

DPS Update – November 2019

Overall Summary – DPS

- **Revenues and Expenditures – November**
 - DPS received \$323K in 13 mills receipts bringing the year-to-date total to \$44.5M. Current 13 mill tax receipt reserves are \$21.8M.
 - DPS received \$671K in 18 mills receipts bringing the year-to-date total to \$35.6M.
- **Cash Flow**
 - The ending general fund cash balance for November was \$5.9M. The projected ending balance on June 30, 2020 is \$2.9M.

DPS Cash Forecast to Actuals Variance – November 2019

<i>\$ in thousands</i>	November Forecast	November Actuals	November Variance	Comment
Cash Receipts				
State Aid	\$ -	\$ -	\$ -	
Property Tax (13 Mills)	8,459	321	(8,138)	Monthly payment lower than forecast, however YTD receipts are slightly ahead of forecast due to stronger than expected receipts in October
Transfer from DPSCD	-	-	-	
Draw from BONY	-	-	-	
Miscellaneous	9	2	(7)	
Total Cash Receipts	8,468	323	(8,145)	
Cash Disbursements				
Payroll Direct Deposit	-	-	-	
FICA	-	-	-	
Accounts Payable	-	(51)	(51)	Audit payment was made ahead of the December forecast
Pension (employer portion)	-	-	-	
Fringe Benefits	-	-	-	
Property Tax Transfer (1)	(15,705)	(7,567)	8,138	Transfers to reserve account adjusted to match actual receipts
Transfer to DPSCD	-	-	-	
Other	(1)	(1)	0	
Total Cash Disbursements	(15,706)	(7,618)	8,088	
Net Cash Flow	(7,238)	(7,296)	(58)	
Beginning Cash Balance	13,230	13,230	-	
Net Cash Flow	(7,238)	(7,296)	(58)	
Ending Cash Balance	\$ 5,992	\$ 5,934	\$ (58)	

(1) Property tax transfer relates to 13 Mills property tax receipts collected to cover capital debt service.

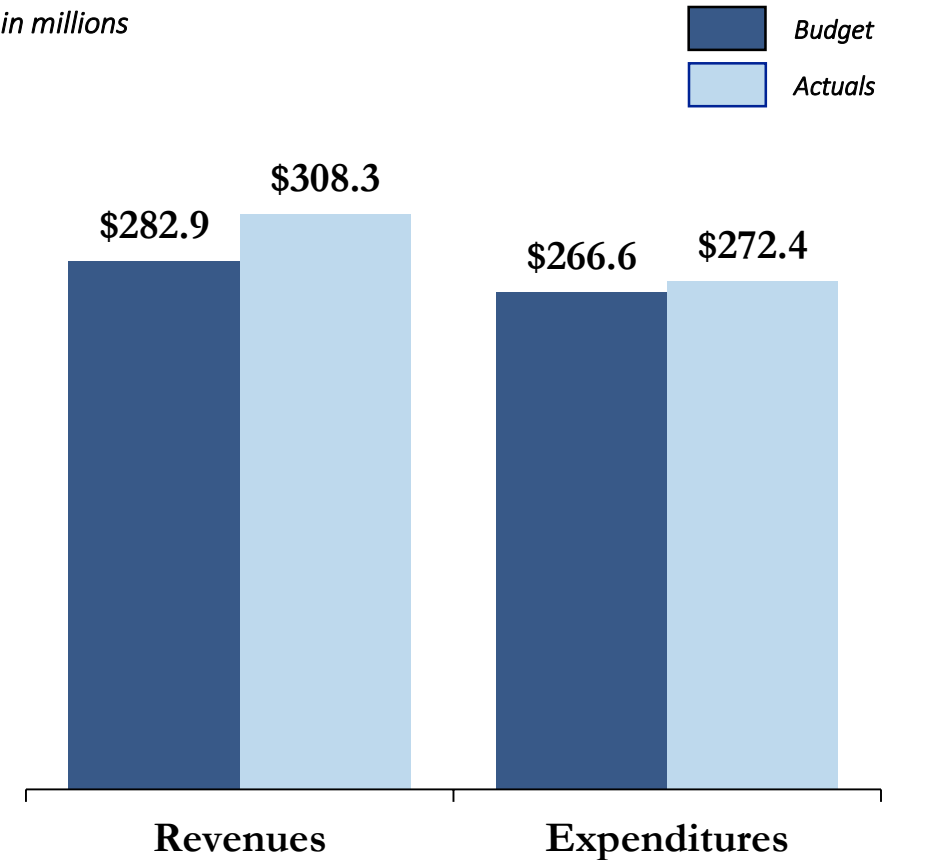
DPSCD Update – November 2019

Overall Summary – DPSCD Revenues and Expenditures

- Year-to-Date revenues through November are running 9% ahead of budget (~\$25.4M).
 - Local revenue is higher due to the sale of real estate.
 - Medicaid reimbursements continue to run higher than budgeted.
- While still maintaining a surplus, year-to-date expenses are running ahead of budget (~\$5.8M).
 - Salaries and benefits continue to run slightly higher due to a faster than anticipated reduction in vacancies.

Budget vs. Actuals – Through November 2019

\$ in millions

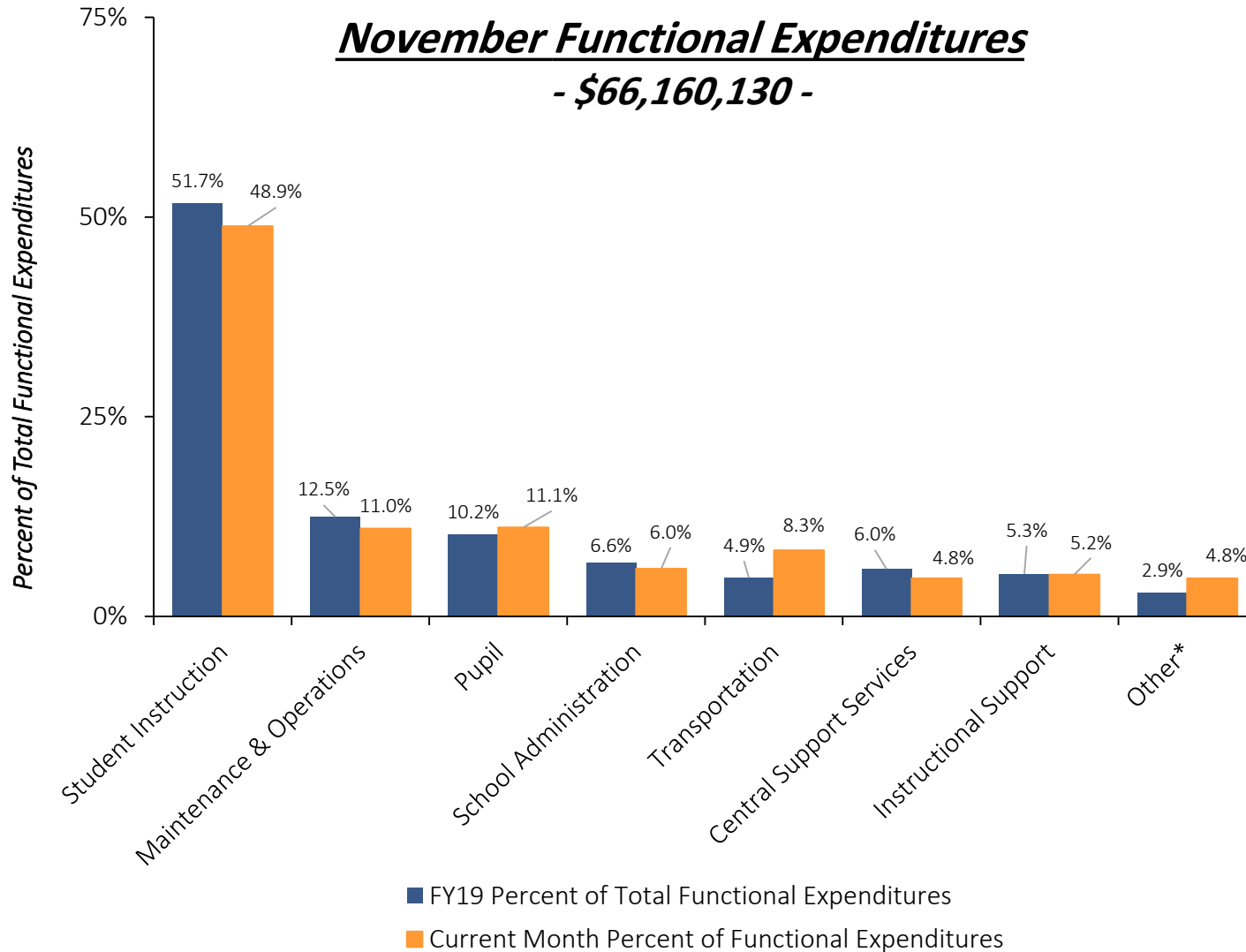


Summary of Revenues and Expenditures

	Budget to Actual Comparison Current Month				Budget to Actual Comparison YTD				
	Budget	Actual	Variance		Budget	Actual	Variance		
	Month of Nov-FY20	Month of Nov-FY20	\$	%	YTD Nov-FY20	YTD Nov-FY20	\$	%	
SUMMARY									
Revenues									
Local sources	\$ 5,907,127	\$ 9,629,309	\$ 3,722,182	63%	\$ 13,254,798	\$ 24,404,685	\$ 11,149,887	84%	
State sources	45,225,675	49,975,358	4,749,683	11%	210,648,656	216,285,262	5,636,606	3%	
Federal sources	22,272,743	23,849,351	1,576,608	7%	58,971,777	67,619,891	8,648,114	15%	
Total revenues	73,405,545	83,454,018	10,048,473	14%	282,875,231	308,309,838	25,434,607	9%	
Expenditures									
Salaries	30,683,438	30,661,749	(21,689)	(0%)	116,844,820	122,122,532	5,277,712	5%	
Benefits	17,485,593	17,670,632	185,039	1%	64,699,029	69,704,230	5,005,201	8%	
Purchased Services	15,251,633	14,818,688	(432,945)	(3%)	60,281,336	56,640,138	(3,641,198)	(6%)	
Supplies & Textbooks	1,849,797	1,544,642	(305,155)	(16%)	16,612,100	16,147,929	(464,171)	(3%)	
Equipment & Capital	117,251	16,154	(101,097)	(86%)	441,259	61,392	(379,867)	(86%)	
Utilities	1,538,305	1,448,265	(90,040)	(6%)	7,691,525	7,683,517	(8,008)	(0%)	
Total expenditures	66,926,016	66,160,130	(765,886)	(1%)	266,570,069	272,359,738	5,789,670	2%	
Surplus (Deficit)	\$ 6,479,529	\$ 17,293,888	\$ 10,814,359	15%	\$ 16,305,163	\$ 35,950,100	\$ 19,644,937	7%	

