

# **DETROIT FINANCIAL REVIEW COMMISSION**

## **SCHOOL DISTRICT REGULAR MEETING**

Monday, April 17, 2017  
Following the City Regular Meeting  
(Begins no earlier than 2:00 p.m.)  
Cadillac Place, Suite L-150  
3062 West Grand Boulevard  
Detroit, MI 48202

### **AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Approval of Proposed Minutes from the March 27, 2017 School District Meeting**
- IV. Executive Director's Report**
- V. Old Business - None**
- VI. New Business**
  - a. Presentation of the Community District's Monthly Financial Report
  - b. Consideration of the Community District's April 2017 budget amendment requests per MCL 141.1637(c) (FRC School District Resolution 2017-7)
  - c. Consideration of the Community District's April 2017 out-of-state travel reimbursement requests per MCL 141.1637(q) (FRC School District Resolution 2017-8)
- VII. Public Comment**
- VIII. Next Meeting Date**
  - a. School District Regular Meeting: Monday, May 22, 2017 following the City Meeting, beginning no earlier than 2:00 p.m. at Cadillac Place, 3062 West Grand Boulevard, Suite L-150, Detroit MI 48202.
- IX. Adjournment**



# **Detroit Public Schools Community District**

*Discussion Document – Financial Review Commission Public Meeting*

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April 17, 2017

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<b>1</b>	<b>Financial update</b>
<b>2</b>	<b>Proposed budget amendment no. 4</b>
<b>3</b>	<b>FY18 budget process</b>
<b>4</b>	<b>Out of State Travel Requests</b>
<b>5</b>	<b>Additional FRC requests / items</b>
<b>6</b>	<b>Appendix</b>

## DPSCD Financial Update – February 2017

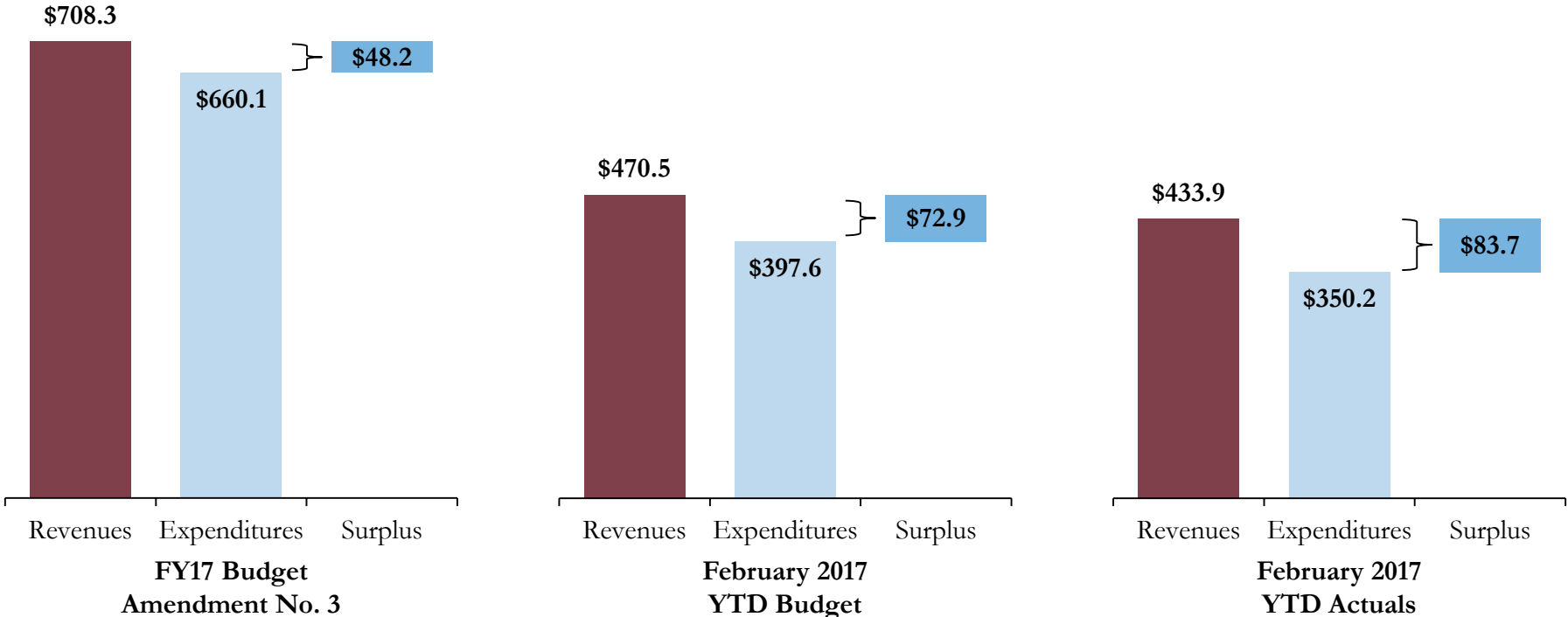
- DPSCD recorded a deficit of \$10M in the month of February 2017 (see p. 5). This was primarily due to undertaking a true-up of grant revenues to grant expenditures for YTD activity.
- DPSCD has recorded a surplus of revenues over expenditures of \$84M through February 2017(see p. 5). The surplus is primarily due to higher revenue resulting from one-time transfers in related to the new District legislation along with one-time asset sales, and lower expenditures due to unfilled vacancies.
- February 2017 revenues totaling \$34M were lower than budgeted revenues of \$55M (see p. 5). This difference primarily relates to the true-up of grant revenues to grant expenditures resulting in a deferral of revenue for Federal and Interdistrict grant revenues. YTD revenues totaling \$434M were lower than budgeted revenues of \$471M (see p. 5) for similar reasons, along with \$6M relating to the sale of the WRCJ-FM radio station being held in escrow until the transfer of the license is cleared by the FCC (which occurred in March 2017).
- February 2017 expenditures totaling \$44M were lower than budget by \$10M (see p. 5 and p. 6) primarily due to unfilled vacancies and the contingency built into the budget. These will be removed under proposed FY17 Budget Amendment no. 4. YTD expenditures totaling \$350M were lower than budget (by \$47M – see p. 5 and p. 6) for similar reasons.
- DPSCD’s FY17 Budget Amendment no. 3 has a \$48M surplus, however proposed FY17 Budget Amendment no. 4 has a projected surplus of \$64M (see p. 13). This \$16M increase is primarily due to additional Act 18 and Title IA revenue and an ad-hoc reimbursement for Special Education transportation expenditures; along with the removal of vacancies impacting the bottom line and the contingency.
- YTD net cash flow through February 2017 was \$84M (see p. 8 and p. 9), primarily due to one-time transfers in, asset sales, unfilled vacancies and timing differences in expected expenditures for the month that will be disbursed in March 2017.
- Net cash flow (\$84M – see p. 10) was similar to the revenue surplus (\$84M – see p. 5); however for different reasons relating to timing differences between cash and accruals.

# February 2017 YTD Financial Summary

- As of February 28, 2017, DPSCD’s YTD revenues were \$434M compared to a budget of \$471M, the difference mainly due to the true-up of grant revenues to grant expenditures
- As of February 28, 2017, DPSCD’s YTD expenditures were \$350M compared to a budget of \$398M, the difference primarily due to unfilled vacancies and the contingency built into the budget

## Financial Performance Comparison

*\$ in millions*



Notes:

Revenues include other financial sources

# DPSCD summary statement of revenues and expenditures – budget to actual comparison

	Budget to Actual Comparison Current Month				Budget to Actual Comparison YTD			
	Budget	Actual	Variance		Budget	Actual	Variance	
	Month of	Month of			YTD	YTD		
	Feb-17	Feb-17	\$	%	Feb-17	Feb-17	\$	%
<b>Revenues</b>								
Local sources <sup>1</sup>	\$ 3,481,683	\$ 4,170,793	\$ 689,110	20%	\$ 10,517,968	\$ 11,967,925	\$ 1,449,957	14%
State sources <sup>2</sup>	38,445,085	37,358,069	(1,087,016)	(3%)	288,569,896	288,284,883	(285,014)	(0%)
Federal sources	10,967,462	(9,298,973)*	(20,266,435)	(185%)	89,951,288	62,811,503	(27,139,785)*	(30%)
Interdistrict sources	2,506,213	1,019,599**	(1,486,614)	(59%)	31,109,127	26,676,294	(4,432,833)*	(14%)
Other sources <sup>3</sup>	-	426,967	426,967	-	50,397,337	44,149,872	(6,247,465)	(12%)
<b>Total revenues</b>	<b>55,400,443</b>	<b>33,676,455</b>	<b>(21,723,988)</b>	<b>(39%)</b>	<b>470,545,617</b>	<b>433,890,477</b>	<b>(36,655,140)</b>	<b>(8%)</b>
<b>Expenditures</b>								
Instruction	27,383,071	26,205,499	(1,177,572)	(4%)	194,669,839	171,989,122	(22,680,716)	(12%)
Support services	25,765,976	17,791,693	(7,974,283)	(31%)	200,273,567	176,867,744	(23,405,823)	(12%)
Community service	474,604	85,182	(389,422)	(82%)	2,394,214	1,229,918	(1,164,296)	(49%)
Facilities acquisitions and improvement	61,595	-	(61,595)	(100%)	289,014	95,093	(193,922)	(67%)
Debt service <sup>4</sup>	-	-	-	-	-	-	-	-
Other uses	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>53,685,246</b>	<b>44,082,374</b>	<b>(9,602,872)</b>	<b>(18%)</b>	<b>397,626,635</b>	<b>350,181,877</b>	<b>(47,444,756)</b>	<b>(12%)</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,715,197</b>	<b>\$ (10,405,919)</b>	<b>\$ (12,121,116)</b>	<b>(707%)</b>	<b>\$ 72,918,981</b>	<b>\$ 83,708,600</b>	<b>\$ 10,789,619</b>	<b>15%</b>

Notes regarding the impact of the legislation that created DPSCD

1. Includes revenue for Charter School services and EAA agreement.
2. Reflects \$15m advance of Act 18 funds from WRESA to provide start-up liquidity.
3. Includes estimated ending cash balance of DPS as well as \$25m of dedicated transition funds
4. DPSCD no longer has debt service.

Notes regarding February 2017 actuals

\*A true-up of grant revenues to grant expenditures for the period through February was undertaken, which resulted in a deferral of revenue for Federal and Interdistrict grants

\*\* Additional DPS ending cash balance was transferred to DPSCD based on final audited results. Amount is reflected in proposed Budget Amendment No. 4

# DPSCD detail statement of expenditures by object level – budget to actual comparison

	Budget to Actual Comparison Current Month					Budget to Actual Comparison YTD				
	Budget		Actual	Variance		Budget		Actual	Variance	
	Month of		Month of			YTD		YTD		
	Feb-17		Feb-17	\$	%	Feb-17		Feb-17	\$	%
Salaries	\$ 24,234,992	\$	23,165,014	\$ (1,069,978)	(4%)	\$ 176,357,376	\$	160,316,040	\$ (16,041,336)	(9%)
Benefits	13,787,025		13,322,047	(464,978)	(3%)	101,322,066		88,036,329	(13,285,737)	(13%)
Purchased Services	12,131,967		6,265,613	(5,866,354)	(48%)	90,925,207		78,596,843	(12,328,363) *	(14%)
Supplies & Textbooks	1,741,423		1,009,342	(732,081)	(42%)	10,596,741		7,386,026	(3,210,715)	(30%)
Equipment & Capital	416,632		-	(416,632)	(100%)	6,826,236		4,277,149	(2,549,087) **	(37%)
Utilities	1,373,207		320,357	(1,052,850)	(77%)	11,599,010		11,569,490	(29,520)	(0%)
Debt Service <sup>1</sup>	-		-	-	-	-		-	-	-
Other	-		-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>\$ 53,685,246</b>	<b>\$</b>	<b>44,082,374</b>	<b>\$ (9,602,874)</b>	<b>(18%)</b>	<b>\$ 397,626,635</b>	<b>\$</b>	<b>350,181,877</b>	<b>\$ (47,444,759)</b>	<b>(12%)</b>

Note regarding the impact of the legislation that created DPSCD

1. DPSCD no longer has debt service.

Notes regarding February 2017 actuals

\*Purchased services is lower than budget mainly due to lower than expected grant fund expenditures. In this regard, a true-up of grant revenues to grant expenditures was undertaken to ensure that revenues are not being overstated given lower expenditures

\*\* Funds to be spent on Capital Works when weather improves in Spring 2017



## DPSCD Cash Forecast to Actuals Variance – February 2017

<i>\$ in thousands</i>	Forecast	Actuals	Variance	Comment
<b>Cash Receipts</b>				
State Aid	\$ 34,865	\$ 35,552	\$ 688	
MPSERS (State Funded)	3,182	3,182	0	
Enhancement Millage	6,646	5,540	(1,107)	Timing - receipts expected during March
Grants	22,243	24,988	2,745	Consists of \$7.5 million received in relation to the Great Start Readiness Program
Transfer from DPS	-	-	-	
WCRESA	6,756	6,756	-	
Food Service Reimbursement	3,172	3,644	472	
Capital Asset Sales	362	362	-	
Miscellaneous	1,250	1,358	108	
<b>Total Cash Receipts</b>	<b>78,477</b>	<b>81,383</b>	<b>2,906</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ (3,182)	\$ (3,182)	\$ -	
Payroll Direct Deposit	(14,160)	(14,006)	153	
Taxes	(5,223)	(5,081)	142	
FICA	(1,613)	(1,569)	44	
Accounts Payable	(24,891)	(13,049)	11,842	Timing - disbursements expected during subsequent months
Pension (employee portion)	(1,819)	(1,787)	32	
Pension (employer portion)	(5,527)	(5,265)	262	
Health	(4,198)	(4,102)	96	
Fringe Benefits	(324)	(75)	249	
Food Service	(4,119)	(1,034)	3,085	Timing - disbursements expected during subsequent months
Transfer to DPS	(24,990)	(458)	24,532	Timing - disbursements occurred March 2nd
Other	(366)	(19)	347	
<b>Total Cash Disbursements</b>	<b>(90,411)</b>	<b>(49,627)</b>	<b>40,784</b>	
Beginning Cash Balance	52,229	52,229	-	
Net Cash Flow	(11,934)	31,756	43,690	
<b>Ending Cash Balance</b>	<b>\$ 40,295</b>	<b>\$ 83,985</b>	<b>\$ 43,690</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance). Most recent bank reconciliation occurred February 2017.

# DPSCD FY17 February YTD cash flows

*\$ in thousands*

	July	August	September	October	November	December	January	February	YTD Actuals
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
<b>Cash Receipts</b>									
State Aid	\$ -	\$ -	\$ -	\$ 35,052	\$ 35,841	\$ 33,765	\$ 34,830	\$ 35,552	\$ 175,040
MPSEERS (State Funded)	-	-	-	-	6,364	3,182	3,182	3,182	15,911
Enhancement Millage	-	-	-	-	-	-	177	5,540	5,716
Grants	-	-	2,407	1,257	13,052	13,009	13,311	24,988	68,023
Transfer from DPS	25,000	15,269	-	15,739	17,000	-	5,358	-	78,367
WCRESA	15,000	-	2,498	2,254	1,944	2,254	2,341	6,756	33,047
Food Service Reimbursement	-	-	-	-	3,666	4,685	4,846	3,644	16,841
Capital Asset Sales	-	-	-	-	-	3,091	-	362	3,453
Miscellaneous	25	110	198	976	628	537	477	1,358	4,309
<b>Total Cash Receipts</b>	<b>40,025</b>	<b>15,380</b>	<b>5,103</b>	<b>55,277</b>	<b>78,496</b>	<b>60,523</b>	<b>64,521</b>	<b>81,383</b>	<b>400,707</b>
<b>Cash Disbursements</b>									
MPSEERS (Pass through)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,364)	\$ (3,182)	\$ (3,182)	\$ (12,729)
Payroll Direct Deposit	(2,396)	(3,424)	(14,038)	(13,598)	(6,767)	(25,744)	(13,087)	(14,006)	(93,061)
Taxes	(27)	(1,397)	(2,966)	(5,085)	(5,296)	(9,216)	(5,118)	(5,081)	(34,186)
FICA	-	(629)	(882)	(1,543)	(1,566)	(2,885)	(1,497)	(1,569)	(10,571)
Accounts Payable*	(1)	(505)	(8,223)	(6,045)	(12,668)	(22,410)	(7,340)	(13,049)	(70,242)
Pension (employee portion)	(36)	(428)	(692)	(1,589)	(1,716)	(2,597)	(1,784)	(1,787)	(10,630)
Pension (employer portion)	-	(1,700)	(429)	(5,187)	(5,468)	(8,073)	(5,263)	(5,265)	(31,384)
Health	(28)	(6,965)	(5,818)	(124)	(4,404)	(3,731)	(3,152)	(4,102)	(28,326)
Fringe Benefits**	-	(6)	(13)	(22)	(40)	(65)	(82)	(75)	(304)
Food Service	-	-	(321)	(2,189)	(1,424)	(3,598)	(167)	(1,034)	(8,734)
Transfer to DPS	-	-	-	-	-	-	(15,739)	(458)	(16,197)
Other	-	(75)	-	(2)	(199)	(41)	(22)	(19)	(359)
<b>Total Cash Disbursements</b>	<b>(2,488)</b>	<b>(15,131)</b>	<b>(33,383)</b>	<b>(35,387)</b>	<b>(39,550)</b>	<b>(84,725)</b>	<b>(56,434)</b>	<b>(49,627)</b>	<b>(316,723)</b>
Beginning Cash Balance	-	37,537	37,786	9,506	29,397	68,343	44,142	52,229	-
Net Cash Flow	37,537	249	(28,280)	19,891	38,946	(24,201)	8,087	31,756	83,985
<b>Ending Cash Balance</b>	<b>\$ 37,537</b>	<b>\$ 37,786</b>	<b>\$ 9,506</b>	<b>\$ 29,397</b>	<b>\$ 68,343</b>	<b>\$ 44,142</b>	<b>\$ 52,229</b>	<b>\$ 83,985</b>	<b>\$ 83,985</b>

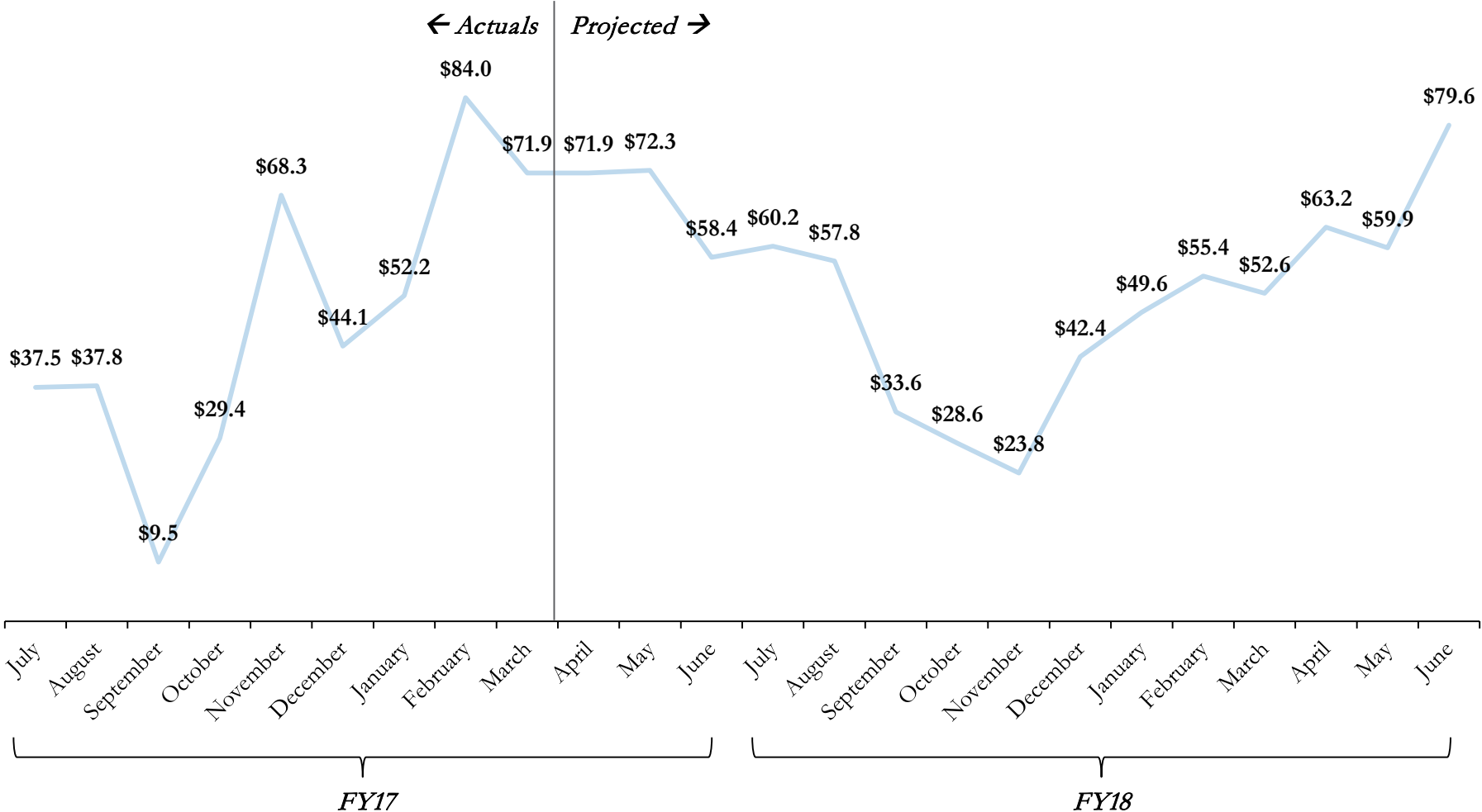
\*Accounts payables figure includes legal liability amounts to be transferred from DPS in June 2017.

