

# DPS Update – October 2018

# Overall Summary – DPS

- Revenues and Expenditures

- October tax receipts totaled ~\$2.9M for 13 Mills and ~\$3.3M for 18 Mills
- In October the following bond interest payments were paid:
  - \$15.0M was paid with 18 Mills funds
  - \$43.0M was paid with 13 Mills funds

- Cash Flow

- The ending general fund cash balance for October was \$5.6M

# DPS Cash Forecast to Actuals Variance – October 2018

<i>\$ in thousands</i>	October Forecast	October Actuals	October Variance	Comment
<b>Cash Receipts</b>				
State Aid		\$ -	\$ -	
Property Tax (13 Mills)	4,076	2,889	(1,187)	Receipts were lower than forecast
Transfer from DPSCD	-	-	-	
Draw from BONY	-	-	-	
Miscellaneous	179	4	(175)	The scheduled DPSCD reimbursement to DPS for \$172k occurred on October 31 and the funds were received on November 1. This covered P-Card transactions paid by DPS on behalf of DPSCD
<b>Total Cash Receipts</b>	<b>4,255</b>	<b>2,892</b>	<b>(1,363)</b>	
<b>Cash Disbursements</b>				
Payroll Direct Deposit	-	-	-	
FICA	-	-	-	
Accounts Payable	-	-	-	
Pension (employer portion)	-	-	-	
Fringe Benefits	-	-	-	
Property Tax Transfer (1)	(4,056)	(2,869)	1,187	Transfer adjusted to match receipts
Transfer to DPSCD	-	-	-	
Other	(4,521)	(4,544)	(23)	Reimbursement adjusted from forecast based on guidance from WRESA
<b>Total Cash Disbursements</b>	<b>(8,577)</b>	<b>(7,413)</b>	<b>1,164</b>	
<b>Net Cash Flow</b>	<b>(4,322)</b>	<b>(4,521)</b>	<b>(199)</b>	
Beginning Cash Balance	10,102	10,102	-	
Net Cash Flow	(4,322)	(4,521)	(199)	
<b>Ending Cash Balance</b>	<b>\$ 5,780</b>	<b>\$ 5,581</b>	<b>\$ (199)</b>	