Expenditures by Function – November 2019

November Functional Expenditures - \$66,160,130 -



Notes:

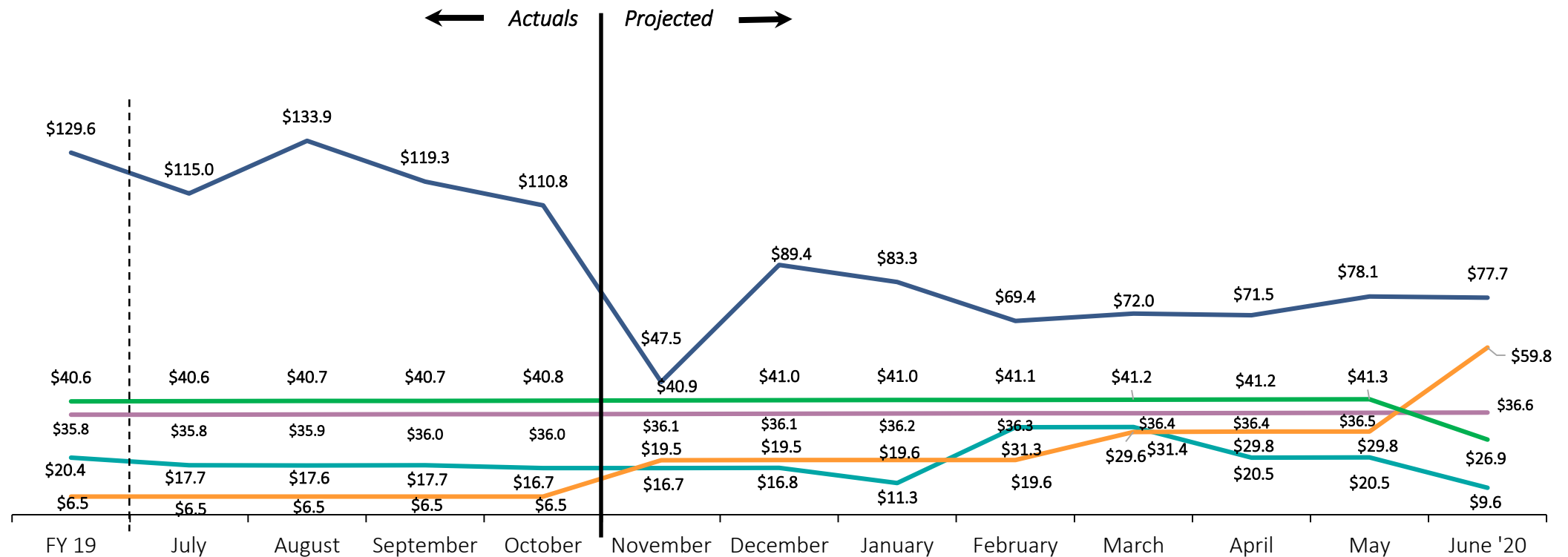
- Overall, monthly expenditures are more closely tracking to annualized expectations.
- In November, Transportation is running higher than average due to increased field trips and is expected to normalize in future periods.

DPSCD November 2019 Cash Flow Analysis

- At the end of November, DPSCD’s ending balances were as follows: General Fund - \$47.5M, Rainy-Day Fund - \$36.0M, Capital Projects Fund - \$16.7M, MILAF Investment Account - \$19.5M and Other* remaining funds - \$40.9M.
 - The November State Aid payment was received on December 2nd and the GF balance has returned to its forecasted level.
 - A transfer to a MILAF reserve account of \$13M was made in November with additional future transfers scheduled based on expected cash availability- maximizes interest income and balances cash on-hand requirements to meet daily obligations.
- The current General Fund balance is estimated to be equivalent to 4.0 weeks of average expenditures¹.

Actual & Projected Ending Cash Balance

\$ in millions



¹⁾ Calculated by taking the General Fund balance as of November 30, 2019 and dividing it by the rolling average actual YTD expenditures per week (excludes all other funds and extraordinary, one-time items)

*Other Funds include: Internal Service Fund, Legal Reserve Fund and the Food Service Fund

DPSCD Cash Forecast to Actuals – November 2019

<i>\$ in thousands</i>	November Forecast	November Actuals	November Variance	Comment
Cash Receipts				
State Aid	\$ 42,100	\$ -	\$ (42,100)	State Aid payment received on December 2, 2019
MPSERS (State Funded)	6,753	-	(6,753)	State Aid payment received on December 2, 2019
Enhancement Millage	5,628	3,670	(1,958)	Monthly receipts lower than forecast, however YTD receipts are \$2M ahead of forecast
Grants	10,671	4,436	(6,235)	Monthly receipts lower than forecast, however YTD receipts are well ahead of forecast
Transfer from DPS	-	-	-	
Transfers from MILAF GF Investment Account	-	-	-	
Transfers from Related Accounts	-	-	-	
WCRESA	2,607	1,869	(738)	
Food Service Reimbursement	3,811	4,127	316	
Miscellaneous	750	3,274	2,524	
Total Cash Receipts	72,320	17,376	(54,944)	
Cash Disbursements				
MPSERS (Pass through)	-	-	-	
Payroll Direct Deposit	(17,975)	(18,675)	(700)	Payroll (and all related accounts) running higher due to stronger than forecast hiring rates - future forecasts will be adjusted accordingly
Employee Withholdings	(6,214)	(6,122)	92	
Employer Taxes	(2,071)	(2,059)	12	
Fringe Benefits	(191)	(1,285)	(1,094)	
Health	(5,355)	(4,530)	825	
Pension (employee portion)	(2,020)	(2,313)	(293)	
Pension (employer portion)	(6,386)	(7,932)	(1,546)	
Accounts Payable	(20,905)	(20,432)	473	
Capital Projects Accounts Payable	(2,000)	(297)	1,703	
Food Service	(3,372)	(3,950)	(578)	
Transfer to DPS	-	-	-	
Transfer to MILAF GF Investment Account	(13,000)	(13,025)	(25)	
Transfer to Related Accounts	-	-	-	
Other	(28)	(9)	19	
Total Cash Disbursements	(79,517)	(80,628)	(1,111)	
Beginning Cash Balance	(7,197)	(63,252)	(56,055)	
Net Cash Flow				
Ending Cash Balance	110,753	110,753	-	
	(7,197)	(63,252)	(56,055)	
	\$ 103,556	\$ 47,501	\$ (56,055)	

FY 20 Budget Amendment #1



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DETROIT FINANCIAL REVIEW COMMISSION

SCHOOL DISTRICT RESOLUTION 2020-1

**APPROVING THE COMMUNITY DISTRICT'S FY 20 BUDGET
AMENDMENT #1 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 January 27, 2020 the Community District presented budget amendment requests, attached as **Exhibit A** to this Resolution, for the Commission's review and approval.

