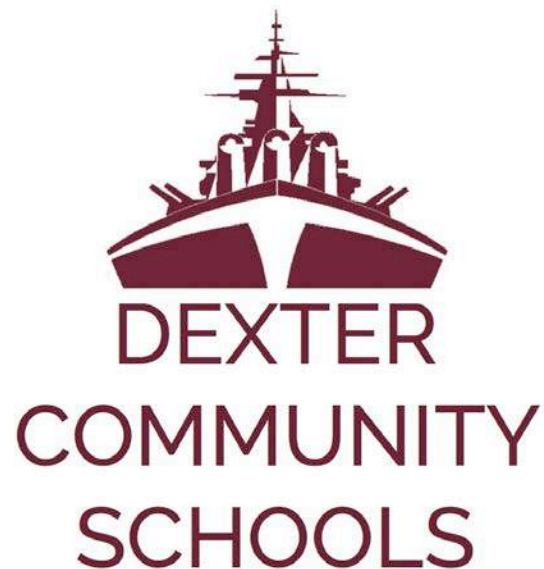


BOARD PACKET

May 8, 2017



Our Vision:

Champion Learning –

Develop, Educate, and Inspire!

BOARD MEETING AGENDA

- A. ROLL CALL
- B. MEETING MINUTES: 4/17/2017, closed minutes 4/17/2017
- C. APPROVAL OF AGENDA
- D. SCHOOL PRESENTATIONS
- E. SUPERINTENDENT UPDATE
- F. STUDENT REPRESENTATIVES UPDATE
- G. **PUBLIC PARTICIPATION:** *Persons who wish to address the Board may complete a Public Comment Card to be presented to the Board president at the beginning of the meeting. Each speaker is allotted a maximum of 5 minutes unless otherwise notified. Each speaker will be asked to announce his/her name 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. For further details see our policy on Public Participation at Board Meetings.*
- H. **CONSENT ITEMS**
 - 1. Personnel – Resignations (amended at meeting to add additional resignation)
 - 2. Personnel – Request for Leave
 - 3. March Budget Report
- I. **ACTION ITEMS:**
 - 1. Approve School Calendar
 - 2. Auditor Engagement Extension
 - 3. Summit Learning Pilot Program Year Two
 - 4. Certify Ballot Language for August 8th Bond Proposal
- J. **DISCUSSION ITEMS**
 - 1. Financial Summary and Narrative
 - 2. WISD Budget Review
 - 3. 2017-18 Budget Projections
 - 4. Additional Positions for 2017-18
 - 5. DHS Math Course Materials
- K. **PUBLIC PARTICIPATION:** *See Policy 0167.3*
- L. **BOARD COMMENTS**
- M. **INFORMATION ITEMS**
 - 1. Finance Committee Meeting Minutes 3/28/2017, 4/18/2017
 - 2. Trout Unlimited Wader Washers
 - 3. SWWC Student Honors
 - 4. Grant Award Notification
- N. **CLOSED SESSION**

CALENDAR

- *Monday, May 22 – 6pm
Bond Forum (Creekside)
- *Monday, May 22 – 7pm
Board Meeting (Creekside)
- *Wednesday, May 31 – 6:30pm
Bond Forum (Creekside)
- *Monday, June 5 – 7pm
Board Meeting (Creekside)
- *Sunday June 11 – 2pm
Commencement (DHS)
- *Monday, June 19 – 7pm
Board Meeting (Copeland)

BOARD NOTES
MAY 8, 2017

A. ROLL CALL

B. MEETING MINUTES & CLOSED MEETING MINUTES (4/17/2017)

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 agenda be approved as presented / amended."

D. SCHOOL PRESENTATIONS

E. SUPERINTENDENT UPDATE

F. STUDENT REPRESENTATIVES UPDATE

- G. PUBLIC PARTICIPATION:** *Persons who wish to address the Board may complete a Public Comment Card to be presented to the Board president at the beginning of the meeting. Each speaker is allotted a maximum of 5 minutes unless otherwise notified. Each speaker will be asked to announce his/her name 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. For further details see our policy on Public Participation at Board Meetings.*

H. CONSENT ITEMS

1. Personnel – Resignation. Your packet contains a resignation from Wylie teacher Rachel Adams.

* An appropriate motion might be, "I move that the Board of Education acknowledge Rachel Adams' resignation, effective August 15, 2017.

2. Personnel – Request for Leave. Your packet contains a request for a one-year leave of absence from DHS teacher Kim Melinsky.

* An appropriate motion might be, "I move that the Board of Education grant Kim Melinsky leave of absence for the 2017-18 school year."

3. March Budget Report. Your packet includes the March 2017 budget report.

* An appropriate motion might be, "I move that the Board of Education accept the March, 2017 budget report."

BOARD NOTES
MAY 8, 2017

I. ACTION ITEMS

1. 2017-18 School Calendar. Your packet contains an executive summary and the tentative 2017-18 school calendar which was recently ratified by the Dexter Education Association.

* An appropriate motion might be, "I move that the Board of Education ratify the attached 2017-18 school calendar."

2. Auditor Engagement Extension. Your packet includes a memo from Chief Financial Officer Sharon Raschke regarding the extension of the district's contract with Lewis & Knopf for audit services, as well as a proposal to provide auditing services from Lewis & Knopf. This item was discussed at the April 17, 2017 meeting.

* An appropriate motion might be, "I move that the Board of Education appoint Lewis & Knopf to be auditors for the 2016-17 and 2017-18 fiscal years."

3. Summit Learning Pilot Program Year Two. Your packet includes an executive summary from Superintendent Chris Timmis regarding the current Summit Learning (formerly Base Camp) pilot program for grades six, seven, and eight, as well as math classes at Mill Creek. Due to the need for more complete data, the Creekside and Mill Creek Summit Learning teachers and administrators are recommending the approval of Summit Learning for a second year pilot during the 2017-18 school year. This item was discussed at the April 17, 2017 meeting and is presented for action tonight.

* An appropriate motion might be, "I move that the Board of Education approve offering the Summit Learning as a second year pilot program for 2017-18."

4. Certify Ballot Language for August 8th Bond Proposal. Your packet contains a Resolution to Submit Bond Proposal for the August 8, 2017 Election. The district received preliminary qualification approval from the Department of Treasury on May 3, 2017. This resolution must be delivered to the County Clerk no later than 4:00pm, May 16, 2017.

* An appropriate motion might be, "I move that the Board of Education approve the Resolution to Submit Bond Proposal for the August 8, 2017 Election."

J. DISCUSSION ITEMS

1. Financial Summary Report & Narrative. Enclosed you will find the Financial Summary Report along with the Financial Narrative from Chief Financial Officer Sharon Raschke. This information is provided for discussion purposes only this evening.

2. WISD Budget Review. Your packet information on the proposed WISD budget for the 2016-17 school year. Local boards must consider a resolution of support or

BOARD NOTES
MAY 8, 2017

indicate specific recommendations for changes before June 1, 2017. This item is presented for discussion purposes this evening.

3. 2017-18 Budget Projections. Your packet includes an executive summary from the Superintendent regarding the Finance Committee's budget projections for 2017-18. This item is presented for discussion only this evening.
4. Additional Positions for 2017-18. Your packet includes an executive summary from Superintendent Chris Timmis regarding possible additional student supports and opportunities for 2017-18, including an additional counselor at Mill Creek, a graduation coach for grades 5-8, and math and literacy support high achieving and struggling students. This item is presented for discussion this evening.
5. DHS Math Course Materials. Your packet contains an executive summary from Mollie Sharrar recommending the purchase of course materials for Pre-Calculus, Calculus, and AP Statistics courses at Dexter High School. Mrs. Sharrar will be available to answer any questions. This item is presented for discussion only this evening.

K. PUBLIC PARTICIPATION: *See Policy 0167.3 for details.*

L. BOARD COMMENTS

M. INFORMATION ITEMS

1. Finance Committee Minutes 3/28/2017, 4/18/2017
2. Trout Unlimited Wader Washers
3. SWWC Student Honors
4. Grant Award Notification

N. CLOSED SESSION - none

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – April 17, 2017**

A. ROLL CALL

Members Present: Daryl Kipke, Dick Lundy, Rob Mitzel, Barbara Read, Julie Schumaker, Michael Wendorf, Student Representatives Erin Evans and Rylee Kim

Members Absent: Ron Darr

Administrative & Supervisory Staff: Ken Koenig, Kit Moran, Sharon Raschke, Barb Santo, Mollie Sharrar, Chris Timmis, Hope Vestergaard

D.E.A.: Jessica Baese, Narda Black, Denise Dutcher, Kirsten Korff, David Teddy, Lauren Thompson, Jane Webby

D.E.S.P.A.: none

Transportation: none

Press: Doug Marrin, We Love Dexter

Guests: Greg Brand, Jason Dunn, Steve Olsen, Carla Pretto-Kernahan, Marlo Rojeck

The meeting was called to order at approximately 7:01pm by Board President Michael Wendorf.

B. MEETING MINUTES – 3/27/2017

Julie Schumaker made a motion to approve the meeting minutes from 3/27/2017. Dick Lundy supported the motion. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

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

Julie Schumaker made a motion to approve the agenda. Barbara Read supported the motion. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS

1. Alternative Education and Graduation Rate Update. Alternative Education Program Director Ken Koenig and Graduation Coach Lauren Thompson updated the Board on the progress of these intervention programs, which target At-Risk students. Nineteen students were enrolled in Alt-Ed for the 2016-17 school year and thirty students are receiving graduation coach support. In addition to providing a handout summarizing current student enrollment and progress measures, Mr. Koenig and Ms. Thompson outlined additional resources the program have been able to provide: connections to job opportunities and help with applications; visits to the Dexter Wellness Center twice a week; several field trips to Washtenaw Community College, partnering with the county and local hospitals to provide additional family resources as needed; help opening bank accounts and obtaining driver licenses. Julie Schumaker noted that the Rotary is partnering with the Lions Club to offer financial and mentoring support for both programs.

E. SUPERINTENDENT UPDATE

Superintendent Chris Timmis updated the Board on several items:

- M-STEP: M-STEP testing started last week.

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – April 17, 2017

- State Superintendent Visit: State Superintendent Brian Whiston will be visiting the district on Thursday April 20th.
- Kindergarten Roundup: The number of students registered for kindergarten and young five at Roundup was much higher than last year. 240 students registered. The district usually receives 30-50 additional kindergarten and young five registrations between Roundup and the start of school. The Superintendent reminded the Board that the facilities committee will need to meet soon.
- International Visitors: The Principal of Nankei visited DHS on April 10th.

F. STUDENT REPRESENTATIVES UPDATE

- Erin Evans told the Board about upcoming high school athletic events and Senior Survivor week.
- Rylee Kim told the Board that the high school yearbook is being finalized, GVSU will be visiting the high school, and noted some upcoming events for younger grades: Cornerstone students will be going to Independence Lake, Creekside is holding Talent Show auditions, Wylie fourth graders will see a Wild Swan play and Wylie third graders will be going to Saline for Rural Education Day.

G. PUBLIC PARTICIPATION

1. Steve Olsen, former Chelsea Schools Board of Education member, introduced himself and told the Board he is running for the WISD Board.

H. CONSENT ITEMS

1. Personnel – Leave Requests
The Board granted two leave of absence requests. Kathy Luxon requested leave during the first semester of the 2017-18 school year. Amy Vimawala requested leave beginning April 24, 2017 and continuing through the end of the 2017-18 school year. Dick Lundy made a motion to approve both leaves and Julie Schumaker offered support. **Motion Carried (unanimous).**

I. ACTION ITEMS

1. MASB Legislative Conference. At the March 27, 2017 meeting, the Board discussed a request to approve funds for Board and community members to attend an upcoming MASB conference. Julie Schumaker made a motion that the Board now approve funds for up to eight Board and community members to attend the MASB legislative Conference in Lansing on May 2, 2017. **Motion Carried (unanimous).**

J. DISCUSSION ITEMS

1. Reproductive Health Committee Update. Committee chair Carla Pretto-Kernahan and members Marlo Rojeck, David Teddy, and Kit Moran shared with the Board proposed updates to the Reproductive Health Curriculum Goals and Objectives. She also announced that the committee is seeking new members. Board members asked questions about how the committee functions. The Board requested that the Reproductive Health Committee regularly share meeting minutes with the Board as an information item.

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – April 17, 2017

2. Summit Base Camp Pilot Program Year Two. Teachers, staff, students, and parents shared with the Board their impressions of the first year of the Summit Base Camp (now known as Summit Learning) personalized learning platform. The Board also reviewed an executive memo from Executive Director of Instruction Mollie Sharrar recommending that the Summit Learning pilot program for grades six, seven, and eight continue during the 2017-18 school year.
3. WISD Biennial Election Voting Representative. The Board reviewed a memo from the WISD explaining the need to select a DCS Board of Education voting representative for the June 5, 2017 WISD Board election, as well as to identify the candidate the Board supports. This item will require action at the May 8, 2017 meeting.
4. Auditor Engagement Extension. The Board reviewed a proposal for auditing services from Lewis and Knopf and a memo from Chief Financial Officer Sharon Raschke recommending that the district appoint Lewis & Knopf as auditors for the 2016-17 and 2017-18 fiscal years.

K. PUBLIC PARTICIPATION – none

L. BOARD COMMENTS

1. Julie Schumaker reminded Board members of the Equity and Opportunity Retreat on April 20, 2017, 7pm at the WISD.
2. Michael Wendorf said he would like to join the State Superintendent's tour of the district.

M. INFORMATION ITEMS

1. Nice Job Notes – March

A motion was made by Rob Mitzel and seconded by Daryl Kipke that the Board move into closed session at approximately 9:12pm for the purpose of discussing the Superintendent's quarterly evaluation. **Motion Carried (unanimous).**

N. CLOSED SESSION

1. The Board discussed the Superintendent's quarterly evaluation.

President Michael Wendorf convened to open session at approximately 9:53pm.

A motion was made by Julie Schumaker and seconded by Rob Mitzel to adjourn the meeting at approximately 9:54pm. **Motion Carried (unanimous).**

MINUTES/hlv

Ron Darr, Secretary
Board of Education

Rachel Adams

(contact info redacted)

Dear Mrs. See,

Please accept this letter as my official resignation from my position as 3rd grade teacher at Wylie Elementary School. My final day of employment will be August 15, 2017.

Although I would love to continue working here, I have made a commitment to my husband and am choosing to follow him to his new job on the other side of the state.

I have thoroughly enjoyed my time here and am honored to have had the chance to touch the lives of my students. It has been as much a pleasure to learn from them as it has been to teach them. I have also learned so much from the other wonderful educators and support staff here at Wylie. Thank you so very much for the opportunity to be part of your staff.

I will work hard in my final days of employment to complete all of the required paperwork and duties assigned to me, and continue serving the needs of my students. I am happy to assist in making the transition as seamless as I can. Please let me know if you need any additional information.

Sincerely,

Rachel Adams

A handwritten signature in black ink that reads "Rachel Adams". The signature is written in a cursive style with a horizontal line at the end.

Ashley Kung
(contact info redacted)

Dear Dr. Timmis and Dexter Board of Education,

I would like to express my thanks to Dexter Schools for graciously granting me leave these past two years. I am also very thankful for the joy and experience of teaching the four years prior. However, over the last few months my family situation has changed and I will not be able to return to teaching this coming fall. I sincerely regret not being able to foresee these circumstances and any inconvenience this may cause.

Please accept my resignation and apologies. If there is anything further to discuss, please contact me via email or phone at **(redacted)**.

Respectfully,

Ashley Kung

5/3/2017

Dear Board of Education,

I am writing to inform you that I will be leaving Dexter High School after this school year. I am moving to Tacoma, Washington with my significant other who is stationed there with the army. I have enjoyed my time in Dexter and have appreciated the experience and opportunities this district has given me over the last three and a half years.

I would like to request a one year leave of absence for the 2017-2018 school year. I would appreciate the opportunity to return to Dexter Schools, given the unpredictability inherent in the military lifestyle.

Thank you for the consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kimberly Melinsky', with a large, stylized flourish at the end.

