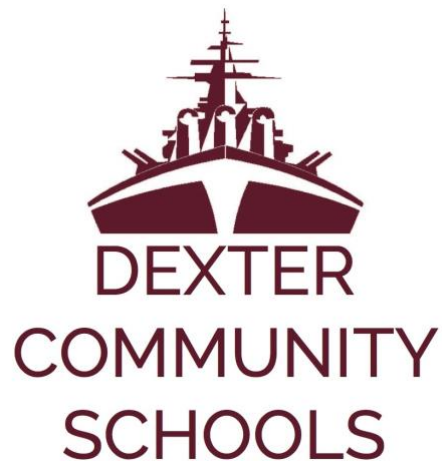


BOARD OF EDUCATION MEETING PACKET

February 7, 2022

7:00pm

Bates Boardroom



Our Vision:

Champion Learning –

Develop, Educate, and Inspire!

**link to join will be posted on District Calendar and Board of Education page.*

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.

Per current Washtenaw County Health Mandate regarding high COVID-19 transmission, all attendees will be required to wear masks and physically distance.

BOARD MEETING AGENDA

A. CALL TO ORDER

1. Roll Call

B. MEETING MINUTES (1/31/2022)

C. APPROVAL OF AGENDA

D. SCHOOL PRESENTATIONS – none

E. PUBLIC PARTICIPATION (up to ~30 minutes/max 5 per person)

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent
2. Board President
3. Student Representatives

G. CONSENT ITEMS– none

H. ACTION ITEMS

1. Mill Creek Course Proposal
2. Copeland Land Contract Amendment Amendment

I. DISCUSSION ITEMS

1. Financial Narrative Report

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

K. BOARD COMMENTS

L. INFORMATION ITEMS

M. CLOSED SESSION

1. Negotiations – *per MCL 15.268(c)*
2. Superintendent Evaluation – *per MCL 15.268(a)*

N. ADJOURNMENT

CALENDAR

*Monday, February 21 – Board Meeting 7:00pm - Bates

*Monday, March 7 – Board Meeting 7:00pm - Bates

*Monday, March 21 – Board Meeting 7:00pm - Bates

BOARD MEETING NOTES

FEBRUARY 7, 2022

Per current Washtenaw County Health Mandate regarding high COVID-19 transmission, all attendees will be required to wear masks and physically distance.

A. CALL TO ORDER

1. Roll Call.

B. MEETING MINUTES

Your packet includes meeting minutes from 1/31/2022.

- * An appropriate motion might be, "I move that the Board of Education approve the minutes from 1/31/2022 as presented/amended."

C. APPROVAL OF AGENDA

1. Approval of Agenda. Board policy provides that the Superintendent of Schools shall prepare an agenda for all Board meetings as directed by the President of the Board of Education.

- * An appropriate motion might be, "I move that the Board of Education approve the agenda as presented/amended."

D. SCHOOL PRESENTATIONS – none

E. PUBLIC PARTICIPATION (full guidelines at link)

Each speaker is allotted a maximum of 5 minutes for a total of 30 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce his/her name and district of residence 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. Those wishing to receive a personal response from the Board or Superintendent must complete a [public comment form](#) available at the meeting entrance and on our website.

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent
2. Board President
3. Student Representatives

G. CONSENT ITEMS – none

H. ACTION ITEMS

1. Mill Creek Course Proposal.

Your packet includes a course proposal from Mill Creek for a course entitled, "Learning Differences Leadership." This item was previously discussed at the January 31, 2022 meeting. It is presented for action this evening.

BOARD MEETING NOTES
FEBRUARY 7, 2022

- * An appropriate motion might be, "I move that the Board of Education approve the proposed Mill Creek course, *Learning Differences Leadership*, for Fall 2022.
- 2. Copeland Land Contract Amendment
On July 22, 2019, the Board of Education approved the sale of the Copeland property to The Encore Musical Theater Company and authorized the execution of an agreement pursuant to a land contract. It is in the best interest of the School District to amend the Land Contract to accept an additional payment to be paid 15 days after authorization of the amendment and to delay final payment on the Land Contract to June 30, 2022. A First Amendment to the Land Contract and Resolution Approving Amendment to Land Contract have been prepared by our legal team at Miller, Canfield, Paddock & Stone and were previously discussed at the January 31, 2022 meeting.
- * An appropriate motion might be, "I move that the Board of Education adopt the attached resolution called *Amendment to Land Contract* regarding the sale of the Copeland property to the Encore Musical Theater Company."
- I. **DISCUSSION**
- 1. Financial Narrative Report.
Your packet includes a financial update and narrative report. Financial updates to the Board are provided at the close of November, March, May, and June each year. This report is through December due to the December 20 adoption of the 2021-22 revision. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, program directors, and department managers. This item is presented for discussion 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 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. Those wishing to receive a personal response from the Board or Superintendent must complete a [public comment form](#) available at the meeting entrance and on our website.
- K. **BOARD COMMENTS**
- L. **INFORMATION ITEMS - none**

BOARD MEETING NOTES

FEBRUARY 7, 2022

The Board has scheduled a closed session to discuss negotiations and the Superintendent Evaluation. The Superintendent has requested a close session for his evaluation, *per MCL 268(a)*. This requires a roll call vote.

- * An appropriate motion might be, "I move that the Board of Education move into closed session for the purpose of discussing negotiations and the Superintendent's Evaluation." **Roll Call Vote.**

M. CLOSED SESSION

1. Negotiations *per MCL 15.268(c)*
1. Superintendent Evaluation *per MCL 268(a)*

N. ADJOURNMENT

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
JANUARY 31, 2022**

A. CALL TO ORDER – 7:00pm

1. Roll Call

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

Members Absent: none

Administrative & Supervisory Staff: Ryan Bruder, Ken Koenig, Craig McCalla, Sharon Raschke, Mollie Sharrar, Christopher Timmis, Hope Vestergaard

DEA: Jessica Baese

DCS Staff: Melanie McIntyre

Guests: Megan Meeker, Kevin Creech, Connie Creech, Christy Vander Haagen

B. MEETING MINUTES

Melanie Szawara made a motion to approve the meeting minutes from 1/10/2022 as presented. Brian Arnold seconded the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

Jennifer Kangas made a motion to approve the agenda as amended. Daniel Alabré seconded the motion. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS

E. PUBLIC PARTICIPATION – none

F. ADMINISTRATIVE & BOARD UPDATES

1. Superintendent Update.

- a. January is Board of Education Appreciation Month. Dr. Timmis thanked the Board for their service and shared gifts from the school community: photo calendars wrapped in drawings from Mast Room preschool; personalized mugs, pencils & chocolate from Wylie; banners from Creekside, DHS, and Anchor-Beacon; a hall sign from Wylie and a short video; Jessica Baese presented book donations from DEA to school libraries in the Board's honor.
- b. Dr. Timmis shared the state-required Sec. 98b Goal Progress Report.
- c. Principal for Operations Craig McCalla walked the Board through the status of 2017 Bond work and preliminary planning to spend the remaining funds of the first series.