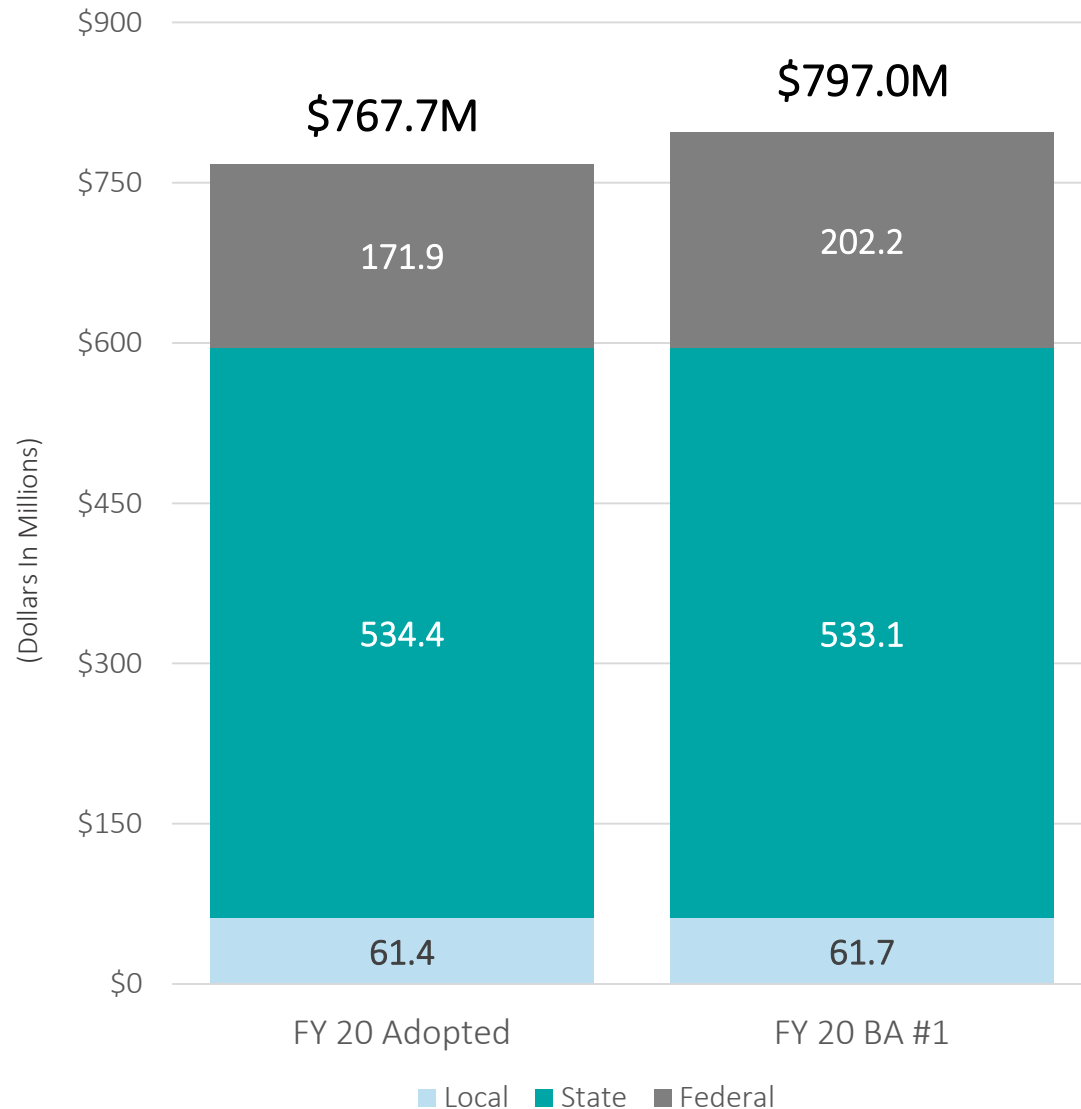
NOW THEREFORE, be it resolved by the Detroit Financial Review Commission as follows:

1. That the Community District's January 2020 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.

Budget Amendment No. 1 Takeaways

- The District continues to project a balanced budget for FY 2019 with an estimated year end surplus of \$8.7M. All positions continue to be fully funded and in alignment with approved CBAs.
- General Fund revenues increased by \$29.3M from the adopted budget due increases in Fall enrollment, the per pupil Foundation Allowance and available federal revenue.
- The District is reallocating funding to provide \$8.6M for consumable ELA and Math materials as well as the adoption of new Science and Social Studies curriculum. An additional \$1.5M in funding is allocated to expand Summer School programs for K-3 students.
- The District is allocating \$26.1M for strategic, one-time investments in professional development, equipment and technology as highlighted below:
 - \$2.6M in additional PD to expand training for teachers and staff to implement reading interventions;
 - \$1.0M in equipment and material purchases to expand Career Academies in high schools;
 - \$4.0M to increase technology for high schools including laptop carts and interactive monitors;
 - \$1.7M to purchase new laptops and desktops for school level employees who previously did not receive them;
 - \$16.8M in one-time bonuses agreed upon in CBAs.

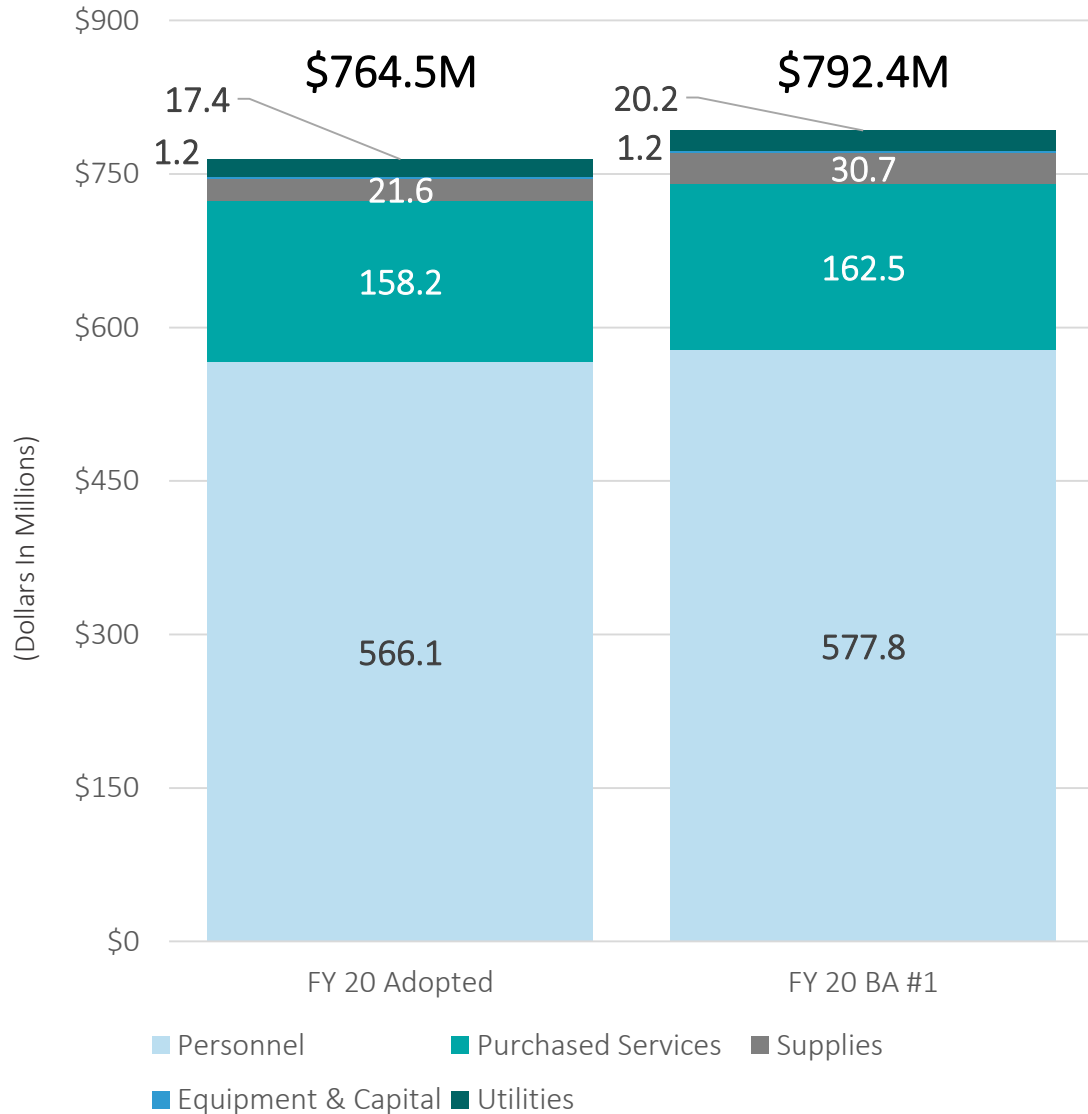
Revenue Comparison



The District is projecting a 3.8% increase in funding based on the State's adopted budget, Fall enrollment, and additional grants:

- Fall FTE Enrollment is projected to be 50,350 which is approximately 250 students above the adopted budget.
- The state adopted budget included a \$236 per student increase in the Foundation Allowance, \$60 per pupil more than budgeted.
- The adopted budget included the Governor's proposed increases in Exceptional Student Education reimbursements and 31a allocations. These funding increases were cut in the State's final adopted budget.
- Federal sources were adjusted to reflect carryover and additional available federal revenue.
- Local revenue increased due to anticipated increases in Medicaid reimbursements.

Expense Comparison



The District is projecting an overall 3.4% increase in expenses which includes \$26.1M in one-time expenditures.

Personnel: Increase in cost recognizes \$16.8M in one-time bonus payments as negotiated in CBAs, additional professional development stipends, and increase for K-3 Summer programs.

Purchased Services: Increase includes contracted services for professional development, one-time technology infrastructure investments as well as technology for high schools, and CTE Career Academies.

Supplies: Increase in supplies for Art and Music programs and curriculum.

Equipment & Capital: Remains constant and will be addressed through Capital Budget allocations.

Utilities: Increased costs are based on additional buildings, increase in technology use, and rate increases from our providers.