\*\*Fringe benefits figure includes termination incentive plan and workers compensation liabilities to be transferred from DPS in June 2017.

# DPSCD FY17 and FY18 cash flow forecast (includes actuals through March 31, 2017)

## Actual & Forecasted Ending Cash Balance

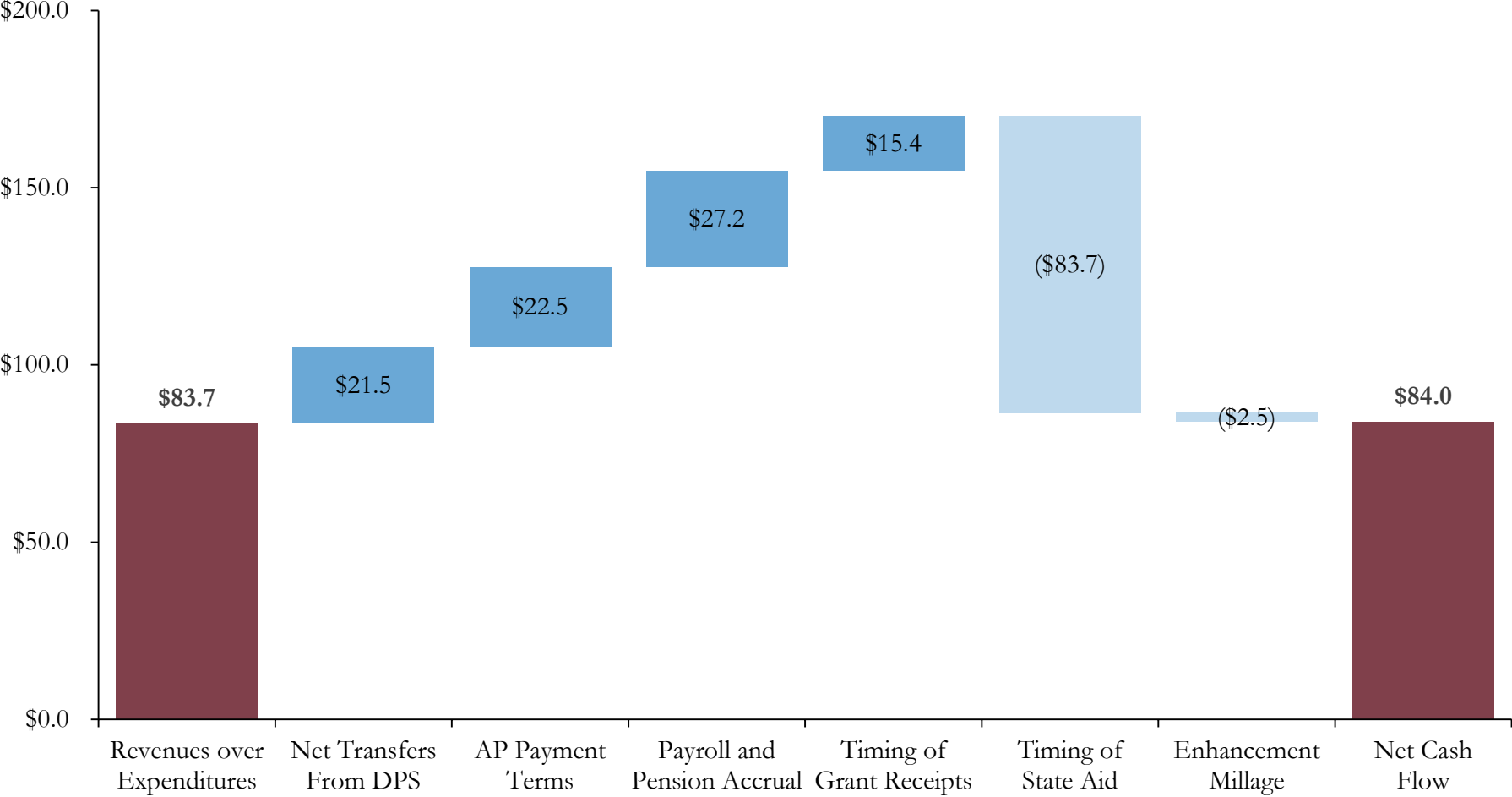
\$ in millions



# Reconciliation of FY17 February YTD general ledger surplus to actual net cash flow

## Revenues over Expenditures to Net Cash Flow Bridge

\$ in millions



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<b>1</b>	<b>Financial update</b>
<b>2</b>	<b>Proposed budget amendment no. 4</b>
<b>3</b>	<b>FY18 budget process</b>
<b>4</b>	<b>Out of State Travel Requests</b>
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<b>6</b>	<b>Appendix</b>



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**DETROIT FINANCIAL REVIEW COMMISSION**

**SCHOOL DISTRICT RESOLUTION 2017-7**

**APPROVING THE COMMUNITY DISTRICT'S APRIL 2017 BUDGET  
AMENDMENT REQUESTS**

WHEREAS, Public Act 181 of 2014, the Michigan Financial Review Commission Act (the "Act"), allows for the creation of the Detroit Financial Review Commission (the "Commission") within the Michigan Department of Treasury; and

WHEREAS, Section 6(1) of the Act empowers the Commission to provide oversight for the Detroit Public Schools Community District (the "Community District") beginning on June 21, 2016; and

WHEREAS, Section 7(c) of the Act provides that during the period of oversight, the Commission review, modify, and approve the Community District's proposed and amended operational budgets and that a proposed budget or budget amendment does not take effect unless approved by the Commission; and

WHEREAS, Section 6(3) of the Act further requires the Commission to ensure that the Community District complies with the requirements of the Uniform Budgeting and Accounting Act; and

WHEREAS, the Uniform Budgeting and Accounting Act prevents the Community District from deviating from its original general appropriations act without amending it and requires the Community District to amend its general appropriations act as soon as it becomes apparent that a

deviation from the original general appropriations act is necessary and the amount of the deviation can be determined; and

WHEREAS, at the Commission meeting on April 17, 2017, the Community District presented budget amendment requests, attached as **Exhibit A** to this Resolution, for the Commission's review and approval.

NOW THEREFORE, be it resolved by the Detroit Financial Review Commission as follows:

1. That the Community District's April 2017 budget amendment requests, attached as **Exhibit A** to this Resolution but excluding any budget amendments a majority of Commission members present has agreed to exclude as noted in the minutes, are hereby approved.
2. That the minutes of the Detroit Financial Review Commission meeting at which this Resolution is adopted take notice of the adoption of this Resolution.
3. This Resolution shall have immediate effect.

# DPSCD FY17 Proposed Budget Amendment No. 4

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## High Level Assumption changes from DPSCD FY17 Budget Amendment No. 3

### Revenue

- i. Increase Act 18 revenue of \$2.2M for DPS overpayments in FY14
- ii. Increase of \$3.4M from Wayne RESA of FY16 Special Education Transportation expenditures
- iii. Reduction of state sources revenue based on latest State Aid report of \$2.1M
- iv. Federal sources revenue increase \$5.4M, primarily due to Title IA with remainder coming from other grants

### Expenditures

- i. Expenditures reflect removal of \$8M in vacancies that affect the General Fund bottom line
- ii. Expenditures reflect removal/use of contingency in the amount of ~\$6.8M (of ~\$7.8M total contingency). Business Office includes remaining contingency of \$1M

### Other Financial Sources (Uses)

- i. Additional DPSCD asset sales of \$0.5M
- ii. Additional DPS ending cash balance as at 6/30/16 of \$0.4M

Notes: See following page for additional details



# DPSCD FY17 Proposed Budget Amendment No. 4

	FY 2017 - Budget Amendment no. 3	FY 2017 - Proposed Budget Amendment no. 4	FY 2017 - Budget Amendment no. 4 Increase (Decrease) Over FY 2017 - Budget Amendment no. 3	Note (see Appendix for details)
<b>Revenue:</b>				
Local sources				
Special education millage	\$ 37,784,426	\$ 39,978,739	\$ 2,194,313	1
Revenue enhancement millage	16,482,670	16,482,670	-	
Payments from the EAA	2,449,999	2,449,999	-	
Other <sup>1</sup>	12,216,928	15,618,447	3,401,519	2
<b>Total local sources</b>	<b>68,934,023</b>	<b>74,529,855</b>	<b>5,595,832</b>	
State sources	441,694,928	439,594,318	(2,100,610)	3
Federal sources	146,159,505	151,523,011	5,363,506	4
<b>Total Revenue</b>	<b>656,788,456</b>	<b>665,647,184</b>	<b>8,858,728</b>	
<b>Expenditures:</b>				
Instruction				
	334,685,823	333,286,682	(1,399,141)	5
Support services				
Pupil services	59,110,094	57,303,208	(1,806,886)	6
Instructional staff support	54,084,423	51,958,975	(2,125,448)	7
General administration	3,868,412	3,597,300	(271,112)	8
School administration	38,867,075	37,569,649	(1,297,426)	9
Business office	9,203,315	11,515,247	2,311,932	10
Operations & maintenance	87,255,722	86,585,186	(670,536)	11
Transportation	35,834,665	35,709,996	(124,669)	12
Central support service	29,407,090	28,689,993	(717,097)	13
Other support service	1,838,525	1,840,454	1,929	14
<b>Total support services</b>	<b>319,469,321</b>	<b>314,770,008</b>	<b>(4,699,313)</b>	
Community service	5,350,764	5,403,670	52,906	15
Facilities acquisitions and improvement	606,809	95,093	(511,716)	16
<b>Total Expenditures</b>	<b>660,112,717</b>	<b>653,555,453</b>	<b>(6,557,264)</b>	
<b>Other Financial Sources (Uses)</b>				
<b>Sources</b>				
Proceeds from sale of capital assets	9,000,000	9,453,597	453,597	17
Payments From Detroit Public Schools	40,269,308	40,696,275	426,967	18
Transfer from Food Service Fund	2,256,058	2,256,058	-	
<b>Total Sources</b>	<b>51,525,366</b>	<b>52,405,930</b>	<b>880,564</b>	
<b>Total Other Financial Sources (Uses)</b>	<b>51,525,366</b>	<b>52,405,930</b>	<b>880,564</b>	
<b>Excess (deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>				
	<b>48,201,105</b>	<b>64,497,661</b>	<b>16,296,556</b>	
<b>Fund balance (reserved) <sup>2</sup></b>	<b>32,750,000</b>	<b>40,401,194</b>		
<b>Fund balance (unrestricted)</b>	<b>15,451,105</b>	<b>24,096,467</b>		
<b>Total Fund Balance</b>	<b>\$ 48,201,105</b>	<b>\$ 64,497,661</b>		

1. Includes private donations, rent from school property, community services  
 2. Reserved Fund Balance includes Transition Funds (\$33M) and Other Non-Recurring Funds (\$7.3M).

## MSBO fund balance recommendations

- The Michigan School Business Officials (MSBO) recommends that school districts have a fund balance of **15% to 20% (\$99M - \$132M)** of their total expenditures
- If DPSCD meets its projected fund balance of \$64.5M (~10% of total expenditures) for FY17, it is still well below the MSBO recommendation
- Reasons to have an adequate Fund Balance include:
  - Avoid borrowing between July and October (i.e. first State Aid payment received on October 20th)
  - Cases like the State School Reform Office (SSRO)
  - EAA transition costs
  - Reductions in funding (e.g. indirect cost, grants, etc.)
  - Emergency funding (e.g. boilers, roofs, etc.)

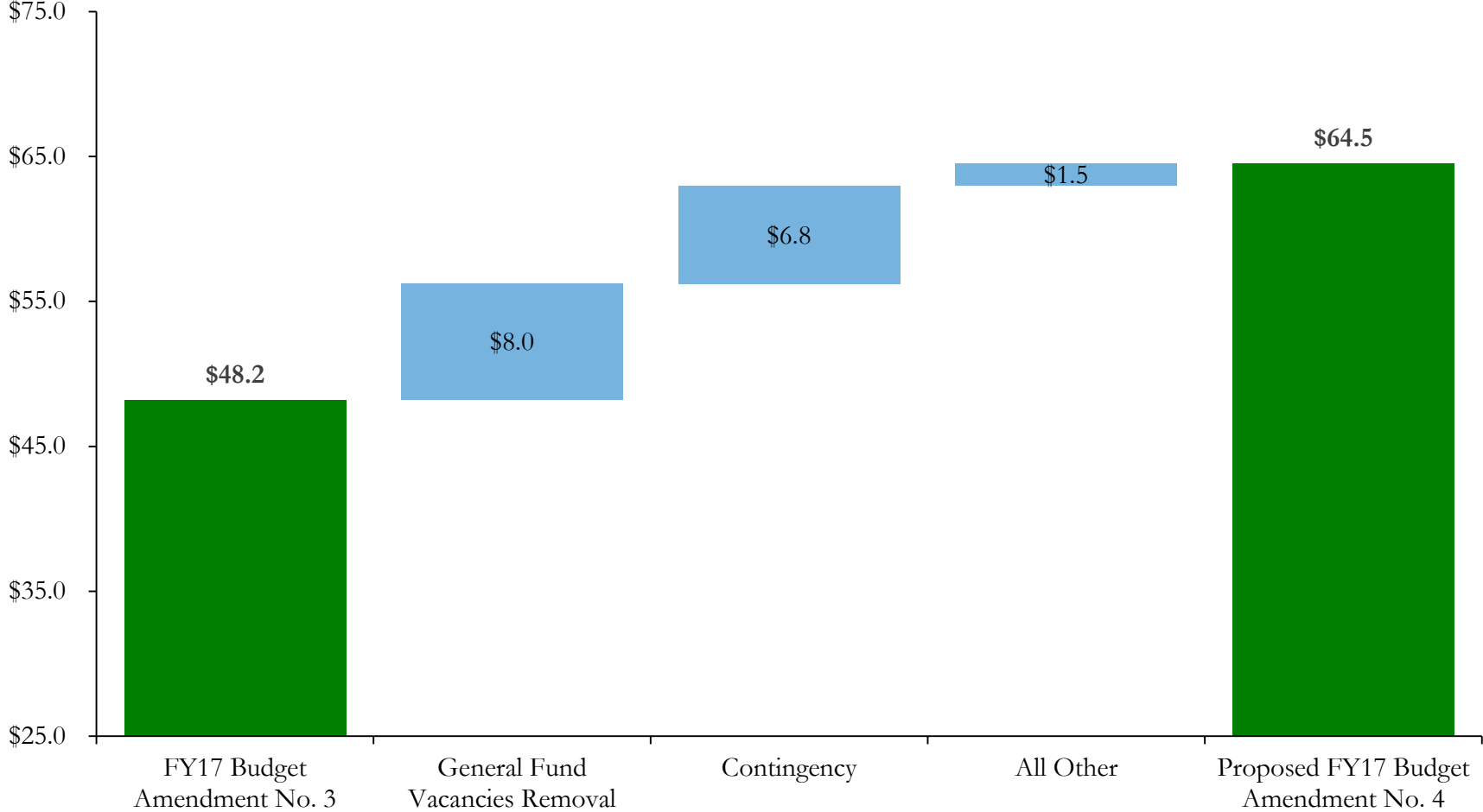
# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3 by Object Code

Expenditure	(PROPOSED)		FY17 Bud Amend no. 3 vs	Note (see Appendix for details)
	FY17 - Budget Amendment no. 3	FY17 - Budget Amendment no. 4	FY17 Proposed Bud Amend no. 4 Increase/(Decrease)	
Salaries	\$ 293,510,824	\$ 290,742,545	\$ (2,768,279)	1
Benefits	168,843,283	166,578,975	(2,264,308)	2
Purchased Services	146,394,438	150,835,539	4,441,101	3
Supplies & Textbooks	17,006,147	18,479,832	1,473,685	4
Equipment & Capital	10,301,823	9,615,968	(685,855)	5
Utilities	16,302,594	16,302,594	-	
Contingency	7,753,608	1,000,000	(6,753,608)	
<b>Total Expenditures</b>	<b>\$ 660,112,717</b>	<b>\$ 653,555,453</b>	<b>\$ (6,557,264)</b>	