2. Board President – no update

3. Student Representative Update. Aidan Naughton and Griffin Patel summarized recent goings-on at district buildings.

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
JANUARY 31, 2022**

G. CONSENT ITEMS

Melanie Szawara made a motion that the Board of Education receive the December 2021 budget report. Daniel Alabré seconded the motion. **Motion Carried (unanimous).**

H. ACTION ITEMS – none

I. DISCUSSION ITEMS

1. Mill Creek Course Proposal.

Mill Creek interim Principal Ken Koenig and Special Education Teacher Kalli Nowitzke shared a proposal for a new Mill Creek course entitled “Learning Differences Leadership” and answered board member questions. This proposal will return for action at the February 7, 2022 meeting.

2. Copeland Land Contract Amendment.

The Board of Education discussed an amendment to Copeland property land contract to delay final payment to June 30, 2022. Members had the opportunity to review the Land Contract and Resolution Amendment prepared by Miller, Canfield, Paddock & Stone. This item will return for action on February 7, 2022.

3. Policy Update.

The Board approved draft policy 8407 (Temporary COVID-19 Vaccination, Testing and Face Covering Mandates) for first reading at its January 10, 2022 meeting. Due to the SCOTUS ruling January 13, 2022 that blocked the mandates, this policy is no longer needed and will be tabled.

J. PUBLIC PARTICIPATION – none

K. BOARD COMMENTS

1. Melanie Szawara thanked the schools for the gifts.
2. Jennifer Kangas thanked Craig McCalla for the facilities update and asked what the District does for students whose NWEA scores are low.

L. INFORMATION ITEMS

1. Board Bulletin 1-10-2022
2. Fall 2021 DreadWatch
3. Nice Job Notes (Nov-Dec 2021)
4. Jane Montero NEAE Award

At approximately 7:58pm, Melanie Szawara made a motion that the Board of Education move into closed session for the purpose of discussing negotiations [following a five-minute break.] Daniel Alabré supported the motion. **Roll Call Vote. Motion Carried (unanimous).**

**DEXTER COMMUNITY SCHOOLS
BOARD OF EDUCATION MEETING MINUTES
JANUARY 31, 2022**

M. CLOSED SESSION

At approximately 9:14pm, the Board returned to open session.

N. ADJOURNMENT

At approximately 9:15pm, President Mara Greateorex adjourned the meeting.

MINUTES/hlv

Brian Arnold
Secretary
Board of Education

DEXTER COMMUNITY SCHOOLS

Application to request the adoption of a new course and/or resources

Date of application: January 31, 2022

Course Title: Learning Differences Leadership Team

Department: Special Education

Duration: September-June

Prerequisite(s): none

Applicant(s): Kalli Nowitzke

Building Involved: Mill Creek Middle School

Targeted population: 7th and 8th grade students

Targeted year for implementation: 2022/2023

Describe your course request:

This request is to offer an exploratory course to connect students with special needs with peer support as well as develop a more inclusive environment in our building and deeper understanding of learning differences.

The peer supports will support students with special needs in both social and academic skills. The students will help create a building of empathy, understanding, love and care. All students will learn new ways to interact, engage in grade level curriculum and develop lasting friendships. Students will learn about opportunities for people with special needs in the community as well as the importance of advocacy in the community.

Course description:

In this course, students within the general education population will learn strategies to help students with learning differences engage in learning, develop language and social skills. The students will learn about specific learning differences as well. The students will participate in activities and educational field trips to develop friendships with each other and connections within our community. Students will also develop an advocacy project and/or a building-wide inclusion project.

Rationale: Why is/are a new course or new resources necessary?

Students in middle school need a structured amount of time to learn specific ways to connect with one another to create a more inclusive learning environment. This course will also allow students to have hands-on experience with social justice and advocacy.

Connection to specific goals within the strategic framework/What are the “big ideas” or “core concepts” that will be covered in the course/resources?

Develop - Students will be encouraged to have a growth mindset with the goal of improving their ability to collaborate with one another and develop friendships.

Educate - Students will become familiar with teaching strategies, collaboration strategies, learning differences and take the lead in planning schoolwide informational opportunities on learning differences.

Inspire - Learning about learning differences allows others to become sensitive to people's individual needs and inspires students to advocate for one another and themselves.

Connection to District Improvement Plan or School Improvement Plan(s):

The course will apply the 5E framework to do the following:

Engage: Learner-centered approach and a task-based teaching approach will be used in class. Lessons will open with activity or questions to engage students and stimulate interest. As the units progress, students will make connections between preexisting knowledge and new concepts that will be presented.

Explore: Students will explore learning differences, teaching approaches and inclusive practices through discussions, videos, books, conversations, and projects to deepen their understanding of the content.

Explain: Students will explain what they have interpreted, and learned, and the teacher will present any necessary explanation or elaboration of concepts or terms encountered during exploration.

Elaborate: Students present information regarding their experiences interacting with people with learning differences in the classroom and community.

Evaluate: Students will create a project to teach others in the school about inclusive practices and learning differences and/or develop an advocacy project to advocate for people in the classroom or community with learning differences.

How will technology be integrated into the course/resources?

Course plans and materials may be provided in Google Docs and Slides. Videos will be streamed or played, and books may be presented. Students will use computers, applications, and the internet to access resources.

How do the resources support various learning styles, multiple intelligences of the students, and differentiated instruction?

Content: Students understand, remember, apply and organize content with different abilities. Students will be encouraged to have a growth mindset with the goal of growing empathy, developing friendships and better understanding people of diverse backgrounds.

Process: Students will be provided with a variety of input methods: visual (books and materials in print, videos, slides, pictures) and kinesthetic (students will work together in pairs and groups throughout the course). The teacher will offer differentiated support as necessary to address the needs of various learning styles. The teacher will help all students engage and support each other in learning, communicating and interacting.

Product: Students will be offered choices in unit assessment products.

Environment: The classroom has a lot of open space with areas for students to take quiet breaks and/or needed sensory input.

By the end of the course, students will be able to

- Communicate with students with different language abilities.
- Advocate for students with learning differences.
- Describe different learning differences.

- Describe strategies used to teach someone with a specific learning difference.
- Describe ways to make our community more inclusive for people with learning differences.

How does the material support cultural diversity and gender equity?

This course stimulates awareness, empathy, sensitivity, and understanding for others of different cultures, backgrounds, and perspectives. Students will enhance awareness of other perspectives and abilities by collaborating with other students in discussions and projects.

How will career or “real world” experiences be integrated into the course and resources?