Kimberly Melinsky

Cc. Dr. Chris Timmis, Kit Moran



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Recl'd/Spent
11 - General Fund Revenue							
R100 - Local Sources - 100	5,137,463.00	643,457.42	4,982,329.90	.00	155,133.10	4,390,493.50	97%
R200 - Non-Education Sources - 200	\$5,137,463.00	\$643,457.42	\$4,982,329.90	\$0.00	\$155,133.10	\$4,390,493.50	97%
R200 - Non-Education Sources - 200	3,671.00	.00	.00	.00	3,671.00	.00	0%
R200 - Non-Education Sources - 200	\$3,671.00	\$0.00	\$0.00	\$0.00	\$3,671.00	\$0.00	0%
R300 - State Sources - 300	28,262,647.00	2,555,201.48	15,417,914.06	.00	12,844,732.94	14,936,332.83	55%
R300 - State Sources - 300	\$28,262,647.00	\$2,555,201.48	\$15,417,914.06	\$0.00	\$12,844,732.94	\$14,936,332.83	55%
R400 - Federal Sources - 400	869,148.00	.00	1,790.89	.00	867,357.11	395,417.36	0%
R400 - Federal Sources - 400	\$869,148.00	\$0.00	\$1,790.89	\$0.00	\$867,357.11	\$395,417.36	0%
R500 - ISD / Other Sources - 500	4,074,340.00	2,512.50	2,458,630.99	.00	1,615,709.01	1,803,542.91	60%
R500 - ISD / Other Sources - 500	\$4,074,340.00	\$2,512.50	\$2,458,630.99	\$0.00	\$1,615,709.01	\$1,803,542.91	60%
R600 - In from other Funds - 600	227,069.00	.00	76,335.98	.00	150,733.02	179,100.88	34%
R600 - In from other Funds - 600	\$227,069.00	\$0.00	\$76,335.98	\$0.00	\$150,733.02	\$179,100.88	34%
Revenue	\$38,574,336.00	\$3,201,171.40	\$22,937,001.82	\$0.00	\$15,637,336.18	\$21,704,887.48	59%
Expense							
100 - Instruction	19,054,141.00	1,540,466.24	11,844,140.87	74,258.69	7,135,741.44	11,368,742.68	62%
100 - Instruction	\$19,054,141.00	\$1,540,466.24	\$11,844,140.87	\$74,258.69	\$7,135,741.44	\$11,368,742.68	62%
120 - Added Needs - 120	3,838,802.00	314,119.41	2,283,842.90	90.00	1,554,869.10	2,148,628.81	59%
100 - Instruction	\$22,892,943.00	\$1,855,185.65	\$14,127,983.77	\$74,348.69	\$8,690,610.54	\$13,517,371.49	62%
200 - Supporting Services	4,046,614.00	335,829.47	2,484,542.31	45,540.70	1,516,530.99	2,436,163.25	61%
200 - Supporting Services	\$4,046,614.00	\$335,829.47	\$2,484,542.31	\$45,540.70	\$1,516,530.99	\$2,436,163.25	61%
210 - Support Services-Pupil - 210	1,914,626.00	219,582.97	1,408,134.18	43,009.70	463,482.12	1,311,088.54	74%
210 - Support Services-Pupil - 210	\$1,914,626.00	\$219,582.97	\$1,408,134.18	\$43,009.70	\$463,482.12	\$1,311,088.54	74%
220 - Support Services-Instructional - 220	744,169.00	39,036.94	461,181.91	4.15	282,982.94	494,674.10	62%
220 - Support Services-Instructional - 220	\$744,169.00	\$39,036.94	\$461,181.91	\$4.15	\$282,982.94	\$494,674.10	62%
230 - Support Services-Administration - 230	2,254,295.00	189,065.52	1,609,989.00	(209.82)	644,515.82	1,555,844.41	71%
230 - Support Services-Administration - 230	\$2,254,295.00	\$189,065.52	\$1,609,989.00	\$(209.82)	\$644,515.82	\$1,555,844.41	71%
240 - Support Services-School Admin - 240	659,161.00	46,570.75	439,011.20	2,990.00	217,159.80	479,657.69	57%
240 - Support Services-School Admin - 240	\$659,161.00	\$46,570.75	\$439,011.20	\$2,990.00	\$217,159.80	\$479,657.69	57%
250 - Support Services-Business - 250	3,526,547.00	265,911.13	2,621,530.89	242,856.19	662,159.92	2,481,327.74	74%
250 - Support Services-Business - 250	\$3,526,547.00	\$265,911.13	\$2,621,530.89	\$242,856.19	\$662,159.92	\$2,481,327.74	74%
260 - Operations and Maintenance - 260	1,544,615.00	137,925.47	1,073,791.09	3,438.32	467,385.59	1,045,415.46	70%
260 - Operations and Maintenance - 260	\$1,544,615.00	\$137,925.47	\$1,073,791.09	\$3,438.32	\$467,385.59	\$1,045,415.46	70%
270 - Pupil Transportation - 270	269,758.00	20,385.57	204,347.26	.00	65,410.74	125,267.29	76%
270 - Pupil Transportation - 270	\$269,758.00	\$20,385.57	\$204,347.26	\$0.00	\$65,410.74	\$125,267.29	76%
280 - Support Services-Central - 280	\$14,959,785.00	\$1,254,307.82	\$10,302,527.84	\$337,629.24	\$4,319,627.92	\$9,929,438.48	69%
200 - Supporting Services	200,744.00	30,449.28	242,203.87	25,848.51	(67,308.38)	.00	121
200 - Supporting Services	\$200,744.00	\$30,449.28	\$242,203.87	\$25,848.51	\$(67,308.38)	\$0.00	121
300 - Community Services	.00	.00	1,757.89	.00	(1,757.89)	2,256.30	+++
300 - Community Services	\$0.00	\$0.00	\$1,757.89	\$0.00	\$(1,757.89)	\$2,256.30	+++
320 - Community Recreation - 320	.00	.00	.00	.00	.00	.00	+++
320 - Community Recreation - 320	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
330 - Community Activities - 330	.00	.00	.00	.00	.00	.00	+++
330 - Community Activities - 330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
350 - Care of Children - 350	2,809.00	.00	.00	.00	2,809.00	.00	0
350 - Care of Children - 350	\$2,809.00	\$0.00	\$0.00	\$0.00	\$2,809.00	\$0.00	0
370 - Non Public School Pupils - 370	(1,009.00)	.00	.00	.00	(1,009.00)	.00	0
370 - Non Public School Pupils - 370	\$(1,009.00)	\$0.00	\$0.00	\$0.00	\$(1,009.00)	\$0.00	0
390 - Other Community Services - 390	\$202,544.00	\$30,449.28	\$243,961.76	\$25,848.51	(\$67,266.27)	\$2,256.30	120%
390 - Other Community Services - 390	\$202,544.00	\$30,449.28	\$243,961.76	\$25,848.51	\$(67,266.27)	\$2,256.30	120%
400 - Government Agencies & Prior Period	.00	.00	.00	.00	.00	.00	+++
400 - Government Agencies & Prior Period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
400 - Government Agencies & Prior Period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
500-600 - Other Financing Uses	594,141.00	.00	220,000.00	.00	374,141.00	626,228.99	37
500-600 - Other Financing Uses	\$594,141.00	\$0.00	\$220,000.00	\$0.00	\$374,141.00	\$626,228.99	37



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
500-600 - Other Financing Uses	\$594,141.00	\$0.00	\$220,000.00	\$0.00	\$374,141.00	\$626,228.99	37 %
500-600 - Expense	\$38,649,413.00	\$3,139,942.75	\$24,894,473.37	\$437,826.44	\$13,317,113.19	\$24,075,295.26	64 %
11 - General Fund	(\$75,075.00)	\$61,228.65	(\$1,957,471.55)	(\$437,826.44)	\$2,320,222.99	(\$2,370,407.78)	2,607 %



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
23 - Community Service Fund							
Revenue							
R100 - Local Sources - 100							
Sub Function Code R100 - Local Sources - 100	2,029,980.00	220,498.47	1,654,079.06	.00	375,900.94	1,704,157.37	81 %
	\$2,029,980.00	\$220,498.47	\$1,654,079.06	\$0.00	\$375,900.94	\$1,704,157.37	
R300 - State Sources - 300							
Sub Function Code R300 - State Sources - 300	37,084.00	.00	15,266.39	.00	21,817.61	23,750.10	41 %
	\$37,084.00	\$0.00	\$15,266.39	\$0.00	\$21,817.61	\$23,750.10	
R400 - Federal Sources - 400							
Sub Function Code R400 - Federal Sources - 400	125,000.00	15,292.61	73,946.46	.00	51,053.54	80,065.17	59 %
	\$125,000.00	\$15,292.61	\$73,946.46	\$0.00	\$51,053.54	\$80,065.17	
R500 - ISD / Other Sources - 500							
Sub Function Code R500 - ISD / Other Sources - 500	.00	.00	.00	.00	.00	.00	+++
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
R600 - In from other Funds - 600							
Sub Function Code R600 - In from other Funds - 600	594,141.00	.00	220,000.00	.00	374,141.00	626,228.99	37 %
	\$594,141.00	\$0.00	\$220,000.00	\$0.00	\$374,141.00	\$626,228.99	
Revenue							
Sub Function Code R600 - In from other Funds - 600	\$2,786,205.00	\$235,791.08	\$1,963,291.91	\$0.00	\$822,913.09	\$2,434,201.63	70 %
Expense							
100 - Instruction							
Sub Function Code 100 - Instruction	149,793.00	13,554.81	105,259.09	.00	44,533.91	125,425.59	70 %
	\$149,793.00	\$13,554.81	\$105,259.09	\$0.00	\$44,533.91	\$125,425.59	
200 - Supporting Services							
Sub Function Code 200 - Supporting Services	7,079.00	125.55	251.10	.00	6,827.90	4,654.44	4
	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 250 - Support Services-Business - 250	92,491.00	2,513.01	45,678.10	10,993.05	35,819.85	137,224.56	49
	80,000.00	.00	51,243.47	.00	28,756.53	53,083.60	64
Sub Function Code 270 - Pupil Transportation - 270	662,431.00	106,720.72	543,328.44	5,942.00	113,160.56	590,052.14	82
	\$842,001.00	\$109,359.28	\$640,501.11	\$16,935.05	\$184,564.84	\$785,014.74	76 %
300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	273,650.00	21,252.47	199,785.57	2,007.44	71,856.99	236,178.29	73
	448,445.00	55,307.83	289,692.34	1,874.00	156,878.66	254,786.99	65
Sub Function Code 320 - Community Recreation - 320	855,967.00	48,842.89	615,840.13	1,140.00	238,986.87	819,874.90	72
	126,646.00	9.92	77,033.35	.00	49,612.65	80,308.36	61
Sub Function Code 390 - Other Community Services - 390	\$1,704,708.00	\$125,423.11	\$1,182,351.39	\$5,021.44	\$517,335.17	\$1,391,148.54	69 %
500-600 - Other Financing Uses							
Sub Function Code 500 - Fund Modifications - 600	89,703.00	29,524.70	62,027.27	.00	27,675.73	70,094.02	69 %
	\$89,703.00	\$29,524.70	\$62,027.27	\$0.00	\$27,675.73	\$70,094.02	
500-600 - Other Financing Uses							
Sub Function Code 500-600 - Other Financing Uses	\$2,786,205.00	\$277,861.90	\$1,990,138.86	\$21,956.49	\$774,109.65	\$2,371,682.89	71 %
	\$0.00	(\$42,070.82)	(\$26,646.95)	(\$21,956.49)	\$48,803.44	\$62,518.74	+++



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
25 - School Lunch Fund							
Revenue							
R100 - Local Sources - 100	1,103,900.00	133,108.68	764,710.97	.00	339,189.03	907,201.22	69 %
R300 - State Sources - 300	\$1,103,900.00	\$133,108.68	\$764,710.97	\$0.00	\$339,189.03	\$907,201.22	69 %
R400 - Federal Sources - 400	53,500.00	4,826.77	28,960.60	.00	24,539.40	28,802.34	54 %
R500 - Other Sources - 500	\$53,500.00	\$4,826.77	\$28,960.60	\$0.00	\$24,539.40	\$28,802.34	54 %
Revenue Total	283,500.00	20,260.98	112,638.04	.00	170,861.96	119,154.10	40 %
Expenses	\$283,500.00	\$20,260.98	\$112,638.04	\$0.00	\$170,861.96	\$119,154.10	40 %
200 - Supporting Services	103,000.00	9,817.63	66,707.75	.00	36,292.25	106,232.69	65 %
210 - Support Services-Pupil - 210	\$103,000.00	\$9,817.63	\$66,707.75	\$0.00	\$36,292.25	\$106,232.69	65 %
260 - Operations and Maintenance - 260	\$1,543,900.00	\$168,014.06	\$973,017.36	\$0.00	\$570,882.64	\$1,161,390.35	63 %
290 - Support Services-Other - 290							
Expense Total	1,373,659.00	\$117,277.42	\$885,486.16	\$205,724.20	\$282,448.64	\$1,090,048.57	64 %
500-600 - Other Financing Uses							
600 - Fund Modifications - 600	137,366.00	45,098.27	88,931.68	.00	48,434.32	109,006.86	65 %
600 - Other Financing Uses	\$137,366.00	\$45,098.27	\$88,931.68	\$0.00	\$48,434.32	\$109,006.86	65 %
Expense Total	\$1,511,025.00	\$162,375.69	\$974,417.84	\$205,724.20	\$330,882.96	\$1,199,055.43	64 %
25 - School Lunch Fund	\$32,875.00	\$5,638.37	(\$1,400.48)	(\$205,724.20)	\$239,999.68	(\$37,665.08)	-4 %



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
30 - Debt Retirement Fund							
Revenue							
R100 - Local Sources - 100	10,423,583.00	1,382,563.30	10,308,278.30	.00	115,304.70	9,868,552.17	99 %
	\$10,423,583.00	\$1,382,563.30	\$10,308,278.30	\$0.00	\$115,304.70	\$9,868,552.17	99 %
R500 - ISD / Other Sources - 500	1,110,170.00	.00	1,110,170.00	.00	.00	1,356,053.00	100 %
	\$1,110,170.00	\$0.00	\$1,110,170.00	\$0.00	\$0.00	\$1,356,053.00	100 %
R600 - In from other Funds - 600	.00	.00	.00	.00	.00	.00	+++
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue	\$11,533,753.00	\$1,382,563.30	\$11,418,448.30	\$0.00	\$115,304.70	\$11,224,605.17	99 %
Expense							
200 - Supporting Services	51,000.00	782.37	14,836.32	.00	36,163.68	3,637.79	29 %
	\$51,000.00	\$782.37	\$14,836.32	\$0.00	\$36,163.68	\$3,637.79	29 %
500-600 - Other Financing Uses	10,003,019.00	500,000.00	2,081,509.38	.00	7,921,509.62	1,782,616.38	21 %
	\$10,003,019.00	\$500,000.00	\$2,081,509.38	\$0.00	\$7,921,509.62	\$1,782,616.38	21 %
500-600 - Other Financing Uses	\$10,054,019.00	\$500,782.37	\$2,086,345.70	\$0.00	\$7,957,673.30	\$1,786,254.17	21 %
	\$1,479,734.00	\$881,780.93	\$9,322,102.60	\$0.00	(\$7,842,368.60)	\$9,438,351.00	630 %



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
48 - 2008 Capital Projects Fund							
Revenue							
R100 - Local Sources - 100	2,463,606.00	1,290.58	9,994.66	.00	2,453,611.34	3,533.48	0 %
Revenue	\$2,463,606.00	\$1,290.58	\$9,994.66	\$0.00	\$2,453,611.34	\$3,533.48	0 %
Expense							
R500 - ISD / Other Sources - 500	47,890,000.00	.00	.00	.00	47,890,000.00	.00	0 %
Revenue	\$47,890,000.00	\$0.00	\$0.00	\$0.00	\$47,890,000.00	\$0.00	0 %
Revenue	\$50,353,606.00	\$1,290.58	\$9,994.66	\$0.00	\$50,343,611.34	\$3,533.48	0 %
200 - Supporting Services							
Sub Function Code 250 - Support Services-Business - 250	441,844.00	.00	.00	.00	441,844.00	.00	0
Sub Function Code 260 - Operations and Maintenance - 260	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 270 - Pupil Transportation - 270	6,162,000.00	.00	.00	366,670.00	5,795,330.00	.00	0
Sub Function Code 280 - Support Services-Central - 280	10,219,490.00	56,430.00	692,098.05	.00	9,527,391.95	(50.00)	7
Revenue	\$16,823,334.00	\$56,430.00	\$692,098.05	\$366,670.00	\$15,764,565.95	(\$50.00)	4 %
400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	33,254,447.00	12,762.78	82,842.48	216,545.26	32,955,059.26	80,960.11	0 %
Revenue	\$33,254,447.00	\$12,762.78	\$82,842.48	\$216,545.26	\$32,955,059.26	\$80,960.11	0 %
500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500	275,825.00	.00	.00	.00	275,825.00	.00	0 %
Revenue	\$275,825.00	\$0.00	\$0.00	\$0.00	\$275,825.00	\$0.00	0 %
Expense							
48 - 2008 Capital Projects Fund	\$50,353,606.00	\$69,192.78	\$774,940.53	\$583,215.26	\$48,995,450.21	\$80,910.11	2 %
Revenue	\$0.00	(\$67,902.20)	(\$764,945.87)	(\$583,215.26)	\$1,348,161.13	(\$77,376.63)	+++
Revenue	\$1,437,594.00	\$835,674.93	\$6,571,437.75	(\$1,248,722.39)	(\$3,885,181.36)	\$7,015,420.25	457 %

Dexter Community Schools
Board of Education
Executive Summary and Recommendation

Purpose: To approve the 2017-2018 student calendar.

Explanation: The annual student and teacher calendar for 2017-2018 has been negotiated with the DEA, per the DEA contract. The attached calendar was ratified by the DEA and is now ready for ratification by the DCS Board of Education.

Recommendation: It is the recommendation of the Superintendent that the DCS Board of Education ratify the 2017-2018 student and teacher calendar.