# Financial walk from DPSCD FY 2017 budget surplus of \$48.2M to the estimated projected FY 2017 surplus of \$64.5M

DPSCD FY 2017 Bridge

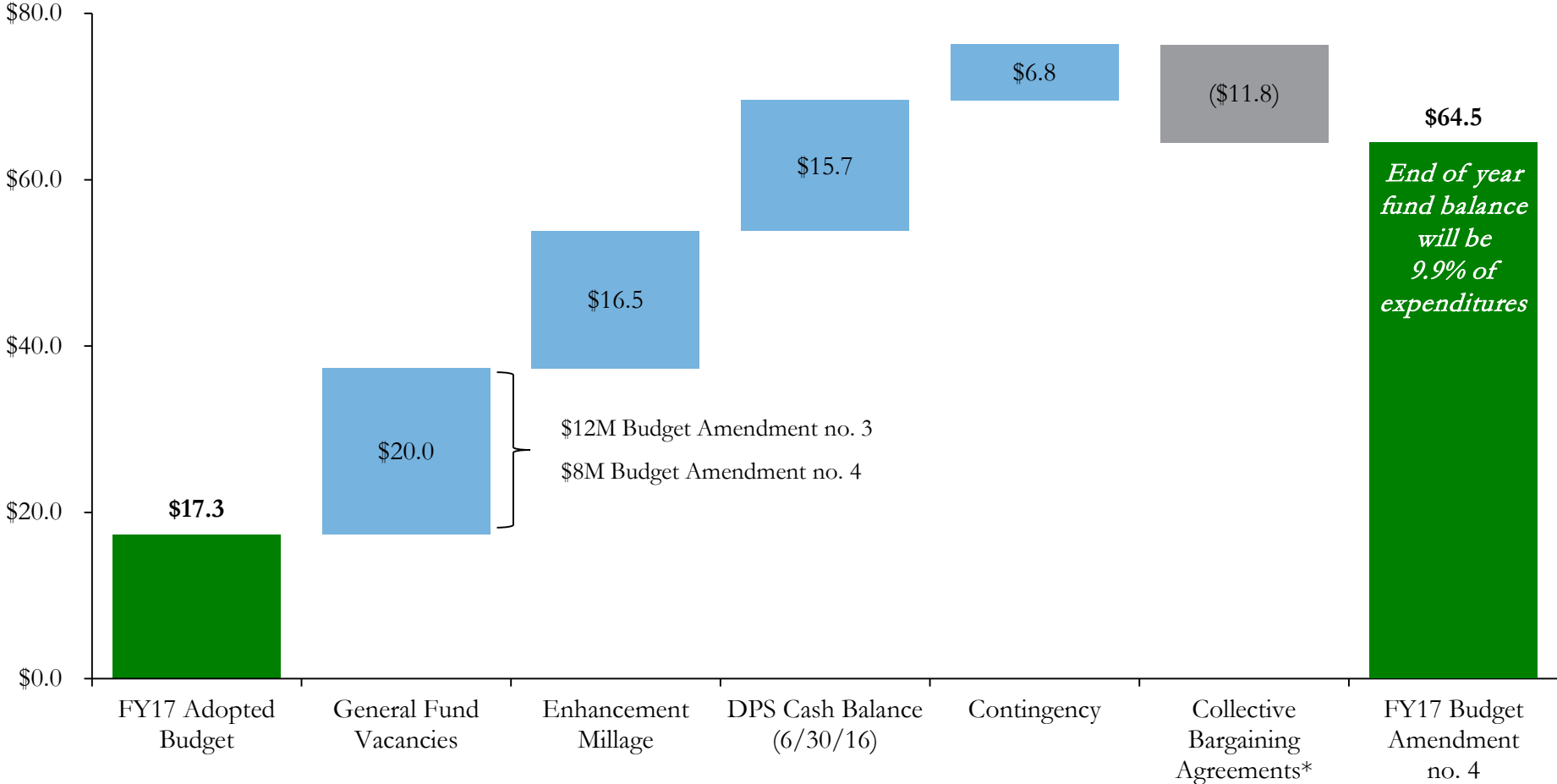
(\$ in million)



# Financial walk from DPSCD FY17 budget surplus of \$17.3M to the estimated projected FY17 surplus of \$64.5M

## DPSCD FY17 Surplus Bridge

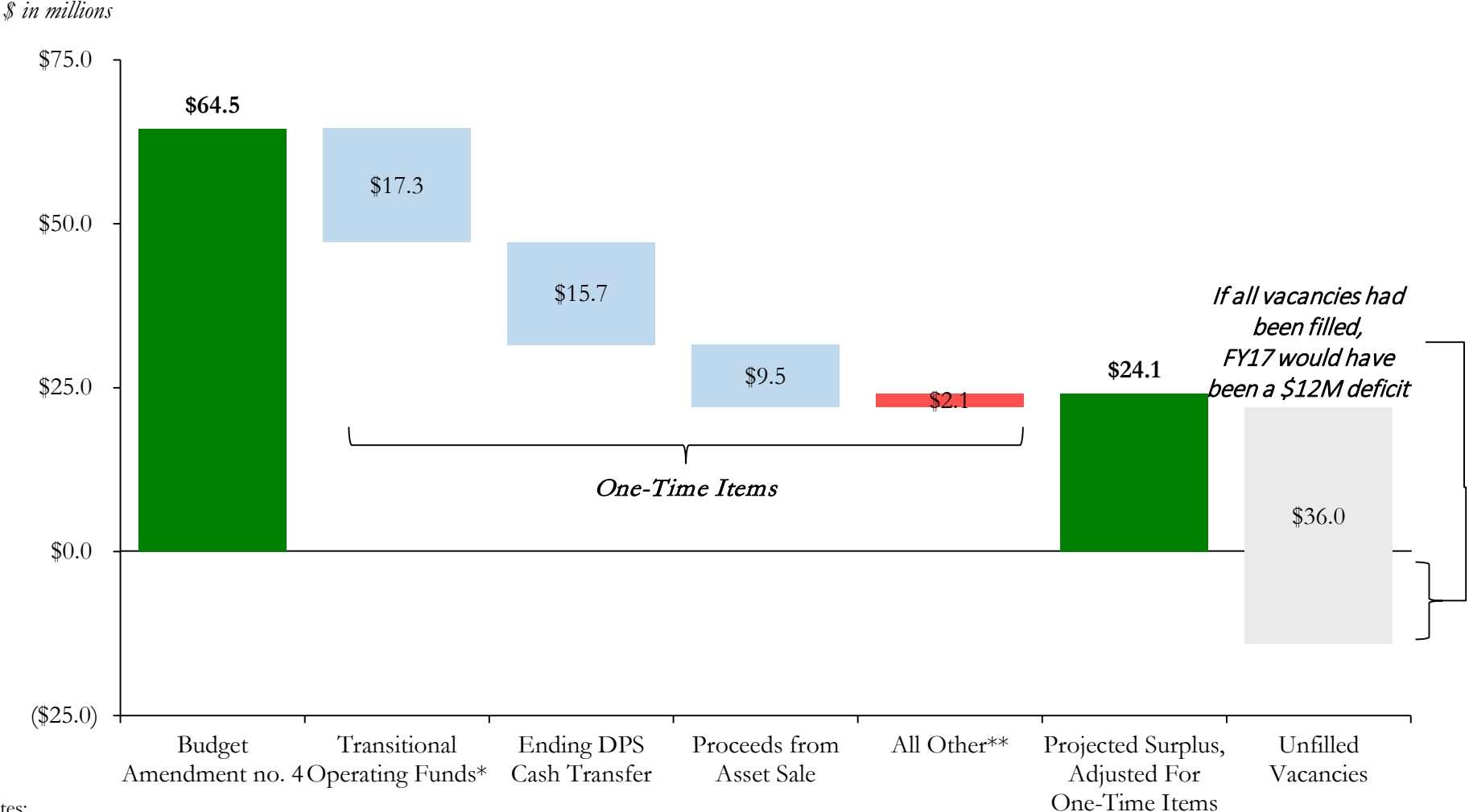
\$ in millions



**Notes:**  
 \*Includes all other changes which net to less than \$0.1M (e.g., asset sales, incremental Act 18 revenue, special education transport reimbursement, etc.)  
 Best estimates based on the information available to DPSCD at the time. Numbers are preliminary and subject to change.

# FY 2017 projected surplus of \$64.5m is largely due to one time items

**Projected Surplus, Adjusted For One-Time Items Bridge**



**Notes:**  
 \*Total transitional operating funds of \$25m are shown net of FY17 spending of \$7.7m.  
 \*\* Primarily includes EAA revenue, Wayne RESA special education transportation reimbursement, and one-time bonuses

# FY17 Proposed Budget Amendment No. 4 Vacancies Detail – FTE Level

Category	Filled			Vacant			TOTAL			
	FTE	Salaries	Benefits	FTE	Salaries	Benefits	FTE	Salaries	Benefits	TOTAL
<b>Full Time</b>										
Officials/Administrators/Managers	151	\$ 12,356,310	\$ 6,359,216	21	\$ 1,756,977	\$ 904,234	172	\$ 14,113,287	\$ 7,263,450	\$ 21,376,737
Principals	95	9,530,407	4,820,722	1	100,532	50,851	96	9,630,939	4,871,573	14,502,512
Assistant Principals	48	3,724,080	1,949,501	-	-	-	48	3,724,080	1,949,501	5,673,581
Classroom Teachers	2,626	149,921,680	82,679,705	134	7,666,774	4,228,118	2,761	157,588,454	86,907,824	244,496,277
Guidance	96	5,428,452	2,973,036	5	271,989	148,962	101	5,700,441	3,121,998	8,822,439
Psychological	33	1,732,397	955,769	5	238,861	131,780	38	1,971,257	1,087,550	3,058,807
Librarians/Audio Visual Technicians	-	-	-	-	-	-	-	-	-	-
Consultants/Supervisors of Instruction	199	11,897,493	6,659,346	58	3,500,320	1,959,223	257	15,397,813	8,618,569	24,016,381
Other Professional Staff	325	17,858,368	9,872,483	69	3,784,391	2,092,091	394	21,642,759	11,964,574	33,607,333
Teacher Aides	1,002	17,423,321	14,063,206	117	2,029,243	1,637,900	1,119	19,452,565	15,701,106	35,153,671
Technicians	6	142,681	90,269	-	-	-	6	142,681	90,269	232,950
Clerical/Secretarial Staff	251	7,318,328	4,627,278	12	361,543	228,599	263	7,679,871	4,855,877	12,535,748
Service Workers	225	4,563,391	3,147,677	14	283,944	195,855	239	4,847,335	3,343,532	8,190,867
Skilled Crafts	11	352,872	243,293	-	-	-	11	352,872	243,293	596,165
Laborers, Unskilled	-	-	-	-	-	-	-	-	-	-
<b>Sub-total (1-18)</b>	<b>5,067</b>	<b>\$ 242,249,780</b>	<b>\$ 138,441,500</b>	<b>436</b>	<b>\$ 19,994,574</b>	<b>\$ 11,577,615</b>	<b>5,503</b>	<b>\$ 262,244,354</b>	<b>\$ 150,019,115</b>	<b>\$ 412,263,469</b>
<b>Part-Time</b>										
Substitutes/Instructional	186	1,035,384	421,500	32	178,131	72,516	218	1,213,515	494,016	1,707,531
Substitutes/Non Instructional	-	-	-	16	1,559,713	702,048	16	1,559,713	702,048	2,261,761
Substitutes/Non Instructional	13	163,390	117,787	10	125,685	90,605	23	289,075	208,392	497,467
<b>Sub-total (Part-Time and Subs)</b>	<b>199</b>	<b>\$ 1,198,774</b>	<b>\$ 539,287</b>	<b>58</b>	<b>\$ 1,863,528</b>	<b>\$ 865,170</b>	<b>257</b>	<b>\$ 3,062,302</b>	<b>\$ 1,404,457</b>	<b>\$ 4,466,759</b>
Other salaries/wages/benefits	12	4,456,335	3,970,910	19	6,862,474	6,121,819	31	11,318,809	10,092,729	21,411,538
One-Time Bonuses	-	6,497,629	497,069	-	-	-	-	6,497,629	497,069	6,994,698
Merit Bonuses (DFT)	-	4,644,682	355,318	-	-	-	-	4,644,682	355,318	5,000,000
Workshop Stipends	-	2,974,772	1,315,072	-	-	-	-	2,974,772	1,315,072	4,289,844
Worker's Compensation	-	-	1,813,014	-	-	-	-	-	1,813,014	1,813,014
Unemployment Insurance	-	-	500,000	-	-	-	-	-	500,000	500,000
UAAL Adjustment	-	-	582,202	-	-	-	-	-	582,202	582,202
<b>Sub-total (Other Compensation)</b>	<b>12</b>	<b>\$ 18,573,418</b>	<b>\$ 9,033,585</b>	<b>19</b>	<b>\$ 6,862,474</b>	<b>\$ 6,121,819</b>	<b>31</b>	<b>\$ 25,435,892</b>	<b>\$ 15,155,404</b>	<b>\$ 40,591,296</b>
<b>GRAND TOTAL</b>	<b>5,278</b>	<b>\$ 262,021,972</b>	<b>\$ 148,014,371</b>	<b>513</b>	<b>\$ 28,720,576</b>	<b>\$ 18,564,604</b>	<b>5,790</b>	<b>\$ 290,742,545</b>	<b>\$ 166,578,975</b>	<b>\$ 457,321,524</b>

# DPSCD FY 2017 annualized projection

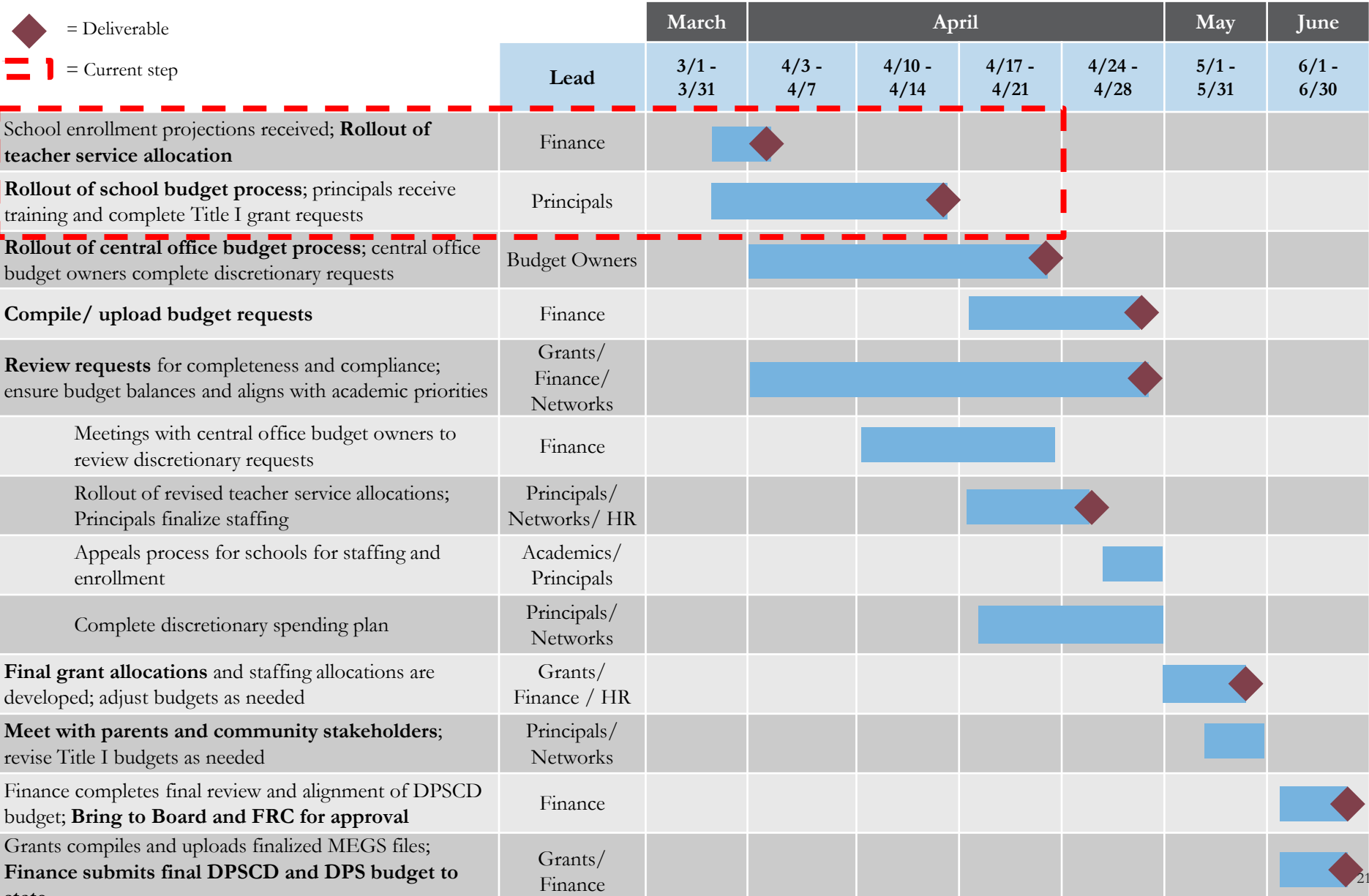
	Year-to-date Month of Feb-17	Budget Month of Mar-17	Budget Month of Apr-17	Budget Month of May-17	Budget Month of Jun-17	FY17 Proposed Bud Amend no. 4
<b>Revenues</b>						
Local sources	\$ 11,967,925	\$ 6,333,572	\$ 1,098,415	\$ 1,049,993	\$ 5,438,220	\$ 25,888,126
State sources	288,284,883	35,340,362	35,973,943	35,718,504	44,276,626	439,594,318
Federal sources	62,811,503	11,243,112	11,245,414	8,707,267	57,515,714	151,523,011
Interdistrict sources	26,676,294	4,864,201	2,067,810	1,952,881	13,080,543	48,641,729
Other sources	44,149,872	6,000,000	-	-	2,256,058	52,405,930
<b>Total Revenues</b>	<b>433,890,477</b>	<b>63,781,247</b>	<b>50,385,582</b>	<b>47,428,646</b>	<b>122,567,162</b>	<b>718,053,114</b>
<b>Expenditures</b>						
Instruction	171,989,122	36,814,615	26,197,302	35,971,405	62,314,238	333,286,682
Support services	176,867,744	31,005,785	24,209,865	29,657,652	53,028,962	314,770,008
Community service	1,229,918	601,980	592,083	516,650	2,463,039	5,403,670
Facilities acquisitions and improvement	95,093	-	-	-	-	95,093
<b>Total Expenditures</b>	<b>350,181,877</b>	<b>68,422,380</b>	<b>50,999,250</b>	<b>66,145,707</b>	<b>117,806,239</b>	<b>653,555,453</b>
<b>Surplus (Deficit)</b>	<b>\$ 83,708,600</b>	<b>\$ (4,641,133)</b>	<b>\$ (613,668)</b>	<b>\$ (18,717,061)</b>	<b>\$ 4,760,923</b>	<b>\$ 64,497,661</b>
<b>Fund Balance</b>						
Beginning Balance	\$ -	\$ 83,708,600	\$ 79,067,468	\$ 78,453,800	\$ 59,736,738	
Net Change in Fund Balance	83,708,600	(4,641,133)	(613,668)	(18,717,061)	4,760,923	
<b>Ending Fund Balance</b>	<b>\$ 83,708,600</b>	<b>\$ 79,067,468</b>	<b>\$ 78,453,800</b>	<b>\$ 59,736,738</b>	<b>\$ 64,497,661</b>	

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<b>1</b>	<b>Financial update</b>
<b>2</b>	<b>Proposed budget amendment no. 4</b>
<b>3</b>	<b>FY18 budget process</b>
<b>4</b>	<b>Out of State Travel Requests</b>
<b>5</b>	<b>Additional FRC requests / items</b>
<b>6</b>	<b>Appendix</b>



# The initial DPSCD FY18 budget will be compiled with input from schools and central office before submission to the Board and the Financial Review Commission



# The DPSCD FY18 budget process is underway; after the current review phase, aligning and presenting the budget are the major next steps



	Review Budget	Align Budget	Present Budget
<b>Timing</b>	<ul style="list-style-type: none"> <li>March – mid May</li> </ul>	<ul style="list-style-type: none"> <li>May</li> </ul>	<ul style="list-style-type: none"> <li>Late May – June</li> </ul>
<b>Key Steps</b>	<ul style="list-style-type: none"> <li>3/31: Academics/Finance rolls out school staffing allocations</li> <li>4/7 – 4/21: Finance / Academics meet with central office budget owners</li> <li>4/24 – 5/12: Principals and HR finalize school staffing</li> <li>4/28: All budget data entered into budget software for analysis</li> </ul>	<ul style="list-style-type: none"> <li>5/3: Marios presents draft budget to Cabinet</li> <li>5/5: Board Finance Committee meeting to review draft budget</li> <li>5/5 – 5/19: Marios and Alycia meet with Division Heads to provide input into draft budget</li> <li>5/5– 5/19: Board Finance Committee special study sessions as required</li> <li>5/8: FRC Finance Subcommittee Meeting to review draft budget</li> <li><b>5/9: Board Meeting to provide update on draft budget</b></li> <li>5/22: FRC Meeting to review draft budget</li> </ul>	<ul style="list-style-type: none"> <li>5/24: Marios presents updated budget to Cabinet</li> <li>5/29: Notice of public meeting provided</li> <li>5/31: Board Finance Committee Chair, Alycia and Marios hold public meeting to present budget and gather feedback</li> <li>6/2: Board Finance Committee meeting to complete final budget review</li> <li>6/12: FRC Finance Subcommittee meeting to complete final budget review</li> <li><b>6/13: Board Meeting to approve DPSCD and DPS FY18 Budgets</b></li> <li>6/26: FRC Meeting to approve DPSCD and DPS FY18 Budgets</li> <li>6/30: Final DPS and DPSCD FY18 budgets adopted</li> </ul>

Red Text = Step includes full Board of Education

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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**DETROIT FINANCIAL REVIEW COMMISSION**

**SCHOOL DISTRICT RESOLUTION 2017-8**

**APPROVING THE COMMUNITY DISTRICT'S APRIL 2017 OUT-OF-STATE TRAVEL REIMBURSEMENT REQUESTS**

WHEREAS, Public Act 181 of 2014, the Michigan Financial Review Commission Act (the "Act"), allows for the creation of the Detroit Financial Review Commission (the "Commission") within the Michigan Department of Treasury; and

WHEREAS, Section 6(1) of the Act empowers the Commission to provide oversight for the Detroit Public Schools Community District (the "Community District") beginning on June 21, 2016; and

WHEREAS, Section 7(q) of the Act provides that during the period of oversight, the Commission approve all Community District reimbursements to school board members, officials, and employees for travel outside the state; and

WHEREAS, at the Commission meeting on April 17, 2017, the Community District presented out-of-state travel reimbursement requests, attached as **Exhibit A** to this Resolution, for the Commission's review and approval.