Students will participate in Community Based Instruction field trips. These trips are designed to help students with learning differences practice authentic learning within the community. For example, students with learning differences will work on budgeting and counting money, reading labels and asking for help at the grocery store. Peer mentors will practice supporting communication, advocacy and social skills when attending Community Based Instruction field trips. Students will also attend meetings or write letters to connect and learn from advocates in the community.

How does the material encourage critical thinking and problem solving?

In this course we will have regular problem solving dialogue. When we have difficulty communicating with peers or when we run into obstacles in the community we will identify the problem and brainstorm multiple solutions to the problems we encounter on a daily basis.

What summative and formative assessments will be used to measure student achievement?

Formative assessment: guided short-answer questions and open-ended writing, partner-, group- and class discussion

Summative assessment: Presentational writing/speaking and projects

What teacher aids are provided?

The START Project:

<https://www.gvsu.edu/autismcenter/peer-to-peer-general-resources-239.htm>

We will also use materials from the Center for Independent Living:

<https://www.annarborcil.org/>

Learning Disabilities of Michigan:

<https://ldaofmichigan.org/>

The University of Michigan:

<https://michigan.law.umich.edu/courses/disability-rights>

All Kinds of Minds:

<https://allkindsofminds.org/>

Books we will read:

1. Different Like Me My Book of Autism Heroes
By: Jennifer Elder, Marc Simon Thomas
2. Fish in a Tree
By: Lynda Mullaly Hunt
3. *The Girl Who Thought in Pictures: The Story of Dr. Temple Grandin*
By: Julia Finley Mosca

Describe what other alternatives were considered and why were they are not being proposed: There will only be one student with high needs at Mill Creek next school year. However, this course could allow for peer mentors to work with students with high needs in other buildings. This program could also build awareness for a range of disabilities as well as promote friendships and support for all students. The program could create a more accepting environment for all types of learning differences.

Projected costs (explain each as needed, some items may not be applicable):

Additional personnel:	\$0
Textbooks, materials, technology:	\$500
Professional Development:	\$50
Release time:	\$0
Teacher stipends:	\$0
Speaker/Consultant stipends:	\$0
Registration fees:	\$0
Travel expenses:	\$500
Summer work:	up to \$500
Other expenses (please explain below)	\$0
GRAND TOTAL:	up to \$1,550

Instructional Resource Review Process

*** All steps must be completed before BOE presentations**

***Date of department/committee review/discussion:** 1/16/2021

Location of meeting: Mill Creek Middle School

Number of attendees: 2

Record of the meeting including comments & recommendations: Our department has discussed having a peer to peer program for the past few years. A few staff members from the special education and general education programs attended a START training in 2020, met after the training and discussed some programming ideas such as creating an elective to encourage friendships and develop an inclusive program in our building.

***Date of admin review/discussion:** 1/5/2022

Location of meeting: Mill Creek

Number of attendees: 6

Record of the meeting including comments & recommendations: Admin team discussed & feel the proposal is solid.

***Date of adjacent building review/discussion:** 1/4/2022

Location of meeting: Mill Creek

Number of attendees: 4

Record of the meeting including comments & recommendations: DHS Admin thought it was a great idea.

***Date of community review/discussion:** 1/6/2022

Location of meeting: Zoom

Number of attendees: 6

Record of the meeting including comments & recommendations: All members of the meeting were supportive of the course.

Requires at least 2 BOE meetings (at least 1 month)

Date of Board of Education review/discussion:

Record of the meeting including comments & recommendations:

Date of Board of Education action:

Action taken:

Dexter Community Schools Board of Education Executive Summary and Recommendation
--

Purpose:

On July 22, 2019, the Board of Education approved the sale of the Copeland property to The Encore Musical Theater Company and authorized the execution of an agreement pursuant to a land contract.

It is in the best interest of the School District to amend the Land Contract to accept an additional payment to be paid 15 days after you authorize the amendment and delay final payment on the Land Contract to June 30, 2022.

A First Amendment to the Land Contract and Resolution Approving Amendment to Land Contract have been prepared by our legal team at Miller, Canfield, Paddock & Stone. Both are included for your review and discussion this evening. The Resolution will be presented for action on February 7, 2022.

**DEXTER COMMUNITY SCHOOLS
COUNTIES OF WASHTENAW AND LIVINGSTON, STATE OF MICHIGAN**

RESOLUTION APPROVING AMENDMENT TO LAND CONTRACT

Minutes of a regular meeting of the Board of Education (the "Board") of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan (the "School District") held in the School District on _____, 2022, at 7:00 p.m., prevailing Eastern Time.

PRESENT: Members: _____

ABSENT: Members: _____

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

WHEREAS, on July 22, 2019, the Board previously approved the sale of the Copeland property (the "Copeland Property") to The Encore Musical Theater Company ("Encore") and authorized the execution and delivery of an agreement to sell the Copeland Property pursuant to land contract; and

WHEREAS, the School District executed that certain Land Contract, dated as of July 9, 2020 (the "Land Contract") to effectuate the sale of the Copeland Property; and

WHEREAS, it is in the best interests of the School District to amend the Land Contract to allow for Encore to delay final payment on the Land Contract.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE DEXTER COMMUNITY SCHOOLS THAT:

1. Amendment to Land Contract. The First Amendment to Land Contract, in substantially the form attached hereto as Exhibit A (the "First Amendment"), for the purpose of modifying the payment terms of the Land Contract is hereby authorized and approved. The Superintendent and CFO of the School District, or either one acting alone (the "Authorized Officers"), are hereby authorized to execute and deliver the First Amendment, with such changes as are reasonable and approved by the Authorized Officers, and take such other actions as necessary to effectuate the sale of the Copeland Property to Encore.

2. Conflicts. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution be and the same hereby are rescinded.

AYES: Members: _____

NAYS: Members: _____

RESOLUTION DECLARED ADOPTED.

Brian Arnold, Board Secretary

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, at a regular meeting held on _____, 2022, and that said meeting was conducted virtually and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Act 267.

Brian Arnold, Board Secretary

38638371

RESOLUTION APPROVING AMENDMENT TO LAND CONTRACT
Dexter Community Schools

EXHIBIT A

FORM OF FIRST AMENDMENT TO LAND CONTRACT
[Attached]

38638371.1/022912.00003

FIRST AMENDMENT TO LAND CONTRACT

This FIRST AMENDMENT TO LAND CONTRACT ("First Amendment") is made on _____, 2022, by and between Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, a Michigan general powers school district, whose address is 2704 Baker Rd, Dexter, Michigan 48130 (the "Seller" or the "District"), and The Encore Musical Theater Company, a Michigan nonprofit corporation, whose address is 3126 Broad Street, Suite A, Dexter, Michigan 48130 (the "Purchaser")

WHEREAS, Purchaser and Seller did previously execute that certain AGREEMENT FOR THE SALE AND PURCHASE OF REAL ESTATE dated February 11, 2020, as amended ("Agreement"), between the District and the Purchaser.