FY 2020 Proposed Budget Amendment No. 1

DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT
FY 2020 PROPOSED GENERAL FUND BUDGET AMENDMENT #1 - YEAR ENDING JUNE 30, 2020

	FY 2019 Budget Amendment # 1	FY 2020 Adopted Budget	FY 2020 Proposed BA #1	Increase/(Decrease) Over FY 2020 Adopted Budget
Revenue:				
Local sources	66,455,987	61,438,220	61,652,278	214,058
State sources	512,763,670	534,394,178	533,137,291	(1,256,887)
Federal sources	183,058,492	171,902,060	202,227,802	30,325,742
Total Revenue	762,278,149	767,734,458	797,017,371	29,282,913
Expenditures:				
Instruction	378,051,491	373,572,765	381,630,838	8,058,073
Support services				
Pupil services	91,306,167	81,055,677	87,322,459	6,266,782
Instructional staff support	45,723,042	51,888,343	59,126,546	7,238,203
General administration	5,688,261	6,169,694	6,458,566	288,872
School administration	48,188,781	49,331,306	49,743,457	412,151
Business office	10,218,789	11,557,020	11,737,348	180,328
Operations & maintenance	92,615,755	93,592,373	100,955,153	7,362,780
Transportation	36,975,486	41,721,229	39,994,927	(1,726,302)
Central support service	41,881,594	48,719,542	45,703,559	(3,015,983)
Other support service	2,729,881	1,630,804	2,522,069	891,265
Total support services	375,327,756	385,665,988	403,564,084	17,898,096
Community service	5,463,516	7,428,069	7,237,328	(190,741)
Facilities acquisitions and improvement	28,171	-	-	-
Total Expenditures	758,870,934	766,666,822	792,432,250	25,765,428

FY 2020 Proposed Budget Amendment No. 1

DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT FY 2020 PROPOSED GENERAL FUND BUDGET AMENDMENT #1 - YEAR ENDING JUNE 30, 2020

	FY 2019 Budget Amendment # 1	FY 2020 Adopted Budget	FY 2020 Proposed BA #1	Increase/(Decrease) Over FY 2020 Adopted Budget
Total Revenue	762,278,149	767,734,458	797,017,371	29,282,913
Total Expenditures	758,870,934	766,666,822	792,432,250	25,765,428
Other Financial Sources/ (Uses)				
Sources				
Proceeds from sale of capital assets	368,575	-	2,100,000	2,100,000
Payments From Detroit Public Schools	6,900,000	6,900,000	-	(6,900,000)
Transfer from Food Service Fund	2,000,000	2,000,000	2,000,000	-
Total Other Financial Sources/ (Uses)	9,268,575	8,900,000	4,100,000	(4,800,000)
Excess (Deficiency) of Revenue and Other Financial Sources/ (Uses) Over Expenditures and Other Uses	12,675,790	9,967,636	8,685,121	(1,282,515)

FY 2020 Proposed Budget Amendment No. 1 – Comparison by Object

DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT FY 2020 PROPOSED GENERAL FUND BUDGET AMENDMENT #1 - YEAR ENDING JUNE 30, 2020

Expenditures	FY 2019	FY 2020	FY 2020	Increase/(Decrease)
	<u>Budget Amendment # 1</u>	<u>Adopted Budget</u>	<u>Proposed BA #1</u>	<u>Over FY 2020 Adopted Budget</u>
Salaries	311,440,470	360,604,548	370,006,717	9,402,170
Benefits	181,292,046	205,519,001	207,754,942	2,235,941
Purchased Services	183,677,304	158,197,220	162,534,944	4,337,724
Supplies	31,102,291	21,589,508	30,692,748	9,103,240
Equipment & Capital	3,001,586	1,215,272	1,214,150	(1,122)
Utilities	18,841,750	17,368,750	20,228,750	2,860,000
Contingency/Restricted				
General Purpose Fund	-	-	-	-
Section 51C	367,871	-	-	-
Title I/Grants Restricted	29,147,616	2,172,523	-	(2,172,523)
Total Expenditures	<u>758,870,934</u>	<u>766,666,822</u>	<u>792,432,250</u>	<u>25,765,429</u>

Contract Requests



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DETROIT FINANCIAL REVIEW COMMISSION

SCHOOL DISTRICT RESOLUTION 2020-2

**APPROVING THE COMMUNITY DISTRICT'S JANUARY CONTRACT
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 2016; and

WHEREAS, Section 6(6) of the Act provides that during the period of oversight, the Commission review and approve the Community District's applicable contracts, as defined by Section 3(a) of the Act, and that an applicable contract does not take effect unless approved by the Commission; and

WHEREAS, at the Commission meeting on January 27, 2020 the Community District presented applicable contracts, 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 January 2020 contract requests, attached as **Exhibit A** to this Resolution but excluding any contracts 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.

Contract Requests

The following contracts are being provided to the Financial Review Commission (“FRC”) for review and approval. Contracts over \$750,000 or a two (2) year period must also be provided to the FRC for review and approval pursuant to section 6(6) of the Michigan Financial Review Commission Act. Please review the individual Action Items provided for more detailed information.

	Department	Contract Number	Description	Contract Request Type	Competitively Bid? If not a new contract, was the original contract competitively bid?	Lowest Bid? If not a New Contract, was the original contract the lowest bid?	DPSCD Approval Date	Comments
1	Finance	17-0019	<p>Contract Amount: \$1,793,231 Contract Period: January 27, 2020 – Dec 31, 2020 Source: General Funds Purpose: Insurance Brokerage Services Contractor: AON Risk Services Central Inc. Location: 3000 Town Center Suite 3000, Southfield, MI 48075</p>	Renewal	Yes	Yes	<p>Academic Committee 12.16.2019</p> <p>Finance Committee 12.20.2019</p> <p>Board 01.14.2020</p> <p>FRC 01.27.2020</p>	<p>AON Risk Services Central, Inc. procures insurance coverage and services for the District. This exercises a renewal option to procure insurance coverage and services in an amount not to exceed \$1,793,231 with direct brokerage fees for the insurance portfolio of approximately \$56,281, inclusive of the total.</p> <p>RFP 17-0019 was issued in 2016 and received 2 responses. Based on evaluation of the proposals, AON was selected as the best fit and lease expensive insurance broker.</p>
2	IT	19-0291	<p>Contract Amount: \$1,325,450 Contract Period: July 1, 2019 – June 30, 2020 Source: General Funds Purpose: Maintenance, repair, and installation services for public address systems and AV systems Contractor: Learning Consultants, Inc Location: 17601 James Couzens, Detroit, MI 48235</p>	Increase	Yes	Yes	<p>Academic Committee 12.16.2019</p> <p>Finance Committee 12.20.2019</p> <p>Board 01.14.2020</p> <p>FRC 01.27.2020</p>	<p>Learning Consultants has existing Board and FRC approved contracts with the District in the amount of \$1,195,450 for physical cable plant services. This request is for an increase in the contract by \$130,000, for a total not to exceed \$1,325,450. The increase is for additional maintenance services related to repair and installation of public address and audio/visual systems in schools.</p> <p>RFP 20-0061 was issued on DemandStar and received 2 responses. Learning Consultants, Inc was the most qualified and lowest cost supplier.</p>

Contract Requests

The following contracts are being provided to the Financial Review Commission (“FRC”) for review and approval. Contracts over \$750,000 or a two (2) year period must also be provided to the FRC for review and approval pursuant to section 6(6) of the Michigan Financial Review Commission Act. Please review the individual Action Items provided for more detailed information.

	Department	Contract Number	Description	Contract Request Type	Competitively Bid? If not a new contract, was the original contract competitively bid?	Lowest Bid? If not a New Contract, was the original contract the lowest bid?	DPSCD Approval Date	Comments
3	Finance	N/A	Contract Amount: \$4,312,746 Contract Period: July 1, 2019 – June 30, 2020 Source: General Funds Purpose: Physical Security Network Solutions Contractor: Presidio Location: 12120 Sunset Hills, Suite 202, Reston, VA 20190	Cooperative	N/A	N/A	Academic Committee 12.16.2019 Finance Committee 12.20.2019 Board 01.14.2020 FRC 01.27.2020	<p>A technology audit conducted by Plante Moran indicated severe deficiencies in the District’s IT infrastructure, including physical security which includes video surveillance, alarm monitoring, and card access controls.</p> <p>The School Board and FRC previously approved use of the Oakland County Intergovernmental Cooperative agreement for purchases of material to upgrade network infrastructure in schools in the amount of \$1,994,473 for this vendor.</p> <p>This request is to use the MiDeal and REMC cooperatives to purchase an additional \$2,318,273 of material, a total not-to-exceed \$4,312,746, for disaster recovery (licensing and hardware) and video surveillance equipment.</p>
4	IT	N/A	Contract Amount: \$879,482 Contract Period: January 27, 2020 – June 30, 2020 Source: General Funds Purpose: Disaster Recovery Solutions Contractor: InSight Location: Ingber and Leiken, P.C., Southfield, MI 48075	Cooperative	N/A	N/A	Academic Committee 12.16.2019 Finance Committee 12.20.2019 Board 01.14.2020 FRC 01.27.2020	<p>InSight currently supplies the District with disaster recovery solutions (software) through the MiDEAL cooperative agreement. This renewal is for the period July 1, 2019 through June 30, 2020, not-to-exceed \$879,482.</p> <p>The significant investments in technology devices for students and staff as well as upgrades to the network infrastructure require protection from security threats such as malware, ransomware and email phishing. The Technology Audit made recommendations to implement disaster recovery as a disastrous event could significantly affect District Operations. The District is moving to cloud computing options, but in the meantime is at risk as the data center that manages all connectivity is a single point of failure. Insight will design and deploy a secondary site for disaster recovery in conjunction with remote data backup solutions.</p>

**Agenda Item Details**

Meeting	Jan 14, 2020 - Regular Board Meeting
Category	15. Consent Agenda (Administrative Items)
Subject	15.01 Approval of Contract for AON Risk Services Central Inc. for Insurance Brokerage Services
Access	Public
Type	Action
Recommended Action	Motion to approve a contract with AON Risk Services Central Inc. for Insurance Brokerage Services for the period January 15, 2020 through December 31, 2020 in an amount not-to-exceed \$1,793,231.