NOW THEREFORE, be it resolved by the Detroit Financial Review Commission as follows:

1. That the Community District's April 2017 out-of-state travel reimbursement requests, attached as **Exhibit A** to this Resolution but excluding any reimbursements a majority of Commission members present has agreed to exclude as noted in the minutes, are hereby approved.
2. That the minutes of the Detroit Financial Review Commission meeting at which this Resolution is adopted take notice of the adoption of this Resolution.
3. This Resolution shall have immediate effect.

# DPSCD Out of State Travel Reimbursement Requests

The following reimbursements to school board members, officials, and employees for travel outside the state are being provided to the FRC for review and approval pursuant to section 7(q) of the Michigan Financial Review Commission Act for the April 17, 2017 FRC meeting

Number of Participants	Central Office	School-Based	School/ Department	Conference Name	Location of Trip	Dates of Conference	Funding Source	Total Est. Cost	Approved by:
71 (55 students, 16 instructional specialists)	x		Office of Mathematics	National Academic Games	Wheling, VA	4/27/17 - 5/2/17	Grants (Title I, Part A)	\$39,608.00	MDE, approved February 2017
97 (64 students, 33 instructional specialists)	x		Office of Mathematics	National Academic Games	Nashville, TN	4/27/17 - 5/2/17	Grants (Title I, Part A)	\$29,188.57	MDE, approved April 2017
13 (8 students, 5 faculty)		x	Paul Robeson Academy	National Cstem Challenge	Houston, Texas	5/19/17 - 5/21/17	Grants	\$6,506.55	Verizon Innovative Learning (private entity); approved April 2017

**Total Grant Funds**

Participants: 181  
(127 students, 54 staff)

**\$75,303.12**

3	x		Specialized Student Services	Educators Conference 2017	Orlando, FL	6/13/17-6/17/17	Special education, non-center based education	\$12,748.90	Interim Superintendent
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**Total Specialized Student Services**

Participants: 3  
(0 students, 3 staff)

**\$12,748.90**

# DPSCD Out of State Travel Reimbursement Requests Cont.

The following reimbursements to school board members, officials, and employees for travel outside the state are being provided to the FRC for review and approval pursuant to section 7(q) of the Michigan Financial Review Commission Act for the April 17, 2017 FRC meeting

Number of Participants	Central Office	School-Based	School/ Department	Conference Name	Location of Trip	Dates of Conference	Funding Source	Total Est. Cost	Approved by:
37 (25 students, 12 faculty)		x	Paul Robeson Academy	Museum of African American History	Washington, DC	4/18/2017-4/21/2017	General Funds	\$2,600.00	Interim Superintendent
6 (5 students, 1 faculty)		x	Cass Technical High School	DECA International Career Development	Anaheim, CA	4/25/17-4/30/17	General Funds	\$10,057.20	Interim Superintendent
5 (4 students, 1 faculty)		x	Renaissance High School	DECA International Career Development	Anaheim, CA	4/25/17-4/30/17	General Funds	\$9,032.00	Interim Superintendent
2 (1 student, 1 faculty)		x	King High School	DECA International Career Development	Anaheim, CA	4/25/17-4/30/17	General Funds	\$2,622.40	Interim Superintendent
2		x	Bates Academy	Math Academy	Nashville, TN	5/11/17-5/15/17	General Funds	\$5,300.00	Interim Superintendent
29 (25 students, 4 faculty)		x	Nichols Elementary School	Two Day Atlanta Tour	Atlanta, Georgia	6/5/17-6/8/17	General Funds	\$5,000.00	Interim Superintendent
1	x		FLICS	Educating the Black and Hispanic Male and Female Student National Conference	Oak Lawn, IL	5/1/17-5/4/17	General Funds	\$1,308.00	Interim Superintendent
2	x		Division of Academics (Network 2)	NWEA Conference	Indianapolis, Indiana	6/20/17-6/22/17	General Funds	\$1,744.56	Interim Superintendent

**Total General Funds**

Participants: 84  
(60 students, 24 staff)

**\$37,664.16**

14 (12 students, 2 faculty)	x	x	Cass Tech High School	Business Professionals of America National Leadership Conference	Orlando, FL	5/9/17-5/14/17	Categorical Funding - Adult Education	\$20,522.75	Interim Superintendent
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**Total Adult Education**

Participants: 14  
(12 students, 2 faculty)

**\$20,522.75**

<b>Total</b>								<b>\$146,238.93</b>	
Participants: 282 (199 students, 83 staff)									

☐☐ Denotes new addition and needs approval

## DPSCD Out of State Travel Reimbursement Discussion

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- The District would like to discuss the possibility of creating a pre-approval process for student out of state travel requests
  - Due to timing of certain out of state travel request meetings and dates of trips, there is the possibility of not having sufficient time to approve certain requests prior to the event actually occurring
  - The District would provide detailed information for each the out of state travel requests to the Board / FRC during the subsequent meeting
- Potential events
  - Competitions
  - Field Trips
  - Conferences
  - Training / Tournaments
  - College visits
- Potential concerns
  - Participant liability
  - Funding source



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# FY 2018 Capital Expenditures: Preliminary Draft Plan

School Name	Fund Source	Project Description	Total Est. Costs
Cass Technical High School	1996 Bond Lawsuit Settlement Fund	Repair of HVAC System	\$ 1,200,000
Central High School	EAA Operations	Campus Merger and Roof Repair	500,000
Henry Ford High School	EAA Operations	Roof and Floor Repairs	400,000
Mumford High School	EAA Operations	Plumbing Repairs/Football Field Sinkhole Correction	300,000
Ann Arbor Trail	Fund 15 Settlement Funds	Roof Replacement	762,174
Dixon	Fund 15 Settlement Funds	Roof Partial Roof Replacement	900,000
Palmer Park Prep	Fund 15 Settlement Funds	Roof Replacement	875,000
Chrysler	Fund 15 Settlement Funds	Roof Replacement	424,800
Children's Museum	Fund 15 Settlement Funds	Roof Replacement	538,704
Spain	Fund 15 Settlement Funds	Swimming Pool Repairs	310,000
T. Marshall	Fund 15 Settlement Funds	Lavatory Renovations	125,000
Sampson-Webber	Fund 15 Settlement Funds	Roof Replacement	1,080,000
<b>Est. Total Spend for FY18</b>			<b>\$ 7,415,678</b>

School Name	Fund Source	Project Description	Total Est. Costs
Chrysler	The Facility Group	HVAC Improvements	\$ 54,600
Mason	The Facility Group	Boiler Replacement	145,000
Detroit International Academy	The Facility Group	Boiler Replacement	210,000
Osborn	The Facility Group	Boiler Replacement/AHU Repairs	300,000
Mark Twain	The Facility Group	Boiler Replacement	90,000
Day School for the Deaf	The Facility Group	HVAC Overhaul	135,000
Mann	The Facility Group	Boiler Replacement	60,000
Gardner	The Facility Group	Boiler Replacement	95,000
Edison	The Facility Group	Boiler Replacement	60,000
Marquette	The Facility Group	Boiler Replacement	140,000
Mumford	The Facility Group	Boiler Replacement	135,000
Southeastern	The Facility Group	Boiler Replacement/Chiller Repair	148,000
Golightly Educational	The Facility Group	Boiler Replacement	106,000
Schulze	The Facility Group	Chiller Replacement	75,000
Fisher Lower	The Facility Group	Chiller Replacement	60,000
Renaissance	The Facility Group	Chiller Replacement	90,000
DSA	The Facility Group	Chiller Replacement	105,000
Southeastern	The Facility Group	Pool Repair	90,000
<b>Est. Total Spend for FY18</b>			<b>\$ 2,098,600</b>

# Federal Grants Agreed Upon Procedures

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## Federal Grants Agreed Upon Procedures

- DPSCD has engaged Plante Moran to conduct Agreed Upon Procedures (“AUP”) on all Federal grant expenditures to ensure compliance
- AUP have been completed for FY 2017 through December 2016. The AUP for July to September 2016 were undertaken on a quarterly basis, and the AUP for October, November and December 2016 were conducted on a monthly basis

## AUP findings

- Three findings resulted from the AUP completed to date, all related to HR certifications and PAR Findings:
  - There were two employees that charged a single cost objective (50/50) to two separate activities / grants
  - Another employee certified an incorrect allocation to multiple grants

## Results

- A correction journal entry for \$153.27 was performed before Plante Moran issued the report
- All three findings were resolved before the final report was issued
- An analysis was undertaken and a resolution was implemented that improved processes and communication

## Additional Information

- AUP reports were shared with MDE, Treasury, and FRC
- AUP will be conducted on a monthly basis from January 2017 onwards until there are 2 or 3 consecutive months without findings

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# Appendix

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<b>a</b>	<b>Additional financial information</b>
<b>b</b>	<b>Budget amendment no. 4 information</b>
<b>c</b>	<b>Monthly variances</b>
<b>d</b>	<b>FRC Approved Contracts</b>
<b>e</b>	<b>Additional FRC requests / items</b>

# DPSCD summary statement of revenues and expenditures – year-over-year comparison

	Year-over-Year Comparison Current Month				Year-over-Year Comparison YTD				
	Actual	Actual	Variance		Actual	Actual	Variance		
	Month of	Month of	\$	%	YTD	YTD	\$	%	
	Feb-16	Feb-17			Feb-16	Feb-17			
<b>Revenues</b>									
Local sources <sup>1</sup>	\$ 14,668,729	\$ 4,170,793	\$ (10,497,936)	(72%)	\$ 51,784,330	\$ 11,967,925	\$ (39,816,405)	(77%)	
State sources <sup>1</sup>	34,064,570	37,358,069	3,293,499	10%	242,199,788	288,284,883	46,085,095	19%	
Federal sources	14,888,880	(9,298,973)	(24,187,853)	(162%)	96,586,264	62,811,503	(33,774,761)	(35%)	
Interdistrict sources <sup>2</sup>	3,447,486	1,019,599	(2,427,887)	(70%)	16,646,994	26,676,294	10,029,300	60%	
Other sources <sup>3</sup>	881,050	426,967	(454,083)	(52%)	881,050	44,149,872	43,268,822	4911%	
<b>Total Revenues</b>	<b>67,950,714</b>	<b>33,676,455</b>	<b>(34,274,259)</b>	<b>(50%)</b>	<b>408,098,426</b>	<b>433,890,477</b>	<b>25,792,051</b>	<b>6%</b>	
<b>Expenditures</b>									
Instruction	24,967,349	26,205,499	1,238,149	5%	185,387,595	171,989,122	(13,398,473)	(7%)	
Support services	32,306,764	17,791,693	(14,515,071)	(45%)	196,414,322	176,867,744	(19,546,578)	(10%)	
Community service	51,457	85,182	33,725	66%	4,184,922	1,229,918	(2,955,004)	(71%)	
Facilities acquisitions and improvement	-	-	-	-	-	95,093	95,093	-	
Debt service <sup>4</sup>	7,717,171	-	(7,717,171)	(100%)	35,336,924	-	(35,336,924)	(100%)	
Other uses	(6,088,481)	-	6,088,481	(100%)	(2,038,613)	-	2,038,613	(100%)	
<b>Total Expenditures</b>	<b>58,954,261</b>	<b>44,082,374</b>	<b>(14,871,887)</b>	<b>(25%)</b>	<b>419,285,151</b>	<b>350,181,877</b>	<b>(69,103,274)</b>	<b>(16%)</b>	
<b>Surplus (Deficit)</b>	<b>\$ 8,996,453</b>	<b>\$ (10,405,919)</b>	<b>\$ (19,402,372)</b>	<b>(216%)</b>	<b>\$ (11,186,725)</b>	<b>\$ 83,708,600</b>	<b>\$ 94,895,325</b>	<b>(848%)</b>	

Notes regarding the impact of the legislation that created DPSCD

- Property tax receipts are diverted into DPS, in return State Aid receipts were increased to the full foundation allowance
- Reflects \$15m advance of Act 18 funds from WRESA to provide start-up liquidity. Includes revenue for Charter School services and EAA agreement.
- Includes estimated ending cash balance of DPS as well as \$25m of dedicated transition funds
- DPSCD no longer has debt service.

# DPSCD detail statement of expenditures by object level – year-over-year comparison

	Year-over-Year Comparison Current Month					Year-over-Year Comparison YTD				
	Actual		Actual		Variance	Actual		Actual		Variance
	Month of		Month of			YTD		YTD		
	Feb-16	Feb-17	\$	%	\$	%	Feb-16	Feb-17	\$	%
Salaries	\$ 23,881,878	\$ 23,165,014	\$ (716,864)	(3%)	\$ 176,622,708	\$ 160,316,040	\$ (16,306,668)	(9%)		
Benefits	11,489,018	13,322,047	1,833,028	16%	94,548,224	88,036,329	(6,511,896)	(7%)		
Purchased Services	11,443,830	6,265,613	(5,178,216)	(45%)	82,951,115	78,596,843	(4,354,272)	(5%)		
Supplies & Textbooks	1,049,130	1,009,342	(39,788)	(4%)	9,540,442	7,386,026	(2,154,416)	(23%)		
Equipment & Capital	24,119	-	(24,119)	(100%)	487,466	4,277,149	3,789,683	777%		
Utilities	1,570,526 *	320,357	(1,250,169)	(80%)	12,840,391	11,569,490	(1,270,901)	(10%)		
Debt Service <sup>1</sup>	7,717,171	-	(7,717,171)	(100%)	35,336,924	-	(35,336,924)	(100%)		
Other	1,778,594	-	(1,778,594)	(100%)	6,957,880	-	(6,957,880)	(100%)		
<b>Total Expenditures</b>	<b>\$ 58,954,261</b>	<b>\$ 44,082,374</b>	<b>\$ (14,871,893)</b>	<b>(25%)</b>	<b>\$ 419,285,151</b>	<b>\$ 350,181,877</b>	<b>\$ (69,103,275)</b>	<b>(16%)</b>		

Note regarding the impact of the legislation that created DPSCD

1. DPSCD no longer has debt service.

Note regarding February 2016 actuals

\* Amount listed in other represents the Accrued SANS interest

# DPSCD FY17 March YTD cash flows

*\$ in thousands*

	July	August	September	October	November	December	January	February	YTD Actuals
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
<b>Cash Receipts</b>									
State Aid	\$ -	\$ -	\$ -	\$ 35,052	\$ 35,841	\$ 33,765	\$ 34,830	\$ 35,552	\$ 210,042
MPSERS (State Funded)	-	-	-	-	6,364	3,182	3,182	3,182	19,093
Enhancement Millage	-	-	-	-	-	-	177	5,540	10,977
Grants	-	-	2,407	1,257	13,052	13,009	13,311	24,988	85,101
Transfer from DPS	25,000	15,269	-	15,739	17,000	-	5,358	-	78,367
WCRESA	15,000	-	2,498	2,254	1,944	2,254	2,341	6,756	37,408
Food Service Reimbursement	-	-	-	-	3,666	4,685	4,846	3,644	20,530
Capital Asset Sales	-	-	-	-	-	3,091	-	362	9,807
Miscellaneous	25	110	198	976	628	537	477	1,358	4,689
<b>Total Cash Receipts</b>	<b>40,025</b>	<b>15,380</b>	<b>5,103</b>	<b>55,277</b>	<b>78,496</b>	<b>60,523</b>	<b>64,521</b>	<b>81,383</b>	<b>476,015</b>
<b>Cash Disbursements</b>									
MPSERS (Pass through)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,364)	\$ (3,182)	\$ (3,182)	\$ (15,911)
Payroll Direct Deposit	(2,396)	(3,424)	(14,038)	(13,598)	(6,767)	(25,744)	(13,087)	(14,006)	(113,638)
Taxes	(27)	(1,397)	(2,966)	(5,085)	(5,296)	(9,216)	(5,118)	(5,081)	(39,109)
FICA	-	(629)	(882)	(1,543)	(1,566)	(2,885)	(1,497)	(1,569)	(12,118)
Accounts Payable*	(1)	(505)	(8,223)	(6,045)	(12,668)	(22,410)	(7,340)	(13,049)	(89,411)
Pension (employee portion)	(36)	(428)	(692)	(1,589)	(1,716)	(2,597)	(1,784)	(1,787)	(12,467)
Pension (employer portion)	-	(1,700)	(429)	(5,187)	(5,468)	(8,073)	(5,263)	(5,265)	(36,858)
Health	(28)	(6,965)	(5,818)	(124)	(4,404)	(3,731)	(3,152)	(4,102)	(31,469)
Fringe Benefits**	-	(6)	(13)	(22)	(40)	(65)	(82)	(75)	(470)
Food Service	-	-	(321)	(2,189)	(1,424)	(3,598)	(167)	(1,034)	(10,813)
Transfer to DPS	-	-	-	-	-	-	(15,739)	(458)	(40,904)
Other	-	(75)	-	(2)	(199)	(41)	(22)	(19)	(949)
<b>Total Cash Disbursements</b>	<b>(2,488)</b>	<b>(15,131)</b>	<b>(33,383)</b>	<b>(35,387)</b>	<b>(39,550)</b>	<b>(84,725)</b>	<b>(56,434)</b>	<b>(49,627)</b>	<b>(404,118)</b>
Beginning Cash Balance	-	37,537	37,786	9,506	29,397	68,343	44,142	52,229	-
Net Cash Flow	37,537	249	(28,280)	19,891	38,946	(24,201)	8,087	31,756	71,897
<b>Ending Cash Balance</b>	<b>\$ 37,537</b>	<b>\$ 37,786</b>	<b>\$ 9,506</b>	<b>\$ 29,397</b>	<b>\$ 68,343</b>	<b>\$ 44,142</b>	<b>\$ 52,229</b>	<b>\$ 83,985</b>	<b>\$ 71,897</b>