WHEREAS, pursuant to the Agreement the parties executed that certain Land Contract, dated as of July 9, 2020 (the "Land Contract").

WHEREAS, the parties desire to amend the Land Contract as set forth below.

NOW, THEREFORE, for valuable consideration received, the parties hereby agree as follows:

1. The Recitals above referenced are acknowledged to be true, correct and complete and are incorporated herein by reference. All capitalized terms used herein which are not otherwise defined shall have the meanings given them in the Land Contract.
2. Section 1(a) of the Land Contract is hereby deleted and replaced in its entirety as follows:
 - a) Purchase Price. The purchase price for the Property is One Million Seventy Thousand and 00/100 Dollars (\$1,070,000.00) (the "Purchase Price"). The Purchaser shall pay to Seller the One Million Seventy Thousand and 00/100 Dollars (\$1,070,000.00) balance (the "Balance") of the Purchase Price as follows: (i) on the fifteenth day following the Effective Date, the sum of Fifty Thousand 00/100 Dollars (\$50,000.00), (ii) on January 15, 2021, the sum of Fifty Thousand 00/100 Dollars (\$50,000.00), (iii) on or before the fifteenth day following of the date of the First Amendment to Land Contract, the sum of Seventy Thousand 00/100 Dollars (\$70,000), and (iv) on June 30, 2022, the sum as of Nine Hundred Thousand 00/100 (\$900,000.00) or such lesser sum as may be due after taking into consideration all other principal payments made by Purchaser which have been applied by Seller to the Purchase Price.
3. The last sentence of Section 1(b) of the Land Contract that defines Contract Term is hereby deleted and replaced in its entirety as follows:

The term of this Contract (the "Contract Term") shall commence as of the date hereof and continue until June 30, 2022 same being the date upon which the Balance is due, unless accelerated as otherwise provided herein.

4. Except as expressly amended by this First Amendment, the terms and conditions of the Land Contract remain in full force and effect. The Seller and the Purchaser have executed this First Amendment as of the day and year written above.

SELLER:

DEXTER COMMUNITY SCHOOLS,
COUNTIES OF WASHTENAW AND
LIVINGSTON, STATE OF MICHIGAN,
a Michigan general powers school district

By _____
Print Name: Christopher Timmis
Title: Superintendent

Dated: _____

PURCHASER:

THE ENCORE MUSICAL THEATER
COMPANY,
a Michigan nonprofit corporation,

By _____
Print Name: Y. Jamie Mistry
Title: President

Dated: _____

38634551.1/022912.00003

To: Board of Education

From: Sharon Raschke

Date: January 31, 2022

RE: Financial Update – December 31, 2021

Financial updates to the Board are provided at the close of November, March, May, and June each year. This report is through December due to the December 20 adoption of the 2021-22 revision. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, program directors, and department managers.

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

Financial Summary

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

COVID

In addition to the challenges COVID has had on the delivery of education with our students, the supplemental revenues and expenses associated with COVID created large uncertainty and variances with the corresponding financial implications. The expenditures, revenues, spending requirements, and timelines cross over multiple fiscal years. Some funding was used to offset normal operating costs that will free up General Fund dollars. Some funding was used for the extra expenses necessary for our Continuity of Learning response to the COVID pandemic. The revenue and expenditure plan related to COVID funding was included in the December budget revision.

Review of Revenue Budget Categories

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

Foundation - The state aid per pupil foundation was based on \$8,700, a \$307 increase from 2020-21 (including the extra \$65 categorical). The foundation is paid based on 90% October 2021 and 10% February 2021 student counts. The student count 3,417 is an increase of 30 students from October 2020. However, funding is decreasing by 156 students due to the superblend computation in 2020-21. These actual parameters were used for the December budget revision. No variance is anticipated.

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

Indirect/Direct Transfers to General Fund – The budgeted transfers are 10% from Food & Nutrition (\$170,391), Community Education (\$70,158), and ECLC Jenkins/Bates (\$109,040).

Review of Expense Budget Categories

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

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

Leave of absences affect overall results compared to budget. When staff has enough sick days banked to be paid for the duration of the leave, we incur the cost of the absent staff plus the cost of a substitute for that position. When a portion of the leave of absence is unpaid the lower cost of the substitute results in a reduced cost of coverage for a particular position. So far this year, we have managed or are currently managing leaves of absences for 25 employees, including 17 teachers, 1 B&G, 1 para-educators, 4 F&N, 1 transportation, and 1 individual contract employee. Paid leaves create vacancies that need to be filled with sub employees and result in a negative variance to budget. For teachers whose leave of absence was the entire school year, we already adjusted the budget for the savings due to the unpaid portion of the leave.

Health-Related Benefits – The 2021-22 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, and BCBS fully

insured medical. At this time, 6/12 of the annual budget has been recorded. The total health benefit budget is \$4,131,930. The health costs will vary from budget mostly because of unfilled position, periods of unpaid leave outside FMLA, and enrollment changes at open enrollment.

MESSA renews on a calendar year. MESSA PPO rates increased 3% and MESSA HDHP rates increased 2% on January 1, 2022. The District contribution for all groups increased 3%, more than covering the increase in MESSA rates. Most MESSA participants saw a decrease in the employee contribution on January 1, 2022. Bus drivers subscribe to Blue Care Network (BCN) that renews each July 1. The 2021-22 BCN rates increased 9.9% on July 1, 2021. District contributions to the medical premiums increased 3% on July 1, 2021. The group declined pursuing alternative plans. Employee health benefit coverages were maintained during the COVID pandemic.

Retirement Costs – Expenses for MPSERS retirement affect every building/program area with staff. The rate charged per employee is completely dependent on the individual employee's retirement elections. The employer contribution to the defined benefit plan is 20.96%-28.23%. The employer contribution to the defined contribution plan is 3%-9%. The District's MPSERS liability and rate stabilization rate is estimated to be 15.05% of the budgeted 2021-22 wages. The amount paid for the rate stabilization flows through our books, meaning we receive revenue to match the expenses billed by MPSERS. The majority of employees' elections require the District to pay 43.4% in total. We pay as much as 45.21% for employees electing the newest defined benefit plan. The District pays 45.01% for newly hired employees who completely opt out of the State Retirement system and make contributions on their own toward retirement. The General Fund budget for retirement is \$10,800,000, or 22% of the General Fund expenses. After offsetting \$4,500,000 from funding categoricals, the net MPSERS retirement cost budget is \$6,200,000, or 12.8% of the budget. The State categorical funding is not guaranteed. If eliminated, the full retirement cost would be a district obligation.