Dexter Community Schools

2017-2018 Calendar D

August/September

S	M	T	W	T	F	S
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

November

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August/September

29: 1st Teacher Day
 30-31: PD full day
 Sept 5: First Student Day, 1/2 Day

October

31: AM Students, PM PD

November

9-10: 1/2 day conferences
 22: 1/2 Day
 23-24: Thanksgiving Break

December

Dec 23-31: Winter Break

January

Jan 1-7: Winter Break
 15: MLK Day, No School
 25-26: 1/2 day exams

February

16: AM Students, PM PD
 19: Presidents' Day, No School

March

24-31: Spring Break

April

1: Spring Break
 2: PD full day

May

25: PD full day
 28: Memorial Day, No School

June

12-13: 1/2 day Exams
 14: Optional Teacher Day

February

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Non-school Days

Early Release Days
 1/2 day

Smstr Days

NonStudent Day
 NonStudent Day

TO: Board of Education
FROM: Sharon Raschke *Sharon*
DATE: March 30, 2017
RE: **Auditor Engagement Extension Recommendation**

The three-year contract we had with Lewis & Knopf for audit services was completed with the June 30, 2016 financial audit. The contract provided the district an option to extend the engagement an additional two years.

On March 21, the Finance Committee discussed and unanimously recommended an extension of the engagement with Lewis & Knopf. The proposal is attached.

An appropriate motion would be "I move that Lewis & Knopf be appointed as auditors for Dexter Community Schools for the 2016-17 and 2017-18 fiscal years."

TO: Finance Committee
FROM: Sharon Raschke 
DATE: March 20, 2017
RE: **Auditor Engagement Extension Recommendation**

The three-year contract we had with Lewis & Knopf for audit services was completed with the June 30, 2016 financial audit. The contract provided that the district had the right to extend the contract an additional two years based upon satisfactory performance of audit services.

Attached is the proposal received from Lewis & Knopf. The fee for their continued services would be:

2016-17	\$18,250
2017-18	\$18,500

Each fiscal year, the audit of the 2008 Capital Projects Fund activity is included in the above pricing. The year that the construction project is "substantially complete" the auditor will issue a consolidated financial report of the multi-year 2008 Capital Projects Fund for a fee of \$1,500. I anticipate the 2008 Capital Projects Fund will be complete and a final audit completed in 2017-18.

We have experienced great service and a respectful relationship with Lewis & Knopf since 2006. For the year ending June 30, 2016, our audit fee was \$18,000. There is no compelling reason to switch auditors and reasons it would be prudent to maintain the relationship with Lewis & Knopf at this time. The 2008 Construction project is in progress. Annually, since 2008-09, Lewis & Knopf has audited the construction records as a part of the regular financial audit. The final audit and report will need to be conducted upon substantial completion of the construction. It is most logical and cost effective for Lewis & Knopf to finish out the project.

I recommend Lewis & Knopf be appointed as auditors for Dexter Community Schools for the 2016-17 and 2017-18 fiscal years.

**PROPOSAL TO PROVIDE AUDITING
SERVICES TO**

DEXTER COMMUNITY SCHOOLS

February 20, 2017

Contact Person:

Kim H. Lindsay, CPA

e-mail: klindsay@lewis-knopf.com

Audit Firm:

Lewis & Knopf, P.C.

5206 Gateway Centre, Ste. 100

Flint, Michigan 48507

Phone: (810) 238-4617

www.lewis-knopf.com

Dexter Community Schools Proposal

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February 20, 2017

Dr. Sharon Raschke, CFO
Dexter Community Schools
7714 Ann Arbor Street
Dexter, MI 48130

Dear Sharon:

We appreciate this opportunity to submit our proposals for selection as certified public accountants to provide auditing services to the Dexter Community Schools (the "District").

We understand that the work to be performed (in summary), is as follows:

1. Preparation of audited financial statements and notes to the financial statements in accordance with generally accepted auditing standards, completion of single audits as appropriate, as well as *Government Auditing Standards* (Yellow Book). The audit shall also be made in accordance with the Michigan School Auditing Manual.
2. Preparation of all applicable reports on the financial statements, internal control and compliance in accordance with the Yellow Book, and internal control and compliance for major federal award programs in accordance with Uniform Grant Guidance.
3. Attendance at Board and Committee meetings as requested to present audit and management letter recommendations.

Professional Services to Meet Your Needs

We understand that you are looking for an audit firm that can bring its school district experience and knowledge-base to bear on the issues that face the District. We are passionate about school district auditing and accounting. Be assured that the Lewis & Knopf personnel assigned to your audit are amongst the most knowledgeable school district auditors/consultants in Michigan. We are the 5th largest provider of school district auditing services in Michigan. We are able to provide this amount of service because of our experienced school district auditing teams and because of our efficient audit approach. Your District will have a partner or manager on site for all fieldwork and the engagement partner will be present at your Board meeting to present the results of your audit and to provide information to the District's administration and Board on current happenings within Michigan schools.

The cornerstone of the Lewis & Knopf service philosophy is an understanding of your needs and objectives. We recognize that the Dexter Community Schools is an organization with many concerns and pressures. Our goal is to perform a quality audit and bring you ideas that enhance the District's financial performance and success.

5206 Gateway Centre | Suite 100 | Flint, MI 48507 | 810-238-4617 | 877-244-1787 | 810-238-5083 fax

10299 E Grand River Road | Suite M | Brighton, MI 48116 | 810-225-1808 | 810-225-1847 fax

1100 Torrey Road | Suite 400 | Fenton, MI 48430 | 810-629-1500 | 810-629-7441 fax

www.lewis-knopf.com

Our extensive experience and in-depth understanding of school district operations permits us to efficiently design, perform and complete the audit engagement in a timely fashion with little disruption to the District's operations. Lewis & Knopf serves as auditors for more than 50 governmental units, including 40 school districts and several villages and townships. Our personnel are experienced in auditing school districts and are very familiar with the authoritative guidance.

Lewis & Knopf people are involved in various school related organizations, including the Michigan School Business Officials (MSBO), Association of Schools Business Officials International (ASBO), the Genesee County School Business Organization (GASBO), the Government Finance Officers Association (GFOA) and the Association of Government Accountants. Our school district clients get regular advice from us about emerging issues, and we assist with implementation of new accounting pronouncements.

The principal assigned to the engagement has been serving on his local school district's Board of Education since the year 2000. Therefore, Lewis & Knopf brings the perspective of auditor and school district leadership to each engagement. We understand the challenges faced by Michigan school districts.

Quality and Service

Lewis & Knopf is responsive to the specific needs of its clients. The hallmark of our client service approach is active, high-level partner and senior manager involvement. We strive to maintain continuity of assignment of audit staff and ensure that all are properly trained and supervised.

The District will be served by a client service team that can quickly adapt to and understand your current and changing needs. With this in mind, we have assembled a team that includes professionals who are highly skilled and experienced in helping our school district clients achieve their goals. We are confident the experience of your client service team, combined with our specialized industry resources, will exceed your expectations of a professional service firm. Your client service team will include:

Engagement Principal
Engagement Manager
Secondary Engagement Principal

Kim H. Lindsay, CPA
Joel Gibbons, CPA
Jeffrey Sabolish, CPA

Audit Approach

Our audit approach emphasizes gaining a thorough knowledge of the District's accounting system. Accordingly, we offer suggestions for improving operating efficiency and effectiveness of the District. We believe the management letter is an important part of our audits - serving a purpose much greater than just compliance - because we strive to make our recommendations meaningful and valuable.

Lewis & Knopf began operations in Michigan in the 1920's and primarily serves clients in Michigan. A substantial amount of our resources and the talent of our 40 employees are directed toward Michigan school districts.

Lewis & Knopf works to give back to the industry we serve. Our team members belong to organizations like the Michigan Association of CPA's and the GFOA, MSBO, ASBO, etc., and routinely serve as speakers at seminars and conferences benefiting school districts. Kim Lindsay is also actively engaged on the Michigan Department of Education's A-133 Referent Group which provides input and content for the Michigan School District Auditing Manual.

We have earned an excellent reputation in the school district community by providing consistent high-quality services. As a result, for many of the clients we serve, the term of our service may be measured in decades rather than years. These lengthy relationships, a bit unusual in the school district sector, are a direct result of Lewis & Knopf maintaining an organization-wide commitment to excellence on each and every engagement. To maintain our high quality, we continuously improve and streamline our audit processes and invest significantly in training and technology to support efficiencies in service provision and consistency in service quality.

Because our commitment to excellence bears a cost associated with the investment in processes and standards, we recognize we are not often the lowest cost audit provider. Though we are not likely to be the least expensive audit provider that you will consider, we are confident that the quality of our services and the exceptional level of value you will receive from working with our experienced consultants will far surpass any difference in fees you may encounter. Also know that we abide by our fee quotes and will not exceed the amounts quoted where flat fees are provided. Some school districts find that not all auditors actually bill just what they bid, but we do.

We guarantee our work and make an unequivocal commitment to perform the work requested by the District and meet the deadlines you have proposed.

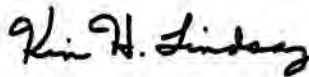
Our fee for the above services will be as follows:

<u>Fiscal Year Ended</u>	<u>Financial Statement Audit</u>	<u>Federal Awards Audit</u>	<u>Total</u>
June 30, 2017	\$ 14,000.00	\$ 4,250.00	\$ 18,250.00
June 30, 2018	14,250.00	4,250.00	18,500.00

The audit of the 2008 Construction Fund will cost \$1,500.00 in the year the construction project is "substantially complete".

We are enthusiastic about this opportunity to serve you. If you have any questions or comments on this proposal, please call me. Please visit our website (www.lewis-knopf.com) for more information about the firm.

Sincerely,



Kim H. Lindsay, Principal
LEWIS & KNOPF CPAs, P.C.

DEXTER COMMUNITY SCHOOLS

AUDIT PROPOSAL FORM

Company Name: Lewis & Knopf, PC

1. Please provide as references the names of school districts that you have audited in recent years.

School Name	Contact	Email	Phone #
Albion Public Schools	Adam Snapp	snappa@lincolnk12.org	(517) 629-9166
Algonac Community Schools	Dorothy Gzel	dorothy.gzel@acsk12.us	(810)794-9364
Almont Community Schools	Gail Brinker	gbrinker@almontschools.org	810-798-8561
Anchor Bay School District	Kyle Anderson	kanderson@abs.misd.net	(586)725-2861
Atherton Community Schools	Leslie Young	lyoung@athertonschools.org	(810)591-9182
Bad Axe Public Schools	Melodie Kociba	mkociba@badaxeps.org	(989)269-9938
Beecher Community School District	Terese Knag	tknag@geneseeisid.org	(810)-591-9865
Bendle Public Schools	John Krolewski	jkrolewski@bendleschools.org	(810)591-2501
Bentley Community Schools	Terese Knag	Tknag@geneseeisid.org	(810)591-9032
Blue Water Learning Academy	Dorothy Gzel	dorothy.gzel@acsk12.us	(810)794-8067
Byron Area Schools	Patty Bullock	bullock@byron.k12.mi.us	(810)266-4881
Clintondale Community Schools	Brandy Sandusky	sanduskb@clintondaleschools.net	(586)791-6300
Corunna Public Schools	Karen Knight	Knight@sresd.org	(989)743-6338
Dexter Community Schools	Sharon Raschke	raschkes@dexterschools.org	(734)424-4100
Dryden Community Schools	Amy Swantek	aswantek@icschools.us	(810)796-9534
Durand Area Schools	Nadine Patjas	pajtas@durand.k12.mi.us	(989)288-2681
Early Career Academy	Lorilyn Coggins	lkcgreen@aol.com	(810) 750-3007
Eagle's Nest Academy	Lorilyn Coggins	lkcgreen@aol.com	810-787-9019
Genesee Intermediate School District	Cindy McCain	cmccain@geneseeisid.org	(810)591-4406
Genesee School District #6	Rebekah J. Silkworth	rsilkwor@geneseeisid.org	(810)591-1650
Genesee STEM Academy	Lorilyn Coggins	lkcgreen@aol.com	(810)600-6466
Goodrich Area Schools	Terese Knag	Tknag@geneseeisid.org	(810)591-2252
Grand Blanc Community Schools	Todd Rathbun	trathbun@grandblancschools.org	(810)591-6008
Imlay City Community Schools	Amy Swantek	aswantek@icschools.us	(810)724-2765
International Academy of Flint	Dan Smith	Dse-mich@sbcglobal.net	(810) 813-8973
Kearsley Community Schools	Terese Knag	Tknag@geneseeisid.org	(810)591-8000
Laingsburg Community Schools	Matt Shastal	matt.shastal@laingsburg.k12.mi.us	(517)651-2705
Lapeer County ISD	Cheryl Porter	cporter@lcisd.k12.mi.us	(810) 245-3985
Lincoln Consolidated Schools	Adam Snapp	snappa@lincolnk12.org	(734) 484-7039
Montrose Community Schools	Lynne Clark	Lclark@montroseschools.org	(810)591-7267
Mt. Morris Consolidated Schools	Danielle Templeton	dtemplet@mtmorrisschools.org	(810)591-8760
Ovid Elsie Area Schools	Mary Weiderer	mary.weiderer@ovidelsie.org	(989)834-5856
Michigan Educational Choice Center	Toby Pinkerton	TPinkerton@performanceacademies.com	(937)684-2501
Rochester Community Schools	Dana Taylor	dtaylor@rochester.k12.mi.us	(248) 726-3108
Rising Stars Academy	Robb Smith	smithr@rjscpapc.com	(586) 307-8007
Shiawassee RESD	Karen Knight	Knight@sresd.org	(989)743-3471
Ubly Community Schools	Evelyn Smaglinski	tevelyn@ubly.k12.mi.us	(989) 658-8202
Westwood Heights Schools	Stacy Pascuzzo	spascuzzo@geneseeisid.org	(810) 591-0870
Yale Public School District	Rebekah J. Silkworth	bsilkworth@ypsd.us	(810) 387-323



Kim Lindsay
Principal & Officer
klindsay@lewis-knopf.com

Kim is a Principal and Officer at Lewis & Knopf, CPAs, P.C. Currently in charge of the firm's Quality Control Process and Procedures, he spends most of his time auditing and consulting with closely held businesses and governmental units. He has been with Lewis & Knopf since college.

He is a member of his local School District Board of Education. Additionally, Kim is a Trustee of his community's Educational Foundation and is now serving his fourth term.

Kim is a frequent speaker for the MACPA, MSBO and the Genesee County School Business Officials Organizations. Some of the topics he has addressed include: GASB #34 implementation for Michigan School Districts (MACPA, MSBO), audit responsibilities related to service organizations, athletics and trust & agency accounts at Michigan school districts (MSBO), "How To Get Ready For Your Audit" (GASBO), "Frauds in Local Governments"(MACPA), and "Implementing the Risk Based Auditing Standards" (MSBO).

Kim was born in Flint, Michigan, but was raised in Otisville. He comes from a family of five boys. He and his wife have three daughters. Kim loves sports of all kinds. He serves as a play-by-play broadcaster for varsity high school football which broadcasts on his community's public access cable channel and does game announcing for the district's girls basketball program.



Designations

- Certified Public Accountant

Memberships

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Association of School Business Officials International
- Michigan School Business Officials Association
- Government Finance Officers Association
- The Michigan Department of Education's Circular A-133 Referent Group
- Association of Certified Fraud Examiners
- Michigan Association of School Boards

Education

- Taylor University
 - 1981
- University of Michigan – Flint
 - 1984



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Joel Gibbons

Manager

jgibbons@lewis-knopf.com

Joel re-joined the Lewis & Knopf team in 2013. As a manager, he provides tax, audit and consulting services to clients in the auto dealership, healthcare and construction industries.

Prior to joining the firm, Joel served as a tax manager at WebsterRogers in South Carolina. He began his accounting career in 2007 at Lewis & Knopf where he served as a junior accountant for three years. Joel has been very instrumental in his clients' growth and success over the years. Specifically, he researched Federal and South Carolina job credits for a growing company, which saved his client thousands in tax dollars.

Joel attributes much of his success to his hard work and motivation to achieve his goals. He gives his best effort in everything he does and is always looking for ways to improve his skills and knowledge. He was inspired to pursue a career in accounting due to his love of the profession. Accounting was something Joel always enjoyed.

Joel is a current resident of Fenton, Michigan. Outside of the office, he enjoys working out, playing beach volleyball and watching movies.



Memberships

- American Institute of Certified Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MACPA)
- South Carolina Association of Certified Public Accountants (SCACPA)
 - Young CPAs Leadership Cabinet

Education

- Ferris State University
 - Bachelor of Business Administration, Accounting



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Jeffrey J. Sabolish

Principal

jsabolish@lewis-knopf.com

Jeff joined Lewis & Knopf, CPAs, P.C. in 2007. In his role as a Principal, he provides comprehensive tax, auditing, accounting and consulting services to the firm's clients. Jeff works with clients in a variety of industries including professional services, construction, dealerships, distributors and school districts.

With over 23 years of public accounting experience, Jeff has honed his expertise in serving the construction industry. He provides many specialized services including financial statement preparation, disclosure assistance, debt restructuring, receivable collection, accounting system optimization, individualized management consulting and strategic planning. Jeff also helps his clients position themselves to take full advantage of all tax minimization opportunities available with the ultimate goal of increasing profitability.

Before joining Lewis & Knopf, Jeff served as a manager at Rachor, Purman & Tucker, PLC (RP&T). He maintained an active client base providing tax planning, auditing, compilation and review services to individuals and businesses of all sizes, in addition to firm administration. Jeff transitioned into a management role at Lewis & Knopf when the two firms merged in 2007.