# FY17 monthly cash flows – DPSCD

\$ in thousands	2016						2017						FY 17 Total
	July	August	September	October	November	December	January	February	March	April	May	June	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	
<b>Cash Receipts</b>													
State Aid	\$ -	\$ -	\$ -	\$ 35,052	\$ 35,841	\$ 33,765	\$ 34,830	\$ 35,552	\$ 35,002	\$ 35,006	\$ 35,006	\$ 35,006	\$ 315,060
MPSERS (State Funded)	-	-	-	-	6,364	3,182	3,182	3,182	3,182	3,182	3,182	3,182	28,639
Enhancement Millage	-	-	-	-	-	-	177	5,540	5,261	2,103	1,402	2,475	16,958
Grants	-	-	2,407	1,257	13,052	13,009	13,311	24,988	17,078	19,818	10,852	11,589	127,361
Transfer from DPS	25,000	15,269	-	15,739	17,000	-	5,358	-	-	-	-	32,070	110,436
WCRESA	15,000	-	2,498	2,254	1,944	2,254	2,341	6,756	4,361	756	2,674	2,674	43,513
Food Service Reimbursement	-	-	-	-	3,666	4,685	4,846	3,644	3,689	2,592	2,455	1,955	27,531
Capital Asset Sales	-	-	-	-	-	3,091	-	362	6,354	-	-	-	9,807
Miscellaneous	25	110	198	976	628	537	477	1,358	380	689	733	645	6,757
<b>Total Cash Receipts</b>	<b>40,025</b>	<b>15,380</b>	<b>5,103</b>	<b>55,277</b>	<b>78,496</b>	<b>60,523</b>	<b>64,521</b>	<b>81,383</b>	<b>75,308</b>	<b>64,147</b>	<b>56,305</b>	<b>89,596</b>	<b>686,063</b>
<b>Cash Disbursements</b>													
MPSERS (Pass through)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,364)	\$ (3,182)	\$ (3,182)	\$ (3,182)	\$ (3,182)	\$ (3,182)	\$ (3,182)	\$ (25,457)
Payroll Direct Deposit	(2,396)	(3,424)	(14,038)	(13,598)	(6,767)	(25,744)	(13,087)	(14,006)	(20,577)	(14,145)	(14,145)	(15,445)	(157,373)
Taxes	(27)	(1,397)	(2,966)	(5,085)	(5,296)	(9,216)	(5,118)	(5,081)	(4,922)	(5,596)	(5,585)	(8,498)	(58,787)
FICA	-	(629)	(882)	(1,543)	(1,566)	(2,885)	(1,497)	(1,569)	(1,547)	(1,673)	(1,673)	(2,546)	(18,011)
Accounts Payable*	(1)	(505)	(8,223)	(6,045)	(12,668)	(22,410)	(7,340)	(13,049)	(19,169)	(19,748)	(15,000)	(21,035)	(145,195)
Pension (employee portion)	(36)	(428)	(692)	(1,589)	(1,716)	(2,597)	(1,784)	(1,787)	(1,837)	(1,898)	(1,913)	(2,869)	(19,147)
Pension (employer portion)	-	(1,700)	(429)	(5,187)	(5,468)	(8,073)	(5,263)	(5,265)	(5,474)	(5,877)	(5,922)	(8,883)	(57,540)
Health	(28)	(6,965)	(5,818)	(124)	(4,404)	(3,731)	(3,152)	(4,102)	(3,144)	(4,799)	(4,799)	(7,299)	(48,365)
Fringe Benefits**	-	(6)	(13)	(22)	(40)	(65)	(82)	(75)	(166)	(586)	(586)	(29,459)	(31,102)
Food Service	-	-	(321)	(2,189)	(1,424)	(3,598)	(167)	(1,034)	(2,079)	(6,344)	(2,764)	(4,146)	(24,067)
Transfer to DPS	-	-	-	-	-	-	(15,739)	(458)	(24,707)	-	-	-	(40,904)
Other	-	(75)	-	(2)	(199)	(41)	(22)	(19)	(589)	(307)	(307)	(150)	(1,713)
<b>Total Cash Disbursements</b>	<b>(2,488)</b>	<b>(15,131)</b>	<b>(33,383)</b>	<b>(35,387)</b>	<b>(39,550)</b>	<b>(84,725)</b>	<b>(56,434)</b>	<b>(49,627)</b>	<b>(87,395)</b>	<b>(64,155)</b>	<b>(55,876)</b>	<b>(103,513)</b>	<b>(627,662)</b>
Beginning Cash Balance	-	37,537	37,786	9,506	29,397	68,343	44,142	52,229	83,985	71,897	71,889	72,318	-
Net Cash Flow	37,537	249	(28,280)	19,891	38,946	(24,201)	8,087	31,756	(12,088)	(8)	429	(13,917)	58,401
<b>Ending Cash Balance</b>	<b>\$ 37,537</b>	<b>\$ 37,786</b>	<b>\$ 9,506</b>	<b>\$ 29,397</b>	<b>\$ 68,343</b>	<b>\$ 44,142</b>	<b>\$ 52,229</b>	<b>\$ 83,985</b>	<b>\$ 71,897</b>	<b>\$ 71,889</b>	<b>\$ 72,318</b>	<b>\$ 58,401</b>	<b>\$ 58,401</b>

**Notes:**

Forecast includes actuals through March 31, 2017.

\*Accounts payables figure includes legal liability amounts to be transferred from DPS in June 2017.

\*\*Fringe benefits figure includes termination incentive plan and workers compensation liabilities to be transferred from DPS in June 2017.

# DPSCD Key Grants Report 2017 Award Period: as of March 30, 2017

Grant Name(s)	2017 Grant Amount Available			2017 Cumulative Expenditures (as of 30 Mar 17)	2017 Grant Balance	2017 Grant period start date	Grant period	Carryover period
	Carryover available in 2017	2017 Approved Awards Amount	Total 2017 Available Grant Amount					
IDEA Preschool <sup>1</sup>	\$ 51,366	\$ 622,671	\$ 674,037	\$ 249,112	\$ 424,925	July 1, 2016	24 months	12 months
IDEA Flowthrough <sup>1</sup>	1,515,665	15,237,452	16,753,117	7,198,552	9,554,565	July 1, 2016	24 months (except center program offset)	12 months (except center program offset)
Title I, Part A <sup>2</sup>	3,982,109	103,384,992	107,367,101	40,091,502	67,275,599	July 1, 2016	15 months	12 months
Title II, Part A <sup>3</sup>	7,890,786	15,835,325	23,726,111	5,548,036	18,178,075	July 1, 2016	12 months	12 months
CTE Perkins	-	3,105,696	3,105,696	908,049	2,197,647	July 1, 2016	12 months	No carryover
GSRP <sup>4</sup>	4,257,644	18,046,700	22,304,344	12,483,674	9,820,670	October 1, 2016	12 months	12 months
Section 31A At Risk	-	22,847,374	22,847,374	9,945,914	12,901,460	July 1, 2016	12 months	12 months
<b>Total</b>	<b>\$ 17,697,570</b>	<b>\$ 179,080,210</b>	<b>\$ 196,777,780</b>	<b>\$ 76,424,838</b>	<b>\$ 120,352,942</b>			

Notes

1. Carryover has been approved.
2. Carryover has been approved. MDE recomputed the FY17 Carryover Amount and the FY17 Award Amount based upon the Final Expenditure Report (“FER”) submitted.
3. Carryover has been approved.
4. Carryover has been approved. FY17 allocation decrease is due to decline in student enrollment.

# Appendix

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<b>a</b>	<b>Additional financial information</b>
<b>b</b>	<b>Budget amendment no. 4 information</b>
<b>c</b>	<b>Monthly variances</b>
<b>d</b>	<b>FRC Approved Contracts</b>
<b>e</b>	<b>Additional FRC requests / items</b>

# DPSCD FY17 Budget Amendments

	<u>FY 2017 - Adopted</u>	<u>FY 2017 - Budget Amendment # 1</u>	<u>FY 2017 - Budget Amendment # 2</u>	<u>FY 2017 - Budget Amendment # 3</u>	<u>FY 2017 - Budget Amendment # 4</u>
<b>Revenue:</b>					
Local sources					
Special education millage	\$ 38,826,853	\$ 38,826,853	\$ 38,826,853	\$ 37,784,426	\$ 39,978,739
Revenue enhancement millage	-	-	-	16,482,670	16,482,670
Payments from the EAA	-	-	2,000,000	2,449,999	2,449,999
Other	11,925,615	12,228,981	12,228,981	12,216,928	15,618,447
<b>Total local sources</b>	<b>50,752,468</b>	<b>51,055,834</b>	<b>53,055,834</b>	<b>68,934,023</b>	<b>74,529,855</b>
State sources	445,820,225	445,820,225	441,320,225	441,694,928	439,594,318
Federal sources	141,820,618	142,198,114	142,198,114	146,159,505	151,523,011
<b>Total Revenue</b>	<b>638,393,311</b>	<b>639,074,173</b>	<b>636,574,173</b>	<b>656,788,456</b>	<b>665,647,184</b>
<b>Expenditures:</b>					
Instruction	332,136,274	334,818,295	341,551,248	334,685,823	333,286,682
Support services					
Pupil services	61,098,046	60,851,687	62,033,509	59,110,094	57,303,208
Instructional staff support	55,406,594	53,634,411	53,967,452	54,084,423	51,958,975
General administration	3,177,970	3,836,974	3,836,974	3,868,412	3,597,300
School administration	38,695,133	38,454,265	38,487,534	38,867,075	37,569,649
Business office	9,992,727	9,481,223	9,481,223	9,203,315	11,515,247
Operations & maintenance	84,826,740	84,854,606	84,854,606	87,255,722	86,585,186
Transportation	35,049,312	35,031,312	35,031,312	35,834,665	35,709,996
Central support service	28,356,987	28,331,822	28,339,379	29,407,090	28,689,993
Other support service	769,593	842,576	842,576	1,838,525	1,840,454
<b>Total support services</b>	<b>317,373,102</b>	<b>315,318,876</b>	<b>316,874,565</b>	<b>319,469,321</b>	<b>314,770,008</b>
Community service	4,189,662	4,242,729	4,257,403	5,350,764	5,403,670
Facilities acquisitions and improvement	606,809	606,809	606,809	606,809	95,093
<b>Total Expenditures</b>	<b>654,305,847</b>	<b>654,986,709</b>	<b>663,290,025</b>	<b>660,112,717</b>	<b>653,555,453</b>
<b>Other Financial Sources (Uses)</b>					
<b>Sources</b>					
Proceeds from sale of capital assets	6,000,000	6,000,000	9,000,000	9,000,000	9,453,597
Payments From Detroit Public Schools	25,000,000	25,000,000	42,300,000	40,269,308	40,696,275
Transfer from Food Service Fund	2,256,058	2,256,058	2,256,058	2,256,058	2,256,058
<b>Total Sources</b>	<b>33,256,058</b>	<b>33,256,058</b>	<b>53,556,058</b>	<b>51,525,366</b>	<b>52,405,930</b>
<b>Surplus (Deficit)</b>	<b>17,343,522</b>	<b>17,343,522</b>	<b>26,840,206</b>	<b>48,201,105</b>	<b>64,497,661</b>
<b>Beginning Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$ 17,343,522</b>	<b>\$ 17,343,522</b>	<b>\$ 26,840,206</b>	<b>\$ 48,201,105</b>	<b>\$ 64,497,661</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3: Revenue

Note	Function	Description	FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4 Increase/(Decrease)
1	Local sources - Special education millage	Increase special education millage - DPSCD reimbursed from Wayne RESA for DPS FY14 overpayment	\$ 2,194,313
2	Other local sources (Inc. private donations, rent from school property, community services)	Wayne RESA approved a one-time disbursement to partially reimburse districts for special education transportation costs incurred for FY16 Various revenue increases	3,283,339 <hr/> 118,180 <b>3,401,519</b>
3	State sources	Decrease Discretionary Payment (based on March 2017 State Aid Financial Status Report) Decrease Hold Harmless Guarantee (based on March 2017 State Aid Financial Status Report) Increase Prop A obligation Various revenue increases	(1,414,665) (1,007,697) 216,778 <hr/> 104,974 <b>(2,100,610)</b>
4	Federal sources	Increase Title IA Increase IDEA Flowthrough Increase Title IIA Increase Title III Various revenue decreases	3,491,950 777,694 617,823 504,131 <hr/> (28,092) <b>5,363,506</b>
<b>Total Revenue Increase</b>			<hr/> <b>\$ 8,858,728</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3: Expenditures

Note	Function	Description	FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4 Increase/(Decrease)
5	Instruction	Contingency budget decrease	\$ (4,119,655)
		Title IA budget increase due primarily to summer school expenses	3,098,070
		Various budget decreases	(377,556)
			<b>(1,399,141)</b>
6	Pupil services	Contingency budget decrease	(722,063)
		Payroll expense dedine due to vacant position savings	(714,923)
		Various budget decreases	(369,900)
			<b>(1,806,886)</b>
7	Instructional staff support	Decrease Section 31A budget due to personnel expenses for the Office of Language Arts	(1,112,815)
		Contingency budget decrease	(630,661)
		Payroll expense dedine due to vacant position savings	(522,424)
		Various budget increases	140,452
			<b>(2,125,448)</b>
8	General administration	Moved Executive Director of Finance to Business Office	(198,932)
		Payroll expense dedine due to vacant position savings	(63,538)
		Various budget decreases	(8,642)
			<b>(271,112)</b>
9	School administration	Payroll expense dedine due to vacant position savings	(827,091)
		Contingency budget decrease	(435,760)
		Various budget decreases	(34,574)
			<b>(1,297,425)</b>
10	Business office	External consultant	746,909
		Contingency budget increase	681,538
		Office of the Inspector General - new positions	317,273
		Office of Title IA/Section 31A Compliance	305,000
		Moved Executive Director of Finance to Business Office	198,932
		Various budget increases	62,280
			<b>2,311,932</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3: Expenditures cont.

Note	Function	Description	FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4 Increase/(Decrease)
11	Operations & maintenance	Contingency budget decrease Various budget increases	(700,183) 29,647 <b>(670,536)</b>
12	Transportation	Various budget decreases Payroll expense dedine due to vacant position savings	(33,764) (90,905) <b>(124,669)</b>
13	Central support service	Contingency budget decrease Title IA Workshops and Conferences budget decrease Payroll expense dedine due to vacant position savings Various budget decreases	(322,290) (200,170) (133,560) (61,077) <b>(717,097)</b>
14	Other support service	Office of Fine Arts After School Music Program Contingency budget decrease	10,750 (8,821) <b>1,929</b>
15	Community services	IDEA Flowthrough Grant personnel Various budget increases	43,660 9,246 <b>52,906</b>
16	Facilities acquisitions and improvement	Decrease Adult Education budget Decrease contingency budget	(504,907) (6,809) <b>(511,716)</b>
<b>Total Expenditure Decrease</b>			<b>\$ (6,557,264)</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3: Other Financial Sources

			FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4	
Note	Function	Description	Increase/(Decrease)	
17	Proceeds from sale of capital assets	Additional sale proceeds for vacant land parcels	\$	453,597
18	Payments From DPS	DPS's remaining cash balance transferred to DPSCD		426,967
<b>Total Other Financial Sources (Uses) Increase</b>			<b>\$</b>	<b>880,564</b>



# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3: Variance Summary

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	<b>FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4 <u>Increase/(Decrease)</u></b>
Total Revenue Increase	8,858,728
Less: Total Expenditure Decrease	(6,557,264)
Plus: Total Other Financial Sources (Uses) Increase	880,564
Surplus Increase	<b><u>\$ 16,296,556</u></b>

# FY17 Proposed Budget Amendment No. 4 Breakdown: Non-Recurring, Recurring Revenues & Expenditures

	Non-Recurring		Recurring	FY 2017 - Budget Amendment no. 4
	Transition Funds (one-time)	Other non-recurring	Core Operations	
<b>Revenue:</b>				
Local sources				
Special education millage	\$ -	\$ -	\$ 39,978,739	\$ 39,978,739
Revenue enhancement millage	-	-	16,482,670	16,482,670
Debt Payments from the EAA	-	2,449,999	-	2,449,999
Other <sup>1</sup>	-	3,283,339	12,335,108	15,618,447
<b>Total local sources</b>	<b>-</b>	<b>5,733,338</b>	<b>68,796,517</b>	<b>74,529,855</b>
State sources	-	-	439,594,318	439,594,318
Federal sources	-	-	151,523,011	151,523,011
<b>Total Revenue</b>	<b>-</b>	<b>5,733,338</b>	<b>659,913,846</b>	<b>665,647,184</b>
<b>Expenditures:</b>				
Instruction	697,004	3,743,775	328,845,903	333,286,682
Support services				
Pupil services	93,365	578,038	56,631,805	57,303,208
Instructional staff support	622,934	562,789	50,773,252	51,958,975
General administration	-	48,959	3,548,341	3,597,300
School administration	85,552	687,954	36,796,143	37,569,649
Business office	-	94,051	11,421,196	11,515,247
Operations & maintenance	5,763,068	1,600,658	79,221,460	86,585,186
Transportation	244,413	72,646	35,392,937	35,709,996
Central support service	137,556	120,708	28,431,729	28,689,993
Other support service	-	316,359	1,524,095	1,840,454
<b>Total support services</b>	<b>6,946,888</b>	<b>4,082,162</b>	<b>303,740,958</b>	<b>314,770,008</b>
Community services	-	12,187	5,391,483	5,403,670
Facilities acquisitions and improvement	-	-	95,093	95,093
<b>Total Expenditures</b>	<b>7,643,892</b>	<b>7,838,124</b>	<b>638,073,437</b>	<b>653,555,453</b>
<b>Other Financial Sources (Uses)</b>				
Proceeds from sale of capital assets	-	9,453,597	-	9,453,597
Payments From DPS	40,696,275	-	-	40,696,275
Transfers in from Food Service	-	-	2,256,058	2,256,058
<b>Total Other Financial Sources (Uses)</b>	<b>40,696,275</b>	<b>9,453,597</b>	<b>2,256,058</b>	<b>52,405,930</b>
<b>Surplus (Deficit)</b>	<b>33,052,383</b>	<b>7,348,811</b>	<b>24,096,467</b>	<b>64,497,661</b>
<b>Fund balance (reserved) <sup>2</sup></b>	<b>33,052,383</b>	<b>7,348,811</b>	<b>-</b>	<b>40,401,194</b>
<b>Fund balance (unrestricted)</b>	<b>-</b>	<b>-</b>	<b>24,096,467</b>	<b>24,096,467</b>
<b>Total Fund Balance</b>	<b>\$ 33,052,383</b>	<b>\$ 7,348,811</b>	<b>\$ 24,096,467</b>	<b>\$ 64,497,661</b>

1. Includes private donations, rent from school property, community services

2. Reserved Fund Balance includes Transition Funds (\$33M) and Other Non-Recurring Funds (\$7.3M).

# FY17 Proposed Budget Amendment No. 4 Breakdown: Non-Recurring Transition Funds

## DPSCD Transition Funds Summary

<i>\$ in millions</i>	Amount			
	FY17	FY18	FY19	Total
Academic Initiatives	\$1.9	\$4.0	\$2.1	\$8.0
Facilities Maintenance and Improvements	\$5.0	\$5.0	-	\$10.0
Safety Improvements	\$0.8	\$0.5	\$0.7	\$2.0
Minimum Cash Balance				\$5.0
<b>Total</b>	<b>\$7.7</b>	<b>\$9.5</b>	<b>\$2.8</b>	<b>\$25.0</b>