Public Content**Recommendation:**

That the School Board approve a contract with AON Risk Services Central Inc. to procure insurance coverages and services for the period of January 15, 2020 through December 31, 2020, with an expected payment of approximately \$56,281 in brokerage fees and a total cost for the portfolio of insurance, paid to various companies in the form of premiums, an additional \$1,736,950, for a total amount not-to-exceed \$1,793,231.

Description and Background:

This item was recommended for approval by the Finance Committee on December 20, 2019.

The District conducted a request for proposals in 2016 and selected AON Risk Services Central Inc. (AON), the lowest bidder, to provide brokerage services for commercial property, liability, causality, excess workers compensation and other insurance coverage. AON is a leading global professional services firm providing a broad range of risk, retirement and health solutions. The company has 50,000 employees in 120 countries and uses proprietary data and analytics to deliver insights that reduce volatility and improve performance.

AON will be contracted as a single broker to procure insurance policies requested by the District for a fixed fee. Previously, the District would purchase insurance from various brokers. This resulted in the District paying commissions on each policy. Working with one broker, the District will now pay a fixed fee for all insurance placements.

Below is a list of policies currently in place, and for which the District will procure coverage for the next year.

INSURANCE POLICIES IN-FORCE JANUARY 2020 - DECEMBER 2020 THROUGH AON RISK MANAGEMENT SERVICES					
Insurance Policy Coverage	Current Insurance Company	Description	Anticipated Premium	Limits	Deductible/SIR
Commercial Property Insurance	Lexington Insurance Company	Coverage protects the physical assets of the District building, contacts, valuable papers & records. Coverage is provided on an all risk basis, including Earthquake and Flood, subject to exclusions	\$452,000	\$250,000,000 Limit	\$1,000,000 Deductible

Excess Workers' Compensation and Employer's Liability	State National Insurance Company, Inc	Excess Insurance coverage against catastrophic occurrences for Self-insured loss exposures	\$149,000	\$1,000,000 Employers Liability limit. Workers' Compensation limit statutory	\$2,000,000 Self Insured Retention
Automobile Liability Insurance	National Union Fire Insurance Company	Liability coverage for DPSCD owned vehicles	\$180,000	\$1,000,000 combined single limit. \$40,000 Garage Keepers Liability limit	First Dollar
Student Travel Insurance	AIG - National Union Fire Insurance Company of Pittsburgh, PA	Covers participating students and adult supervisors to & from DPSCD sponsored and supervised field trips - out of state & international only	\$5,000	\$25,000 limit	\$50 Deductible
Underground Storage Tank Liability Insurance	ACE American Insurance Company	For Eastside & Westside Hub/Bus Terminal Third-Party Liability, Corrective Action and Cleanup Policy	\$3,725	\$1,000,000 limit	\$25,000 Deductible
Surety Bond	The Hartford	For DPSCD Police Department campus police	\$350	\$25,000 limit	N/A
Aircraft Hull & Liability Insurance	Catlin Insurance Company	Liability coverage for DPSCD owned aircrafts at Davis Aerospace	\$22,800	\$2,000,000 limit	\$2,500 Deductible
Student Catastrophic Athletic Accident Insurance	Gerber Life Insurance Company	Covers students involved in interscholastic activities, including athletics sport, and non-sport extracurricular activities	\$27,325	\$5,000,000 limit	\$25,000 Deductible
School Board Legal Liability Employment Practices Liability	Illinois National Insurance Company	Provides coverage for Management Professional Liability for DPSCD	\$106,750	\$1,000,000 limit	\$500,000
Police Professional Liability Insurance	Lexington Insurance Company	Provides liability coverage for police officers and Department while	\$420,000	\$5,000,000 limit	\$500,000

		performing their professional duties			
Commercial General Liability	Lexington Insurance Company	Provides coverage for Liability claims for bodily injury, property damage, and personal injury	\$370,000	\$5,000,000 limit	\$500,000 Deductible

Gap Analysis:

If the District does not procure insurance coverage, then the District's general operating fund and surplus would be liable for coverage of any claims.

Previous Outcomes:

Since 2018, the District has been fully insured in all coverage areas, thus reducing risk. Previously the District had self-insured for many coverage areas, which means it managed payment of claims for “gap coverage” areas out of the general operating budget.

Insurance expenses over the past three years are as follows:

Year	Expenditures
2017	\$737,515*
2018	\$1,660,515
2019	\$1,666,254

* The District was only partially covered. The increase from 2017 to 2018 was based on the addition of School Board Legal Liability and Employment Practices Liability coverage (\$86,523), Police Professional Liability coverage (\$345,000), and Commercial General Liability (\$281,000). These expenditures also includes brokerage fees.

Expected Outcomes:

Through a bid process, AON will identify the insurance companies to provide the continuing coverage for the areas outlined previously. This coverage will limit the District’s exposure in the event of a catastrophic incident.

Alignment to Strategic Plan:

Responsible Stewardship

Financial Impact:

Insurance Fees: \$1,736,950

Brokerage Fees: \$56,281

Total including contingency (NTE): \$1,793,231 General Funds

Bid Process: RFP 17-0019 was issued on Demandstar and received 2 responses. Based on evaluation of the proposal, AON was selected as the insurance broker. They have the capability and experience, as well as the most competitive pricing, to provide the services requested.

Contact for Item:

Name: Jeremy Vidito, Chief Financial Officer

Phone: 313-873-6194

Email: jeremy.vidito@detroitk12.org

AON Amendment 3.pdf (147 KB)

Administrative Content

Lambent - RFP Response 12.6.pdf (1,212 KB)

AON - RFP Response 12.6.2020.pdf (20,893 KB)



Agenda Item Details

Meeting	Jan 14, 2020 - Regular Board Meeting
Category	15. Consent Agenda (Administrative Items)
Subject	15.03 Approval of Contract Amendment with Learning Consultants, Inc.
Access	Public
Type	Action
Recommended Action	Motion to approve the contract amendment with Learning Consultants, Inc. to include maintenance, repair and installation services for public address and audiovisual systems for the period of July 1, 2019 through June 30, 2020 in an amount not-to-exceed \$1,325,450.

Public Content

Recommendation:

That the School Board approve the contract amendment with Learning Consultants, Inc. (LCI) to include maintenance, repair and installation services for the public address systems and audiovisual (AV) systems for the period of July 1, 2019 through June 30, 2020 in an additional amount of \$130,000 to be added to \$1,195,450 previously approved by the Board for an amount not-to-exceed \$1,325,450.

Description and Background:

This item was recommended for approval by the Academic Committee on December 16, 2019 and the Finance Committee on December 20, 2019.

The District released a request for proposal to seek a qualified vendor to perform installation, provisioning, maintenance and MACR (Move, Add, Change and Repair) services for the District's public address (PA) systems (including bells and clocks) and audiovisual (AV) systems. The public address system is a critical component to the emergency communication protocol at all schools. The repair, maintenance and installations services provided by Learning Consultants, Inc. (LCI) provides a reliable communication

source for office staff to communicate with teachers, students and guests at any given time throughout the school day. The scope of work will include installation projects and daily repair and maintenance service work at District designated sites coordinated through the Central Office Help Desk ticketing system. Maintenance of any associated components with the public address systems, including auditorium sound enhancements and AV presentation systems, is a part of the work to be performed.

LCI has supported the District with data cabling and installation services since 1995. These cabling services connect the District's devices to the network and power sources. The vendor has installed data, video, and voice infrastructure systems for District buildings, installed electrical lines for projectors, interactive boards, and additional outlets in schools, and has provided project planning and site mapping services for installation of new technology and network moves and additions. LCI has also designed and installed computer labs using new equipment as well as District refurbished technology. During the 2018-2019 school year, LCI installed over 500 SMART interactive television-size flat panels through the One-to-One (1:1) Technology Initiative in addition to routine interactive installations and cabling projects.

Gap Analysis:

There is significant need for repairs and upgrades to public address, AV, bells, and clock systems at schools throughout the District. The focus for the 2019-2020 school year is to address those systems that are not functioning for major repair and upgrades while maintaining services for repair or updates. This contract amendment directly addresses the support needed to facilitate the maintenance of these communication systems.

Previous Outcomes:

LCI has been working with the District since 1995. After the completion of a request for proposals in August 2016, the District signed a three-year contract with LCI for these services with an option for two one-year renewals after the three-year term. The District exercised a one-year renewal of services for July 2019 through June 2020 with LCI to maintain the continuity and installation standards for interactive technology installation; this continuity is key to the seamless expansion of the 1:1 Technology Initiative. The Board approved this contract renewal at the Regular Board Meeting held on June 18, 2019 for an amount not-to-exceed \$695,450. In August 2019, LCI responded to a request for proposal for plant cabling installation services with the most competitive pricing. The Board subsequently approved a contract amendment to include plant cabling installation services to the LCI contract at the Regular Board Meeting held on October 15, 2019 for an additional amount of \$500,000 for a total amount not to exceed \$1,195,450.

LCI technicians utilize the District ticketing system to manage projects that range from interactive technology repairs and installations to cabling installations and wiring projects. This allows the District to track contractor progress in real-time as well as the time allotted to each school or District project. The District has been satisfied with the assembly, transport and installation services for interactive technology. As previously stated, in October 2019 the contract with LCI was amended to include cabling and installation services. To date, the District has completed cabling and wireless access point upgrades for eleven (11) school buildings. LCI has also been instrumental with the cabling projects for the new schools which opened this year.

