totals	\$984,263.00	\$0.00	\$0.00	\$984,263.00	\$0.00	0%	\$0.00
Account Type Revenue Totals	\$3,937,498.00	\$269,269.72	\$1,155,195.03	\$2,782,302.97	\$0.00	29%	\$1,242,340.73
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	167,055.00	14,493.82	37,841.57	129,213.43	.00	23	38,015.26
Function Code 100 - Instruction Totals	\$167,055.00	\$14,493.82	\$37,841.57	\$129,213.43	\$0.00	23%	\$38,015.26
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 220 - Support Services-Instructional - 220	12,005.00	.00	18.00	11,987.00	.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	2,235.00	.00	.00	2,235.00	.00	0	12.06
Sub Function Code 260 - Operations and Maintenance - 260	62,808.00	4,673.60	23,399.27	39,408.73	5,248.90	37	25,601.12
Sub Function Code 270 - Pupil Transportation - 270	.00	14,230.00	17,215.00	(17,215.00)	97,785.00	+++	.00
Sub Function Code 290 - Support Services-Other - 290	1,765,221.00	205,386.15	438,863.16	1,326,357.84	162,338.54	25	393,189.00
Function Code 200 - Supporting Services Totals	\$1,845,036.00	\$224,289.75	\$479,495.43	\$1,365,540.57	\$265,372.44	26%	\$418,802.18
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	306,335.00	13,350.50	73,742.79	232,592.21	.00	24	75,836.50
Sub Function Code 320 - Community Recreation - 320	227,139.00	15,620.99	52,475.95	174,663.05	17,808.03	23	70,484.69
Sub Function Code 350 - Care of Children - 350	1,138,107.00	79,934.88	382,875.51	755,231.49	.00	34	388,954.28
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	+++	43,758.20
Function Code 300 - Community Services Totals	\$1,671,581.00	\$108,906.37	\$509,094.25	\$1,162,486.75	\$17,808.03	30%	\$579,033.67
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							
Sub Function Code 600 - Fund Modifications - 600	190,345.00	.00	.00	190,345.00	.00	0	4,375.06
Function Code 500-600 - Other Financing Uses Totals	\$190,345.00	\$0.00	\$0.00	\$190,345.00	\$0.00	0%	\$4,375.06
Account Type Expense Totals	\$3,874,017.00	\$347,689.94	\$1,026,431.25	\$2,847,585.75	\$283,180.47	26%	\$1,040,226.17
Fund(COA) 23 - Community Service Fund Totals	\$63,481.00	(\$78,420.22)	\$128,763.78	(\$65,282.78)	(\$283,180.47)	203%	\$202,114.56



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

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							
	371,528.00	17,148.84	70,542.91	300,985.09	.00	19	103,529.67
Function Code R100 - Local Sources - 100 Totals	\$371,528.00	\$17,148.84	\$70,542.91	\$300,985.09	\$0.00	19%	\$103,529.67
Function Code R300 - State Sources - 300							
	1,524,002.00	.00	.00	1,524,002.00	.00	0	5,200.60
Function Code R300 - State Sources - 300 Totals	\$1,524,002.00	\$0.00	\$0.00	\$1,524,002.00	\$0.00	0%	\$5,200.60
Function Code R400 - Federal Sources - 400							
	610,512.00	47,134.33	47,134.33	563,377.67	.00	8	.00
Function Code R400 - Federal Sources - 400 Totals	\$610,512.00	\$47,134.33	\$47,134.33	\$563,377.67	\$0.00	8%	\$0.00
Function Code R500 - ISD / Other Sources - 500							
	257,500.00	.00	.01	257,499.99	.00	0	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$257,500.00	\$0.00	\$0.01	\$257,499.99	\$0.00	0%	\$0.00
Account Type Revenue Totals	\$2,763,542.00	\$64,283.17	\$117,677.25	\$2,645,864.75	\$0.00	4%	\$108,730.27
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	4,975.00	.00	2,241.80	2,733.20	.00	45	2,029.44
Sub Function Code 290 - Support Services-Other - 290	2,847,834.00	310,139.31	590,222.34	2,257,611.66	820,245.84	21	448,802.79
Function Code 200 - Supporting Services Totals	\$2,852,809.00	\$310,139.31	\$592,464.14	\$2,260,344.86	\$820,245.84	21%	\$450,832.23
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							
Sub Function Code 600 - Fund Modifications - 600	285,281.00	.00	.00	285,281.00	.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$285,281.00	\$0.00	\$0.00	\$285,281.00	\$0.00	0%	\$0.00
Account Type Expense Totals	\$3,138,090.00	\$310,139.31	\$592,464.14	\$2,545,625.86	\$820,245.84	19%	\$450,832.23
Fund(COA) 25 - School Lunch Fund Totals	(\$374,548.00)	(\$245,856.14)	(\$474,786.89)	\$100,238.89	(\$820,245.84)	127%	(\$342,101.96)