*Fund balance (reserved)*

Beginning Fund balance	\$0.0
Transition funds	25.0
FY17 budgeted spend	(7.7)
Cash transfer from DPS <sup>1</sup>	15.7
<b>Transition Funds balance</b>	<b>\$33.0</b>
<b>Other non-recurring balance</b>	<b>7.3</b>
<b>Ending Fund Balance (reserved)</b>	<b>\$40.3</b>

1. One-time addition related to transfer of DPS ending cash balance of \$15.7M consistent with DPSCD legislation

# FY17 Budget Amendment No. 4 Breakdown: Other Non-Recurring Revenues and Expenditures

<i>\$ in millions</i>	<b>Amount</b>
<b>FY17 Non-Recurring Revenues &amp; Other Financial Sources</b>	
Revenue from sale of capital assets	\$9.5
Partial reimbursement for FY16 special education transportation costs	\$3.2
EAA Agreement	\$2.5
<b>Subtotal</b>	<b>\$15.2</b>
<b>FY17 Non-Recurring Expenditures</b>	
FY17 DFT bonus	(\$4.0)
FY17 Other union/non-union bonus	(\$2.4)
FY17 Cass Tech Athletic Field	(\$1.5)
<b>Subtotal</b>	<b>(\$7.9)</b>
<b>Total</b>	<b>\$7.3</b>



# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3 Revenue Projections Detail: Local Sources

Description	FY17 - Budget Amendment no. 3	(PROPOSED) FY17 - Budget Amendment no. 4	FY17 Bud Amend no. 3 vs FY17 Bud Amend no. 4 Increase/(Decrease)
Special Education Millage	37,784,426	39,978,739	2,194,313
Revenue Enhancement Millage	16,482,670	16,482,670	-
Debt Payments from the EAA	2,449,999	2,449,999	-
Other			-
Special Education Transportation Reimbursement	-	3,283,339	3,283,339
Tuition - Non Resident Driver Education	69,891	69,891	-
Earnings on Investments	600,228	600,228	-
Income from Real Property	108,691	108,691	-
Medicaid Revenue	3,500,000	3,500,000	-
Rent from School Property	1,891,050	1,891,050	-
Private Donations	411,100	489,280	78,180
Principal/ AP Training	-	-	-
Community Use	211,837	211,837	-
Charter School Administration Fee	787,374	787,374	-
Miscellaneous Revenue	1,707,106	1,747,106	40,000
Transportation Revenue - Other Schools	337,106	337,106	-
WRESA Follow That Kid	2,497,339	2,497,339	-
Charter Schools Services Provided	95,206	95,206	-
Other Subtotal	12,216,928	15,618,447	3,401,519
<b>Local sources</b>	<b>68,934,023</b>	<b>74,529,855</b>	<b>5,595,832</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3 Revenue Projections Detail: State Sources

Description	(PROPOSED)		FY17 Bud Amend no. 3 vs
	FY17 - Budget Amendment no. 3	FY17 - Budget Amendment no. 4	FY17 Bud Amend no. 4 Increase/(Decrease)
Prop A Obligation	\$ 252,477,527	\$ 252,694,305	\$ 216,778
Discretionary Payment	61,655,417	60,240,752	(1,414,665)
MPSERS UAAL	35,007,267	35,007,267	-
State Restricted - At Risk 31a	22,534,112	23,048,115	514,003
State Restricted - Special Ed Headlee 51c	21,870,585	21,870,585	-
GSRP	18,430,370	18,430,370	-
ACT 18 2016-2017	17,443,565	17,443,565	-
Adult Education State Aid	4,129,984	3,026,707	(1,103,277)
MPSERS Cost Offset	3,950,380	3,950,380	-
ST Rest Headlee Data Collect	1,166,336	1,143,881	(22,455)
Targeted Literacy Instruction	-	660,495	660,495
State Restricted - Vocational Education 61a	720,273	643,615	(76,658)
Section 41 Bilingual Instruct	417,415	410,995	(6,420)
Section 22.i Technology Reading	362,459	362,459	-
MiBlisi Implementation Special	141,840	141,840	-
Wayne County Early On Program	137,800	137,800	-
Adolescent and School Health	80,000	80,000	-
State Restricted - Math Science 99	63,183	63,183	-
Financial Analytic Tools	67,273	59,578	(7,695)
Section 61c CTE Equipment Grant	-	56,603	56,603
First Robotics	-	51,600	51,600
HRTTP HIV	28,445	40,023	11,578
Michigan Council for Arts	-	23,200	23,200
Science Olympiad	-	4,000	4,000
Sexual Health Initiative	3,000	3,000	-
Hold Harmless Guarantee	1,007,697	-	(1,007,697)
Renaissance Zone	-	-	-
<b>State sources</b>	<b>\$ 441,694,928</b>	<b>\$ 439,594,318</b>	<b>\$ (2,100,610)</b>

# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3 Revenue Projections Detail: Federal Sources & Other Financial Sources

Description	(PROPOSED)		FY17 Bud Amend no. 3 vs
	FY17 - Budget Amendment no. 3	FY17 - Budget Amendment no. 4	FY17 Bud Amend no. 4 Increase/(Decrease)
Title IA	\$ 99,792,058	\$ 103,284,008	\$ 3,491,950
Title IIA - Teacher/Principal	15,131,756	15,749,579	617,823
IDEA Flowthrough Grant	11,231,638	12,009,332	777,694
SIG Year 3 (of 3 year grant)	6,022,758	6,022,758	-
Federal Thru State	3,337,893	3,228,121	(109,772)
CTE Perkins Title II	3,105,696	3,105,696	-
20th Century Cohort H	2,025,000	2,025,000	-
SIG Year 1 (of 5 year grant)	1,500,000	1,500,000	-
Title IIA - Teacher/Principal	830,010	830,010	-
School Climate Transformation	699,797	699,797	-
21st Century Cohort G	675,000	675,000	-
Title III Limited English Proficiency	598,894	1,103,025	504,131
IDEA Preschool Incentive Grant	413,035	622,670	209,635
DPS CARE	248,049	248,049	-
COPS Hiring Program	210,527	-	(210,527)
(WIA) Adult Basic Education	137,254	199,999	62,745
Title I Part D - Prevention	111,752	111,752	-
Adult Ed & Family Literacy	78,000	78,000	-
Title 1 Part C Migrant Ed Reg	5,388	-	(5,388)
Title III Immigrant Students	-	25,215	25,215
English Literacy and Civics Ed	5,000	5,000	-
<b>Total Federal Sources</b>	<b>146,159,505</b>	<b>151,523,011</b>	<b>5,363,506</b>
Sale of Capital Assets	9,000,000	9,453,597	453,597
Transfer from DPS to DPSCD	40,269,308	40,696,275	426,967
Fund 25 Transfer to Fund 11	2,256,058	2,256,058	-
<b>Total Other Financial Sources (Uses)</b>	<b>\$ 51,525,366</b>	<b>\$ 52,405,930</b>	<b>\$ 880,564</b>



# FY17 Proposed Budget Amendment No. 4 vs. FY17 Budget Amendment No. 3 by Object Code: Notes

Note	Object	Description	FY17 Bud Amend no. 3 vs FY17 Proposed Bud Amend no. 4 Increase/(Decrease)
1	Salaries	Payroll expense dedine due to vacant position savings	\$ (5,100,051)
		Increase in the Department of Curriculum budget due primarily to summer school expenses	2,233,923
		Various increases	97,849
			<b>(2,768,279)</b>
2	Benefits	Payroll expense dedine due to vacant position savings	(2,894,949)
		Increase in the Department of Curriculum budget due primarily to summer school expenses	965,689
		Decrease in the Office of Social Work Section 31A budget	(160,269)
		Removal of FY 2017 COPS grant budget (FY 2015 COPS budget still has funds remaining).	(115,834)
		Various decreases	(58,945)
			<b>(2,264,308)</b>
3	Purchased Services	Increase in the Office of Title IA/Section 31A budget primarily due to Section 31A	2,061,313
		Increase in the Office of the Deputy Superintendent-Finance budget primarily due to Outside Consultants	914,878
		Increase in the Department of Curriculum budget due primarily to summer school expenses	444,324
		Creation of a Tarrget Literacy Instruction grant budget for the Office of Literacy	260,480
		Increase in the Title IA Camp Burt Shurly Budget	225,000
		Increase in the Office of Bilingual Education/Global Languages budget primarily due to Title III.	170,314
		Increase in the Office of Risk Management budget primarily due to Property & Liability Insurance	153,000
		Increase in the Office of Enrollment's State Transition Fund Budget	137,556
Various increases	74,236		
			<b>4,441,101</b>
4	Supplies & Textbooks	Increase in the Department of Curriculum budget due primarily to summer school expenses	303,577
		Increase in the Office of Bilingual Education/Global Languages budget primarily due to Title III.	302,799
		Creation of a Tarrget Literacy Instruction grant budget for the Office of Literacy	300,015
		Increase in the Earhart budget primarily due to School Improvement Grant Cohort	136,873
		Increase in the Detroit Collegiate Prep budget primarily due to instructional supplies	123,502
		Increase in the Title IA Office of Title IA/Section 31A budget	120,169
		Increase in the Title IA Network 3 budget	80,950
		Increase in the Ben Carson budget primarily due to instructional supplies	66,484
		Various increases	39,316
			<b>1,473,685</b>
5	Equipment and Capital	Decrease in Adult Education Fund	(544,829)
		Decrease in the Office of Bilingual Education/Global Languages budget due to Title III.	(133,725)
		Various decreases	(7,301)
			<b>(685,855)</b>

# FY17 Proposed Budget Amendment No. 4 Vacancies Detail – Fund Level

Fund Name	Vacancies - All Funds		
	Salaries	Benefits	Total
General Purpose (Fund 11)	\$ -	\$ -	\$ -
Adult Education (Fund 13)	625,667	325,898	951,565
Grants (Fund 14)	10,124,289	6,069,437	16,193,726
State Transition (Fund 15)	141,209	80,304	221,514
Special Education (Fund 16)	-	-	-
Consolidated - General Purpose (Fund 1911)	-	-	-
Consolidated - Grants (Fund 1914)	8,338,796	6,447,630	14,786,426
Center Based Special Education (Fund 22)	9,490,616	5,641,335	15,131,950
<b>Total</b>	<b>\$ 28,720,576</b>	<b>\$ 18,564,604</b>	<b>\$ 47,285,180</b>

Fund Name	Vacancies - General Fund Impact		
	Salaries	Benefits	Total
General Purpose (Fund 11)	\$ -	\$ -	\$ -
Adult Education (Fund 13)	-	-	-
Grants (Fund 14)	-	-	-
State Transition (Fund 15)	-	-	-
Special Education (Fund 16)	-	-	-
Consolidated - General Purpose (Fund 1911)	-	-	-
Consolidated - Grants (Fund 1914)	-	-	-
Center Based Special Education (Fund 22)	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# FY17 Proposed Budget Amendment No. 4 Vacancies Detail – FTE Level

Category	Vacant - Non-GF			Vacant - GF			TOTAL			
	FTE	Salaries	Benefits	FTE	Salaries	Benefits	FTE	Salaries	Benefits	TOTAL
Officials/Administrators/Managers	21	\$ 1,756,977	\$ 904,234	-	\$ -	\$ -	21	\$ 1,756,977	\$ 904,234	\$ 2,661,211
Principals	1	100,532	50,851	-	-	-	1	100,532	50,851	151,383
Assistant Principals	-	-	-	-	-	-	-	-	-	-
Classroom Teachers	134	7,666,774	4,228,118	-	-	-	134	7,666,774	4,228,118	11,894,892
Guidance	5	271,989	148,962	-	-	-	5	271,989	148,962	420,951
Psychological	5	238,861	131,780	-	-	-	5	238,861	131,780	370,641
Librarians/Audio Visual Technicians	-	-	-	-	-	-	-	-	-	-
Consultants/Supervisors of Instruction	58	3,500,320	1,959,223	-	-	-	58	3,500,320	1,959,223	5,459,543
Other Professional Staff	69	3,784,391	2,092,091	-	-	-	69	3,784,391	2,092,091	5,876,482
Teacher Aides	117	2,029,243	1,637,900	-	-	-	117	2,029,243	1,637,900	3,667,143
Technicians	-	-	-	-	-	-	-	-	-	-
Clerical/Secretarial Staff	12	361,543	228,599	-	-	-	12	361,543	228,599	590,141
Service Workers	14	283,944	195,855	-	-	-	14	283,944	195,855	479,800
Skilled Crafts	-	-	-	-	-	-	-	-	-	-
Laborers, Unskilled	-	-	-	-	-	-	-	-	-	-
<b>Sub-total (1-18)</b>	<b>436</b>	<b>\$ 19,994,574</b>	<b>\$ 11,577,615</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>436</b>	<b>\$ 19,994,574</b>	<b>\$ 11,577,615</b>	<b>\$ 31,572,189</b>
Part-Time	32	178,131	72,516	-	-	-	32	178,131	72,516	250,647
Substitutes/Instructional	16	1,559,713	702,048	-	-	-	16	1,559,713	702,048	2,261,761
Substitutes/Non Instructional	10	125,685	90,605	-	-	-	10	125,685	90,605	216,290
<b>Sub-total (Part-Time and Subs)</b>	<b>58</b>	<b>\$ 1,863,528</b>	<b>\$ 865,170</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>58</b>	<b>\$ 1,863,528</b>	<b>\$ 865,170</b>	<b>\$ 2,728,698</b>
Other salaries/wages/benefits	19	6,862,474	6,121,819	-	-	-	19	6,862,474	6,121,819	12,984,293
One-Time Bonuses	-	-	-	-	-	-	-	-	-	-
Merit Bonuses (DFT)	-	-	-	-	-	-	-	-	-	-
Workshop Stipends	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
UAAL Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Other Compensation</b>	<b>19</b>	<b>\$ 6,862,474</b>	<b>\$ 6,121,819</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>19</b>	<b>\$ 6,862,474</b>	<b>\$ 6,121,819</b>	<b>\$ 12,984,293</b>
<b>GRAND TOTAL</b>	<b>513</b>	<b>\$ 28,720,576</b>	<b>\$ 18,564,604</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>513</b>	<b>\$ 28,720,576</b>	<b>\$ 18,564,604</b>	<b>\$ 47,285,180</b>

# FY17 Proposed Budget Amendment No. 4 monthly budget spread by function

	Actual Month of Jul-16	Actual Month of Aug-16	Actual Month of Sep-16	Actual Month of Oct-16	Actual Month of Nov-16	Actual Month of Dec-16	Actual Month of Jan-17	Actual Month of Feb-17	Budget Month of Mar-17	Budget Month of Apr-17	Budget Month of May-17	Budget Month of Jun-17	FY17 Proposed Bud Amend no. 4
<b>Revenues</b>													
Local sources	\$ 45	\$ 17,804	\$ 35,793	\$ 272,166	\$ 668,629	\$ 4,482,261	\$ 2,320,434	\$ 4,170,793	\$ 6,333,572	\$ 1,098,415	\$ 1,049,993	\$ 5,438,220	\$ 25,888,126
State sources	31,323,602	31,827,346	40,961,327	39,161,171	39,307,435	33,966,948	34,378,984	37,358,069	35,340,362	35,973,943	35,718,504	44,276,626	439,594,318
Federal sources	3,220,027	996,134	4,120,495	26,184,110	15,936,710	10,728,957	10,924,043	(9,298,973)	11,243,112	11,245,414	8,707,267	57,515,714	151,523,011
Interdistrict sources	15,000,000	-	2,497,874	2,854,855	1,653,267	2,544,798	1,105,901	1,019,599	4,864,201	2,067,810	1,952,881	13,080,543	48,641,729
Other sources	25,000,000	-	15,269,308	-	-	3,453,597	-	426,967	6,000,000	-	-	2,256,058	52,405,930
<b>Total Revenues</b>	<b>74,543,674</b>	<b>32,841,284</b>	<b>62,884,797</b>	<b>68,472,302</b>	<b>57,566,042</b>	<b>55,176,561</b>	<b>48,729,363</b>	<b>33,676,455</b>	<b>63,781,247</b>	<b>50,385,582</b>	<b>47,428,646</b>	<b>122,567,162</b>	<b>718,053,114</b>
<b>Expenditures</b>													
Instruction	5,228,976	3,303,558	21,936,462	36,007,777	25,344,090	29,466,105	24,496,656	26,205,499	36,814,615	26,197,302	35,971,405	62,314,238	333,286,682
Support services	17,520,074	17,283,059	25,856,544	26,825,996	14,645,384	31,716,523	25,228,471	17,791,693	31,005,785	24,209,865	29,657,652	53,028,962	314,770,008
Community service	24,085	6,545	48,401	67,041	806,934	119,655	72,075	85,182	601,980	592,083	516,650	2,463,039	5,403,670
Facilities acquisitions and improvement	-	-	-	-	-	9,260	85,833	-	-	-	-	-	95,093
<b>Total Expenditures</b>	<b>22,773,135</b>	<b>20,593,162</b>	<b>47,841,408</b>	<b>62,900,814</b>	<b>40,796,408</b>	<b>61,311,544</b>	<b>49,883,034</b>	<b>44,082,374</b>	<b>68,422,380</b>	<b>50,999,250</b>	<b>66,145,707</b>	<b>117,806,239</b>	<b>653,555,453</b>
<b>Surplus (Deficit)</b>	<b>\$ 51,770,539</b>	<b>\$ 12,248,123</b>	<b>\$ 15,043,389</b>	<b>\$ 5,571,488</b>	<b>\$ 16,769,634</b>	<b>\$ (6,134,983)</b>	<b>\$ (1,153,671)</b>	<b>\$ (10,405,919)</b>	<b>\$ (4,641,133)</b>	<b>\$ (613,668)</b>	<b>\$ (18,717,061)</b>	<b>\$ 4,760,923</b>	<b>\$ 64,497,661</b>
<b>Fund Balance</b>													
Beginning Balance	\$ -	\$ 51,770,539	\$ 64,018,662	\$ 79,062,051	\$ 84,633,539	\$ 101,403,173	\$ 95,268,190	\$ 94,114,519	\$ 83,708,600	\$ 79,067,468	\$ 78,453,800	\$ 59,736,738	
Net Change in Fund Balance	51,770,539	12,248,123	15,043,389	5,571,488	16,769,634	(6,134,983)	(1,153,671)	(10,405,919)	(4,641,133)	(613,668)	(18,717,061)	4,760,923	
<b>Ending Fund Balance</b>	<b>\$ 51,770,539</b>	<b>\$ 64,018,662</b>	<b>\$ 79,062,051</b>	<b>\$ 84,633,539</b>	<b>\$ 101,403,173</b>	<b>\$ 95,268,190</b>	<b>\$ 94,114,519</b>	<b>\$ 83,708,600</b>	<b>\$ 79,067,468</b>	<b>\$ 78,453,800</b>	<b>\$ 59,736,738</b>	<b>\$ 64,497,661</b>	