Jeff grew up in Flint, Michigan and also spent time in Troy and then Phoenix, Arizona. Currently, he resides in Swartz Creek, Michigan with his wife and children. In his spare time, Jeff enjoys running, participating in church activities and watching or playing any sport, especially baseball. In addition, he has an appreciation of his wife's photography and takes pleasure in golf.



Designations

- Certified Public Accountant
- Certified Financial Planner

Memberships

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
 - Construction Industry Task Force
 - Accounting and Auditing Task Force
 - CPA Ambassador
- Builders Association of Metro Flint
- IMA Recreation Association
 - Vice President
- Swartz Creek Chamber of Commerce
 - Treasurer

Education

- University of Michigan – Flint
 - BBA, with distinction, 1984
 - MBA, with distinction, 2007



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Dexter Community Schools
Board of Education
Executive Summary and Recommendation

Purpose: To continue Summit Learning at Creekside and Mill Creek as a pilot for a second year. Summit Learning teachers will continue to utilize the personalized learning platform in teams at each grade level, 6, 7, and 8, as well as math classes at Mill Creek.

Explanation: For the past few years, district stakeholders have been collaborating on a vision for more personalized learning. The BOE has been supporting this vision by sponsoring innovative pilot programs such as Summit Learning (formerly Summit Basecamp) and funding 1:1 technology throughout the district.

At this point during the pilot year, there is limited qualitative data through parent and student surveys, and incomplete summative data from NWEA and MSTEP. It is important to have more than one year's worth of data to fully analyze the impact Summit Learning is having on students.

At the last meeting, many details of providing parents choice into the program and the number of teams/teachers at each building was shared with the board. There is no additional cost to continuing the program and our current staffing model can continue to support this initiative.

Recommendation: Due to the need for more complete data, the Creekside and Mill Creek Summit Learning teachers and administrators, are recommending the approval of Summit Learning for a second year pilot during the 17/18 school year.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

May 3, 2017

Dr. Christopher Timmis, Superintendent
Dexter Community Schools
7714 Ann Arbor Street
Dexter, MI 48130

Dear Dr. Timmis:

In accordance with Act No. 92 of the Public Acts of 2005, I am hereby authorizing preliminary qualification of the district's bond issue as described in the application numbered SBL/81-050-4-K12-16-01 dated March 27, 2017, covering the attached ballot proposition.

Michigan Compiled Laws 211.24f, 380.1361 and 388.1928 require ballot propositions for new bonding proposals to include certain mandatory information. We encourage your district to also provide taxpayers in your school district with information about the school district's participation in the Michigan School Bond Qualification and Loan Program.

This preliminary qualification is hereby authorized for an election to be held on August 8, 2017. The authorization is based on the current interest maturity schedule included in the bond application.

Sincerely,

A handwritten signature in cursive script that reads "Nick A. Khouri".

N. A. Khouri
State Treasurer

Handwritten initials "for" in cursive script.

Attachment

cc/enc: Amanda Van Dusen, Miller, Canfield, Paddock and Stone, P.L.C.
Jesse R. Nelson, H. J. Umbaugh & Associates

OFFICIAL BALLOT

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

BOND PROPOSITION

Shall the Dexter Community Schools, Counties of Washtenaw and Livingston, Michigan, borrow the principal sum of not to exceed Seventy-One Million Seven Hundred Five Thousand Dollars (\$71,705,000) and issue its unlimited tax general obligation bonds for the purpose of defraying the cost of:

- Erecting, completing, equipping and furnishing a new elementary school building;
- Constructing additions to and remodeling, equipping, re-equipping, furnishing, re-furnishing school buildings, and other facilities, including for technology, energy conservation and security improvements and purchasing school buses;
- Acquiring land and preparing, developing, or improving sites, including school buildings, outdoor athletic fields, athletic facilities, playfields, playgrounds and other facilities;
- Acquiring, installing, equipping and re-equipping school buildings and other facilities, including classrooms?

YES _____

NO _____

The debt millage required to retire all bonds of the School District currently outstanding and proposed pursuant to this ballot is expected to remain at or below 8.50 mills. The estimated millage to be levied in 2017 to service this issue of bonds is 1.939 mills (\$1.939 per \$1,000 of taxable value) and the estimated simple average annual millage rate required to retire the bonds of this issue is 2.406 mills (\$2.406 per \$1,000 of taxable value). The bonds may be issued in one or more series, payable in the case of each series in not to exceed 30 years from the date of issue of such series.

The School District currently has \$60,595,000 of qualified bonds outstanding and approximately \$25,194,160 of qualified loans outstanding under the School Bond Qualification and Loan Program (the "Program"). The School District expects to borrow from the Program to pay debt service on these bonds. The estimated total principal amount of additional borrowing is \$2,175,550 and the estimated total interest thereon is \$10,542,205. The estimated duration of the millage levy associated with that borrowing is 13 years and the estimated computed millage rate for such levy is 8.50 mills. The estimated computed millage rate may change based on changes in certain circumstances.

(Under State law, expenditure of bond proceeds must be audited, and the proceeds cannot be used for teacher, administrator or employee salaries, repair or maintenance costs or other operating expenses.)

DEXTER COMMUNITY SCHOOLS
COUNTIES OF WASHTENAW AND LIVINGSTON
STATE OF MICHIGAN

RESOLUTION TO SUBMIT BOND PROPOSAL
(AUGUST 8, 2017 ELECTION DATE)

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 May 8, 2017, 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, the Board determines that it is necessary for the health, safety and welfare of the School District to construct additions to and remodel, equip, re-equip, furnish, re-furnish school buildings, and other facilities, including for technology, energy conservation and security improvements and purchase school buses; acquire land and prepare, develop, or improve sites, including school buildings, outdoor athletic fields, athletic facilities, playfields, playgrounds and other facilities; erect, complete, equip and furnish a new elementary school building; acquire, install, equip and re-equip school buildings and other facilities, including classrooms (the “Bond Proposal”), a copy of which is attached as Exhibit A); and

WHEREAS, it is necessary and desirable for the School District to borrow the sum of not to exceed Seventy-One Million Seven Hundred Five Thousand Dollars (\$71,705,000) pursuant to the Bond Proposal, and issue bonds of the School District in multiple series, for the purpose of defraying the cost of the improvements, including costs of issuance of the bonds; and

WHEREAS, it is the intent and purpose of the Board of Education to issue bonds, if authorized by the qualified electors of the School District under the appropriate provisions of the Michigan Constitution, in which event tax levies for the payment of the bonds shall be without limitation as to rate or amount; and

WHEREAS, it is necessary and desirable to submit the Bond Proposal to the School District’s electors on August 8, 2017; and

WHEREAS, in order for the Bond Proposal to be submitted to the School District's electors on August 8, 2017, it is necessary for the Board of Education to certify the wording of the Bond Proposal to the Clerk of the County of Washtenaw, State of Michigan (the "School District Election Coordinator"), as required by Act 116, Public Acts of Michigan, 1954, as amended.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The ballot question attached hereto as Exhibit A is hereby certified to the School District Election Coordinator for submission to the School District's electors on August 8, 2017. The Secretary of the Board of Education is hereby authorized and directed to file this resolution and/or complete any such forms, certificates or documents as may be required by the School District Election Coordinator to evidence the foregoing certification and/or submission by no later than 4:00 p.m. on May 16, 2017.

2. The School District Election Coordinator is hereby authorized and directed to: (a) post and publish notice of last day of registration and notice of election for the August 8, 2017 election; and (b) have prepared and printed ballots for submitting the Bond Proposal at the August 8, 2017 election, which ballots shall be in the form appearing in Exhibit A, or the propositions shall be stated as proposals on the voting machines, which ballots may include other matters presented to the electorate on the same date.

3. 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.

Ron Darr
Secretary, Board of Education

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, at a special meeting held on May 8, 2017, and that said meeting was conducted 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, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Ron Darr
Secretary, Board of Education

EXHIBIT A

BOND PROPOSAL

Shall the Dexter Community Schools, Counties of Washtenaw and Livingston, Michigan, borrow the principal sum of not to exceed Seventy-One Million Seven Hundred Five Thousand Dollars (\$71,705,000) and issue its unlimited tax general obligation bonds for the purpose of defraying the cost of:

- Erecting, completing, equipping and furnishing a new elementary school building;
- Constructing additions to and remodeling, equipping, re-equipping, furnishing, re-furnishing school buildings, and other facilities, including for technology, energy conservation and security improvements and purchasing school buses;
- Acquiring land and preparing, developing, or improving sites, including school buildings, outdoor athletic fields, athletic facilities, playfields, playgrounds and other facilities;
- Acquiring, installing, equipping and re-equipping school buildings and other facilities, including classrooms?

YES _____

NO _____

The debt millage required to retire all bonds of the School District currently outstanding and proposed pursuant to this ballot is expected to remain at or below 8.50 mills. The estimated millage to be levied in 2017 to service this issue of bonds is 1.939 mills (\$1.939 per \$1,000 of taxable value) and the estimated simple average annual millage rate required to retire the bonds of this issue is 2.406 mills (\$2.406 per \$1,000 of taxable value). The bonds may be issued in one or more series, payable in the case of each series in not to exceed 30 years from the date of issue of such series.

The School District currently has \$60,595,000 of qualified bonds outstanding and approximately \$25,194,160 of qualified loans outstanding under the School Bond Qualification and Loan Program (the "Program"). The School District expects to borrow from the Program to pay debt service on these bonds. The estimated total principal amount of additional borrowing is \$2,175,550 and the estimated total interest thereon is \$10,542,205. The estimated duration of the millage levy associated with that borrowing is 13 years and the estimated computed millage rate for such levy is 8.50 mills. The estimated computed millage rate may change based on changes in certain circumstances.

(Under State law, expenditure of bond proceeds must be audited, and the proceeds cannot be used for teacher, administrator or employee salaries, repair or maintenance costs or other operating expenses.)

To: Board of Education

From: Sharon Raschke

Sharon

Date: April 17, 2017

RE: Financial Update - March 31, 2017

Financial updates to the Board are provided at the close of November, March, May, and June each year. The purpose of this memo is to provide an overview of financial performance through March 31, 2017. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, department managers, and program directors.

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

The "Expenses by Building/Program" provides additional detail by building and function. It is the summary referenced by the administrators and managers when summarizing their assessment of financial performance.

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 health insurance and 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.

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.

As reported in November 2016 narrative, the IRS has settled a portion of a claim we filed regarding the tax treatment of the voluntary MPERS 3% Retiree Healthcare Contribution. We received a refund of \$42,159 including \$38,115 in employer FICA taxes and \$4,044 in interest for the period 2/1/2013 through 12/31/2013. The IRS has conceded to not argue the taxability of the voluntary employee deduction. At the advice of the Office of Retirement Services, we exempted the 3% from FICA taxes beginning 1/1/2014 to present. The mandatory 3% healthcare deduction in force 7/1/2010 to 1/31/2013 is still tied up in Michigan courts. This revenue was not budgeted and has been recorded in December as an Extraordinary Other Reimbursement.

As reported in November 2016 narrative, our MAISL Insurance paid \$258,019 for the technology property loss we sustained in the Tungl embezzlement. This revenue was not budgeted and the MAISL payment was recorded in November as an Extraordinary Insurance Reimbursement. We can use these funds as deemed appropriate by the Board. The property loss was technology equipment. You may choose to put additional technology in the hands of students now and/or designate unspent dollars to the Technology Designation in Fund Balance after the end of the fiscal year.

The Washtenaw County Court awarded restitution for property loss to be paid to MAISL in the amount of \$258,019. Dexter Community Schools was awarded \$51,104 as restitution for other cost incurred. The collection of restitution will be by the probation officer. We have been receiving \$50 per month in restitution payments.

Foundation – The state aid per pupil foundation was based on \$7,799. The student count was planned based on the October 2016 student count of 3,588 (3,543 general ed). The actual foundation allowance is based on 90% October 2016 and 10% February 2016 counts. The February count was 3,542 (3,495 general ed).

Other State Categoricals – Also included are the Foundation Guarantee, Early Literacy, Data Collection, Technology Readiness Infrastructure, Retirement Rate offset, and Retirement unfunded stabilization payments. It is always possible that further State changes will occur for 2016-17, but I am not aware of any planned adjustments at this time.

Indirect/Direct Transfers to General Fund – The budgeted transfers are \$137,366 (10%) from Food Service and \$89,703 (5%) from Community Education. Transfers through March 31 were \$88,932 and \$62,027, respectively.

Deferred Revenue – We received \$210,245 and \$216,938 for 2014-15 and 2015-16 respectively from the WISD for the Special Education Act 18 reimbursement final adjustments. This was not included in the budget and was recorded on the balance sheet as deferred revenue to be reserved for covering otherwise unreimbursed special education expenses.

Review of Expense Budget Categories

The percentage of expenses used that are reported in the financial reports include expenses paid and encumbered (open purchase orders). 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 was approximately 75% complete for non-teaching staff and 58% complete for 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 11 teachers, 4 B&G, 2 secretaries, 5 para professionals, 1 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 2016-17 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, BCBS fully insured medical, other mandatory taxes and fees of medical plans and a small amount of run out claims and administration. At this time 9 months of the 12 month annual health budget has been recorded.

Health renewal rates for 2017-18 have been received. MESSA PAK rates (includes medical, dental, vision, LTD and life) increased an average of 6.8% for the traditional BCBS PAK plans and 5.8% for the HDHP PAK options. BCN direct increased 8.68%. The district contribution for all groups is contractually capped at 3% with employees funding the added increase.

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%-24.94%. The employer contribution to the defined contribution plan is 0%-6%. The District's MPSERS liability and rate stabilization rate is estimated to be 11.8% of the budgeted 2016-17 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 36.74%. We pay as much as 38.89% on some employees. The District pays 37.76% for newly hired employees who completely opt out of the State Retirement system and make contributions on their own toward retirement.

Board of Education – This category includes activities of the Board of Education including board stipends, workshops, legal, unemployment, audit, and election costs. Election costs and unemployment claims are expected to be \$20,000 favorable to the budget.

Executive Administration – This category is for the office of the superintendent. The budget includes superintendent and executive director of curriculum and strategic initiatives per contractual obligations. This category is expected to be within budget.

Finance – This category includes the business office and associated services. We had contracted with Karen Anthony as a consultant to assist us with the self-funded / MESSA conversion and ACA requirements. We are now handling all benefits internally. This category is expected to be within budget.

Business Services - This category includes severance payments, board insurance, non-health claim deductibles, interest expense, property taxes, and tax refunds/collection costs.

We are responsible to pay property taxes on the houses under life lease until they are converted to public use. The debt taxes paid are refunded by our Debt Fund. The net cost is approximately \$6,800 per fiscal year.

I expect overall the costs of Business Services will finish the year at budget.

Utilities/Security – This category includes district utilities, the liaison officer, and property insurance. Please also see the Utilities report of the Executive Director of Support Services.

Technology – The \$97,000 purchase of the high school TI CX-Nspire handhelds was not included in the November budget revision. The purchase is to be funded with the proceeds of the Technology Embezzlement insurance claim. The revenue was also unbudgeted. A budget revision will be requested to authorize the additional appropriation both on the revenue and expenditure.

We worked with the TI CX-Nspire handheld vendor to offer the handhelds to parents for the school pricing (\$138 including sales tax). We received one order. We will again open a window in August.

We also worked with the HP Chromebook vendor to make the Chromebook available to parents and staff at a cost of \$211.15 (\$237.08 with tax and shipping). The vendor has reported that 12 Chromebooks were shipped to Dexter residents since March 12, although likely others were purchased by non-resident staff or students who have a non-Dexter shipping address. This has been a great service offered to our parents and staff.

Please also see the report of the Director of Technology.

Personnel - This category is for the office of personnel. This category is expected to be within budget.

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 will receive a subsidy up to \$504,331 as approved in the November revision. The transfer through March 31 was \$220,000.

The Community Education Program is budgeted to receive a subsidy up to \$89,810 by General Fund. As of March 31, a subsidy has not been required. The Community Education program is expected to return 5% of expenditures to support a portion of the indirect costs in General Fund. The indirect transfer back to General Fund is budgeted at \$89,703. A transfer to General Fund of \$62,087 is recorded in the March 31 report.

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

Debt Services – This category is for the Common Debt Retirement of the 1998 Debt, 2008 Building and Site and Refunding Debt, and 2012 Building and Site and Refunding Debt.

Revenues are property tax collections. Property tax revenues and settlements from the 2016 tax year are being received. Expenditures are principal and interest payments on the bonded debt. 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. We borrowed \$1,110,170 from the State School Bond Loan Fund to make our November 1 interest payment. We collected sufficient debt taxes with the 2016 levy to cover the May 1 principal and interest payments without additional borrowing. In prior years, we had borrowed \$4,855,050, \$5,688,824, and \$5,355,017 in 2015-16, 2014-15, and 2013-14 respectively. We have reserved sufficient funds to cover the November 2017 interest payments. All excess funds collected are being remitted to the SBLF to pay down our loan balance. We paid \$500,000 towards our balance in March 2017.

To: Board of Education

From: Sharon Raschke

Date: April 28, 2017

RE: Financial Narratives – March 31, 2017

The following is a compilation of information received from administrators and program directors/managers in regard to budget status as of March 31, 2017.