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

# DPS FY 2019 Monthly Cash Flows

\$ in thousands

	2018						2019						
	July	August	September	October	November	December	January	February	March	April	May	June	FY 19 Total
	Actual	Actual	Actual	Actual	Forecast*	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
<b>DPS General Fund (13 Mills)</b>													
<b>Beginning Cash Balance</b>	\$ 7,929	5,922	10,119	10,102	5,581	5,743	5,708	5,643	5,643	9,454	9,653	9,653	7,929
<b>Receipts</b>													
Property Tax Receipts	-	5,484	26,368	2,889	9,291	1,137	2,468	4,366	17,553	828	2,243	16,985	89,610
Transfers from BONY	\$ -	\$ 25,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,810	\$ 199	\$ -	\$ 2,170	31,982
Other Cash Receipts	465	62	30	4	187	-	-	-	-	-	-	-	747
<b>Disbursements</b>													
Property Tax Transfers	(2,369)	(5,484)	(26,387)	(2,869)	(9,291)	(1,137)	(2,468)	(4,366)	(17,553)	(828)	(2,243)	(16,985)	(91,980)
Reimbursement to DPSCD	-	(13,134)	-	-	-	-	-	-	-	-	-	(6,900)	(20,034)
Other Cash Disbursements <sup>1</sup>	(103)	(8,534)	(27)	(4,544)	(24)	(35)	(65)	-	-	-	-	-	(13,333)
<b>Net Cash Flow</b>	<b>(2,008)</b>	<b>4,197</b>	<b>(17)</b>	<b>(4,521)</b>	<b>163</b>	<b>(35)</b>	<b>(65)</b>	<b>0</b>	<b>3,810</b>	<b>199</b>	<b>(0)</b>	<b>(4,730)</b>	<b>(3,006)</b>
<b>Ending Cash Balance</b>	<b>5,922</b>	<b>10,119</b>	<b>10,102</b>	<b>5,581</b>	<b>5,743</b>	<b>5,708</b>	<b>5,643</b>	<b>5,643</b>	<b>9,454</b>	<b>9,653</b>	<b>9,653</b>	<b>4,923</b>	<b>4,923</b>
<b>DPS Scheduled Bond Repayments (13 Mills)</b>													
Beginning Property Tax Balance	22,577	24,946	30,430	56,817	16,672	25,963	27,100	29,568	33,933	51,487	151,630	12,759	22,577
Property Tax Transfers	2,369	5,484	26,387	2,869	9,291	1,137	2,468	4,366	17,553	828	2,243	16,985	91,980
Draw from SLRF to meet Obligations	-	-	-	-	-	-	-	-	-	99,316	-	-	99,316
Scheduled Bond Debt Payments	-	-	-	(43,014)	-	-	-	-	-	-	(141,114)	-	(184,128)
Ending Property Tax Balance	24,946	30,430	56,817	16,672	25,963	27,100	29,568	33,933	51,487	151,630	12,759	29,744	29,744
<b>DPS Debt Fund (18 Mills - BONY)</b>													
<b>Beginning Cash Balance</b>	\$ 28,775	28,799	8,618	31,113	19,445	21,498	22,650	29,122	36,450	29,923	7,813	15,326	28,775
<b>Receipts</b>													
Cash Receipts	24	5,622	23,477	3,335	2,053	1,152	6,472	7,328	266	469	7,513	15,903	73,614
<b>Disbursements</b>													
Transfers to DPS General Fund	-	(25,803)	-	-	-	-	-	-	(3,810)	(199)	-	(2,220)	(32,032)
Scheduled EL/Bond Payments	-	-	(983)	(15,003)	-	-	-	-	(2,983)	(22,380)	-	-	(41,348)
<b>Net Cash Flow</b>	<b>24</b>	<b>(20,181)</b>	<b>22,495</b>	<b>(11,668)</b>	<b>2,053</b>	<b>1,152</b>	<b>6,472</b>	<b>7,328</b>	<b>(6,527)</b>	<b>(22,110)</b>	<b>7,513</b>	<b>13,683</b>	<b>234</b>
<b>Ending Cash Balance</b>	<b>28,799</b>	<b>8,618</b>	<b>31,113</b>	<b>19,445</b>	<b>21,498</b>	<b>22,650</b>	<b>29,122</b>	<b>36,450</b>	<b>29,923</b>	<b>7,813</b>	<b>15,326</b>	<b>29,009</b>	<b>29,009</b>
<b>DPS Summary Cash Position</b>													
General Fund (13 Mills)	5,922	10,119	10,102	5,581	5,743	5,708	5,643	5,643	9,454	9,653	9,653	4,923	4,923
DPS Debt Fund (18 Mills)	28,799	8,618	31,113	19,445	21,498	22,650	29,122	36,450	29,923	7,813	15,326	29,009	29,009
<b>Ending Cash Position</b>	<b>\$ 34,721</b>	<b>\$ 18,737</b>	<b>\$ 41,214</b>	<b>\$ 25,026</b>	<b>\$ 27,241</b>	<b>\$ 28,358</b>	<b>\$ 34,765</b>	<b>\$ 42,093</b>	<b>\$ 39,377</b>	<b>\$ 17,466</b>	<b>\$ 24,979</b>	<b>\$ 33,932</b>	<b>\$ 33,932</b>

\*Forecast includes actuals through November 9, 2018

(1) The \$8M payment in August was the last settlement payment to Sodexo; The \$4.5M payment in October is a reimbursement to Wayne County for 2014/2015 overpayment of Act 18 Funds