# DPSCD Proposed FY17 Budget Amendment No. 4: monthly expenditures spread by object code

	Actual Month of Jul-16	Actual Month of Aug-16	Actual Month of Sep-16	Actual Month of Oct-16	Actual Month of Nov-16	Actual Month of Dec-16	Actual Month of Jan-17	Actual Month of Feb-17	Budget Month of Mar-17	Budget Month of Apr-17	Budget Month of May-17	Budget Month of Jun-17	FY17 Proposed Bud Amend no. 4
<b>Expenditures</b>													
Personnel	\$ 6,994,360	\$ 6,333,760	\$ 19,151,249	\$ 30,378,698	\$ 22,847,341	\$ 28,912,526	\$ 22,533,092	\$ 23,165,014	\$ 30,629,481	\$ 21,110,331	\$ 29,979,311	\$ 48,702,382	\$ 290,737,544
Benefits	4,949,033	885,744	15,361,005	16,435,887	12,107,073	12,620,509	12,355,031	13,322,047	17,723,403	12,676,823	17,228,724	30,913,698	166,578,976
Purchased Services	8,596,642	11,106,402	12,532,443	7,784,155	2,630,480	16,885,257	12,795,851	6,265,613	15,307,923	13,289,554	14,345,073	29,301,145	150,840,538
Supplies & Textbooks	-	100,386	75,444	3,290,523	1,051,977	1,405,520	452,834	1,009,342	2,008,911	1,885,051	1,907,442	5,292,403	18,479,832
Equipment & Capital	-	-	1,075	3,067,978	1,158,096	50,000	-	-	1,357,847	1,188,200	1,351,087	1,441,685	9,615,968
Utilities	2,233,100	2,166,870	720,192	1,943,574	1,001,442	1,437,733	1,746,224	320,357	1,394,815	849,291	1,334,070	1,154,926	16,302,594
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>\$ 22,773,135</b>	<b>\$ 20,593,162</b>	<b>\$ 47,841,408</b>	<b>\$ 62,900,814</b>	<b>\$ 40,796,408</b>	<b>\$ 61,311,544</b>	<b>\$ 49,883,034</b>	<b>\$ 44,082,374</b>	<b>\$ 68,422,380</b>	<b>\$ 50,999,250</b>	<b>\$ 66,145,707</b>	<b>\$ 117,806,239</b>	<b>\$ 653,555,453</b>

# Appendix

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<b>a</b>	<b>Additional financial information</b>
<b>b</b>	<b>Budget amendment no. 4 information</b>
<b>c</b>	<b>Monthly variances</b>
<b>d</b>	<b>FRC Approved Contracts</b>
<b>e</b>	<b>Additional FRC requests / items</b>

# DPSCD FY17 Budget Amendment No. 3 to Actuals Variance – January 2017

<i>in thousands</i>	January Budget	January Actuals	January Variance	Comment
<b>Revenues</b>				
Local sources	\$ 3,508,360	\$ 2,320,434	\$ (1,187,926)	
State sources	36,250,714	34,378,984	(1,871,730)	
Federal sources	21,775,352	10,924,043	(10,851,309)	Timing differences in Budget to Actual for Federal source and Wayne RESA Act 18 expenditures and associated receipt of grant monies
Interdistrict sources	2,900,425	1,105,901	(1,794,524)	
Other sources	-	-	-	
<b>Total revenues</b>	<b>64,434,851</b>	<b>48,729,363</b>	<b>(15,705,488)</b>	
<b>Expenditures</b>				
Instruction	29,830,252	24,496,656	(5,333,596)	Budget includes unfilled vacancies
Support services	25,917,262	25,228,471	(688,791)	
Community service	632,557	72,075	(560,482)	
Facilities acquisitions and improvement	75,830	85,833	10,003	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>56,455,901</b>	<b>49,883,034</b>	<b>(6,572,867)</b>	
<b>urplus (Deficit)</b>	<b>\$ 7,978,950</b>	<b>\$ (1,153,671)</b>	<b>\$ (9,132,621)</b>	
<i>Check</i>	-	-	-	

	January Budget	January Actuals	January Variance	Comment
Personnel	\$ 25,506,472	\$ 22,533,092	\$ (2,973,380)	Budget includes unfilled vacancies
Benefits	14,749,142	12,355,031	(2,394,111)	Budget includes unfilled vacancies
Purchased Services	12,754,944	12,795,851	40,907	
Supplies & Textbooks	1,965,909	452,834	(1,513,075)	
Equipment & Capital	487,304	-	(487,304)	Funds to be spent on Capital Works when weather improves in the Spring
Utilities	992,130	1,746,224	754,094	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 56,455,901</b>	<b>\$ 49,883,034</b>	<b>\$ (6,572,867)</b>	

# DPSCD FY17 Budget Amendment No. 3 to Actuals Variance – December 2016

<i>\$ in thousands</i>	December Budget	December Actuals	December Variance	Comment
<b>Revenues</b>				
Local sources	\$ 2,934,910	\$ 4,482,261	\$ 1,547,351	Enhancement Millage accrued for accounting purposes from Nov 2016
State sources	34,748,044	33,966,948	(781,096)	
Federal sources	9,972,784	10,728,957	756,173	
Interdistrict sources	2,900,425	2,544,798	(355,627)	
Other sources	10,128,029	3,453,597	(6,674,432)	\$6M in sale proceeds held in escrow from the sale of the radio station in Dec 2016 cannot be recognized as revenue until transfer of the licence
<b>Total revenues</b>	<b>60,684,192</b>	<b>55,176,561</b>	<b>(5,507,631)</b>	
<b>Expenditures</b>				
Instruction	33,669,438	29,466,105	(4,203,333)	Unfilled vacancies
Support services	31,052,031	31,716,523	664,492	
Community service	686,555	119,655	(566,900)	
Facilities acquisitions and improvement	75,830	9,260	(66,570)	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>65,483,854</b>	<b>61,311,544</b>	<b>(4,172,310)</b>	
<b>Surplus (Deficit)</b>	<b>\$ (4,799,662)</b>	<b>\$ (6,134,983)</b>	<b>\$ (1,335,321)</b>	

	December Budget	December Actuals	December Variance	Comment
Salaries	\$ 32,290,700	\$ 28,912,526	\$ (3,378,174)	Budget includes unfilled vacancies impacting Salaries of ~\$42M
Benefits	15,282,980	12,620,509	(2,662,471)	
Purchased Services	13,392,690	16,885,257	3,492,567	Timing difference
Supplies & Textbooks	1,965,909	1,405,520	(560,389)	
Equipment & Capital	1,497,437	50,000	(1,447,437)	
Utilities	1,054,138	1,437,733	383,595	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 65,483,854</b>	<b>\$ 61,311,544</b>	<b>\$ (4,172,310)</b>	



# DPSCD FY17 Budget Amendment No. 3 to Actuals Variance – November 2016

<i>\$ in thousands</i>	November Budget	November Actuals	November Variance	Comment
<b>Revenues</b>				
Local sources	\$ 267,207	\$ 668,629	\$ 401,422	
State sources	35,852,607	39,307,435	3,454,828	Timing difference of grant receipts
Federal sources	12,714,924	15,936,710	3,221,786	Timing difference of grant receipts
Interdistrict sources	3,050,129	2,254,061	(796,068)	
Other sources	-	-	-	
<b>Total revenues</b>	<b>51,884,867</b>	<b>58,166,836</b>	<b>6,281,969</b>	
<b>Expenditures</b>				
Instruction	37,310,305	25,344,090	(11,966,215)	Unfilled vacancies
Support services	30,052,625	14,645,384	(15,407,241)	Timing difference of purchased services
Community service	454,426	806,934	352,508	
Facilities acquisitions and improvement	75,759	-	(75,759)	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>67,893,115</b>	<b>40,796,408</b>	<b>(27,096,707)</b>	
<b>Surplus (Deficit)</b>	<b>\$ (16,008,248)</b>	<b>\$ 17,370,428</b>	<b>\$ 33,378,676</b>	

	November Budget	November Actuals	November Variance	Comment
Salaries	\$ 31,467,145	\$ 22,847,341	\$ (8,619,804)	Budget includes unfilled vacancies impacting Salaries of ~\$42M
Benefits	19,871,250	12,107,073	(7,764,177)	Budget includes unfilled vacancies impacting Benefits of ~\$22M
Purchased Services	12,625,964	2,630,480	(9,995,484)	Timing difference
Supplies & Textbooks	1,457,147	1,051,977	(405,170)	
Equipment & Capital	1,355,810	1,158,096	(197,714)	
Utilities	1,115,799	1,001,442	(114,357)	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 67,893,115</b>	<b>\$ 40,796,408</b>	<b>\$ (27,096,707)</b>	

# DPSCD FY17 Budget Amendment No. 2 to Actuals Variance – October 2016

<i>\$ in thousands</i>	October Budget	October Actuals	October Variance	Comment
<b>Revenues</b>				
Local sources	\$ 1,341,884	\$ 272,166	\$ (1,069,718)	
State sources	37,643,697	39,161,171	1,517,474	Timing difference of grant receipts
Federal sources	15,374,504	26,184,110	10,809,606	Timing difference of grant receipts
Interdistrict sources	2,881,037	2,854,855	(26,182)	
Other sources	65,780	-	(65,780)	
<b>Total revenues</b>	<b>57,306,902</b>	<b>68,472,302</b>	<b>11,165,400</b>	
<b>Expenditures</b>				
Instruction	32,971,611	36,007,777	3,036,166	Three pay periods spanned October 2016
Support services	31,746,520	26,825,996	(4,920,524)	Timing difference of purchased services
Community service	360,085	67,041	(293,044)	
Facilities acquisitions and improvement	64,615	-	(64,615)	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>65,142,831</b>	<b>62,900,814</b>	<b>(2,242,017)</b>	
<b>Surplus (Deficit)</b>	<b>\$ (7,835,929)</b>	<b>\$ 5,571,488</b>	<b>\$ 13,407,417</b>	
<i>Check</i>	-	-		
	October Budget	October Actuals	October Variance	
Personnel	\$ 28,595,358	\$ 30,378,698	\$ 1,783,340	Three pay periods spanned October 2016
Benefits	17,730,689	16,435,887	(1,294,802)	
Purchased Services	12,609,751	7,784,155	(4,825,596)	Timing difference
Supplies & Textbooks	1,355,293	3,290,523	1,935,230	
Equipment & Capital	3,410,322	3,067,978	(342,344)	
Utilities	1,441,418	1,943,574	502,156	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 65,142,831</b>	<b>\$ 62,900,814</b>	<b>\$ (2,242,017)</b>	

# DPSCD FY17 Budget Amendment No. 2 to Actuals Variance – September 2016

<i>\$ in thousands</i>	September Budget	September Actuals	September Variance	Comment
<b>Revenues</b>				
Local sources	\$ 150,359	\$ 35,793	\$ (114,566)	
State sources	36,324,692	40,961,327	4,636,635	Timing difference of grant receipts
Federal sources	9,001,660	4,120,495	(4,881,165)	Timing difference of grant receipts
Interdistrict sources	2,540,857	2,497,874	(42,983)	
Other sources	-	15,269,308	15,269,308	Preliminary ending FY16 DPS cash balance transfer
<b>Total revenues</b>	<b>48,017,568</b>	<b>62,884,797</b>	<b>14,867,229</b>	
<b>Expenditures</b>				
Instruction	31,395,633	21,936,462	(9,459,171)	Budget includes unfilled vacancies
Support services	27,674,800	25,856,544	(1,818,256)	Budget includes unfilled vacancies
Community service	439,733	48,401	(391,332)	
Facilities acquisitions and improvement	-	-	-	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>59,510,166</b>	<b>47,841,408</b>	<b>(11,668,758)</b>	
<b>Surplus (Deficit)</b>	<b>\$ (11,492,598)</b>	<b>\$ 15,043,389</b>	<b>\$ 26,535,987</b>	
<i>Check</i>		-		

	September Budget	September Actuals	September Variance	Comment
Personnel	\$ 27,233,674	\$ 19,151,249	\$ (8,082,425)	Budget includes unfilled vacancies impacting Salaries of ~\$50M
Benefits	16,942,770	15,361,005	(1,581,765)	Budget includes unfilled vacancies impacting Benefits of ~\$27M
Purchased Services	12,609,751	12,532,443	(77,308)	
Supplies & Textbooks	1,419,831	75,444	(1,344,387)	
Equipment & Capital	-	1,075	1,075	
Utilities	1,304,140	720,192	(583,948)	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 59,510,166</b>	<b>\$ 47,841,408</b>	<b>\$ (11,668,758)</b>	

# DPSCD FY17 Budget Amendment No. 2 to Actuals Variance – August 2016

<i>\$ in thousands</i>	August Budget	August Actuals	August Variance	Comment
<b>Revenues</b>				
Local sources	\$ 181,364	\$ 17,804	\$ (163,560)	
State sources	34,094,809	31,827,346	(2,267,463)	Timing difference of grant receipts
Federal sources	3,576,237	996,134	(2,580,103)	Timing difference of grant receipts
Interdistrict sources	2,540,857	-	(2,540,857)	Timing difference of grant receipts
Other sources	-	-	-	
<b>Total revenues</b>	<b>40,393,267</b>	<b>32,841,284</b>	<b>(7,551,983)</b>	
<b>Expenditures</b>				
Instruction	8,519,787	3,303,558	(5,216,229)	Lower summer school participation
Support services	14,140,453	17,283,059	3,142,606	
Community service	333,507	6,545	(326,962)	
Facilities acquisitions and improvement	-	-	-	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>22,993,747</b>	<b>20,593,162</b>	<b>(2,400,585)</b>	
<b>Surplus (Deficit)</b>	<b>\$ 17,399,520</b>	<b>\$ 12,248,123</b>	<b>\$ (5,151,397)</b>	

*Check*

	August Budget	August Actuals	August Variance
Personnel	\$ 6,253,479	\$ 6,333,760	\$ 80,281
Benefits	3,883,192	885,744	(2,997,448)
Purchased Services	10,610,946	11,106,402	495,456
Supplies & Textbooks	979,536	100,386	(879,150)
Equipment & Capital	-	-	-
Utilities	1,266,594	2,166,870	900,276
Debt Service	-	-	-
Other	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,993,747</b>	<b>\$ 20,593,162</b>	<b>\$ (2,400,585)</b>

# DPSCD FY17 Budget Amendment No. 2 to Actuals Variance – July 2016

*\$ in thousands*

	July Budget	July Actuals	July Variance	Comment
<b>Revenues</b>				
Local sources	\$ 150,459	\$ 45	\$ (150,414)	
State sources	34,313,118	31,323,602	(2,989,516)	Timing difference of grant receipts
Federal sources	7,431,528	3,220,027	(4,211,501)	Timing difference of grant receipts
Interdistrict sources	15,374,779	15,000,000	(374,779)	
Other sources	25,000,000	25,000,000	-	
<b>Total revenues</b>	<b>82,269,884</b>	<b>74,543,674</b>	<b>(7,726,210)</b>	
<b>Expenditures</b>				
Instruction	14,397,485	5,228,976	(9,168,509)	Lower summer school participation
Support services	17,056,184	17,520,074	463,890	
Community service	306,493	24,085	(282,408)	
Facilities acquisitions and improvement	-	-	-	
Debt service	-	-	-	
Other uses	-	-	-	
<b>Total Expenditures</b>	<b>31,760,162</b>	<b>22,773,135</b>	<b>(8,987,027)</b>	
<b>Surplus (Deficit)</b>	<b>\$ 50,509,722</b>	<b>\$ 51,770,539</b>	<b>\$ 1,260,817</b>	

	July Budget	July Actuals	July Variance	
Salaries	\$ 12,583,312	\$ 6,994,360	\$ (5,588,952)	Lower summer school participation
Benefits	7,634,824	4,949,033	(2,685,791)	Lower summer school participation
Purchased Services	9,384,749	8,596,642	(788,107)	
Supplies & Textbooks	96,843	-	(96,843)	
Equipment & Capital	-	-	-	
Utilities	2,060,434	2,233,100	172,666	
Debt Service	-	-	-	
Other	-	-	-	
<b>Total Expenditures</b>	<b>\$ 31,760,162</b>	<b>\$ 22,773,135</b>	<b>\$ (8,987,027)</b>	

## DPSCD Cash Forecast to Actuals Variance – January 2017

<i>\$ in thousands</i>	January		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ 34,893	\$ 34,830	\$ (63)	
MPSERS (State Funded)	3,182	3,182	-	
Enhancement Millage	3,506	177	(3,329)	
Grants	12,173	18,156	5,983	Catch-up from previous months
Transfer from DPS	4,885	5,358	473	
WCRESA	2,254	2,341	87	
Food Service Reimbursement	3,231	-	(3,231)	Timing - Receipts expected at later date / in line with disbursements
Capital Asset Sales	5,909	-	(5,909)	Funds held in escrow pending FCC clearance
Miscellaneous	978	477	(501)	
<b>Total Cash Receipts</b>	<b>71,011</b>	<b>64,521</b>	<b>(6,490)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ (3,182)	\$ (3,182)	\$ -	
Payroll Direct Deposit	(14,145)	(13,087)	1,058	
Taxes	(5,585)	(5,118)	467	
FICA	(1,673)	(1,497)	176	
Accounts Payable	(14,035)	(7,340)	6,695	Timing - disbursements expected during February
Pension (employee portion)	(1,910)	(1,784)	127	
Pension (employer portion)	(5,914)	(5,263)	651	
Health	(4,153)	(3,152)	1,001	
Fringe Benefits	(586)	(82)	504	
Food Service	(2,764)	(167)	2,597	Timing - disbursements expected during February
Transfer to DPS	(15,739)	(15,739)	-	
Other	(150)	(22)	128	
<b>Total Cash Disbursements</b>	<b>(69,837)</b>	<b>(56,434)</b>	<b>13,404</b>	
Beginning Cash Balance	44,142	44,142	-	
Net Cash Flow	1,174	8,087	6,913	
<b>Ending Cash Balance</b>	<b>\$ 45,315</b>	<b>\$ 52,229</b>	<b>\$ 6,913</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).

## DPSCD Cash Forecast to Actuals Variance – December 2016

<i>\$ in thousands</i>	December		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ 34,805	\$ 33,765	\$ (1,040)	Prior month reversal due to updated student count
MPSERS (State Funded)	3,066	3,182	116	
Enhancement millage	-	-	-	
Grants	12,648	13,009	360	
Transfer from DPS	-	-	-	
WCRESA	2,254	2,254	-	
Food Service Reimbursement	3,158	4,685	1,528	Catch-up from previous months
Capital Asset Sales	9,000	3,091	(5,909)	Remaining asset sales expected beginning of 2017
Miscellaneous	1,490	537	(952)	
<b>Total Cash Receipts</b>	<b>66,420</b>	<b>60,523</b>	<b>(5,897)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ (6,364)	\$ (6,364)	\$ -	
Payroll Direct Deposit	(25,090)	(25,744)	(655)	
Taxes	(9,851)	(9,216)	635	
FICA	(2,887)	(2,885)	3	
Accounts Payable	(15,657)	(22,410)	(6,753)	Timing - catch-up of payables from November
Pension (employee portion)	(2,768)	(2,597)	171	
Pension (employer portion)	(8,613)	(8,073)	540	
Health	(4,153)	(3,731)	421	
Fringe Benefits	(1,122)	(65)	1,057	
Food Service	(4,125)	(3,598)	528	
Transfer to DPS	-	-	-	
Other	(375)	(41)	334	
<b>Total Cash Disbursements</b>	<b>(81,005)</b>	<b>(84,725)</b>	<b>(3,720)</b>	
Beginning Cash Balance	68,343	68,343	-	
Net Cash Flow	(14,585)	(24,201)	(9,617)	
<b>Ending Cash Balance</b>	<b>\$ 53,758</b>	<b>\$ 44,142</b>	<b>\$ (9,617)</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).