Bates – Bates Elementary School expenses continue to operate within the budget as established at the beginning of the school year. Currently, Bates has spent 61% of its total budgeted funds, though we expect an increase in expenditures as the end of the school year approaches. At this time, Bates anticipates that it will continue to operate within its budgetary constraints for the remainder of the year. Substitute teacher costs appear to be up as we have had several teachers take extended periods of leave for health and family reasons. Through a grant, we were two staff members to the nationally renowned, Teachers' College, to extend their learning in the area of writing.

Our parent group continues to supplement our budget with fundraisers and grants assisting in our ability to pay for assemblies, field trips, and materials that we would otherwise have taken from our per-pupil funding. Team Bates has contributed over \$3,000 in school grants that have funded projects such as the rain garden, books for classrooms, guest speakers during March is Reading Month, as well as new science kits for our Kindergarten which were beyond our budgeted funds for this year. Students have contributed \$25-35 dollars, depending on grade level, to cover the costs of field trips for the 2016-2017 school year. We were also able to pay for \$2,500 worth of assemblies through a private, anonymous donation. Without this donation, these wonderful assemblies likely would have not occurred. Annually, we are relying on Team Bates funds for many experiences for our students and school community.

Cornerstone – Cornerstone Elementary School expenses continue to be in line with expenditures from previous years. The 64% of the budget spent at this time is comparable to the previous three years. Our teaching staff has remained consistent throughout the year. We did have two staff members who needed medical time off, and there are two teachers who are going on maternity leave. Our para-educator numbers have remained consistent over the course of the year. Cornerstone's remaining carry over money and supply monies will be used to replace consumables for the Everyday Math program, Making Meaning program, and teaching consumables.

Cornerstone's parent teacher group provided over \$10,000 in grants this year to support student programs and student centered grants. These grants included: Leslie Science Center provided an owl program for first grade, Varitronics design and die-cut machine for teachers, kindergarten STEM Science Kits, kindergarten composting supplies, K-motion stools for second

grade, easels for kindergarten, and Raz-Kids online reading application. These grants provide varied seating for our students and have opened up the learning options for our students. Cornerstone is working within its established budget.

Wylie – Wylie Elementary School expenses for 2016-17 have been consistent with expenditures from previous years. As of March 31, 2017, we have spent 63% of our budget. This is comparable to last year. Our staffing numbers have remained consistent since the fall. We have continued to purchase leveled text sets for our leveled library to support our struggling readers. We were able to use proceeds from our book fair in order to do this. We purchased a reading comprehension kit to be used with our higher readers. This kit supports a professional book, *The Reading Strategies*, that we purchased for our teachers last year. Two of our classroom teachers have been providing professional development to our teachers on how to utilize the professional book to support higher readers. We have purchased two professional texts for teachers' work in PD choice sessions (*The Writing Strategies Book* and *Mindful Teaching and Teaching Mindfulness*). Our Shared Leadership Team continues to work on fostering teacher collaboration to improve teaching and learning. This spring our Shared Leadership Team is developing a model for classroom visits and reflection focused on writing instruction. We have created flexible learning spaces around our school so that students can work collaboratively and independently.

Our student council raised money for these expenditures, and our Wylie PTT supported us with a grant as well. Wylie is working within its established budget.

Creekside – Creekside Intermediate School expenses for 2016-17 have been consistent with previous years and with other buildings/departments. Creekside has spent 61% of the budget. We have been fortunate to receive grant support and funding to provide new and exciting opportunities. Our goal is to continue to provide these same opportunities each year. As a result of grant funding, we have been able to provide multiple pathways for learning with Summit Basecamp, Makerspace and Eastern Explorers, and continue to have expenditures similar to those in the past. Creekside is on target to remain within the budget for the 2016-17 school year. We anticipate carrying over a percentage of the per pupil budget for the 2017-18 school year.

Mill Creek – Mill Creek Middle School continues to operate under the budget established at the start of this fiscal year. 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 within its budget for the 2016-17 school year. Great thanks go to the technology department for helping us manage our copier and printing costs. We believe the new machines and software are helping and will continue to help us manage these costs. We are noticing these improvements currently. Generally we have kept other costs, particularly textbooks, below what we have spent in the past.

Curriculum and Instruction – The Instructional Support Team has been very active in utilizing our budget this year to provide materials and professional development opportunities for Y5-12 staff in the areas of reading, writing, assessment and technology. These have included hiring the Literacy Ladies to consult with our Y5-6 staff regarding Writer's Workshop, providing resources for 9-12 Assessment Literacy initiatives, Y5-6 ELA review team meetings, 7-8 Project-based

learning PD, Educator Evaluation workshops, Creekside's Eastern Explorers, and PowerSchool training for secretarial and technology staff. Through our current budget, we are also able to support curricular materials and expenses for Summit Learning, music instruction, Y5-6 Math and Writing, Mandarin Chinese instruction, English Language Learning, Instructional Leaders Institute, and technology integration projects. We are on track to spend our budget by the end of the year and will come in within the budget planned for curriculum and instruction.

Special Education – The Special Education Department is currently operating within its budget for the 2016-17 school year. As of the February 8, 2017 count we have 473 special education students receiving services within the district. This is an increase of 12 students since the October 4, 2016 count.

We added a LINK Peer-to-Peer Elective at DHS this year.

The contracted an additional 0.4 FTE Speech and Language Therapist due to high caseloads in this service area. In addition, Psychology was increased by 0.2 FTE due to an increase of referrals throughout the district for Preschool - 12th grade.

In addition, the district has hired a 0.5 FTE Board Certified Behavior Analyst. This position will support students with significant behavior needs throughout the district.

Athletics and Community Education –

Athletics Program

The athletic department continues to operate within the budget set forth at the beginning of this year. Participation numbers have been solid across the board for the fall and winter seasons. We anticipate the spring season will be no different. Middle school participation continues to grow. We are thankful to be able to provide multiple teams in certain sports. Your support of this has meant greater participation and opportunities for young student athletes.

Spring sports are in full swing and we have begun preparations for the fall of 2017. We look for more opportunities to fundraise and increase participation of athletes, parents and coaches to help continue to grow on the successes we have had and the bright future of Dexter athletics.

Community Education Program

Early Childhood has begun registration for the next school year. Programming will be structured based on enrollment. Half day programming has dwindled a bit based parents choosing the Young 5's option. We have a waiting list for all full day programs except for infants at Jenkins. Wylie/Creekside care is full this year with 45 students.

All divisions are doing well. Aquatics has faced a few setbacks with pool and staff availability, however, programming is on track for spring and summer.

Based on budget projections, Community Education is on track for the year.

Buildings and Grounds – The Buildings and Grounds Department will be requesting from the Finance Committee a budget amendment. Similar to last year, during the course of the year there were numerous unplanned and emergency expenditures that had to be completed, although not as many as last year. In several cases we had to close specific buildings on the weekend so that the issues could be properly addressed and corrected.

Some of the more expensive unplanned emergency expenditures were.

Fire Suppression System in several buildings - \$22,790

Air handler failure at High School Pool - \$10,355
Water softener repairs district wide - \$5,913
Plumbing work to install 2 expansion tanks, reroute hot water to satisfy inspections, repair multiple issues at Mill Creek and HS - \$27,369
Repair multiple brick/mortar issues to stop building leaks - \$7,500
Building management system control issues - \$16,163
Pool pump/motor repairs - \$17,127
Dump truck repairs - \$11,803
Elevator repairs - \$5,953
HS air chiller repair - \$17,637

The annual inspections that had not been completed in several years has caused many of the districts systems to prematurely show signs of advanced ageing and we have now restored those systems to an appropriate level. As systems are repaired or replaced, we are finding additional issues down the line. Several pieces of custodial equipment and snow removal equipment failed this year and were replaced. Some renovations to the CPA were completed in accordance with our annual inspections.

We are currently completing our Preventative Maintenance updates into SchoolDude and will have the system fully operational by the end of this school year. Once complete I would like to make a presentation to the full Board of Education on the system.

Overall, I expect to need approximately \$75,000 to \$ 100,000 over the current amended budget for this fiscal year. I would welcome an opportunity to meet with Finance Committee or other interested Board Members to discuss the situation more in depth, if they choose.

Food and Nutrition – Food & Nutrition budget numbers, adjusted for accruals and encumbered amounts, are as follows: Through March, the estimated revenues are \$1,074,398 and estimated expenses are \$1,069,616. The expense amount includes the 10% direct/indirect cost transfer to the General Fund of \$97,238. I project a small positive net revenue over expense at June 30.

We are experiencing reduced participation. We have taken steps to encourage increased participation through social media marketing, samplings and introduction of new items as well as new menu format changes.

We have experienced increased equipment repairs due to our aging equipment as well as the power outages and brown out that occurred this year which will result in expenses greater than planned.

Detailed budget information by school, including monthly profit and loss statements, are available upon request.

Technology – The Technology Department is on track to meet this year's overall budget. With implementing 1:1 at Creekside and Mill Creek we are seeing more repair costs than anticipated. We are purchasing parts in bulk and performing the repairs ourselves to stretch our repair budget. With the TRIG device rebate we received for purchasing Chromebooks at Mill Creek and Creekside, we were able to purchase 5 additional Chromebook carts for the high school. This allows each core classroom to have a cart of 30 laptops.

Transportation – The Transportation Department is currently operating within its budget for the 2016-17 school year. Transportation management, mechanics, and the Union continue to work

together to reduce our expenses. We continue to have difficulty recruiting both full time and sub bus drivers, as do the other local school districts. It is our expectation that Transportation will finish the year within our allotted budget.

Utilities – The following information shows a comparison of units of energy used and cost for the period of July-February; also comparing the years 2007 (our base comparison year), 2015-16, and our current year.

Units of Use

<u>Utility</u>	<u>2007</u>	<u>2015-16</u>	<u>2016-17</u>
Electricity	6,555,173	4,536,220	5,014,630
Gas	364,612	215,730	180,537

Cost

<u>Utility</u>	<u>2007</u>	<u>2015-16</u>	<u>2016-17</u>
Electricity	\$ 619,747	\$ 318,217	\$ 344,176
Gas	\$ 307,034	\$ 82,588	\$ 103,839

I expect no issues with our budget and fully expect to return some funds to General Fund.



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Funf(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	5,137,463.00	643,457.42	4,982,329.90	.00	155,133.10	4,390,493.50	97%
Function Code R200 - Non-Education Sources - 200	\$5,137,463.00	\$643,457.42	\$4,982,329.90	\$0.00	\$155,133.10	\$4,390,493.50	97%
Totals							
Function Code R200 - Non-Education Sources - 200	3,671.00	.00	.00	.00	3,671.00	.00	0%
Function Code R200 - Non-Education Sources - 200 Totals	\$3,671.00	\$0.00	\$0.00	\$0.00	\$3,671.00	\$0.00	0%
Function Code R300 - State Sources - 300	28,262,647.00	2,555,201.48	15,417,914.06	.00	12,844,732.94	14,936,332.83	55%
Function Code R300 - State Sources - 300 Totals	\$28,262,647.00	\$2,555,201.48	\$15,417,914.06	\$0.00	\$12,844,732.94	\$14,936,332.83	55%
Function Code R400 - Federal Sources - 400	869,148.00	.00	1,780.89	.00	867,357.11	395,417.36	0%
Function Code R400 - Federal Sources - 400 Totals	\$869,148.00	\$0.00	\$1,780.89	\$0.00	\$867,357.11	\$395,417.36	0%
Function Code R500 - ISD / Other Sources - 500	4,074,340.00	2,512.50	2,458,630.99	.00	1,615,709.01	1,803,542.91	60%
Function Code R500 - ISD / Other Sources - 500 Totals	\$4,074,340.00	\$2,512.50	\$2,458,630.99	\$0.00	\$1,615,709.01	\$1,803,542.91	60%
Function Code R600 - In from other Funds - 600	227,069.00	.00	76,335.86	.00	150,733.02	179,100.89	34%
Function Code R600 - In from other Funds - 600 Totals	\$227,069.00	\$0.00	\$76,335.86	\$0.00	\$150,733.02	\$179,100.89	34%
Totals	\$38,574,338.00	\$3,201,171.40	\$22,937,001.82	\$0.00	\$15,637,336.18	\$21,704,387.48	59%
Account Type Expense							
Function Code 100 - Instruction	19,054,141.00	1,540,466.24	11,844,140.87	74,258.68	7,185,741.44	11,368,742.68	62%
Function Code 110 - Basic Functions - 110	3,839,802.00	314,719.41	2,263,842.90	90.00	1,554,869.10	2,148,628.81	59%
Function Code 120 - Added Needs - 120	\$22,862,943.00	\$1,855,185.65	\$14,127,963.77	\$74,348.69	\$8,660,610.54	\$13,517,371.49	62%
Totals	\$45,756,886.00	\$3,710,371.30	\$28,235,947.54	\$148,698.77	\$16,800,221.18	\$27,034,742.98	60%
Function Code 200 - Supporting Services	4,046,614.00	335,829.47	2,484,542.31	45,540.70	1,516,530.99	2,435,163.25	61%
Function Code 210 - Support Services-Pupil - 210	1,914,625.00	219,562.97	1,408,134.16	43,009.70	483,482.12	1,311,088.54	74%
Function Code 220 - Support Services-Instructional - 220	744,169.00	39,036.94	461,181.91	4.15	282,982.94	494,674.10	62%
Function Code 230 - Support Services-Administration - 230	2,254,295.00	189,065.52	1,609,989.00	(209.82)	644,515.82	1,555,644.41	71%
Function Code 240 - Support Services-School Admin - 240	659,161.00	46,570.75	439,011.20	2,990.00	217,159.80	479,657.66	67%
Function Code 250 - Support Services-Business - 250	3,525,547.00	265,911.13	2,621,530.89	242,856.19	862,159.92	2,481,327.74	74%
Function Code 260 - Operations and Maintenance - 260	1,544,615.00	137,925.47	1,073,791.09	3,438.32	467,385.59	1,045,415.46	70%
Function Code 270 - Pupil Transportation - 270	269,758.00	20,365.57	204,347.26	.00	65,410.74	125,267.26	76%
Function Code 280 - Support Services-Central - 280	\$14,959,785.00	\$1,254,307.82	\$10,302,527.64	\$337,629.24	\$4,319,627.92	\$9,929,436.46	69%
Totals	\$20,744.00	\$0.00	\$242,203.87	\$25,848.51	(\$67,308.36)	\$0.00	121%
Function Code 300 - Community Services	.00	.00	1,757.89	.00	(1,757.89)	2,256.30	+++
Function Code 320 - Community Recreation - 320	.00	.00	.00	.00	.00	.00	+++
Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	.00	+++
Function Code 350 - Care of Children - 350	2,809.00	.00	.00	.00	2,809.00	.00	0
Function Code 370 - Non Public School Pupils - 370	(1,009.00)	.00	.00	.00	(1,009.00)	.00	0
Function Code 380 - Other Community Services - 380	\$302,544.00	\$30,449.28	\$243,961.76	\$25,848.51	(\$67,268.27)	\$2,256.30	120%
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Function Code 400 - Government Agencies & Prior Period	.00	.00	.00	.00	.00	.00	+++
Function Code 400 - Other Government Agencies - 400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Function Code 500-500 - Other Financing Uses	594,141.00	.00	220,000.00	.00	374,141.00	626,228.99	37%
Function Code 600 - Fund Modifications - 600							



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Function Code 500-600 - Other Financing Uses Totals	\$594,141.00	\$0.00	\$220,000.00	\$0.00	\$374,141.00	\$626,228.99	37 %
Account Type Expense Totals	\$38,649,413.00	\$3,139,942.75	\$24,694,473.37	\$437,826.44	\$13,317,113.19	\$24,075,295.26	54 %
Fund(COA) 11 - General Fund Totals	(\$75,075.00)	\$61,228.65	(\$1,957,471.55)	(\$437,826.44)	\$2,320,222.99	(\$2,370,407.78)	2,607 %