Payroll Taxes/FICA – Employees are participating in our Section 125/Cafeteria programs for pretax payroll deductions of health insurance premiums, Dependent Care FSA, Medical Care FSA, and Health Savings Accounts. Consequently, wages are exempt from FICA and Medicare payroll taxes. This saves both the employee and employer portions. The employer savings on FICA and Medicare create a positive variance on the related benefit lines. In addition, deductions for the MPSERS ORS Healthcare Fund are also exempt. We anticipate an \$85,000 favorable variance this year.

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

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

Finance – This category includes the business office and associated services. No major variances are expected at this time.

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

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

Personnel - This category is for the office of personnel. No major variances are expected at this time.

Transfers - This category is for recording transfers out of General Fund for consortium, special education tuition, and community services fund subsidy. The Consortium transfer is for our portion of costs associated with our participation in the vocational education program. The Special Education transfers are for our usage of Special Education services housed at other districts.

The Athletic Program is expected to receive a subsidy up to \$726,011 as approved in the December revision. The transfer through December 31 was \$350,000. At this time no revision to the budget is anticipated, however, any needed adjustments will be evaluated as the year progresses.

The Community Education Program is budgeted to cover its expenses and return 10% of expenditures to support a portion of the indirect costs in General Fund. At this time no need for a General Fund subsidy is anticipated, however, any needed adjustments will be evaluated as the year progresses.

The Early Childhood Learning Center (ECLC) Jenkins/Bates Program is budgeted to cover its expenses and return 10% of expenditures to support a portion of the indirect costs in General Fund. The program was awarded a COVID grant of \$229,960, most which can be used to offset program costs. This grant will allow us to be certain the ECLC will operate within budget.

Please see the program reports from the Special Education Director, Athletic Director, ECLC Director, and Community Education Director.

Debt Services – This category is for the Common Debt Retirement of the 1998 Debt, 2012 Building and Site and Refunding Debt, 2017 Building and Site and Refunding Debt, and 2021 Taxable Refunding Debt.

Revenues are property tax collections. December 1 property tax revenues are being received. Expenditures are principal and interest payments on the bonded debt. No borrowing was necessary from the School Bond Loan Fund to cover our obligations for the November 1, 2021 debt interest payment. We anticipate collecting sufficient debt taxes with the 2021 levy to cover the May 1, 2022 principal and interest payments. Our School Bond Loan Fund balance is nominally \$1,000 due to the refinancing completed in 2020-21. We project no need to borrow from School Bond Loan Fund going forward. However, the account is still open and available if the need arises. Once we issue Series

If of the 2017 Bond issue, we may need the flexibility to borrow. Our final payoff requirement is 2034.

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

To: Board of Education

From: Sharon Raschke

Date: January 31, 2022

RE: Building/Department Financial Narratives – December 31, 2021

The following is a compilation of information received from administrators and program directors/managers regarding the budget status as of December 31, 2021.

Dexter Early Elementary Complex (DEEC) – Anchor and Beacon Elementary Schools are currently operating within the budget established at the beginning of the 2021-22 school year, with expenditures comparable to previous years. We have been more conservative with our budget due to some of the unknowns of this year, as we are not fully out of the pandemic mindset yet. However, the 44% of Anchor's Budget and 38% of Beacon's Budget is on target with previous years. I do not anticipate any fiscal challenges that will alter our original plan of operating under the established budget.

We have welcomed four new DEA staff members during the 2021-22 school year as well as three internal transfers from other DCS buildings or returning from leave. This includes expanding our Kindergarten program with an additional section, and adding both a General Education Social Worker and a Guidance Counselor to the DEEC. We have also added several paraeducators to support our Special Education students access the general education curriculum.

Our parent groups, Team Beacon and Anchor Parent Teacher Organization, were able to hold the annual "Fun Run" fundraiser this fall. This fundraiser raised over \$20,000 for each school. Grants are still supporting teachers and students by providing them with materials to use for both in-person and virtual learning for those families selecting that option. At this time, we have not held any large school/community events or field trips, but have been able to provide a few smaller assemblies to enrich our students' learning experience in grades Y5 - 2nd grade.

Wylie – Wylie Elementary School expenses continue to be in line with expenditures from previous years. Wylie is currently operating within its budget for the 2021-22 school year. We have spent 40% of our budget, which is similar to past years. We have added one section of fourth grade due to enrollment and a 3rd/4th grade Spark classroom. We are using our budget to purchase high-interest, lower-level books for our struggling readers. Due to the COVID closure and hybrid learning, our students are further behind in reading than is typical. Because of this, we have created a Rainbow Library, in honor of former Wylie teacher Kate Boynton. The Rainbow Library contains a wide array of books that students can choose from. We have used funding from grants as well as our carryover money to purchase books. Students select books to read in their classroom as well as at home. We are also using some of our budget to purchase additional flexible seating for our hallway learning spaces and to fund social justice training for

our faculty. The Wylie PTT continues to support Wylie financially, as well. We have planned for our 2021-22 purchases and anticipate staying within the established budget.

Creekside – Creekside Intermediate School spending for the 2021-22 school year has been slightly more than last year. We have currently used 39% of our budget. Last year in our November financial review, we had spent 28% of our budget. We continue to spend more on premier subs so that we are fully staffed each day. We have increased spending for our new Personalized & Competency-Based Math Mentor. In preparing work for students who are out ill we have seen an increase in copying costs and supplies that we are sending home with students. The Creekside budget is supporting outfitting new furniture for our lobby. We are piloting MAP Accelerator to help provide more personalized support through the use of our NWEA scores. We have provided professional development on Summit Learning, Units of Study, NEWSELA and MAPP Accelerator. Overall, we are maintaining a healthy budget while providing a quality educational experience for our students and plan to continue to do so throughout the remainder of the school year.

Mill Creek – Mill Creek Middle School continues to operate under the budget established at the start of this fiscal year. Expenses for 2021-22 have been consistent with expenditures from previous years. As of December 31, 2021, we have spent 40% of our budget. I do not anticipate any fiscal challenges that will alter our original plan of operating under the established budget.

Dexter High School – Dexter High School is currently operating well within its budget for the 2021-22 school year. With almost all of our students returning to the building this year, we are seeing an increase in some expense areas compared to last year; however, they are still all well within the normal spending ranges. We are operating at 39% of our budget this year and we are halfway done with the year. We experienced no major issues with the budget this year even with an increased need for staffing. We are also on track to underspend our per-pupil accounts. We had a decent amount of carryover from last year and are planning to take advantage of those funds. Overall, we are pleased with the utilization of our resources this year and feel our budget expectations will be realized.

Curriculum and Instruction – The Improvement of Instruction budget has returned to a more typical projection as students return to in-person instruction for the 2021-2022 school year. We continue to support NWEA MAP and MPG for grades K-8 and NWEA Reading Fluency in grades K-2, while acquiring student workbooks and online resources for K-6 Everyday Math, TCI Social Studies, Newsela, Mystery Science, and digital resources for classroom teachers.