Fiscal Year	Annual Expenditures
2016 – 2017	\$750,000
2017 – 2018	\$925,000
2018 – 2019	\$1,071,450

Expected Outcomes:

The installation, provisioning, maintenance and MACR services for public address systems and AV equipment provided by LCI will complete work orders to repair or replace PA systems to broadcast news and emergency announcements. It will also allow for two-way voice communications between the office and individual or all classrooms. LCI will complete a project to upgrade PA systems in critical need locations to ensure equipment is operable and functional. The service provided for bells and clocks by LCI will enable scheduling of bells, tones, and clocks through advanced programming of the location's master clock. Bells that ring on time improves teaching effectiveness and students focus on instruction as well as ensures that classes begin and end on schedule.

Alignment to Strategic Plan:

Transformative Culture

Financial Impact:

\$1,325,450 (General Fund) through a RFP process.

Bid Process: RFP 20-0061 was issued on DemandStar and received 2 response(s). Based on evaluation of the proposal, Learning Consultants, Inc. was selected as the supplier providing installation, provisioning, maintenance and MACR services. They have the capability, experience, and competitive pricing to provide the services requested. Learning Consultants' proposal is the lowest cost solution.

Contact for Item:

Name: Elizabeth Cutrona, Chief Strategy Officer

Phone: 313-873-6205

Email: elizabeth.cutrona@detroitk12.org

[LCI Physical Plant Cabling - PA Amendment.pdf \(110 KB\)](#)

Administrative Content

[LCI RFP RESPONSE.pdf \(9,518 KB\)](#)

[Sound Planning RFP Response.pdf \(1,219 KB\)](#)



Agenda Item Details

Meeting	Jan 14, 2020 - Regular Board Meeting
Category	15. Consent Agenda (Administrative Items)
Subject	15.05 Approval of Cooperative Purchasing Agreement with Presidio, Inc.
Access	Public
Type	Action
Recommended Action	Motion to approve the cooperative purchasing agreement with Presidio Inc. for physical security network solutions for the period of July 1, 2019 through June 30, 2020 in an additional amount not-to-exceed \$2,318,273 in a total amount not-to-exceed \$4,312,746.

Public Content

Recommendation:

That the School Board approve the cooperative purchasing agreement with Presidio Inc. for physical security network solutions for the period of July 1, 2019 through June 30, 2020 for an additional amount not-to-exceed \$2,318,273 added to \$1,994,473 previously approved for an amount not-to exceed \$4,312,746.

Description and Background:

This item was recommended for approval by the Academic Committee on December 16, 2019 and the Finance Committee on December 20, 2019.

The physical security infrastructure- which includes video surveillance, alarm monitoring, and card access controls- is an important component to the safety and security of District students, staff, and property. In order for physical security to be fully efficient, equipment must be fully functional and supported for optimal performance. The servers and management solutions used to securely store and exchange information from the Command Center to each District location must be fully functional and supported as well.

During the 2018-19 school year, the District engaged Plante Moran to complete a comprehensive assessment of the District's technology needs, including video surveillance. Equipment purchased from Presidio Inc. (Presidio) will address the most pressing findings from the assessment. Additionally, the Board approved the cooperative purchase agreement to secure network infrastructure solutions from Presidio in an amount not-to-exceed \$1,994,473.

Gap Analysis:

The Technology Audit conducted by Plante Moran last spring identified deficiencies in the video surveillance equipment at 84 schools. The physical security infrastructure which includes video cameras and alarms has become a collection of disparate systems that are no longer supported by the manufacturer and have far exceeded their useful and technical life. This dated equipment, in addition to the inability to manage the video surveillance equipment from a centralized management system, restricts staff from effectively addressing and ensuring the safety and security of staff and students. Also, the lack of a single solution and adequate investments in our physical security systems has prevented the District from being able to leverage integrations with other security systems.

The District plans to focus on 13 schools with the highest unacceptable rating for video surveillance for new installations of upgraded equipment.

In addition, this upgrade will begin the transition to a standardized Video Management System (VMS) solution for centralized monitoring of video surveillance equipment.

Previous Outcomes:

Recently, the District invested in upgrades to the visitor monitoring systems at the District's largest high schools and the new schools that opened in Fall 2019.

Based on the audit priorities, the District purchased the following:

Fiscal Year	Goods Purchased	Expenditure
2018-2019	Network Equipment for Schools	\$1,736,408

Expected Outcomes:

The network equipment and video surveillance upgrades will significantly improve the District's physical security network by

providing a sound foundation with an integrated, single platform that will meet the needs of the District well into the future. The equipment purchased through the Presidio cooperative agreement includes 523 video cameras inclusive of licensing and support, and upgraded network equipment for the physical security infrastructure that will allow for better security, retention, and access to digital footage.

In addition, a standardized Video Management System (VMS) solution for centralized monitoring of video surveillance equipment will replace the four outdated monitoring system, and the upgraded video cameras will be transitioned to this system as well. The implementation of the video management system would allow the District to integrate its video cameras with the city of Detroit's Project Greenlight's cameras. This integration will allow the District greater collaboration with the Detroit Police Department.

Alignment to Strategic Plan:

Responsible Stewardship

Financial Impact:

\$2,318,273 from the General Fund, for a total not-to-exceed \$4,312,746.

MiDeal Cooperative Purchase Program for Disaster Recovery Network
REMC Cooperative Purchase Program for Video Surveillance Upgrades

Contact for Item:

Elizabeth Cutrona, Chief Strategy Officer

Phone: 313-873-6205

Email: elizabeth.cutrona@detroitk12.org

Administrative Content

Presidio MiDeal Contract (network).pdf (517 KB)



Agenda Item Details

Meeting	Jan 14, 2020 - Regular Board Meeting
Category	15. Consent Agenda (Administrative Items)
Subject	15.06 Approval of Cooperative Purchasing Agreement with InSight
Access	Public
Type	Action
Recommended Action	Motion to approve the cooperative purchasing agreement with InSight for disaster recovery solutions for the period of July 1, 2019 through June 30, 2020 in an amount not-to-exceed \$879,482.

Public Content

Recommendation:

That the School Board approve the cooperative purchasing agreement with InSight for disaster recovery solutions for the period of July 1, 2019 through June 30, 2020 in an amount not-to-exceed \$879,482.

Description and Background:

This item was recommended for approval by the Finance Committee on December 20, 2019.

The District has focused on the investment in technology devices for students and staff, as well as upgrades to the network infrastructure. The security and connectivity for these resources- including servers, firewalls, laptops, printers, and Internet connection- is managed through a single data center. This type of dependence on the operation of a single site creates a risk associated with business continuity and disaster recovery. Even as the District continues to move computing solutions to the cloud, an organization is always dependent upon a network head-end to route traffic from across the organization to the Internet and other computing resources. Therefore, the existing data center is a single point of failure, meaning it could take weeks or even months to mitigate and restore critical services in the event of a disaster.

The District has implemented a range of cybersecurity measures to protect itself and its users from data breaches and online threats. The server, storage, backup and virtualization solutions purchased from InSight provides the District with the tools required to implement a viable disaster recovery plan while maintaining the existing infrastructure.

Gap Analysis:

Security threats, such as malware, ransomware and email phishing, has increased in the education landscape, and the District has become a target for information and data hackers. Many large school districts, cities and corporations have fallen victim to data breaches and security threats. As we continue to invest in the technology infrastructure, it is also important for the District to implement and maintain solutions that help to safeguard each deployed device and data source on the network.

Ransomware is one of the rapidly growing cyber threats that schools and organizations face today. Ransomware is a type of malware threat that hackers use to infect computers and encrypt computer files until a ransom is paid. Ransomware is a devastating event as it not only affects the files on the computer being used by the victim, but after the initial infection, ransomware will attempt to spread to connected systems, including shared storage drives and other accessible computers. While the District has a number of highly effective counter measures to combat security threats and to protect the network and users, ransomware is a type of threat that is unique to combat. Industry best practices and recommendations from the Department of Homeland Security Cybersecurity & Infrastructure Security Agency (CISA), recommends three keys to protecting an organizations data and network: train your staff on cybersecurity awareness, comprehensive organization-wide scheduled backups and storage of data backups on a separate device that cannot be accessed from the network.

Previous Outcomes:

The District has been making investments in technology infrastructure upgrades at schools in order to close the gap on the technology audit that resulted in an unacceptable rating. These upgrades have improved the security and reliability of the network operations across the District. Also, recent upgrades to wireless access points and switches at priority schools have improved the connectivity to the Internet and network resources across the District.

Fiscal Year	Expenditures (Actual Spend)
2016-2017	\$829,752*
2017-2018	\$569,784*
2018-2019	\$934,776*

* The cooperative agreement with InSight has been used to purchase Microsoft Office365 licenses, network equipment, and network solutions, such as renewals of the annual antivirus, virtualization and malware licenses.

Expected Outcomes:

The District plans to address key recommendations from the Technology Audit to upgrade network equipment, and implement disaster recovery solutions and license renewals to strengthen the security posture of the technology infrastructure. Disaster recovery is a major focus area to ensure business continuity in the event of a disaster, and to respond appropriately to attempted security threats. The server, storage, backup and virtualization upgrades as well as the implementation of a secondary site for data center operations will provide a significant improvement in the technology infrastructure and ability to provide effective and reliable operations that best support the current and growing needs of staff and students.