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

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							
	2,361,462.00	36,531.05	724,651.63	1,636,810.37	.00	31	567,038.76
Function Code R100 - Local Sources - 100 Totals	<u>\$2,361,462.00</u>	<u>\$36,531.05</u>	<u>\$724,651.63</u>	<u>\$1,636,810.37</u>	<u>\$0.00</u>	<u>31%</u>	<u>\$567,038.76</u>
Function Code R200 - Non-Education Sources - 200							
	155,708.00	2,500.00	14,132.64	141,575.36	.00	9	.00
Function Code R200 - Non-Education Sources - 200 Totals	<u>\$155,708.00</u>	<u>\$2,500.00</u>	<u>\$14,132.64</u>	<u>\$141,575.36</u>	<u>\$0.00</u>	<u>9%</u>	<u>\$0.00</u>
Function Code R300 - State Sources - 300							
	8,500,000.00	.00	21,272.69	8,478,727.31	.00	0	.00
Function Code R300 - State Sources - 300 Totals	<u>\$8,500,000.00</u>	<u>\$0.00</u>	<u>\$21,272.69</u>	<u>\$8,478,727.31</u>	<u>\$0.00</u>	<u>0%</u>	<u>\$0.00</u>
Function Code R400 - Federal Sources - 400							
	1,050,000.00	30,690.12	98,953.65	951,046.35	.00	9	.00
Function Code R400 - Federal Sources - 400 Totals	<u>\$1,050,000.00</u>	<u>\$30,690.12</u>	<u>\$98,953.65</u>	<u>\$951,046.35</u>	<u>\$0.00</u>	<u>9%</u>	<u>\$0.00</u>
Function Code R600 - In from other Funds - 600							
	127,500.00	.00	14,843.05	112,656.95	.00	12	.00
Function Code R600 - In from other Funds - 600 Totals	<u>\$127,500.00</u>	<u>\$0.00</u>	<u>\$14,843.05</u>	<u>\$112,656.95</u>	<u>\$0.00</u>	<u>12%</u>	<u>\$0.00</u>
Account Type Revenue Totals	<u>\$12,194,670.00</u>	<u>\$69,721.17</u>	<u>\$873,853.66</u>	<u>\$11,320,816.34</u>	<u>\$0.00</u>	<u>7%</u>	<u>\$567,038.76</u>
Account Type Expense							
Function Code 300 - Community Services							
Sub Function Code 300 - Community Services - 300	2,865,768.00	133,989.91	912,025.22	1,953,742.78	10,962.19	32	669,384.31
Sub Function Code 390 - Other Community Services - 390	716,060.00	17,826.75	101,937.35	614,122.65	719.36	14	.00
Function Code 300 - Community Services Totals	<u>\$3,581,828.00</u>	<u>\$151,816.66</u>	<u>\$1,013,962.57</u>	<u>\$2,567,865.43</u>	<u>\$11,681.55</u>	<u>28%</u>	<u>\$669,384.31</u>
Function Code 400 - Facilities Construction & Other Payments or Adjustments							
Sub Function Code 400 - Other Government Agencies - 400	8,357,842.00	.00	(12,206.38)	8,370,048.38	15,945.97	0	7,100.00
Function Code 400 - Facilities Construction & Other Payments or Adjustments Totals	<u>\$8,357,842.00</u>	<u>\$0.00</u>	<u>(\$12,206.38)</u>	<u>\$8,370,048.38</u>	<u>\$15,945.97</u>	<u>0%</u>	<u>\$7,100.00</u>
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	127,500.00	.00	14,843.05	112,656.95	.00	12	.00
Function Code 500-600 - Other Financing Uses Totals	<u>\$127,500.00</u>	<u>\$0.00</u>	<u>\$14,843.05</u>	<u>\$112,656.95</u>	<u>\$0.00</u>	<u>12%</u>	<u>\$0.00</u>
Account Type Expense Totals	<u>\$12,067,170.00</u>	<u>\$151,816.66</u>	<u>\$1,016,599.24</u>	<u>\$11,050,570.76</u>	<u>\$27,627.52</u>	<u>8%</u>	<u>\$676,484.31</u>
Fund(COA) 27 - Cooperative Activities Fund Totals	<u>\$127,500.00</u>	<u>(\$82,095.49)</u>	<u>(\$142,745.58)</u>	<u>\$270,245.58</u>	<u>(\$27,627.52)</u>	<u>-112%</u>	<u>(\$109,445.55)</u>