With professional development funds, we have provided multiple learning opportunities for our Young Five through Fourth Grade staff as they have rolled out a new phonics curriculum. This has included multiple on-site professional development sessions as well as on-site coaching for our staff. We continue to support literacy work across all grade levels, including targeted professional development for our Creekside teaching staff.

Training and conference funds have supported site visits to partner schools in the Midwest to continue our collaborative work toward competency-based teaching and learning. Salary and benefits for the Improvement of Instruction budget have increased with the addition of an Executive Director of Instruction.

Our training, workshop/conferences, and teaching line items are still well within a comfortable margin to support district initiatives for the remainder of the 2021-22 school year. We do not anticipate any fiscal challenges that will alter our original plan of operating within the established budget.

Special Education – The Special Education Department is currently operating within its budget for the 2021-22 school year. Based on fall count data, the district is supporting 433 students who are identified as needing special education and are receiving services within the district.

Special Education expenditures this school year have been used to purchase updated equipment and technology as well as curriculum resources for our students in high-needs resource room programming across the district. In addition, funds are being used to enhance Community-Based Instruction programs for students at Mill Creek and Dexter High School.

Community Services Programs –

Athletics Program

This year has been slightly normal, while still dealing with the pandemic, our athletes and coaches have done a tremendous job being great ambassadors of our community. They have followed protocols, wore their masks and set an example of how we can play and play the right way.

Our budget again will be hard to determine where we fall. Expenses are still the same; we pay for coaches, transportation, game fees, and officials. Transportation was difficult in the fall, but so far this winter we have been able to use all of our own transportation. We hope that continues but games in the spring start earlier, which puts a real demand on our transportation department and will undoubtedly affect our overall budget. We have not had any spectator limitations so our ability to collect gate fees help us greatly as opposed to last year.

It has been another grueling start but again our athletes, coaches and others have risen to the occasion. We are very proud of how we have performed this year. We have moved into the SEC Red Division, which is the eight largest schools in our conference, while we have not had the championships to show, our athletes have competed admirably.

Fall Season Accomplishments

Field Hockey: State Semi Finalist

Football: Play-off (4th straight year in the play-offs)

Girls Swim & Dive: State Qualifier (Individual State Champion Diver)

Community Education Program

The COVID-19 pandemic continues to affect the Community Education budget, particularly on our ability to generate revenue for the district. The status of each Community Ed program as of December 31, 2021 is as follows:

After Care and Special Day Programs: The After Care & Special Day Programs have been operating full time since the beginning of the 2021-22 school year. Enrollment is up significantly over 2020-21, but is still not up to pre-pandemic levels. Fiscal year to date revenue is \$112,324 with \$23,351 in expenses.

Recreation and Education Programming: Grant funding in the summer 2021 permitted students to attend summer athletic camps at no charge, which impacted Community Education's ability to generate revenue from summer programming. Reduction in COVID

restrictions has allowed us to return to near-normal levels for the classes and programs we have been able to offer our community members. Open swim for seniors and adults returned this fall, but public weekend open swim has been limited by our ability to meet staffing needs. We are currently looking to hire an adult lifeguard so we can resume open swim opportunities and pool parties for the community. We printed a course catalog for Winter 2022 for the first time since the pandemic started. Winter programming is running close to pre-pandemic levels. Rec & Ed programming revenue is \$178,489 for FY22 (through 12/31/2021), with expenses of \$72,000.

Camp Dexter: Camp Dexter ran in the summer of 2021 but revenue was limited due to decreased enrollment as a result of COVID and enrollment in the Dread Strong Summer Camp. We anticipate a robust summer camp in 2022.

We are slowly approaching pre-pandemic levels for enrollment and programming and anticipate returning to normal operations without COVID-19 restrictions.

Early Childhood Learning Center (ECLC) Jenkins/Bates Program

This is the first year that ECLC is operating as a program independent from Community Education. We have our own budget revenue and expense to manage. We began this school year with a relaunch. This brought some notable changes including a new tuition structure that aligns us with our competitors; changes in our half-day program offerings and making our GSRP program a full day classroom. To attract and retain early childhood teachers we created a new pay scale that includes levels based on education and experience.

Enrollment numbers are up and revenue is up from last year. Every tuition-based classroom has a waiting list. We have the space to increase enrollment but not the staff. Jenkins received a Child Care Stabilization Grant for \$229,960 from the state of Michigan. Some of this money will go toward staff bonuses and recruitment. We will continue to explore new options for reaching out to potential employees in order to grow our program.

Jenkins revenue is exceeding our expenses and we will return 10% for indirect costs to General Fund this fiscal year.

Buildings and Grounds – The Buildings and Grounds department is currently operating within its budget for the 2021-22 school year. The overall budget spent at this time is 56%, compared to 41% of the overall budget spent last year in November. We anticipate ending this fiscal year within the current remaining to spend amount.

Food and Nutrition – Food & Nutrition, adjusted for revenue accruals and expenses encumbered, are \$896,624 revenue and \$954,462 expenses through December 31. While the expenses currently exceed current year revenue by \$57,838, and projected to be \$68,609 by June 30, this is a result of a planned spend down of fund balance.

The USDA requires that the ending balance of the non-profit school food service fund does not exceed three months' average of operating expenses. The Food Services Fund had an excessive fund balance at June 30, 2020 and June 30, 2021. Our restricted fund balance exceeded three months expenditures both years. The District submitted its plans to reduce fund balance as required by the Michigan Department of Education. The spenddown plan included upgrading and replacing many pieces of equipment in our kitchens, which we have completed over the past year.

Revenue numbers are reflective of increased participation throughout all schools due to USDA waivers allowing all students to eat breakfast and lunch free of charge. We have also provided meals for Jenkins ECLC, Christian Montessori of Ann Arbor, as well as after school snacks for Aftercare and several other sports or enrichment based after school programs. Expenses reflect increased food costs due to national supply chain challenges, increases in staff wages to remain competitive in the labor market, as well as the purchases planned to spend down our excess fund balance.

Staffing has been an ongoing challenge that we continue to work to remedy. This has resulted in less expense for people but significant strain on our existing employees. Dietetic interns have made a dramatic impact on our ability to continue to function. As we continue to work to fill open positions, we expect to see staff wages exceed plan due to wage increases negotiated this year for retention and recruitment purposes.

Technology – The Technology Department is on track to meet this year’s overall budget. We continue to meet the challenge of maintaining aging equipment that is beyond the manufacturer’s life cycle despite having to rely on refurbished and third party parts to do so. In addition, we continue to work with AT&T on a district wide phone circuit upgrade as our phone services are being transferred from older copper circuits to new fiber-optic circuits. We have welcomed two staff members to the team to maintain PowerSchool data as well as complete all State and Federal required reporting tasks. Network and server security continue to be a primary focus as we remediate software vulnerabilities found in vendor programs. In addition to this, we have fully implemented two-factor authentication for all staff Google accounts in the district. In an effort to join the Michigan State Education Network we have begun preparations for porting our district over to a new external IP addressing scheme in the near future.