The new design and deployment of the storage solution at the secondary site for disaster recovery would provide an active replication of all District resources in conjunction with the separate data backup solution to a remote site will help meet the CISA best practices.

Alignment to Strategic Plan:

Responsible Stewardship

Financial Impact:

Description	Cost
Disaster Recovery Solutions – Storage Area Network Licenses and Support, Off-Site/Remove Storage and Replacement of Backup Servers	\$600,067
VMWare and Virtualization License and Support Renewal	\$199,462
Contingency (10%)	\$79,953
Total	\$879,482

General Fund

MiDeal Cooperative Purchase Program

Contact for Item:

Elizabeth Cutrona, Chief Strategy Officer

Phone: 313-873-6205

Email: elizabeth.cutrona@detroitk12.org

Administrative Content

[Insight MiDeal Contract .pdf \(291 KB\)](#)

Out-of-State Travel Requests

Out-of-State Travel Requests

The following reimbursements (estimated cost) are being provided to the Board of Education for review and approval. These must also be provided to the FRC for review and approval pursuant to section 7(q) of the Michigan Financial Review Commission Act.

At this time, there are no travel items to approve

Appendix – DPS/CD Detailed Schedules

DPS FY 2020 Monthly Cash Flows

\$ in thousands

	2019						2020						FY 20 Total
	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecast*	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast	
DPS General Fund (13 Mills)													
Beginning Cash Balance	\$ 13,222	5,875	5,948	13,031	13,230	5,934	5,903	5,911	5,891	2,901	2,912	2,919	13,222
Receipts													
Property Tax Receipts	8,880	5,842	27,932	10,398	321	592	2,089	18,473	2,094	1,056	2,397	9,233	89,306
Transfers from BONY	\$ -	\$ -	\$ 6,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,110
Other Cash Receipts	42	74	12	24	2	9	9	10	11	12	8	8	220
Disbursements													
Property Tax Transfers ¹	(16,195)	(5,842)	(26,971)	(4,113)	(7,567)	(592)	(2,089)	(18,473)	(5,094)	(1,056)	(2,397)	(9,233)	(99,621)
Reimbursement to DPSCD	-	-	-	(6,110)	-	-	-	-	-	-	-	-	(6,110)
Other Cash Disbursements	(74)	-	-	-	(52)	(40)	(1)	(30)	(1)	(1)	(1)	(30)	(229)
<i>Net Cash Flow</i>	<i>(7,347)</i>	<i>74</i>	<i>7,082</i>	<i>200</i>	<i>(7,296)</i>	<i>(31)</i>	<i>8</i>	<i>(20)</i>	<i>(2,990)</i>	<i>11</i>	<i>7</i>	<i>(22)</i>	<i>(10,324)</i>
Ending Cash Balance	5,875	5,948	13,031	13,230	5,934	5,903	5,911	5,891	2,901	2,912	2,919	2,897	2,897
DPS Scheduled Bond Repayments (13 Mills)													
Beginning Property Tax Balance	2,191	18,386	24,229	51,199	14,250	21,816	22,408	24,498	42,970	48,065	154,120	15,758	2,191
Scheduled Bond Debt Payments	-	-	-	(41,063)	-	-	-	-	-	-	(140,759)	-	(181,822)
Property Tax Transfers	16,195	5,842	26,971	4,113	7,567	592	2,089	18,473	5,094	1,056	2,397	9,233	99,621
Draw from SLRF to meet Obligations	-	-	-	-	-	-	-	-	-	105,000	-	-	105,000
Ending Property Tax Balance	18,386	24,229	51,199	14,250	21,816	22,408	24,498	42,970	48,065	154,120	15,758	24,991	24,991
DPS Debt Fund (18 Mills - BONY)													
Beginning Cash Balance	\$ 17,677	9,317	14,086	20,779	23,648	23,898	24,148	25,192	40,668	41,210	18,874	13,423	17,677
Receipts													
Cash Receipts	129	4,769	28,822	3,369	738	754	2,044	17,484	1,718	491	1,548	12,636	74,502
Disbursements													
Transfers to DPS General Fund	-	-	(6,110)	-	-	-	-	-	-	-	-	-	(6,110)
Scheduled EL/Bond Payments	-	-	(15,945)	-	-	-	-	-	(983)	(22,341)	(6,000)	-	(45,268)
Supplemental ORS Payment	(8,489)	-	(75)	(500)	(488)	(504)	(1,000)	(2,008)	(194)	(485)	(1,000)	(1,821)	(16,564)
<i>Net Cash Flow</i>	<i>(8,360)</i>	<i>4,769</i>	<i>6,693</i>	<i>2,869</i>	<i>250</i>	<i>250</i>	<i>1,044</i>	<i>15,476</i>	<i>542</i>	<i>(22,335)</i>	<i>(5,452)</i>	<i>10,815</i>	<i>6,560</i>
Ending Cash Balance	9,317	14,086	20,779	23,648	23,898	24,148	25,192	40,668	41,210	18,874	13,423	24,237	24,237
DPS Summary Cash Position													
General Fund (13 Mills)	5,875	5,948	13,031	13,230	5,934	5,903	5,911	5,891	2,901	2,912	2,919	2,897	2,897
DPS Debt Fund (18 Mills)	9,317	14,086	20,779	23,648	23,898	24,148	25,192	40,668	41,210	18,874	13,423	24,237	24,237
Ending Cash Position	\$ 15,192	\$ 20,034	\$ 33,809	\$ 36,878	\$ 29,832	\$ 30,052	\$ 31,103	\$ 46,559	\$ 44,111	\$ 21,787	\$ 16,342	\$ 27,135	\$ 27,135

*Forecast includes actuals through December 6, 2019

1) Includes a forecasted transfer in March of \$3M from the general fund to reduce SLRF borrowings to repay legacy debt obligations in May

DPSCD FY 2020 Monthly Cash Flows

\$ in thousands

	2019						2020						FY 20 Total
	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecast*	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast	
Cash Receipts													
State Aid	\$ 41,009	\$ 41,367	\$ -	\$ 41,133	\$ -	\$ 86,774	\$ 42,100	\$ 42,100	\$ 42,100	\$ 42,100	\$ 42,100	\$ 42,100	\$ 462,884
MPSERS (State Funded)	3,361	3,364	-	-	-	11,234	3,745	3,745	3,745	3,745	3,745	3,745	40,426
Enhancement Millage	1,246	-	-	7,732	3,670	769	-	4,019	2,570	1,996	1,002	-	23,003
Grants	4,511	12,970	51,455	8,932	4,436	25,544	16,159	21,328	23,176	10,095	23,050	16,304	217,956
Transfers from DPS	0	-	-	6,113	-	-	-	-	-	-	-	-	6,114
Transfers from MILAF GF Investment Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Related Accounts	-	-	-	1,040	-	-	5,500	-	-	11,000	-	25,500	43,040
WCRESA	-	181	2,506	2,463	1,869	2,506	2,506	2,506	2,506	2,506	2,506	2,506	24,557
Food Service Reimbursement	4,852	2,453	325	55	4,127	2,000	3,811	2,855	3,811	2,855	3,811	3,811	34,768
Miscellaneous	1,672	1,283	372	1,966	3,274	750	750	750	750	750	750	750	13,816
Total Cash Receipts	56,651	61,618	54,657	69,434	17,376	129,576	74,570	77,302	78,657	75,046	76,962	94,715	866,564
Cash Disbursements													
MPSERS (Pass through)	\$ (3,361)	\$ (3,361)	\$ (3,364)	\$ -	\$ -	\$ -	\$ (11,234)	\$ (3,745)	\$ (3,745)	\$ (3,745)	\$ (3,745)	\$ (3,745)	\$ (40,042)
Payroll Direct Deposit	(21,166)	(12,600)	(20,046)	(18,971)	(18,675)	(29,200)	(27,022)	(18,015)	(18,015)	(18,015)	(18,015)	(18,015)	(237,755)
Employee Withholdings	(6,174)	(4,477)	(4,590)	(8,474)	(6,122)	(11,826)	(6,485)	(6,485)	(6,485)	(9,728)	(6,485)	(6,485)	(83,817)
Employer Taxes	(1,740)	(1,443)	(1,696)	(3,235)	(2,059)	(3,942)	(2,162)	(2,162)	(2,162)	(3,243)	(2,162)	(2,162)	(28,167)
Fringe Benefits	(352)	(750)	(1,177)	(2,126)	(1,285)	(151)	(307)	(227)	(250)	(270)	(391)	(426)	(7,711)
Health	(4,495)	(204)	(8,368)	(4,673)	(4,530)	(5,355)	(5,623)	(5,623)	(5,623)	(5,623)	(5,623)	(5,623)	(61,362)
Pension (employee portion)	(2,110)	(1,524)	(1,568)	(3,327)	(2,313)	(3,843)	(2,108)	(2,108)	(2,108)	(3,162)	(2,108)	(2,108)	(28,387)
Pension (employer portion)	(6,874)	(5,095)	(5,116)	(11,465)	(7,932)	(12,154)	(6,665)	(6,665)	(6,665)	(9,998)	(6,665)	(6,665)	(91,961)
Accounts Payable	(22,081)	(12,849)	(22,429)	(22,745)	(20,432)	(14,600)	(14,600)	(15,600)	(15,600)	(15,600)	(14,600)	(14,449)	(205,584)
Capital Projects Accounts Payable	(677)	(86)	(277)	(2,194)	(297)	(2,000)	(2,000)	(7,000)	(2,000)	(2,000)	(7,000)	(2,000)	(27,531)
Food Service	(2,157)	(267)	(622)	(722)	(3,950)	(4,090)	(1,996)	(3,161)	(3,077)	(3,685)	(3,077)	(3,077)	(29,881)
Transfer to DPS	-	(74)	-	-	-	-	-	-	-	-	-	-	(74)
Transfer to MILAF GF Investment Account	-	-	-	-	(13,025)	-	-	-	-	-	-	-	(13,025)
Transfer to Related Accounts	-	-	-	-	-	-	-	(20,000)	(10,000)	-	-	(30,000)	(60,000)
Other	(46)	(0)	(9)	(46)	(9)	(500)	(500)	(375)	(375)	(500)	(400)	(400)	(3,161)
Total Cash Disbursements	(71,233)	(42,729)	(69,262)	(77,978)	(80,628)	(87,662)	(80,702)	(91,166)	(76,104)	(75,567)	(70,270)	(95,155)	(918,456)
Net Cash Flow	(14,582)	18,889	(14,605)	(8,544)	(63,252)	41,914	(6,132)	(13,863)	2,553	(522)	6,692	(440)	(51,892)
Beginning Cash Balance	129,595	115,013	133,902	119,297	110,753	47,501	89,415	83,283	69,419	71,972	71,451	78,143	129,595
Net Cash Flow	(14,582)	18,889	(14,605)	(8,544)	(63,252)	41,914	(6,132)	(13,863)	2,553	(522)	6,692	(440)	(51,892)
Ending Cash Balance	\$ 115,013	\$ 133,902	\$ 119,297	\$ 110,753	\$ 47,501	\$ 89,415	\$ 83,283	\$ 69,419	\$ 71,972	\$ 71,451	\$ 78,143	\$ 77,703	\$ 77,703