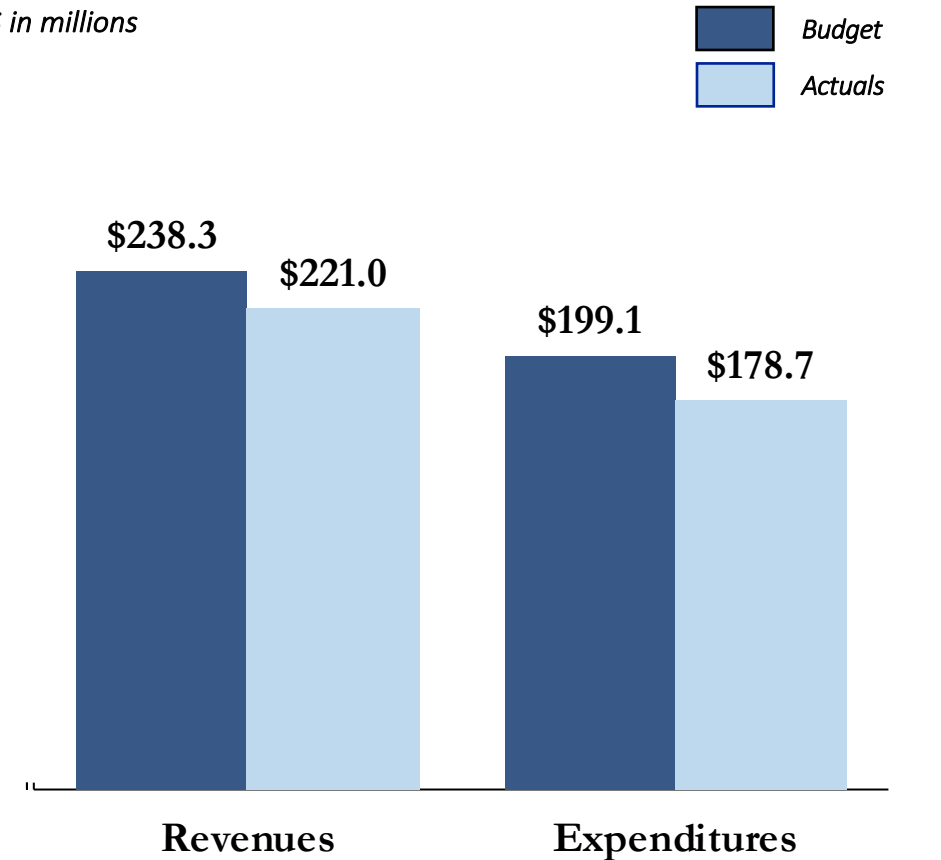
# DPSCD Update – October 2018

# Overall Summary – DPSCD Revenues and Expenditures

- Year-to-Date revenues through October were 6% below budget (\$4.1M)
  - Revenue from enhancement millage was lower than budgeted
  - Federal Revenue trails budget based on lower than expected costs for purchased services and personnel
- Year-to-Date expenses were 10% lower than budgeted
  - Primary drivers are lower purchased services and personnel costs
- Overall, District revenues exceed expenses by 3%