Transportation – The Transportation Department continues to operate within budget at this time, as we anticipate continuing to do so moving forward.

Our state bus inspection was completed over the holiday break in December. We removed bus #15 and placed it out of service, due to numerous repairs needed on it. We are proud to say that all other buses passed inspection.

The main concern we still have is being able to cover routes to and from school. As of now, we have all routes covered with permanent drivers. Although we had one driver, James Payeur, retire at the end of December, we have hired one more full time driver, Paul Brown. We have been working with Athletics to get all trips covered in house. Our goal is to continue to do so once spring sports begin.

We have been trying to hire a monitor position; however, at this time we have not found an interested individual. We are also training a new Utility employee to drive a school bus. Laurie Farmer and Maria Green registered with the Federal Motor Carrier Safety Administration as Trainers in accordance with new FMCSA regulations that go into effect on February 7, 2022. The training requirements will change and must be documented and recorded at the Federal level.



Board Monthly Financial Report

Fiscal Year to Date 12/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	5,906,772.00	36,479.03	221,127.10	.00	5,685,644.90	4	308,053.66
Function Code R100 - Local Sources - 100 Totals	\$5,906,772.00	\$36,479.03	\$221,127.10	\$0.00	\$5,685,644.90	4 %	\$308,053.66
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							
	32,400,725.00	2,906,768.09	9,100,589.33	.00	23,300,135.67	28	8,526,355.72
Function Code R300 - State Sources - 300 Totals	\$32,400,725.00	\$2,906,768.09	\$9,100,589.33	\$0.00	\$23,300,135.67	28 %	\$8,526,355.72
Function Code R400 - Federal Sources - 400							
	5,786,643.00	614.00	614.00	.00	5,786,029.00	0	1,429,143.31
Function Code R400 - Federal Sources - 400 Totals	\$5,786,643.00	\$614.00	\$614.00	\$0.00	\$5,786,029.00	0 %	\$1,429,143.31
Function Code R500 - ISD / Other Sources - 500							
	4,957,210.00	1,421,632.00	2,248,231.53	.00	2,708,978.47	45	994,908.61
Function Code R500 - ISD / Other Sources - 500 Totals	\$4,957,210.00	\$1,421,632.00	\$2,248,231.53	\$0.00	\$2,708,978.47	45 %	\$994,908.61
Function Code R600 - In from other Funds - 600							
	362,089.00	115,710.69	119,736.37	.00	242,352.63	33	81,157.69
Function Code R600 - In from other Funds - 600 Totals	\$362,089.00	\$115,710.69	\$119,736.37	\$0.00	\$242,352.63	33 %	\$81,157.69
Account Type Revenue Totals	\$49,413,439.00	\$4,481,203.81	\$11,690,298.33	\$0.00	\$37,723,140.67	24 %	\$11,339,618.99
Account Type Expense							
Function Code R400 - Federal Sources - 400							
	.00	.00	.00	.00	.00	+++	.00
Function Code R400 - Federal Sources - 400 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	21,151,524.00	3,483,002.27	8,283,011.81	3,490.00	12,865,022.19	39	7,561,560.96
Sub Function Code 120 - Added Needs - 120	7,338,128.00	930,263.75	2,581,493.57	5,272.34	4,751,362.09	35	1,729,495.75
Function Code 100 - Instruction Totals	\$28,489,652.00	\$4,413,266.02	\$10,864,505.38	\$8,762.34	\$17,616,384.28	38 %	\$9,291,056.71
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	5,299,316.00	808,280.93	1,834,017.93	64,089.50	3,401,208.57	35	1,632,851.02
Sub Function Code 220 - Support Services-Instructional - 220	3,244,831.00	385,472.82	1,258,824.29	53,123.09	1,932,883.62	39	1,262,649.29
Sub Function Code 230 - Support Services-Administration - 230	679,967.00	77,186.05	412,046.89	335.00	267,585.11	61	325,095.89
Sub Function Code 240 - Support Services-School Admin - 240	2,374,427.00	408,493.79	1,204,715.68	.00	1,169,711.32	51	1,188,953.55
Sub Function Code 250 - Support Services-Business - 250	778,276.00	151,795.62	440,684.79	.00	337,591.21	57	374,018.69
Sub Function Code 260 - Operations and Maintenance - 260	4,404,052.00	513,081.47	1,898,969.17	304,999.03	2,200,083.80	43	1,984,057.75
Sub Function Code 270 - Pupil Transportation - 270	1,861,438.00	269,684.04	755,363.46	21,492.55	1,084,581.99	41	547,715.93
Sub Function Code 280 - Support Services-Central - 280	541,655.00	84,943.40	267,156.48	30,168.16	244,330.36	49	203,384.17
Function Code 200 - Supporting Services Totals	\$19,183,962.00	\$2,698,938.12	\$8,071,778.69	\$474,207.33	\$10,637,975.98	42 %	\$7,518,726.29
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	274,046.00	19,208.33	72,330.56	43,773.76	157,941.68	26	82,459.80
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	8,641.00	276.48	1,126.48	.00	7,514.52	13	92.93
Sub Function Code 390 - Other Community Services - 390	(16,280.00)	6,943.63	31,262.06	.00	(47,542.06)	-192	.00
Function Code 300 - Community Services Totals	\$266,407.00	\$26,428.44	\$104,719.10	\$43,773.76	\$117,914.14	39 %	\$82,552.73
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code 400 - Government Agencies & Prior Period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Board Monthly Financial Report

Fiscal Year to Date 12/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Totals							
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600							
Function Code 500-600 - Other Financing Uses Totals	744,285.00	.00	350,000.00	.00	394,285.00	47	448,255.56
Account Type Expense Totals	\$744,285.00	\$0.00	\$350,000.00	\$0.00	\$394,285.00	47 %	\$448,255.56
Fund(COA) 11 - General Fund Totals	\$48,684,306.00	\$7,138,632.58	\$19,391,003.17	\$526,743.43	\$28,766,559.40	40 %	\$17,340,591.29
	\$729,133.00	(\$2,657,428.77)	(\$7,700,704.84)	(\$526,743.43)	\$8,956,581.27	-1,056 %	(\$6,000,972.30)