*Forecast includes actuals through December 6, 2019

1) Includes a transfer of \$13M in November to the MILAF Investment account, \$20M in February to the Capital Projects Fund and \$10M and \$30M in transfers to the MILAF Investment account in March and June, respectively.

DPSCD FY 2020 Other Cash Accounts

	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecast*	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast	FY 20 Total
General Fund Cash Balance	\$ 115,013	\$ 133,902	\$ 119,297	\$ 110,753	\$ 47,501	\$ 89,415	\$ 83,283	\$ 69,419	\$ 71,972	\$ 71,451	\$ 78,143	\$ 77,703	\$ 77,703
Internal Service Fund and Fiduciary Account													
Beginning Balance	\$ 17,643	\$ 17,677	\$ 17,710	\$ 17,741	\$ 17,770	\$ 17,805	\$ 17,841	\$ 17,876	\$ 17,912	\$ 17,947	\$ 17,982	\$ 18,018	\$ 17,643
(+) Liability Balance Transfer from DPS	34	33	31	29	35	35	35	35	35	35	35	35	410
(-) Workers' Compensation Claims	-	-	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
Ending Internal Service Fund Balance	17,677	17,710	17,741	17,770	17,805	17,841	17,876	17,912	17,947	17,982	18,018	15,053	15,053
Legal Fund													
Beginning Balance	\$ 1,153	\$ 1,155	\$ 1,157	\$ 1,159	\$ 1,161	\$ 1,163	\$ 1,165	\$ 1,168	\$ 1,170	\$ 1,172	\$ 1,174	\$ 1,177	\$ 1,153
(+) Transfers in	2	2	2	2	2	2	2	2	2	2	2	2	26
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	1,155	1,157	1,159	1,161	1,163	1,165	1,168	1,170	1,172	1,174	1,177	1,179	1,179
Rainy Day Fund													
Beginning Balance	\$ 35,748	\$ 35,817	\$ 35,883	\$ 35,945	\$ 36,005	\$ 36,074	\$ 36,144	\$ 36,213	\$ 36,282	\$ 36,352	\$ 36,421	\$ 36,490	\$ 35,748
(+) Transfers in	69	66	62	60	69	69	69	69	69	69	69	69	812
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	35,817	35,883	35,945	36,005	36,074	36,144	36,213	36,282	36,352	36,421	36,490	36,560	36,560
MILAF Investment													
Beginning Balance	\$ 6,456	\$ 6,467	\$ 6,478	\$ 6,489	\$ 6,499	\$ 19,524	\$ 19,546	\$ 19,567	\$ 19,589	\$ 29,640	\$ 29,682	\$ 29,753	\$ 6,456
(+) Transfers in	12	11	10	10	13,025	22	22	22	10,052	42	72	30,072	53,369
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	6,467	6,478	6,489	6,499	19,524	19,546	19,567	19,589	29,640	29,682	29,753	59,825	59,825
Total Available General Fund Dollars	\$ 176,130	\$ 195,131	\$ 180,631	\$ 172,188	\$ 122,068	\$ 164,111	\$ 158,107	\$ 144,372	\$ 157,083	\$ 156,710	\$ 163,581	\$ 190,319	\$ 190,319
Capital Projects Fund													
Beginning Balance	\$ 20,438	\$ 17,645	\$ 17,678	\$ 17,709	\$ 16,698	\$ 16,732	\$ 16,766	\$ 11,300	\$ 31,334	\$ 31,402	\$ 20,470	\$ 20,538	\$ 20,438
(+) Transfers in	34	33	31	30	34	34	34	20,034	68	68	68	68	20,535
(-) Payments for completed projects	(2,827)	-	-	(1,040)	-	-	(5,500)	-	-	(11,000)	-	(11,000)	(31,367)
Ending Balance	17,645	17,678	17,709	16,698	16,732	16,766	11,300	31,334	31,402	20,470	20,538	9,606	9,606
Food Service													
Beginning Balance	\$ 21,760	\$ 21,802	\$ 21,842	\$ 21,880	\$ 21,916	\$ 21,943	\$ 21,969	\$ 21,995	\$ 22,022	\$ 22,048	\$ 22,074	\$ 22,101	\$ 21,760
(+) Transfers in	42	40	38	36	26	26	26	26	26	26	26	26	368
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	(11,500)	(11,500)
Ending Balance	21,802	21,842	21,880	21,916	21,943	21,969	21,995	22,022	22,048	22,074	22,101	10,627	10,627
Total General Fund, ISF, Rainy Day Fund, MILAF Investment, Legal, Capital Projects and Food Service	\$ 215,577	\$ 234,651	\$ 220,219	\$ 210,803	\$ 160,743	\$ 202,846	\$ 191,403	\$ 197,728	\$ 210,534	\$ 199,255	\$ 206,220	\$ 210,552	\$ 210,552

*Forecast includes actuals through December 6, 2019

Expenditures by Function – November 2019

	Budget to Actual Comparison Current Month				Budget to Actual Comparison YTD			
	Budget Month of Nov-FY20	Actual Month of Nov-FY20	Variance		Budget YTD Nov-FY20	Actual YTD Nov-FY20	Variance	
			\$	%			\$	%
FUNCTION LEVEL EXPENDITURES								
INSTRUCTION								
Elementary Programs	\$ 15,425,188	\$ 13,868,950	\$ (1,556,238)	(10%)	52,669,256	\$ 52,681,188	\$ 11,932	0%
Middle School Programs	1,325,808	1,293,834	(31,974)	(2%)	4,509,865	4,904,082	394,217	9%
High School & Summer Programs	4,460,794	5,142,233	681,439	15%	17,135,601	19,417,980	2,282,379	13%
Special Education	6,319,373	6,670,819	351,446	6%	22,158,245	24,368,267	2,210,022	10%
Compensatory Education	4,916,824	4,930,889	14,065	0%	23,578,073	27,260,668	3,682,595	16%
Career and Technical Education	305,651	281,556	(24,095)	(8%)	1,016,337	986,803	(29,534)	(3%)
Adult/Continuing Education	80,017	133,783	53,766	67%	262,406	499,812	237,406	90%
Total Instruction	32,833,655	32,322,064	(511,591)	(2%)	121,329,783	130,118,800	8,789,017	7%
SUPPORTING SERVICES								
Pupil	6,380,379	7,358,470	978,091	15%	21,587,975	25,412,744	3,824,769	18%
Instructional Support	3,576,264	3,464,887	(111,377)	(3%)	18,262,840	18,374,844	112,004	1%
General Administration	460,372	407,005	(53,367)	(12%)	2,381,388	1,999,321	(382,067)	(16%)
School Administration	4,254,646	3,948,886	(305,760)	(7%)	17,816,272	18,401,541	585,269	3%
Business	855,597	1,321,534	465,937	54%	4,448,703	6,929,184	2,480,481	56%
Maintenance & Operations	7,808,678	7,286,417	(522,261)	(7%)	41,589,710	38,225,931	(3,363,779)	(8%)
Transportation	6,027,420	5,474,381	(553,039)	(9%)	14,038,707	14,009,594	(29,113)	(0%)
Central Support Services	4,073,402	3,150,899	(922,503)	(23%)	22,835,202	16,944,457	(5,890,745)	(26%)
School Activities	115,078	191,940	76,862	67%	593,993	340,577	(253,416)	(43%)
Total Supporting Services	33,551,836	32,604,419	(947,417)	(3%)	143,554,790	140,638,193	(2,916,597)	(2%)
Community Service	540,526	1,233,647	693,121	128%	1,685,496	1,602,745	(82,751)	(5%)
TOTAL EXPENDITURES	\$ 66,926,017	\$ 66,160,130	\$ (765,887)	(1%)	\$ 266,570,069	\$ 272,359,738	\$ 5,789,669	2%