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	2,028,980.00	220,498.47	1,654,079.06	.00	375,900.94	1,704,157.37	81
	\$2,029,980.00	\$220,498.47	\$1,654,079.06	\$0.00	\$375,900.94	\$1,704,157.37	81 %
Function Code R300 - State Sources - 300							
Function Code R300 - State Sources - 300 Totals	37,084.00	.00	15,286.39	.00	21,817.61	23,750.10	41
	\$37,084.00	\$0.00	\$15,286.39	\$0.00	\$21,817.61	\$23,750.10	41 %
Function Code R400 - Federal Sources - 400							
Function Code R400 - Federal Sources - 400 Totals	125,000.00	15,292.61	73,945.45	.00	51,053.54	80,065.17	59
	\$125,000.00	\$15,292.61	\$73,945.45	\$0.00	\$51,053.54	\$80,065.17	59 %
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	.00	.00	.00	.00	.00	.00	+++
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Function Code R600 - In from other Funds - 600							
Function Code R600 - In from other Funds - 600 Totals	594,141.00	.00	220,000.00	.00	374,141.00	626,228.99	37
	\$594,141.00	\$0.00	\$220,000.00	\$0.00	\$374,141.00	\$626,228.99	37 %
Account Type Revenue							
Function Code 100 - Instruction							
Function Code 100 - Instruction Totals	\$2,786,205.00	\$235,791.08	\$1,963,291.91	\$0.00	\$822,813.09	\$2,434,201.63	70 %
Account Type Expense							
Function Code 100 - Instruction							
Function Code 100 - Instruction Totals	149,793.00	13,554.81	105,259.09	.00	44,533.91	125,425.59	70
	\$149,793.00	\$13,554.81	\$105,259.09	\$0.00	\$44,533.91	\$125,425.59	70 %
Function Code 200 - Supporting Services							
Function Code 200 - Supporting Services Totals	7,079.00	125.55	251.10	.00	6,827.90	4,654.44	4
	\$7,079.00	\$125.55	\$251.10	\$0.00	\$6,827.90	\$4,654.44	+++
Function Code 220 - Support Services-Instructional - 220							
Function Code 220 - Support Services-Instructional - 220 Totals	92,491.00	2,513.01	45,678.10	10,993.05	35,819.85	137,224.56	49
	\$92,491.00	\$2,513.01	\$45,678.10	\$10,993.05	\$35,819.85	\$137,224.56	49 %
Function Code 250 - Support Services-Business - 250							
Function Code 250 - Support Services-Business - 250 Totals	80,000.00	.00	51,243.47	.00	28,756.53	53,083.60	64
	\$80,000.00	\$0.00	\$51,243.47	\$0.00	\$28,756.53	\$53,083.60	64 %
Function Code 270 - Pupil Transportation - 270							
Function Code 270 - Pupil Transportation - 270 Totals	662,431.00	108,720.72	543,328.44	5,942.00	113,150.56	590,052.14	82
	\$662,431.00	\$108,720.72	\$543,328.44	\$5,942.00	\$113,150.56	\$590,052.14	82 %
Function Code 300 - Community Services							
Function Code 300 - Community Services Totals	\$842,001.00	\$109,359.28	\$640,501.11	\$16,935.05	\$184,564.84	\$785,014.74	76 %
	\$842,001.00	\$109,359.28	\$640,501.11	\$16,935.05	\$184,564.84	\$785,014.74	76 %
Function Code 310 - Community Services							
Function Code 310 - Community Services Totals	273,650.00	21,262.47	199,785.57	2,007.44	71,868.99	236,178.29	73
	\$273,650.00	\$21,262.47	\$199,785.57	\$2,007.44	\$71,868.99	\$236,178.29	73 %
Function Code 320 - Community Recreation - 320							
Function Code 320 - Community Recreation - 320 Totals	448,445.00	55,307.83	289,892.34	1,874.00	156,878.66	254,786.99	65
	\$448,445.00	\$55,307.83	\$289,892.34	\$1,874.00	\$156,878.66	\$254,786.99	65 %
Function Code 350 - Care of Children - 350							
Function Code 350 - Care of Children - 350 Totals	855,867.00	48,842.89	615,840.13	1,140.00	239,966.87	819,874.90	72
	\$855,867.00	\$48,842.89	\$615,840.13	\$1,140.00	\$239,966.87	\$819,874.90	72 %
Function Code 380 - Other Community Services - 380							
Function Code 380 - Other Community Services - 380 Totals	126,646.00	9.92	77,033.35	.00	49,612.65	80,308.36	61
	\$126,646.00	\$9.92	\$77,033.35	\$0.00	\$49,612.65	\$80,308.36	61 %
Function Code 500-600 - Other Financing Uses							
Function Code 500-600 - Other Financing Uses Totals	89,703.00	29,524.70	62,027.27	.00	27,675.73	70,094.02	69
	\$89,703.00	\$29,524.70	\$62,027.27	\$0.00	\$27,675.73	\$70,094.02	69 %
Account Type Expense							
Function Code 23 - Community Service Fund Totals	\$2,786,205.00	\$277,861.90	\$1,990,138.86	\$21,956.49	\$774,109.55	\$2,371,662.89	71 %
	\$2,786,205.00	\$277,861.90	\$1,990,138.86	\$21,956.49	\$774,109.55	\$2,371,662.89	71 %
Fund(COA) 23 - Community Service Fund Totals							
	\$0.00	(\$42,070.82)	(\$26,846.95)	(\$21,956.49)	\$48,803.44	\$62,518.74	+++



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	1,103,900.00	133,108.88	764,710.97	.00	339,189.03	807,201.22	89 %
Function Code R100 - Local Sources - 100 Totals	\$1,103,900.00	\$133,108.88	\$764,710.97	\$0.00	\$339,189.03	\$807,201.22	69 %
Function Code R300 - State Sources - 300	53,500.00	4,826.77	28,960.60	.00	24,539.40	28,802.34	54 %
Function Code R300 - State Sources - 300 Totals	\$53,500.00	\$4,826.77	\$28,960.60	\$0.00	\$24,539.40	\$28,802.34	54 %
Function Code R400 - Federal Sources - 400	283,500.00	20,260.98	112,838.04	.00	170,661.96	119,154.10	40 %
Function Code R400 - Federal Sources - 400 Totals	\$283,500.00	\$20,260.98	\$112,838.04	\$0.00	\$170,661.96	\$119,154.10	40 %
Function Code R500 - ISD / Other Sources - 500	103,000.00	9,817.63	66,707.75	.00	36,292.25	106,232.69	65 %
Function Code R500 - ISD / Other Sources - 500 Totals	\$103,000.00	\$9,817.63	\$66,707.75	\$0.00	\$36,292.25	\$106,232.69	65 %
Account Type Revenue Totals	\$1,543,900.00	\$168,014.06	\$973,017.26	\$0.00	\$570,682.64	\$1,161,390.35	63 %
Account Type Expense							
Function Code 200 - Supporting Services	.00	.00	.00	.00	.00	.00	+++
Function Code 210 - Support Services-Pupil - 210	2,390.00	.00	1,629.81	.00	760.39	\$,755.06	68
Function Code 260 - Operations and Maintenance - 260	1,371,269.00	117,277.42	883,856.55	205,724.20	281,688.25	1,084,263.51	64
Function Code 290 - Support Services-Other - 290							
Function Code 200 - Supporting Services Totals	\$1,373,659.00	\$117,277.42	\$885,486.16	\$205,724.20	\$282,448.64	\$1,090,048.57	84 %
Function Code 500-600 - Other Financing Uses	137,366.00	45,098.27	86,931.68	.00	48,434.32	109,006.86	65
Function Code 600 - Fund Modifications - 600	\$137,366.00	\$45,098.27	\$86,931.68	\$0.00	\$48,434.32	\$109,006.86	65 %
Function Code 600-600 - Other Financing Uses Totals	\$137,366.00	\$45,098.27	\$86,931.68	\$0.00	\$48,434.32	\$109,006.86	65 %
Account Type Expense Totals	\$1,511,025.00	\$162,375.69	\$974,417.84	\$205,724.20	\$330,882.96	\$1,199,055.43	64 %
Func(COA) 25 - School Lunch Fund Totals	\$32,876.00	\$5,658.37	(\$1,400.48)	(\$205,724.20)	\$239,999.68	(\$37,663.08)	-4 %



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(GOA) 30 - Debt Retirement Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	10,423,583.00	1,382,583.30	10,308,278.30	.00	115,304.70	9,868,552.17	99 %
	\$10,423,583.00	\$1,382,583.30	\$10,308,278.30	\$0.00	\$115,304.70	\$9,868,552.17	98 %
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	1,110,170.00	.00	1,110,170.00	.00	.00	1,356,053.00	100 %
	\$1,110,170.00	\$0.00	\$1,110,170.00	\$0.00	\$0.00	\$1,356,053.00	100 %
Function Code R600 - In from other Funds - 600							
Function Code R600 - In from other Funds - 600 Totals	.00	.00	.00	.00	.00	.00	+++
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Account Type Revenue Totals	\$11,533,753.00	\$1,382,583.30	\$11,418,448.30	\$0.00	\$115,304.70	\$11,224,605.17	99 %
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 250 - Support Services-Business - 250							
Function Code 200 - Supporting Services Totals	\$1,000.00	782.37	14,836.32	.00	36,163.68	3,637.79	29 %
	\$51,000.00	\$782.37	\$14,836.32	\$0.00	\$36,163.68	\$3,637.79	29 %
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500							
Function Code 500 - Other Financing Uses Totals	10,003,019.00	500,000.00	2,081,509.38	.00	7,921,509.62	1,782,616.38	21 %
	\$10,003,019.00	\$500,000.00	\$2,081,509.38	\$0.00	\$7,921,509.62	\$1,782,616.38	21 %
Account Type Expense Totals	\$10,054,019.00	\$500,782.37	\$2,096,346.70	\$0.00	\$7,957,673.30	\$1,786,254.17	21 %
	\$1,479,734.00	\$881,780.93	\$9,322,102.60	\$0.00	(\$7,842,368.60)	\$9,438,351.00	630 %



Board Monthly Financial Report

Fiscal Year to Date 03/31/17

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 48 - 2008 Capital Projects Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100 Totals	2,463,606.00	1,290.58	9,994.66	.00	2,453,611.34	3,533.48	0 %
Function Code R500 - ISD / Other Sources - 500 Totals	\$2,463,606.00	\$1,290.58	\$9,994.66	\$0.00	\$2,453,611.34	\$3,533.48	0 %
Account Type Expense							
Function Code 200 - Supporting Services	441,844.00	.00	.00	.00	441,844.00	.00	0 %
Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	.00	+++
Function Code 260 - Operations and Maintenance - 260	6,162,000.00	.00	.00	366,670.00	5,795,330.00	.00	0 %
Function Code 270 - Pupil Transportation - 270	10,219,490.00	56,430.00	692,098.05	.00	9,527,391.95	(50.00)	7 %
Function Code 280 - Support Services-Central - 280	\$16,823,334.00	\$56,430.00	\$692,098.05	\$366,670.00	\$15,764,568.95	(\$50.00)	4 %
Sub Function Code 400 - Government Agencies & Prior Period							
Function Code 400 - Government Agencies & Prior Period Totals	33,254,447.00	12,762.78	82,842.48	216,545.26	32,955,059.26	80,960.11	0 %
Function Code 400 - Government Agencies & Prior Period Totals	\$33,254,447.00	\$12,762.78	\$82,842.48	\$216,545.26	\$32,955,059.26	\$80,960.11	0 %
Sub Function Code 500-600 - Other Financing Uses							
Account Type Expense							
Function Code 500-600 - Other Financing Uses Totals	275,825.00	.00	.00	.00	275,825.00	.00	0 %
Function Code 500-600 - Other Financing Uses Totals	\$275,825.00	\$0.00	\$0.00	\$0.00	\$275,825.00	\$0.00	0 %
Fund(COA) 48 - 2008 Capital Projects Fund							
Grand Totals	\$1,437,534.00	\$638,674.93	\$6,571,437.75	(\$1,248,722.39)	(\$3,885,181.36)	\$7,015,420.25	457 %



Expenses by Building/Program

Fiscal Year to Date 03/31/17

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Facility(COA) 11 - General Fund								
Function(COA) 1122 - Special Education								
Function(COA) 1122 - Special Education	142,646.00	.00	.00	.00	142,646.00	0	.00	Function(COA) 1122 - Special Education
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1127 - Career Education
Function(COA) 1213 - Health Services	106,884.00	10,200.24	79,484.22	.00	27,499.78	74	46,917.87	Function(COA) 1213 - Health Services
Function(COA) 1219 - Other Pupil Support	.00	.00	.00	.00	.00	0	48.00	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	305,579.00	22,863.20	234,106.72	.00	71,472.28	77	223,586.38	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1225 - Technology	822,904.00	134,106.11	670,739.86	43,009.70	109,157.64	87	556,337.24	Function(COA) 1225 - Technology
Function(COA) 1226 - Program Direction/Sp Ed	207,897.00	17,932.64	145,740.48	.00	62,156.52	70	144,787.14	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1227 - Academic Student Assessment	54,000.00	.00	30,560.00	.00	23,440.00	57	53,918.50	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1229 - Other Programs/Consortium	.00	.00	.00	.00	.00	0	47,677.02	Function(COA) 1229 - Other Programs/Consortium
Function(COA) 1231 - Board of Education	111,700.00	(2,084.34)	48,616.61	.00	63,083.39	44	59,266.46	Function(COA) 1231 - Board of Education
Function(COA) 1232 - Executive Administration	632,489.00	41,121.26	412,565.30	4.15	218,899.55	65	435,407.84	Function(COA) 1232 - Executive Administration
Function(COA) 1252 - Fiscal Services	522,880.00	48,570.75	445,404.22	2,990.00	174,485.78	72	464,907.94	Function(COA) 1252 - Fiscal Services
Function(COA) 1259 - Other Business Services	36,281.00	.00	(6,393.02)	.00	42,674.02	-18	14,748.75	Function(COA) 1259 - Other Business Services
Function(COA) 1261 - Operating Buildings Services	994,430.00	63,266.62	626,628.62	6,160.00	361,641.38	64	540,357.33	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1266 - Security Services	90,402.00	13,189.67	122,469.63	39,569.01	(71,636.64)	179	117,924.61	Function(COA) 1266 - Security Services
Function(COA) 1282 - Communication Services	10,000.00	625.00	10,478.97	.00	(476.97)	105	4,909.54	Function(COA) 1282 - Communication Services
Function(COA) 1283 - Staff/Personnel Services	269,758.00	19,860.57	193,670.29	.00	85,887.71	75	120,357.75	Function(COA) 1283 - Staff/Personnel Services
Function(COA) 1284 - Non-Instructional Technology Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1284 - Non-Instructional Technology Services
Function(COA) 1321 - Community Recreation	200,744.00	30,449.28	242,203.87	25,848.51	(67,308.38)	134	.00	Function(COA) 1321 - Community Recreation
Function(COA) 1371 - Non-Public School Pupils	2,809.00	.00	.00	.00	2,809.00	0	.00	Function(COA) 1371 - Non-Public School Pupils
Function(COA) 1391 - Other Community Services	(1,009.00)	.00	.00	.00	(1,009.00)	0	.00	Function(COA) 1391 - Other Community Services
Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	.00	.00	.00	.00	.00	0	.00	Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan
Function(COA) 1455 - Building Acquisition	.00	.00	.00	.00	.00	0	.00	Function(COA) 1455 - Building Acquisition
Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	.00	.00	.00	.00	.00	0	.00	Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts
Function(COA) 1611 - Transfer Out to GF	594,141.00	.00	220,000.00	.00	374,141.00	0	.00	Function(COA) 1611 - Transfer Out to GF
Function(COA) 1623 - Transfer to Ath/Comm Ed	.00	.00	.00	.00	.00	37	626,228.99	Function(COA) 1623 - Transfer to Ath/Comm Ed
Facility(COA) 00000 - District Totals	\$5,194,616.00	\$398,020.02	\$3,476,500.57	\$117,581.37	\$1,600,533.06	69 %	\$3,459,362.16	
Facility(COA) 00214 - Wylie								
Function(COA) 1111 - Elementary Instruction	2,408,924.00	196,380.91	1,497,367.87	.00	911,556.13	62	1,465,316.35	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education	801,994.00	75,854.80	513,737.20	.00	288,256.80	64	395,009.18	Function(COA) 1122 - Special Education
Function(COA) 1125 - Compensatory Education	110,959.00	7,762.29	80,631.94	.00	49,537.06	55	41,061.47	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	122,153.00	10,125.89	73,981.10	.00	48,161.90	61	73,911.48	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	40,086.00	3,445.53	23,985.89	.00	16,099.11	60	40,429.38	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	140,631.00	12,086.02	88,597.57	.00	51,633.43	63	69,677.93	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	75,880.00	6,313.34	46,720.12	.00	29,159.88	62	32,179.28	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	21,129.00	1,927.25	13,842.40	.00	7,186.60	66	52,982.27	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	14,053.00	1,164.63	6,843.92	.00	7,109.08	49	9,052.23	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	81,292.00	6,734.11	49,642.27	.00	31,649.73	61	48,267.73	Function(COA) 1222 - Educational Media Services