Board Monthly Financial Report

Fiscal Year to Date 12/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	2,805,746.00	209,582.59	1,366,773.82	.00	1,438,972.18	49	528,424.49
Function Code R300 - State Sources - 300	\$2,805,746.00	\$209,582.59	\$1,366,773.82	\$0.00	\$1,438,972.18	49 %	\$528,424.49
Function Code R300 - State Sources - 300 Totals	69,274.00	.00	4,266.20	.00	65,007.80	6	.00
Function Code R400 - Federal Sources - 400	\$69,274.00	\$0.00	\$4,266.20	\$0.00	\$65,007.80	6 %	\$0.00
Function Code R400 - Federal Sources - 400 Totals	125,000.00	24,209.83	53,003.63	.00	71,996.37	42	103,554.66
Function Code R500 - ISD / Other Sources - 500	\$125,000.00	\$24,209.83	\$53,003.63	\$0.00	\$71,996.37	42 %	\$103,554.66
Function Code R500 - ISD / Other Sources - 500 Totals	.00	.00	.00	.00	.00	+++	.00
Function Code R600 - In from other Funds - 600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600 Totals	726,011.00	.00	350,000.00	.00	376,011.00	48	448,255.56
Account Type Revenue Totals	\$726,011.00	\$0.00	\$350,000.00	\$0.00	\$376,011.00	48 %	\$448,255.56
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	\$3,726,031.00	\$233,792.42	\$1,774,043.65	\$0.00	\$1,951,987.35	48 %	\$1,080,234.71
Function Code 100 - Instruction Totals	133,326.00	15,628.19	53,239.08	.00	80,086.92	40	48,865.42
Function Code 200 - Supporting Services	\$133,326.00	\$15,628.19	\$53,239.08	\$0.00	\$80,086.92	40 %	\$48,865.42
Sub Function Code 220 - Support Services-Instructional - 220	4,510.00	529.56	529.56	.00	3,980.44	12	45.18
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	59,550.00	1,681.82	23,166.19	13,907.19	22,476.62	39	30,261.82
Sub Function Code 270 - Pupil Transportation - 270	.00	(502.17)	168.55	4,068.00	(4,236.55)	+++	10,189.78
Sub Function Code 290 - Support Services-Other - 290	1,536,331.00	88,576.96	559,119.13	7,022.58	970,189.29	36	472,847.51
Function Code 200 - Supporting Services Totals	\$1,600,391.00	\$90,286.17	\$582,983.43	\$24,997.77	\$992,409.80	36 %	\$513,344.29
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	260,480.00	24,893.55	56,513.04	1,968.00	201,998.96	22	119,937.71
Sub Function Code 320 - Community Recreation - 320	286,676.00	32,902.36	165,955.01	454.99	120,266.00	58	60,319.93
Sub Function Code 350 - Care of Children - 350	1,062,434.00	91,300.33	450,583.99	.00	611,850.01	42	326,559.42
Sub Function Code 390 - Other Community Services - 390	112,500.00	.00	48,185.10	.00	64,314.90	43	40,430.98
Function Code 300 - Community Services Totals	\$1,722,090.00	\$149,096.24	\$721,237.14	\$2,422.99	\$998,429.87	42 %	\$547,248.04
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	191,699.00	57,563.57	62,382.10	.00	129,316.90	33	47,074.92
Function Code 500-600 - Other Financing Uses Totals	\$191,699.00	\$57,563.57	\$62,382.10	\$0.00	\$129,316.90	33 %	\$47,074.92
Account Type Expense Totals	\$3,647,506.00	\$312,574.17	\$1,419,841.75	\$27,420.76	\$2,200,243.49	39 %	\$1,156,532.67
Fund(COA) 23 - Community Service Fund Totals	\$78,525.00	(\$78,781.75)	\$354,201.90	(\$27,420.76)	(\$248,256.14)	451 %	(\$76,297.96)



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	95,744.00	12,813.91	94,104.67	.00	1,639.33	98	185.02
Function Code R100 - Local Sources - 100 Totals	\$95,744.00	\$12,813.91	\$94,104.67	\$0.00	\$1,639.33	98 %	\$185.02
Function Code R300 - State Sources - 300							
	70,025.00	4,857.32	24,465.15	.00	45,559.85	35	27,802.94
Function Code R300 - State Sources - 300 Totals	\$70,025.00	\$4,857.32	\$24,465.15	\$0.00	\$45,559.85	35 %	\$27,802.94
Function Code R400 - Federal Sources - 400							
	1,572,269.00	340,195.84	584,041.42	.00	988,227.58	37	340,464.12
Function Code R400 - Federal Sources - 400 Totals	\$1,572,269.00	\$340,195.84	\$584,041.42	\$0.00	\$988,227.58	37 %	\$340,464.12
Function Code R500 - ISD / Other Sources - 500							
	150,000.00	.00	.00	.00	150,000.00	0	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0 %	\$0.00
Account Type Revenue Totals	\$1,888,038.00	\$357,867.07	\$702,611.24	\$0.00	\$1,185,426.76	37 %	\$368,452.08
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	3,500.00	.00	1,756.70	.00	1,743.30	50	892.85
Sub Function Code 290 - Support Services-Other - 290	1,700,406.00	192,502.61	764,288.63	372,795.79	563,321.58	45	422,970.76
Function Code 200 - Supporting Services Totals	\$1,703,906.00	\$192,502.61	\$766,045.33	\$372,795.79	\$565,064.88	45 %	\$423,863.61
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	170,391.00	57,354.27	57,354.27	.00	113,036.73	34	34,082.79
Function Code 500-600 - Other Financing Uses Totals	\$170,391.00	\$57,354.27	\$57,354.27	\$0.00	\$113,036.73	34 %	\$34,082.79
Account Type Expense Totals	\$1,874,297.00	\$249,856.88	\$823,399.60	\$372,795.79	\$678,101.61	44 %	\$457,946.40
Fund(COA) 25 - School Lunch Fund Totals	\$13,741.00	\$108,010.19	(\$120,788.36)	(\$372,795.79)	\$507,325.15	-879 %	(\$89,494.32)



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,969,496.00	102,735.66	469,344.83	.00	1,500,151.17	24	169,900.10
Function Code R100 - Local Sources - 100 Totals	\$1,969,496.00	\$102,735.66	\$469,344.83	\$0.00	\$1,500,151.17	24 %	\$169,900.10
Account Type Revenue Totals	\$1,969,496.00	\$102,735.66	\$469,344.83	\$0.00	\$1,500,151.17	24 %	\$169,900.10
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290							
Function Code 200 - Supporting Services Totals	\$1,969,496.00	\$33,972.93	\$256,053.78	\$13,703.37	\$1,699,738.85	13	\$126,104.29
Account Type Expense Totals	\$1,969,496.00	\$33,972.93	\$256,053.78	\$13,703.37	\$1,699,738.85	13 %	\$126,104.29
Fund(COA) 29 - Student/School Activity Fund Totals	\$0.00	\$68,762.73	\$213,291.05	(\$13,703.37)	(\$199,587.68)	+++	\$43,795.81
Grand Totals	\$821,399.00	(\$2,559,437.60)	(\$7,254,000.25)	(\$940,663.35)	\$9,016,062.60	-883 %	(\$6,122,968.77)