Board Monthly Financial Report

Fiscal Year to Date 10/31/25

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	139,343.92	347,310.08	1,942,287.92	.00	15	392,296.34
Function Code R100 - Local Sources - 100 Totals	\$2,289,598.00	\$139,343.92	\$347,310.08	\$1,942,287.92	\$0.00	15%	\$392,296.34
Account Type Revenue Totals							
	\$2,289,598.00	\$139,343.92	\$347,310.08	\$1,942,287.92	\$0.00	15%	\$392,296.34
Account Type Expense							
Function Code R100 - Local Sources - 100							
	.00	220.00	220.00	(220.00)	.00	+++	.00
Function Code R100 - Local Sources - 100 Totals	\$0.00	\$220.00	\$220.00	(\$220.00)	\$0.00	+++	\$0.00
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	2,289,598.00	103,529.63	213,885.05	2,075,712.95	29,900.24	9	245,749.61
Function Code 200 - Supporting Services Totals	\$2,289,598.00	\$103,529.63	\$213,885.05	\$2,075,712.95	\$29,900.24	9%	\$245,749.61
Account Type Expense Totals							
	\$2,289,598.00	\$103,749.63	\$214,105.05	\$2,075,492.95	\$29,900.24	9%	\$245,749.61
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$35,594.29	\$133,205.03	(\$133,205.03)	(\$29,900.24)	+++	\$146,546.73
Grand Totals	(\$4,118,764.00)	(\$29,935.17)	(\$5,545,649.79)	\$1,426,885.79	(\$1,832,591.58)	135%	(\$4,226,389.21)

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

October 31, 2025

Board of Education
Dexter Community Schools
Dexter, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Dexter Community Schools** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rehmann Johnson LLC

INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 31, 2025

Board of Education
Dexter Community Schools
Dexter, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Dexter Community Schools** (the "District"), as of and for the year ended June 30, 2025, and have issued our report thereon dated October 31, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 14, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated October 31, 2025. In addition, we noted a certain other matter which is included in Attachment A to this letter.



Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on July 21, 2025.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements.

The District changed accounting policies related to accounting for the liability for compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, *Compensated Absences*.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The financial statements include a net pension liability and a net other postemployment benefit asset and other related amounts, which are dependent on estimates made by the plan. These estimates are based on historical trends and industry standards but are not within the control of management.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any misstatements during our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment C to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment B to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of **Dexter Community Schools** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Rehmann Lohman LLC". The signature is written in a cursive, flowing style.

DEXTER COMMUNITY SCHOOLS

Attachment A - Comments and Recommendations

For the June 30, 2025 Audit

During our audit, we became aware of a certain other matter which is an opportunity for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comments and recommendations regarding this matter. Our consideration of the District's internal control over financial reporting is described in our report, dated October 31, 2025, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated October 31, 2025, on the financial statements of Dexter Community Schools.

Excess Fund Balance (Repeat Finding)

The United States Department of Agriculture (USDA) requires that the ending fund balance of a recipient district's food service fund does not exceed three months' average of operating expenses (7 CFR Part 210.14(b)). As of June 30, 2025, the District's food service fund was carrying fund balance in excess of the USDA requirement.



DEXTER COMMUNITY SCHOOLS

Attachment B - Upcoming Changes in Accounting Standards / Regulations

For the June 30, 2025 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the District in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the District. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 103 ■ Financial Reporting Model Improvements

Effective 06/15/2026 (your FY 2026)

This standard establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following: a. management’s discussion and analysis (MD&A), b. unusual or infrequent items, c. presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, d. information about major component units in basic financial statements, e. budgetary comparison information, and f. financial trends information in the statistical section.

GASB 104 ■ Disclosure of Certain Capital Assets

Effective 06/15/2026 (your FY 2026)

This standard requires certain types of capital assets to be disclosed separately in the capital assets note disclosures, requires certain intangible assets to be disclosed separately by major class, and requires additional disclosures for capital assets held for sale.