Expenses by Building/Program

Fiscal Year to Date 03/31/17

Function(COA) Code	Facility(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1241 - Office of the Principal	00214 - Wylie Totals	251,712.00	20,666.46	180,758.07	.00	70,943.93	72	175,082.14	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities		.00	.00	578.95	.00	(678.95)	0	.00	Function(COA) 1331 - Community Activities
		\$4,068,222.00	\$344,452.23	\$2,557,817.30	\$0.00	\$1,510,404.70	63 %	\$2,402,989.44	
Function(COA) 1113 - High School Instruction	00913 - High School	5,840,297.00	482,354.28	3,721,534.57	77,094.82	2,041,667.61	85	3,717,724.70	Function(COA) 1113 - High School Instruction
Function(COA) 1119 - Summer School Instruction		.00	.00	.00	.00	.00	0	.00	Function(COA) 1119 - Summer School Instruction
Function(COA) 1122 - Special Education Instruction		606,048.00	52,834.37	373,504.87	.00	232,543.13	62	358,928.39	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education		3,230.00	182.57	639.37	.00	2,560.63	20	185.49	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education		252,093.00	12,183.03	134,553.29	.00	117,539.71	53	128,323.88	Function(COA) 1127 - Career Education
Function(COA) 1212 - Guidance Services		487,644.00	40,838.44	294,558.57	.00	193,085.43	60	285,841.08	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services		.00	.00	.00	.00	.00	0	.00	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services		61,144.00	5,147.41	37,832.87	.00	23,511.13	62	37,568.99	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services		56,239.00	4,678.96	34,274.80	.00	21,964.20	61	34,313.30	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services		118,910.00	9,881.57	72,265.24	.00	46,644.76	61	72,160.72	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant		441,541.00	38,272.46	279,619.14	.00	161,921.86	63	313,181.70	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support		126,998.00	11,320.85	80,728.21	.00	46,269.79	64	29,950.46	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction		.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services		69,133.00	6,176.19	43,671.94	.00	25,461.06	63	26,215.69	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal		713,224.00	57,879.44	515,235.39	.00	197,989.61	72	503,711.62	Function(COA) 1241 - Office of the Principal
Function(COA) 1249 - Other School Admin		10,000.00	10.04	2,053.22	(9.82)	7,956.60	20	2,043.74	Function(COA) 1249 - Other School Admin
Function(COA) 1271 - Pupil Transportation Services		100.00	.00	.00	.00	100.00	0	108.50	Function(COA) 1271 - Pupil Transportation Services
	00913 - High School Totals	\$8,766,571.00	\$721,759.59	\$5,590,271.48	\$77,085.00	\$3,119,214.52	65 %	\$5,510,278.26	
Function(COA) 1111 - Elementary Instruction	02949 - Alternative Ed	.00	.00	.00	.00	.00	0	.00	Function(COA) 1111 - Elementary Instruction
Function(COA) 1112 - Middle School Instruction		.00	.00	.00	.00	.00	0	.00	Function(COA) 1112 - Middle School Instruction
Function(COA) 1113 - High School Instruction		169,161.00	11,282.42	94,193.24	.00	74,967.76	56	.00	Function(COA) 1113 - High School Instruction
Function(COA) 1218 - Teacher Consultant		100,018.00	1,418.29	60,493.03	.00	39,524.97	60	.00	Function(COA) 1218 - Teacher Consultant
Function(COA) 1226 - Program Director/Sp Ed		.00	.00	.00	.00	.00	0	.00	Function(COA) 1226 - Program Director/Sp Ed
Function(COA) 1241 - Office of the Principal		.00	7,270.04	7,270.04	.00	(7,270.04)	0	.00	Function(COA) 1241 - Office of the Principal
	02949 - Alternative Ed Totals	\$289,199.00	\$19,970.75	\$161,956.31	\$0.00	\$107,242.69	60 %	\$0.00	
Function(COA) 1111 - Elementary Instruction	04609 - Creekside	2,936,596.00	236,340.30	1,794,723.43	(125.20)	1,141,997.77	61	1,893,815.56	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction		450,326.00	36,455.10	244,271.23	.00	206,054.77	54	309,000.62	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education		.00	.00	.00	.00	.00	0	5,509.71	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services		105,680.00	8,701.71	63,960.73	.00	41,919.27	60	59,661.26	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services		25,137.00	2,091.20	15,426.26	.00	9,710.74	61	15,083.74	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services		97,450.00	9,894.55	71,785.80	.00	25,664.20	74	59,069.01	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services		118,406.00	9,837.39	71,852.62	.00	46,553.38	61	70,564.85	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant		127,696.00	10,590.53	78,416.25	.00	48,279.75	61	63,314.62	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support		13,550.00	738.41	4,744.96	.00	8,805.04	35	9,257.76	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction		.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services		86,194.00	7,338.24	54,067.47	.00	34,126.53	61	49,685.41	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal		273,929.00	22,576.10	200,994.03	(200.00)	73,144.97	73	193,608.20	Function(COA) 1241 - Office of the Principal
	04609 - Creekside Totals	\$4,237,154.00	\$344,563.53	\$2,600,262.78	(\$325.20)	\$1,637,216.42	61 %	\$2,528,770.74	



Expenses by Building/Program

Fiscal Year to Date 03/31/17

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Facility(COA) 08039 - Mill Creek								
Function(COA) 1112 - Middle School Instruction	3,203,899.00	258,809.95	1,946,367.31	(4,526.50)	1,282,068.19	61	1,818,286.36	Function(COA) 1112 - Middle School Instruction
Function(COA) 1122 - Special Education Instruction	535,910.00	49,553.17	343,959.02	.00	191,950.98	64	290,436.99	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	1,016.11	4,933.89	.00	(4,933.89)	0	5,686.42	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	117,110.00	11,819.73	86,134.20	.00	30,975.80	74	86,078.66	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	61,077.00	5,147.35	37,832.43	.00	23,444.57	62	37,568.51	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	56,239.00	4,678.91	34,282.41	.00	21,976.59	61	49,080.50	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	124,322.00	10,342.75	75,613.59	.00	48,708.41	61	74,286.40	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	106,346.00	9,072.27	66,409.60	.00	42,936.40	61	101,071.38	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	28,037.00	2,385.55	17,151.19	.00	10,885.81	61	18,960.85	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	68,978.00	6,266.59	44,248.44	.00	24,729.56	64	14,173.20	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	438,867.00	36,649.73	317,828.83	.00	121,038.17	72	320,487.33	Function(COA) 1241 - Office of the Principal
Facility(COA) 08039 - Mill Creek Totals								
	\$4,743,765.00	\$395,742.11	\$2,974,530.91	(\$4,526.50)	\$1,773,780.59	63 %	\$2,816,316.60	
Facility(COA) 08040 - Cornerstone								
Function(COA) 1111 - Elementary Instruction	2,503,776.00	198,144.83	1,559,573.60	1,815.57	942,386.83	62	1,465,174.52	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	602,589.00	48,726.32	401,867.03	90.00	200,641.97	67	383,973.26	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	62,302.00	5,247.77	38,084.51	.00	24,217.49	61	38,008.71	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services	177,778.00	20,045.03	120,280.88	.00	33,908.42	81	108,053.41	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	45,856.00	3,446.46	23,996.59	.00	21,859.41	52	40,609.19	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	384,519.00	28,821.43	217,148.81	.00	145,416.19	62	211,864.42	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	75,514.00	6,207.05	46,827.68	.00	28,886.32	62	44,590.22	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	120,953.00	10,032.44	73,296.18	.00	47,657.82	61	73,251.28	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	13,875.00	1,862.28	6,739.18	.00	6,935.82	49	22,728.32	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	6,000.00	279.21	5,294.33	.00	705.67	66	4,188.70	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	127,913.00	10,630.32	77,635.97	.00	50,277.03	61	77,489.60	Function(COA) 1222 - Educational Media Services
Function(COA) 1225 - Technology	.00	.00	.00	.00	.00	0	.00	Function(COA) 1225 - Technology
Function(COA) 1227 - Academic Student Assessment	5,000.00	798.00	4,834.31	.00	165.69	97	2,542.97	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1241 - Office of the Principal	284,169.00	23,007.55	207,703.59	.00	76,465.41	73	204,888.81	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	.00	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1391 - Other Community Services
Facility(COA) 08040 - Cornerstone Totals								
	\$4,410,053.00	\$357,268.70	\$2,763,080.88	\$47,446.27	\$1,579,525.87	64 %	\$2,661,969.39	
Facility(COA) 08829 - Bates								
Function(COA) 1111 - Elementary Instruction	1,991,466.00	165,163.57	1,230,390.85	.00	761,077.15	62	1,208,425.19	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	209,013.00	19,639.61	129,570.29	.00	79,442.71	62	155,139.45	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	62,302.00	5,274.27	37,860.26	.00	24,411.74	61	36,145.24	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	25,137.00	2,091.14	15,425.90	.00	9,711.10	61	15,083.38	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	115,157.00	9,723.46	71,134.72	.00	44,022.28	62	67,817.14	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	116,295.00	9,675.22	70,825.27	.00	45,469.73	61	70,652.55	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	67,034.00	1,043.35	18,761.33	.00	48,272.67	28	37,989.68	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	7,048.00	742.37	3,240.45	.00	3,807.55	46	1,091.43	Function(COA) 1219 - Other Pupil Support



Expenses by Building/Program

Fiscal Year to Date 03/31/17

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	77,796.00	6,457.36	47,595.59	.00	30,170.41	61	46,383.78	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	282,394.00	21,004.16	178,145.83	.00	104,248.17	63	156,022.77	Function(COA) 1241 - Office of the Principal
Function(COA) 1271 - Pupil Transportation Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1331 - Community Activities	.00	.00	878.94	.00	(878.94)	0	2,258.30	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Facility(COA) 06989 - Bates Totals	\$2,953,584.00	\$230,804.51	\$1,803,829.43	\$0.00	\$1,149,754.57	61 %	\$1,797,215.91	
Facility(COA) 09078 - Transportation								
Function(COA) 1261 - Operating Buildings Services	14,553.00	2,668.08	10,065.85	1,290.28	3,196.87	78	7,139.87	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1271 - Pupil Transportation Services	1,544,515.00	137,925.47	1,073,791.09	3,438.32	467,285.59	70	1,045,308.96	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 09078 - Transportation Totals	\$1,559,068.00	\$140,614.55	\$1,083,856.94	\$4,728.60	\$470,482.46	70 %	\$1,052,446.83	
Facility(COA) 09079 - B&G								
Function(COA) 1261 - Operating Buildings Services	2,427,162.00	186,746.76	1,862,386.79	195,836.90	368,958.31	85	1,815,905.93	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 09079 - B&G Totals	\$2,427,162.00	\$186,746.76	\$1,862,386.79	\$195,836.90	\$368,958.31	85 %	\$1,815,905.93	
Facility(COA) 11 - General Fund Totals	\$38,649,413.00	\$3,139,942.75	\$24,894,473.37	\$437,826.44	\$13,317,113.19	66 %	\$24,075,285.26	
Fund(COA) 23 - Community Service Fund								
Facility(COA) 00000 - District								
Function(COA) 1118 - Pre-Kindergarten Instruction	149,793.00	13,554.81	105,259.09	.00	44,533.91	70	125,425.59	Function(COA) 1118 - Pre-Kindergarten Instruction
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1226 - Program Direction/Sp Ed	7,079.00	125.55	251.10	.00	6,827.90	4	4,654.44	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1257 - Internal Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1257 - Internal Services
Function(COA) 1261 - Operating Buildings Services	35,026.00	31.98	16,822.63	7,874.29	10,529.08	70	18,608.14	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1271 - Pupil Transportation Services	80,000.00	.00	51,243.47	.00	28,756.53	64	53,083.60	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1291 - Pupil Activities/Athletics Direction	662,431.00	106,720.72	543,328.44	5,942.00	113,160.56	83	590,052.14	Function(COA) 1291 - Pupil Activities/Athletics Direction
Function(COA) 1311 - Community Services	273,650.00	21,262.47	199,785.57	2,007.44	71,865.99	74	236,178.29	Function(COA) 1311 - Community Services
Function(COA) 1321 - Community Recreation	448,445.00	55,307.83	289,692.34	1,874.00	158,878.66	65	254,786.99	Function(COA) 1321 - Community Recreation
Function(COA) 1361 - Care of Children	855,957.00	48,842.89	618,840.13	1,140.00	238,966.87	72	619,874.90	Function(COA) 1361 - Care of Children
Function(COA) 1391 - Other Community Services	126,646.00	9.92	77,033.35	.00	49,612.65	61	80,308.36	Function(COA) 1391 - Other Community Services
Function(COA) 1611 - Transfer Out to GF	89,703.00	29,524.70	62,027.27	.00	27,675.73	69	70,094.02	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$2,728,740.00	\$275,380.88	\$1,961,283.39	\$18,637.73	\$748,818.98	73 %	\$2,253,067.47	
Facility(COA) 00214 - Wylie								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	60,593.55	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00214 - Wylie Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60,593.55	
Facility(COA) 00913 - High School								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	36,167.17	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00913 - High School Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$36,167.17	
Facility(COA) 02362 - Jenkins								
Function(COA) 1261 - Operating Buildings Services	57,465.00	2,481.02	28,855.47	3,318.75	25,290.77	56	22,854.70	Function(COA) 1261 - Operating Buildings Services



Expenses by Building/Program

Fiscal Year to Date 03/31/17

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Fund(COA) 02362 - Jenkins								
Facility(COA) 02362 - Jenkins	\$57,466.00	\$2,481.02	\$28,855.47	\$3,318.76	\$25,290.77	58 %	\$22,854.70	
Fund(COA) 23 - Community Service Fund								
Totals	\$2,786,205.00	\$277,861.90	\$1,990,138.86	\$21,956.49	\$774,108.65	72 %	\$2,371,682.89	
Fund(COA) 25 - School Lunch Fund								
Facility(COA) 00000 - District	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support
Function(COA) 1219 - Other Pupil Support	2,390.00	.00	1,629.61	.00	760.39	68	5,785.06	Function(COA) 1261 - Operating Buildings
Services								
Function(COA) 1297 - Food Services	443,811.00	24,875.13	261,203.70	26,984.08	155,613.22	65	389,150.71	Function(COA) 1297 - Food Services
Function(COA) 1611 - Transfer Out to GF	137,366.00	45,098.27	88,931.68	.00	48,434.32	65	109,006.86	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District	\$583,567.00	\$69,973.40	\$351,764.99	\$26,994.08	\$204,807.93	65 %	\$503,942.83	
Fund(COA) 00214 - Wylie								
Function(COA) 1297 - Food Services	124,670.00	12,518.70	78,688.48	23,447.03	22,524.49	82	99,088.55	Function(COA) 1297 - Food Services
Facility(COA) 00214 - Wylie	\$124,670.00	\$12,518.70	\$78,688.48	\$23,447.03	\$22,524.49	82 %	\$99,088.55	
Fund(COA) 00913 - High School								
Function(COA) 1297 - Food Services	334,849.00	33,615.15	219,363.17	61,427.10	\$4,058.73	84	237,996.11	Function(COA) 1297 - Food Services
Facility(COA) 00913 - High School	\$334,849.00	\$33,615.15	\$219,363.17	\$61,427.10	\$4,058.73	84 %	\$237,996.11	
Fund(COA) 04609 - Creekside								
Function(COA) 1297 - Food Services	139,069.00	12,631.54	86,385.30	45,598.78	7,086.92	95	99,445.85	Function(COA) 1297 - Food Services
Facility(COA) 04609 - Creekside	\$139,069.00	\$12,631.54	\$86,385.30	\$45,598.78	\$7,086.92	95 %	\$99,445.85	
Fund(COA) 08039 - Mill Creek								
Function(COA) 1297 - Food Services	149,982.00	15,403.47	114,074.11	18,922.14	16,985.75	89	118,000.29	Function(COA) 1297 - Food Services
Facility(COA) 08039 - Mill Creek	\$149,982.00	\$15,403.47	\$114,074.11	\$18,922.14	\$16,985.75	89 %	\$118,000.29	
Fund(COA) 08040 - Cornerstone								
Function(COA) 1297 - Food Services	90,029.00	9,311.88	66,052.14	15,249.29	8,727.57	90	73,981.34	Function(COA) 1297 - Food Services
Facility(COA) 08040 - Cornerstone	\$90,029.00	\$9,311.88	\$66,052.14	\$15,249.29	\$8,727.57	90 %	\$73,981.34	
Fund(COA) 08989 - Bates								
Function(COA) 1297 - Food Services	88,859.00	8,921.55	58,079.65	14,087.78	16,691.57	81	66,590.66	Function(COA) 1297 - Food Services
Facility(COA) 08989 - Bates	\$88,859.00	\$8,921.55	\$58,079.65	\$14,087.78	\$16,691.57	81 %	\$66,590.66	
Fund(COA) 25 - School Lunch Fund								
Totals	\$1,511,025.00	\$162,375.69	\$974,417.84	\$205,724.20	\$330,882.96	78 %	\$1,199,055.43	
Fund(COA) 30 - Debt Retirement Fund								
Facility(COA) 00000 - District								
Function(COA) 1259 - Other Business Services	51,000.00	782.37	14,836.32	.00	36,163.68	29	3,837.79	Function(COA) 1259 - Other Business Services
Function(COA) 1511 - Debt Service - Principal	10,003,019.00	500,000.00	2,081,509.38	.00	7,921,509.62	21	1,782,616.38	Function(COA) 1511 - Debt Service - Principal
Function(COA) 1512 - Debt Service - Payment to Escrow Agent	.00	.00	.00	.00	.00	0	.00	Function(COA) 1512 - Debt Service - Payment to Escrow Agent
Facility(COA) 00000 - District	\$10,054,019.00	\$500,782.37	\$2,096,345.70	\$0.00	\$7,957,673.30	21 %	\$1,788,254.17	
Fund(COA) 38 - Debt Retirement Fund								
Totals	\$10,054,019.00	\$500,782.37	\$2,096,345.70	\$0.00	\$7,957,673.30	21 %	\$1,788,254.17	
Grand Totals	\$53,000,662.00	\$4,080,962.71	\$29,865,375.77	\$665,507.13	\$22,379,778.10	58 %	\$29,432,287.75	

Dexter Community Schools
Board of Education
Executive Summary and Recommendation

Purpose: To discuss possible additional student supports/opportunities for 2017-2018.