## DPSCD Cash Forecast to Actuals Variance – November 2016

<i>\$ in thousands</i>	November		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ 35,323	\$ 35,841	\$ 519	Expected to reverse with updated FTE count
MPSERS (State Funded)	6,364	6,364	-	
Grants	12,147	13,052	905	Catch-up from previous months
Transfer from DPS	17,300	17,300	-	
WCRESA	2,254	1,944	(310)	
Food Service Reimbursement	3,086	3,666	580	Catch-up from previous months
Capital Asset Sales	-	-	-	
Miscellaneous	967	328	(639)	
<b>Total Cash Receipts</b>	<b>77,441</b>	<b>78,496</b>	<b>1,055</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(14,144)	(6,767)	7,377	Timing - payroll funding occurred one day prior instead of two
Taxes	(5,615)	(5,296)	319	
FICA	(1,627)	(1,566)	61	
Accounts Payable	(16,401)	(12,668)	3,733	Timing - payables to be paid in early December
Pension (employee portion)	(1,813)	(1,716)	97	
Pension (employer portion)	(5,690)	(5,468)	222	
Health	(3,927)	(4,404)	(477)	
Fringe Benefits	(707)	(40)	667	
Food Service	(2,600)	(1,424)	1,176	Timing - payables to be paid in early December
Transfer to DPS	-	-	-	
Other	(474)	(199)	275	
<b>Total Cash Disbursements</b>	<b>(52,998)</b>	<b>(39,550)</b>	<b>13,448</b>	
Beginning Cash Balance	29,397	29,397	-	
Net Cash Flow	24,443	38,946	14,503	
<b>Ending Cash Balance</b>	<b>\$ 53,840</b>	<b>\$ 68,343</b>	<b>\$ 14,503</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).



## DPSCD Cash Forecast to Actuals Variance – October 2016

<i>\$ in thousands</i>	October		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ 35,323	\$ 35,052	\$ (271)	
MPSERS (State Funded)	-	-	-	
Grants	9,480	1,257	(8,223)	Approval of FY17 grants delayed due to MPSERS resolution
Transfer from DPS	23,504	15,739	(7,765)	Lower draw based on cash needs
WCRESA	2,254	2,254	-	
Food Service Reimbursement	459	-	(459)	
Capital Asset Sales	-	-	-	
Miscellaneous	1,150	976	(174)	
<b>Total Cash Receipts</b>	<b>72,170</b>	<b>55,277</b>	<b>(16,892)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(14,121)	(13,598)	523	
Taxes	(5,346)	(5,085)	260	
FICA	(1,589)	(1,543)	45	
Accounts Payable	(18,268)	(6,045)	12,224	Timing - payables to be paid in early November
Pension (employee portion)	(1,768)	(1,589)	179	
Pension (employer portion)	(5,644)	(5,187)	457	
Health	(886)	(124)	762	
Fringe Benefits	(502)	(22)	480	
Food Service	(1,200)	(2,189)	(989)	Catch-up from previous month
Transfer to DPS	-	-	-	
Other	(320)	(2)	318	
<b>Total Cash Disbursements</b>	<b>(49,644)</b>	<b>(35,387)</b>	<b>14,258</b>	
Beginning Cash Balance	9,506	9,506	-	
Net Cash Flow	22,525	19,891	(2,635)	
<b>Ending Cash Balance</b>	<b>\$ 32,032</b>	<b>\$ 29,397</b>	<b>\$ (2,635)</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).

## DPSCD Cash Forecast to Actuals Variance – September 2016

<i>\$ in thousands</i>	September		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ -	\$ -	\$ -	
MPSERS (State Funded)	-	-	-	
Grants	10,798	2,407	(8,391)	Approval of FY17 grants delayed due to MPSERS resolution
Transfer from DPS	-	-	-	
WCRESA	-	2,498	2,498	Received on 9/30 - previously forecasted for first week in Oct.
Food Service Reimbursement	1,000	-	(1,000)	
Capital Asset Sales	-	-	-	
Miscellaneous	863	198	(665)	
<b>Total Cash Receipts</b>	<b>12,661</b>	<b>5,103</b>	<b>(7,558)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(14,396)	(14,038)	358	
Taxes	(3,092)	(2,966)	126	
FICA	(756)	(882)	(126)	
Accounts Payable	(16,688)	(8,223)	8,465	Timing - some payables were paid in early October
Pension (employee portion)	(884)	(692)	192	
Pension (employer portion)	(936)	(429)	507	
Health	(3,297)	(5,818)	(2,521)	Prepayment of October benefits
Fringe Benefits	(459)	(13)	445	
Food Service	(1,228)	(321)	907	
Transfer to DPS	-	-	-	
Other	(72)	-	72	
<b>Total Cash Disbursements</b>	<b>(41,807)</b>	<b>(33,383)</b>	<b>8,424</b>	
Beginning Cash Balance	37,786	37,786	0	
Net Cash Flow	(29,146)	(28,280)	866	
<b>Ending Cash Balance</b>	<b>\$ 8,640</b>	<b>\$ 9,506</b>	<b>\$ 866</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).

## DPSCD Cash Forecast to Actuals Variance – August 2016

<i>\$ in thousands</i>	August		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ -	\$ -	\$ -	
MPSERS (State Funded)	-	-	-	
Grants	-	-	-	
Transfer from DPS	15,269	15,269	-	
WCRESA	-	-	-	
Food Service Reimbursement	3,000	-	(3,000)	Receipt of food service related to DPS
Capital Asset Sales	-	-	-	
Miscellaneous	126	110	(16)	
<b>Total Cash Receipts</b>	<b>18,395</b>	<b>15,380</b>	<b>(3,016)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(3,971)	(3,424)	547	
Taxes	(2,040)	(1,397)	643	
FICA	(216)	(629)	(413)	
Accounts Payable	(7,183)	(505)	6,678	Building reinvestment work commenced later than projected
Pension (employee portion)	(428)	(428)	(0)	
Pension (employer portion)	(1,700)	(1,700)	0	
Health	(7,153)	(6,965)	188	
Fringe Benefits	(67)	(6)	61	
Food Service	(380)	-	380	
Transfer to DPS	-	-	-	
Other	-	(75)	(75)	
<b>Total Cash Disbursements</b>	<b>(23,138)</b>	<b>(15,131)</b>	<b>8,007</b>	
Beginning Cash Balance	37,537	37,537	0	
Net Cash Flow	(4,743)	249	4,992	
<b>Ending Cash Balance</b>	<b>\$ 32,794</b>	<b>\$ 37,786</b>	<b>\$ 4,992</b>	

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## DPSCD Cash Forecast to Actuals Variance – July 2016

<i>\$ in thousands</i>	July		Variance	Comment
	Forecast	Actuals		
<b>Cash Receipts</b>				
State Aid	\$ -	\$ -	\$ -	
MPSERS (State Funded)	-	-	-	
Grants	2,100	-	(2,100)	Grant draw delayed in line with disbursements
State Aid Note Proceeds	-	-	-	
Transfer from DPS	25,000	25,000	-	
WCRESA	15,000	15,000	-	
Food Service Reimbursement	840	-	(840)	
Capital Asset Sales	-	-	-	
Miscellaneous	1,063	25	(1,038)	
<b>Total Cash Receipts</b>	<b>44,003</b>	<b>40,025</b>	<b>(3,978)</b>	
<b>Cash Disbursements</b>				
MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(2,673)	(2,396)	278	
Taxes	(1,005)	(27)	979	Some payroll items funded out of DPS - to be reversed
FICA	(328)	-	328	Some payroll items funded out of DPS - to be reversed
Accounts Payable	(3,683)	(1)	3,682	Building reinvestment work commenced later than projected
Pension (employee portion)	(579)	(36)	543	
Pension (employer portion)	(1,782)	-	1,782	Some payroll items funded out of DPS - to be reversed
Health	(2,232)	(28)	2,204	Some payroll items funded out of DPS - to be reversed
Fringe Benefits	-	-	-	
Property Tax Transfer	(17,658)	-	17,658	Actually a DPS liability - to be netted with ending cash balance
Food Service	-	-	-	
Transfer to DPS	-	-	-	
Other	-	-	-	
<b>Total Cash Disbursements</b>	<b>(29,941)</b>	<b>(2,488)</b>	<b>27,454</b>	
Beginning Cash Balance	44,661	-	(44,661)	Adjusted beginning cash balance transferred in August
Net Cash Flow	14,061	37,537	23,476	
<b>Ending Cash Balance</b>	<b>\$ 58,723</b>	<b>\$ 37,537</b>	<b>\$ (21,185)</b>	

*Note:* The sum of individual month's variances does not equal the cumulative variance for multiple months as the forecast is updated weekly and changes in current month can affect future months (e.g. a receivable that is initially expected in August, subsequently expected in September and finally received in October will show up twice in the monthly variance but only once in the cumulative variance).

# Appendix

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<b>a</b>	<b>Additional financial information</b>
<b>b</b>	<b>Budget amendment no. 4 information</b>
<b>c</b>	<b>Monthly variances</b>
<b>d</b>	<b>FRC Approved Contracts</b>
<b>e</b>	<b>Additional FRC requests / items</b>

# FRC Approved Contracts: spend as of March 29, 2017

Contract #	Contractor	Contract Amount	Contract Expiry Date	Contract Period (Years)	YTD Spend (Amt Invoiced)	Purpose
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## DPSCD Police Department

15-0054-C	Securitas Security Services, USA, Inc.	\$ 3,700,000	12/30/2017	1.0	\$ 2,264,127	To Provide professional Security Services
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**Subtotal** \$ 3,700,000 \$ 2,264,127

## Information Technology

16-0432	Wayne County Regional Education Service Agency (WRESA)	\$ 768,570	6/30/2017	1.0	\$ 342,000	Provide for services as well as support to transition certain services currently provided by WRESA to DPSCD
16-0345-C	Learning Consultants	750,000	6/30/2019	3.0	499,717	Provide basic Cable Plant Maintenance, Technology Installation Services and Network Change & Repair Activities
16-0345-1-C	Direct Internet	750,000	6/30/2019	3.0	150,850	Provide basic Cable Plant Maintenance, Technology Installation Services and Network Change & Repair Activities
16-0432-1	Wayne County Regional Education Service Agency (WRESA)	462,830	6/30/2017	1.0	140,269	Provide software, support and services related to the MiStar student information system

**Subtotal** \$ 2,731,400 \$ 1,132,837

## Operations

13-0422-2	Constellation New Energy- Gas Div. LLC	\$ 2,500,000	9/30/2017	1.0	\$ 1,204,633	Provide natural gas supply and delivery
17-0032	LoPiccolo Brothers Produce Inc.	1,639,130	10/31/2017	1.0	-	Fresh fruit and vegetable program
17-0048	Payne Landscaping, Inc.	1,591,573	6/30/2017	0.5	239,863	To Provide snow plowing services
17-0015-6	Quality Roofing	1,434,024	12/31/2016	0.3	1,306,383	Provide new roof replacement and repairs for three elementary schools
17-0021	Lutz Roofing	1,150,639	12/31/2016	0.2	433,483	Provide new roof replacements for Emerson and Spain
Req. 58832	City of Detroit Dept. of Transportation	773,000	6/30/2017	0.4	773,000	Provide semester student swipe passes for students to use the Detroit City Bus system to attend school.
15-0045-2	Progressive Distribution Centers, Inc.	1,700,000	2/1/2018	1.0	414	Provide warehouse management services for the District's Warehouse located at 1425-E Warren Ave., Detroit MI.
01-10-14-0-2014	LakeShore Global, LLC (formerly Lakeshore Rickman, LLC)	6,319,033	6/30/2018	1.0	-	To provide complete facility management including engineering, custodial and maintenance within Zone 3 schools (27 schools and 1 administrative building)
01-10-14-0-2014	The Facility Group, Inc.	15,572,455	6/30/2018	1.0	-	To undertake capital improvement projects and provide complete facility management including engineering, custodial and maintenance within Zone 1 schools (32 schools and 8 administrative buildings)

**Subtotal** \$ 32,679,854 \$ 3,957,776

## FRC Approved Contracts: spend as of March 29, 2017 cont.

Contract #	Contractor	Contract Amount	Contract Expiry Date	Contract Period (Years)	YTD Spend (Amt Invoiced)	Purpose
<b>Risk Management</b>						
17-0019-C	Aon Risk Services Central, Inc.	\$ 876,506	12/31/2017	1.0	\$ 52,505	Provide insurance brokerage services; manage DPSCD insurance coverage, obtain quotes, bind coverage, updating DPSCD on market trends, work with insures to process
<b>Subtotal</b>		<b>\$ 876,506</b>			<b>\$ 52,505</b>	
<b>Parent and Community Engagement</b>						
16-0447-C	Southwest Counseling Solutions	\$ 2,970,240	9/30/2019	2.9	\$ 308,218	Recruit, manage, provide oversight and reporting of Community School Coordinators (CSC) for each Community School. The CSC serves as the school Principal's primary manager of all Community School activities and services in support of the school's education
16-0448-C	Community Schools of Metro Detroit	2,533,440	9/30/2017	0.9	372,519	Recruit, manage, provide oversight and reporting of Community School Coordinators (CSC) for each Community School. The CSC serves as the school Principal's primary manager of all Community School activities and services in support of the school's educational plan.
<b>Subtotal</b>		<b>\$ 5,503,680</b>			<b>\$ 680,737</b>	
<b>Specialized Student Services</b>						
16-0438-C	CareerStaff Unlimited LLC	\$ 2,532,230	6/30/2017	0.7	\$ 168,362	Provide skilled nursing care to students
17-0033-C	Therapy Staff LLC	1,695,141	6/30/2017	0.7	528,307	Provide skilled Speech-Language Pathologists, Occupational Therapists, Physical Therapists, Psychologist and Social Workers for DPSCD students.
16-0439-C	Educational Based Services (EBS)	1,371,222	6/30/2017	0.7	378,602	Provide skilled Speech-Language Pathologists, Occupational Therapists, Physical Therapists, Psychologist and Social Workers for DPSCD students.
16-0446-C	Deaf Community Advocacy Network	1,010,054	12/31/2017	1.0	273,100	Provide sign language interpreters for deaf and hard of hearing students and staff
17-0034-C	CareerStaff Unlimited LLC	990,360	6/30/2017	0.7	506,012	Provide skilled Speech-Language Pathologists, Occupational Therapists, Physical Therapists, Psychologist and Social Workers for DPSCD students.
<b>Subtotal</b>		<b>\$ 7,599,007</b>			<b>\$ 1,854,384</b>	
<b>GRAND TOTAL</b>		<b>\$ 53,090,447</b>			<b>\$ 9,942,365</b>	

# Appendix

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# FY17 CTE Perkins Grant update

- CTE Perks Grant March 30, 2017 YTD expenditures total \$1.9M (including pre-encumbered, encumbered and expended amounts and requisitions). The FY 2017 CTE Perkins Grant of \$3.1M has a balance of \$1.2M as of March 30, 2017 (refer to table below)
- The balance of \$1.2M will be expended by June 30, 2017 with the majority of expenditures going towards salaries and benefits for a grant staff of 18 people. Nine of these positions were filled in February and March 2017 (being 3 Academic Integration Instructors, 3 Bilingual Specialists, and 3 Special Instructors)

	FY17 Budget	March 2017 YTD Expenditures					FY17 Budget Remaining
		Pre-Enc	Encumbrance	Expenditures	Known Requisitions	Total Expenditures	
Teaching	232,051	-	-	58,501	-	58,501	173,550
Special Instruction	296,400	-	-	151,572	-	151,572	144,828
Counseling	187,599	-	-	75,671	-	75,671	111,928
Administrative Assistant	274,014	-	-	180,814	-	180,814	93,200
Aides	29,660	-	-	-	-	-	29,660
Assistant Superintendent	52,618	-	-	24,322	-	24,322	28,296
Workshop Stipend	9,002	-	-	-	9,002	9,002	-
Other Professional Expenditure:	-	-	-	3,237	-	3,237	(3,237)
Overtime	-	-	-	6,317	-	6,317	(6,317)
<b>Subtotal Salaries</b>	<b>1,081,344</b>	<b>-</b>	<b>-</b>	<b>500,434</b>	<b>9,002</b>	<b>509,436</b>	<b>571,908</b>
Contributions to State	227,839	-	-	117,820	-	117,820	110,020
UAAL Contributions	126,005	-	-	50,893	-	50,893	75,112
Social Security	100,505	-	-	34,436	-	34,436	66,069
Other Employee Insurance	111,099	-	-	65,204	-	65,204	45,895
<b>Subtotal Fringe Benefits</b>	<b>565,448</b>	<b>-</b>	<b>-</b>	<b>268,352</b>	<b>-</b>	<b>268,352</b>	<b>297,096</b>
Supplies	868,833	231,890	273,879	109,594	20,193	635,556	233,277
Purchased Services	139,495	34,765	14,775	29,668	5,000	84,208	55,287
Miscellaneous	2,597	-	-	-	-	-	2,597
Funds Transfer	30,000	-	-	-	30,000	30,000	-
Equipment	417,979	146,989	-	-	280,891	427,881	(9,902)
<b>Subtotal Discretionary</b>	<b>1,458,904</b>	<b>413,645</b>	<b>288,654</b>	<b>139,263</b>	<b>336,084</b>	<b>1,177,646</b>	<b>281,258</b>
<b>Total</b>	<b>\$ 3,105,696</b>	<b>\$ 413,645</b>	<b>\$ 288,654</b>	<b>\$ 908,049</b>	<b>\$ 345,086</b>	<b>\$ 1,955,434</b>	<b>\$ 1,150,262</b>

# State Transition Funds (FY17 Proposed Budget Amendment No. 4 Capital Expenditures)

School Name	Contractor	Description	Revised Amount Committed	Revised Amount Uncommitted	Total
Edison Elementary School	Quality Roofing	Roof Replacement	\$ 467,691		\$ 467,691
Dossin Elementary School	Quality Roofing	Roof Replacement	445,970		445,970
Turning Point Academy <sup>1</sup>	Quality Roofing	Roof Replacement	-		-
Vernor Elementary School	Quality Roofing	Roof Replacement	534,849		534,849
Emerson Elementary-Middle School	Lutz Roofing	Roof Replacement	755,959		755,959
Spain Elementary-Middle School	Lutz Roofing	Roof Replacement	394,680		394,680
Bagley Elementary School	Lutz Roofing	Partial Roof Replacement	84,807		84,807
Schools Construction Mgt. <sup>2</sup>	DCI	Roofing Project Mgmt.	224,000		224,000
Spain Elementary-Middle School	The Facility Group	Steam Heat Replacement	115,940		115,940
Dr. Ben Carson High School	The Facility Group	Steam Heat Replacement	129,796		129,796
Fisher Lower	The Facility Group	Boiler Replacement+ Chiller	135,000		135,000
Ronald Brown Academy (Middle Sch)	The Facility Group	Boiler Replacement	50,000		50,000
Academy of the Americas	The Facility Group	Boiler Replacement	106,793		106,793
Cody High School <sup>3</sup>	US Metro Group	Boiler Replacement	530,000		530,000
Hutchinson @ Howe	The Facility Group	Boiler Replacement	34,526		34,526
Randolph Vocational HS	US Metro Group	Chiller Replacement	115,500		115,500
Mackenzie PK-8	Deangelo Construct	Dividing Wall	52,250		52,250
Roberto, Clemente	The Facility Group	Boiler Replacement	19,713		19,713
Duke Ellington	The Facility Group	Boiler Replacement	43,294		43,294
Spain Elementary-Middle School	The Facility Group	Three (3) Rooftop Units	95,000		95,000
Uncommitted Funds <sup>4</sup>				664,232	664,232
<b>Total</b>			<b>\$ 4,335,768</b>	<b>\$ 664,232</b>	<b>\$ 5,000,000</b>

**Notes:**

1. The enrollment at Turning Point has declined - there are presently 70 students enrolled at the school which has a capacity of 249-468. Based on this information, the roof replacement has been placed on hold until a decision is made on what to do with the school program.
2. Includes a 5% fee on total project cost
3. Deferred until FY18
4. The uncommitted amount will be allocated to more school building roof replacements during the spring once weather permits.