DEXTER COMMUNITY SCHOOLS

Attachment C - Management Representations

For the June 30, 2025 Audit

The following pages contain the written representations that we requested from management.



DEXTER COMMUNITY SCHOOLS

Christie Bueche, Chief Financial Officer
Bates School, 2704 Baker Road, Dexter, Michigan 48130
(734) 424-4100 ext.1015 fax (734) 424-4111
buechec@dexterschools.org

October 31, 2025

Rehmann Robson
2330 East Paris Ave SE
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Dexter Community Schools** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and the respective budgetary comparison for the General Fund and major special revenue fund of the District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 31, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 14, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. With respect to the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, proposing standard, adjusting or conversion journal entries, assistance with maintaining/updating a GASB 68 template for pension, assistance with maintaining/updating a GASB 75 template for OPEB, assistance in completing portions of the Data Collection form, we have performed the following:
 - a. Made all management decisions and performed all management functions;

- b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
 7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
 8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 10. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 12. All funds and activities are properly classified.
 13. All funds that meet the quantitative GASB criteria for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 14. All components of net position and fund balance classifications have been properly reported.
 15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 17. All interfund and intra-entity transactions and balances have been properly classified and reported.
 18. Deposit and investment risks have been properly and fully disclosed.

19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20. All required supplementary information is measured and presented within the prescribed guidelines.
21. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
22. We are responsible for the fair presentation of the District's proportionate share of the net pension liability and the net postemployment benefit asset of the Michigan Public School Employees Retirement System (MPSERS) and related amounts. We provided MPSERS with complete and accurate information regarding the District's participation in the plan, and have reviewed the information provided by MPSERS for inclusion in the District's financial statements.

Information Provided

23. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
26. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
27. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
28. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. We have a process to track the status of audit findings and recommendations.

31. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
32. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
33. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
34. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
35. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
36. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
37. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
38. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
39. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
40. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
41. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
42. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
43. We have conducted a comprehensive risk assessment and determined that no material concentrations or constraints are required to be disclosed in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the District's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.

44. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events, if any.

Supplementary Information in Relation to the Financial Statements as a Whole

45. With respect to the supplementary information accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Required Supplementary Information

46. With respect to the required supplementary information accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Christie Bueche

Christie Bueche, Chief Financial Officer



October 16, 2025

Dr. Chris Timmis
Dexter Community Schools
2704 Baker Rd
Dexter, Michigan 48130

Superintendent Timmis:

On behalf of the Michigan School Business Officials, it is my pleasure to inform you that Cameron Fluder has successfully completed the MSBO Leadership Institute. This year-long program requires a significant commitment by the participants and helps them realize and develop their leadership skills.

I hope that you will join us in celebrating Cameron's accomplishment. You may wish to inform your district's Board of Education and your local media. It is an opportunity to highlight your staff's accomplishments and shed a positive light on your school district.

The MSBO Leadership Institute began its 17th cohort in 2025. We encourage you to consider supporting other staff participating in this very worthwhile program in the 18th cohort in 2026.

If you have any questions or want additional information, please call Tim Peraino at 517.327.5920.

Sincerely,

A handwritten signature in black ink, appearing to be 'RD' followed by a long horizontal stroke.

Robert Dwan
Executive Director

RD/er

cc: Cameron Fluder



October 29, 2025

Mr. Ryan Bruder
Superintendent
Dexter Community Schools
2704 Baker Rd.
Dexter, MI 48130-1535

Dear Mr. Bruder,

On behalf of the Michigan School Business Officials, it is my pleasure to inform you that Cheyanne Weber has met the requirements for certification under the MSBO Voluntary Certification Program and has earned the School Payroll Specialist certification. This award reflects a high degree of academic and professional preparation established by the MSBO Board of Directors through our Professional Development Committee.

Ms. Weber's certificate will be valid from 10/01/2025-09/30/2030. During this 5-year period, she will need to maintain active MSBO membership and earn 90 professional development hours in order to maintain and renew her certification.

I hope that you will join us in celebrating Ms. Weber's accomplishment. You may wish to inform your district's Board of Education and/or the local media. It is an opportunity to highlight your staff's accomplishments and shed a positive light on your school district.

If you have any questions or want additional information, please call me.

Sincerely,

A handwritten signature in black ink, appearing to read 'RD', with a horizontal line extending to the right.

Robert Dwan
Executive Director

RD/cbb

cc: Cheyanne Weber, SPS