Explanation: The budget projections include an additional \$150,000 in new supports/opportunities for students starting in the 2017-2018 school year. Based on budget projections, DCS is able to sustain up to \$150,000 in additional supports/opportunities for our students beginning in 2017-2018. A prioritized list of potential supports has been created and includes:

- Additional counseling support at Mill Creek (currently operating at 1 counselor for 617 students). The increased cost is approximately \$75,000 for a new staff member.
- Adding support to our high-achieving mathematics students in grades 3-6. The cost of a full-time new hire is \$75,000. At this time, we are working with experts from the University in Michigan and working internally to determine the best method for serving these students.
- Adding elementary literacy support. Each new hire equates to a \$75,000 increase. Over the past three years, DCS has leveraged Title I, 31a funds, and School Aid Literacy grant funds to increase literacy support for our most struggling students in grades K-4.
- Adding a 5-8 Graduation Coach to support students in the transition years from elementary through high school. The cost for a full-time hire is approximately \$75,000.

My recommendation is to allocate an additional \$150,000 (identified in the budget projection recommendation) to increase counseling support at Mill Creek and support for high-achieving mathematics students in grades 3-6.

Our students are in need of additional counseling support at the middle years and our current service levels of 1:619 is not adequate to provide these supports. Over the past several years, the needs of our students have increased dramatically and we are at a financial point to provide additional supports for our middle school students. Adding counseling support at Mill Creek is the highest priority on the list.

After moving to Everyday Math and aligning our mathematics instruction, DCS is experiencing large numbers of students in each grade level who are excelling in mathematics and in need of additional mathematics opportunities and instruction. Thanks to E4DS, we were able to add enrichment coordinators who have met some of these needs. At this time, administrators speak with parents on a weekly basis on how to provide appropriate programming options for their students. The addition of a 3-6 mathematics support for our highest-achieving math students is a need if we want to live our vision of Champion Learning: Develop, Educate, and Inspire!

Recommendation: It is the recommendation of the Superintendent that the DCS Board of discuss the possible additions for 2017-2018.

Dexter Community Schools
Board of Education
Executive Summary and Recommendation

Purpose: To discuss the Finance Committee's recommended 2017-2018 budget projection.

Explanation: Over the past few months, the DCS Finance Committee has reviewed budget projections for the 2017-2018 school year. In total, the Finance Committee reviewed 10 separate scenarios with a range of assumptions with regard to student enrollment, state per pupil funding, increased employee compensation and possible additional program additions. After reviewing the options, the committee is recommending Scenario G which assumes:

- The same enrollment projections included in the bond application and projected by Middle Cities along with corresponding teacher FTE increases
- A per-pupil increase of \$88 per student (matching Governor's budget) and an increase of \$75 in subsequent years
- A 1% annual increase in salaries
- Employee level and step increases
- MPSERS rate with projected increases
- 3% annual health care increase (matches current collective bargaining agreements)
- An increase of \$150,000 in 2017-2018 to add additional student supports/programs

Recommendation:

It is the recommendation of the DCS Finance Committee to discuss the 2017-2018 budget projections in preparation for a formal budget hearing in June.

**DEXTER COMMUNITY SCHOOLS
GENERAL FUND
Long Range Trend**

Scenario G = Scenario D +
1% staff wages 2017-18 and 1% thereafter

\$150,000

	2014-15 actual	2015-16 actual	2016-17 budget (Nov rev)	2017-18 budget	2018-19 trend	2019-20 trend	2020-21 trend
Revenue	35,537,573	36,467,471	38,574,338	39,506,042	40,501,988	41,319,942	42,001,479
Expense	35,590,443	36,448,820	38,649,413	39,915,727	40,885,889	41,994,202	43,081,558
Revenue over (under) expense	(52,869)	18,651	(75,075)	(409,685)	(383,900)	(574,259)	(1,080,079)
Fund Balance planned adjustment		(153,395)					
Operational Revenue over (under) expense		172,046	(75,075)	(409,685)	(383,900)	(574,259)	(1,080,079)
FUND BALANCE							
Non-spendable-Prepaid Expenditures	85,812	60,424	60,424	60,424	60,424	60,424	60,424
Committed-Facilities	708,000	874,000	874,000	874,000	874,000	874,000	874,000
Committed-Athletic Facilities	300,000	500,000	500,000	500,000	500,000	500,000	500,000
Committed-Health Benefit Claims	296,647	40,946	40,946	40,946	40,946	40,946	40,946
Committed-Instructional Equipment	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644
Committed-New Programs Implementation	83,333	-	-	-	-	-	-
Committed-New Programs Startup Costs	-	-	-	-	-	-	-
Committed-Performing Arts Equipment	850,000	100,000	100,000	100,000	100,000	100,000	100,000
Committed-Retirement/Severance	70,062	850,000	850,000	850,000	850,000	850,000	850,000
Committed-Supply Carryover	550,000	99,935	99,935	99,935	99,935	99,935	99,935
Committed-Technology	-	650,000	650,000	650,000	650,000	650,000	650,000
Committed-Textbooks	-	-	-	-	-	-	-
Assigned for Subsequent year expenditures	534,551	75,345	-	-	-	-	-
Unassigned	1,578,420	1,824,826	1,825,096	1,415,411	1,031,510	357,251	(722,828)
TOTAL FUND BALANCE	6,130,469	6,149,121	6,074,045	5,664,360	5,280,459	4,606,200	3,526,121
%	17.2%	16.9%	15.7%	14.2%	12.9%	11.0%	8.2%
Unassigned	1,578,420	1,824,826	1,825,096	1,415,411	1,031,510	357,251	(722,828)
%	4.4%	5.0%	4.7%	3.5%	2.5%	0.9%	-1.7%
STATE FUNDING							
State per pupil foundation	\$ 7,569	\$ 7,693	\$ 7,799	\$ 7,887	\$ 7,962	\$ 8,037	\$ 8,112
State per pupil foundation change (\$)	\$ 50	\$ 124	\$ 106	\$ 88	\$ 75	\$ 75	\$ 75
Effective per pupil change							
STUDENT ENROLLMENT							
New student additions (general ed & special ed FTE)	(3.33)	3.11	35.23	38.64	38.00	26.00	22.00
Student Enrollment (October)	3,547.02	3,550.13	3,585.36	3,624.00	3,662.00	3,688.00	3,710.00
PROJECTION ASSUMPTIONS							
Increase academic staff (FTE)	4.70	7.12	7.29	1.00	1.00	1.00	1.00
Increase support staff (FTE)	-	-	-	-	-	-	-
Salary/Wage DEA change (%)	0.00%	0.50%	1.00%	1.00%	1.00%	1.00%	1.00%
State Blended Count Method	90%/10%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
MPERS Retirement Rate	35.23%	37.06%	36.90%	37.08%	37.20%	37.32%	37.44%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	0.00%	0.00%	1.50%	3.00%	3.00%	3.00%	3.00%
WISD Special Education *2 year prior actual	70.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools
Board of Education
Executive Summary and Recommendation

Purpose: To discuss possible additional student supports/opportunities for 2017-2018.

Explanation: The budget projections include an additional \$150,000 in new supports/opportunities for students starting in the 2017-2018 school year. Based on budget projections, DCS is able to sustain up to \$150,000 in additional supports/opportunities for our students beginning in 2017-2018. A prioritized list of potential supports has been created and includes:

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Our students are in need of additional counseling support at the middle years and our current service levels of 1:619 is not adequate to provide these supports. Over the past several years, the needs of our students have increased dramatically and we are at a financial point to provide additional supports for our middle school students. Adding counseling support at Mill Creek is the highest priority on the list.

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Recommendation: It is the recommendation of the Superintendent that the DCS Board of discuss the possible additions for 2017-2018.

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

Purpose: Purchase Pre-Calculus, Calculus and AP Statistics course materials for students and teachers at Dexter High School.

Explanation: The current secondary level math resources for Pre-Calculus and AP Calculus have 2002 copyright dates; which predate the Michigan Math Standards that were adopted in 2010. Therefore, the district's secondary instructional materials for math are out of alignment with the state's content standards. Additionally, with the recent approval of the AP Statistics course at Dexter High School, there is a need for instructional resources. These higher level math courses are in need of updated materials that are aligned with the state standards and include digital resources.

Recommendation:

The math and instructional departments would like to recommend the purchase of updated Pre-Calculus and Calculus resources, in addition to resources for the newly adopted AP Statistics course for the 2017/18 school year. The resources suggested and previewed by the math department are:

- PreCalculus with Limits + Webassign digital resource bundle **\$14,700.00**
- Shipping/Handling **\$588.00**

- K12AE Calculus + Webassign digital resource bundle **\$7,815.00**
- Shipping/Handling **\$312.60**

- The Practice of Statistics textbook and digital resources **\$14,687.24**
- Shipping/Handling **\$293.74**

Total Expenses: \$38,396.58

**Dexter Community Schools
Finance Committee
Meeting Minutes
March 28, 2017**

Board Members

Present –Daryl Kipke, Dick Lundy, Julie Schumaker

Staff Committee Members

Present – Jessica Baese, John Heuser, Sharon Raschke, Chris Timmis

Other Staff Present – None

Other Community Present – None

Others Present – None

Meeting convened at 9:00 am.

Approval of Minutes

A motion was made by Dick Lundy and seconded by Julie Schumaker to approve the finance committee meeting minutes of November 28, 2016. Approved.

Audience Participation

None.

Discussion Items

1. Auditor Engagement Renewal

The Committee received a proposal from Lewis & Knopf to extend the three year Auditor contract that was awarded in 2013-14 for two additional years. The Committee discussed the proposal and made a recommendation that the auditor contract be extended for the two years, 2016-17 and 2017-18. A motion was made by Dick Lundy and seconded by Daryl Kipke that the extension be recommended to the Board for action. Approved.

2. 2017-18 Draft Budget

The Committee received two preliminary scenarios updated for current information known for 2017-18. Scenario A projected 0 student growth and the current State Executive Recommendation of \$88 per student increased, \$50 per HS student, and additional At Risk Funding. Scenario A is consistent with the growth projected by Middle Cities Method 1. Scenario B projected 37 student growth and the current State Executive Recommendation. Scenario B is consistent with the growth projected by Middle Cities Method 2 and the District's growth experience. The State budget will continue to change as it moves through the House, Senate, and on into Conference. Both scenarios included 3% increase in health costs per the current negotiated agreements, 37.08% retirement rate per ORS communication and our specific staff retirement elections. The Committee recommended two additional scenarios be prepared. Scenario C will use Scenario B with a student growth carried into future years consistent with the bond planning student growth projection. Scenario D will use Scenario C with a State Foundation increase of \$75 per year. The Committee also requested that the Superintendent prepare a prioritized list of program needs that may be funded with surplus dollars.

3. Timber Buyer

The school district was contacted by a timber buyer about cutting the timber from the 90 acres next to DHS. The Committee reviewed the initial site plan and the imminent need to

clear sections of the land for the planned development of athletic fields. In order to receive an offer for the timber, the company needs to mark the select trees. The Finance Committee approved the company to mark the trees and submit a proposal and offer. The Finance Committee referred further discussion to the Facility Committee.

Meeting adjourned at 10:05 am.

Dexter Community Schools
Finance Committee
Meeting Minutes
April 18, 2017

Board Members

Present – Dick Lundy, Julie Schumaker

Absent - Daryl Kipke

Staff Committee Members

Present – Jessica Baese, John Heuser, Sharon Raschke, Chris Timmis

Other Staff Present – None

Other Community Present – None

Others Present – None

Meeting convened at 9:00 am.

Approval of Minutes

A motion was made by Dick Lundy and seconded by Julie Schumaker to approve the finance committee meeting minutes of March 28, 2017. Approved.

Audience Participation

None.

Discussion Items

1. 2017-18 Draft Budget

The Committee received four updated scenarios for 2017-18. Scenario A projected 0 student growth and the current State Executive Recommendation of \$88 per student increased, \$50 per HS student, and additional At Risk Funding. The State budget will continue to change as it moves through the House, Senate, and on into Conference. Scenario A is consistent with the growth projected by Middle Cities Method 1. Scenario B projected 38 student growth and the current State Executive Recommendation. Scenario B is consistent with the growth projected by Middle Cities Method 2 and the District's growth experience. Scenario C used Scenario B with a student growth carried into future years consistent with the bond planning student growth projection. Scenario D used Scenario C with a State Foundation increase of \$75 per year and one additional academic staff per year to serve student growth. The Superintendent prepared a prioritized list of program needs that may be funded with surplus dollars.

All scenarios included 3% increase in health costs per the current negotiated agreements, 37.08% retirement rate per ORS communication and our specific staff retirement elections.

The Committee was comfortable with Scenario D and requested additional scenarios with \$100,000, \$150,000, and \$200,000 added programs and 1% wage parameter carried into the future years. The Committee discussed a range of acceptable expense over revenue, given positive variances.

2. Debt Service

The Committee had previously suggested an overview of the community's debt burden given the upcoming Bond that will be put to voters on August 8, 2017. Sharon Raschke presented a summary memo prepared by Jesse Nelson at Umbaugh & Associates.

The next meeting was scheduled for May 1 at 9:00 am at DHS main office conference room. The Committee will discuss the additional scenarios and provide a recommended range to present at the Board of Education May 8 meeting.

Meeting adjourned at 9:45 am.



To Sean Burton
Executive Director of Support Services
Dexter Community Schools

April 17, 2017

Mr. Burton,

I have been asked by Mr Jeffery Braunscheidel, Senior Fisheries Biologist, Erie Management Unit MNR, Fisheries Division to approach the appropriate personnel of the public governmental agencies with property bordering Mill Creek in the three mile stretch of Mill Creek with public access to ask their permission to install a Wader Washer Station at sites for entrance and exit from the public sections of Mill Creek. The Wader Washer Stations are designed specifically to help prevent the spread of two waterborne Invasive Species 1. didymo, more commonly known as **Rock Snot** and 2. **New Zealand mud snails**.

Mr. Braunscheidel asked me to request these permissions to install the Wader Wash Stations at Mill Creek Public access sites, on the behalf of the Michigan Department Agriculture, The Michigan Department of Environmental Quality, The Michigan Department of Natural Resources, and the Michigan Office of Trout Unlimited. These Agencies are working together to prevent the spread of these two invasive species in Michigan waters.

I am asking for permission of the Dexter Community Schools to allow Ann Arbor Trout Unlimited Chapter Members to provide three of these Wader Washer Stations to the Dexter Community Schools to be installed at the following Dexter Community Schools properties:

1. At the entrance of the Nature Trails System behind Creekside Middle School.
2. At the Granger House property near Mill Creek at the junction with Shield Rd. Walking Bridge.
3. At Dexter High School at the tree line between the Teachers parking lot and Mill Creek.

If need be, we are willing to install and maintain the Wader Washer Stations at the sites that are approved by Dexter Community Schools.

Thank you for considering this request. I await your decision.

Sincerely,

William E. Phillips

Ann Arbor Chapter of Trout Unlimited
Mill Creek Brown Trout Research Project
Team Leader
Cell: (734) 883 5738
Email: greyghostbp@gmail.com





May 1, 2017

Dexter Community Schools
Chris Timmis, Superintendent and
School Board Members
7714 Ann Arbor Road
Dexter, MI 48130

Dear Mr. Timmis and School Board Members,

I would like to acknowledge the following Dexter students who will receive on May 16th, the South and West Washtenaw Consortium, Outstanding Student Award for their high level of achievement in Career and Technical Education program. We are extremely proud of their accomplishments and are confident that they will continue to succeed using the knowledge and skills they have gained in this CTE program.

The recipients for the Outstanding Student Award are:

Kyle Harris	Graph X
Ryan Clements	Careers In Education II
Celia Bauman	Careers In Education
Garrett Cox	Building Trades II
Evan Andrus	Building Trades II

On behalf of the South and West Washtenaw Consortium I would like to say congratulations to these students of Dexter High School.

Sincerely,

Jody Gielinski
Principal/Director,
Career and Technical Education

c: Kit Moran, Principal



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

BRIAN J. WHISTON
STATE SUPERINTENDENT

RICK SNYDER
GOVERNOR

April 24, 2017

GRANT AWARD NOTIFICATION

Dr. Chris Timmis, Superintendent
Dexter Community School District
7714 Ann Arbor Street
Dexter, MI 48130

Dear Dr. Timmis:

I am pleased to inform you that Dexter Community School District has been awarded an initial grant award of \$14,844.99 for the Acceptable Assessment Tools for Early Literacy Educators grant. Funding for the Acceptable Assessment Tools for Early Literacy Educators grant has been authorized by Section 104d and Section 35a(3) of the State School Aid Act, P.A. 249 of 2016. This grant has been awarded to reimburse districts on a per-pupil basis for students to whom the assessment was administered to for the cost of a computer-adaptive test, diagnostic tool, screening tool, or benchmark assessment that is on the MDE-approved tools list. The assessment or tool must be used to monitor the development of early literacy and early reading skills of pupils in grades K-3.

A Grant Award Notification is enclosed, which includes the dates of fiscal obligation. Acceptance of this award obligates the district to carry out the program in accordance with the approved application.

Congratulations on receiving the Acceptable Assessment Tools for Early Literacy Educators grant. Questions regarding this Grant Award Notification may be directed to Kellie Flaminio, Office of Strategic Planning and Implementation, at flaminiok@michigan.gov or 517-373-7116.

Sincerely,

Brian J. Whiston
State Superintendent

Enclosure

STATE BOARD OF EDUCATION

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