Budget vs. Actuals – Through October 2018

*\$ in millions*

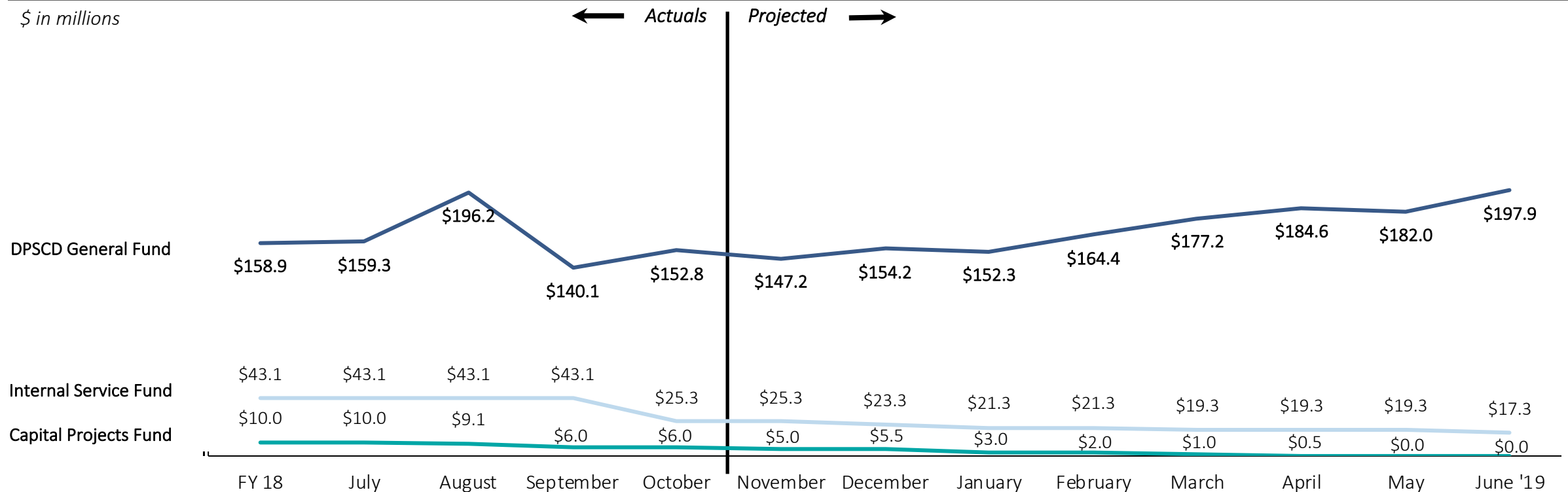


# DPSCD October 2018 Cash Flow Analysis

- DPSCD's General Fund ending balance was \$152.8M, the ISF ending balance was \$25.3M and the Capital Projects Fund ending balance was \$6.0M
  - A transfer of \$17.7M was made from the ISF to the General Fund to cover the October TIP payment
  - Grant revenues were \$14.3M lower than forecast due to preparation of Final Expense Reports – receipts expected in future periods
- The current cash balance is estimated to be equivalent to 11.2 weeks of average expenditures<sup>1</sup>.

## Actual & Projected Ending Cash Balance

\$ in millions



<sup>1</sup> Calculated by taking the General Fund balance as of September 30, 2018 and dividing it by the rolling average actual YTD expenditures per week (excludes the ISF and Capital Projects Fund balances as well as any extraordinary, one-time items)

# DPSCD Cash Forecast to Actuals – October 2018

*\$ in thousands*

## Cash Receipts

	October Forecast	October Actuals	October Variance	Comment
State Aid	\$ 39,545	\$ 39,999	\$ 454	
MPSERS (State Funded)	-	-	-	
Enhancement Millage	3,569	2,986	(583)	
Grants	19,960	5,585	(14,375)	Receipts expected in future periods - Final grant closing reports being prepared
Transfer from DPS	-	7	7	
WCRESA	3,540	3,540	(0)	
Food Service Reimbursement	309	47	(262)	
Miscellaneous	18,805	17,679	(1,126)	Forecasted transfer from ISF for TIP reimbursement was higher than the amount required based on actual payments
<b>Total Cash Receipts</b>	<b>85,728</b>	<b>69,843</b>	<b>(15,885)</b>	

## Cash Disbursements

MPSERS (Pass through)	\$ -	\$ -	\$ -	
Payroll Direct Deposit	(14,948)	(17,583)	(2,635)	Payroll (and all related accounts) running higher due to stronger than forecast hiring rates - future forecasts will be adjusted accordingly
Taxes	(6,347)	(6,431)	(84)	
FICA	(1,823)	(1,948)	(125)	
Accounts Payable	(18,925)	(15,876)	3,049	An adjustment for previous Capital Projects fund payments recorded in AP was made - payments are now reflected on the Capital Projects schedule
Pension (employee portion)	(1,877)	(1,923)	(46)	
Pension (employer portion)	(6,050)	(6,354)	(304)	
Health	(10,727)	(5,659)	5,068	Timing - forecast assumed two payments (catch up from September). Additional health payment was made on November 1
Fringe Benefits	(471)	(236)	235	
Food Service	(1,818)	(1,063)	755	Timing - forecast assumed higher amount
Transfer to DPS	(172)	-	172	Transfer complete, cleared bank on November 1, 2018
Other	(1,267)	(22)	1,245	Forecast assumed contingency
<b>Total Cash Disbursements</b>	<b>(64,425)</b>	<b>(57,096)</b>	<b>7,329</b>	

## Net Cash Flow

Beginning Cash Balance	140,086	140,086	-
Net Cash Flow	21,303	12,747	(8,556)
<b>Ending Cash Balance</b>	<b>\$ 161,389</b>	<b>\$ 152,833</b>	<b>\$ (8,556)</b>



# Summary of Revenues and Expenditures

## Budget to Actual Comparison Current Month

## Budget to Actual Comparison YTD

### SUMMARY

#### Revenues

Local sources	\$	\$7,822,319	\$	4,336,172	\$	(3,486,147)	(45%)	\$	14,618,279	\$	13,091,896	\$	(1,526,383)	(10%)
State sources		46,232,624		48,807,993		2,575,369	6%		177,045,624		176,703,112		(342,513)	(0%)
Federal sources		16,534,171		13,347,515		(3,186,656)	(19%)		46,619,497		31,174,224		(15,445,273)	(33%)

<b>Total revenues</b>		<b>70,589,114</b>		<b>66,491,680</b>		<b>(4,097,434)</b>	<b>(6%)</b>		<b>238,283,400</b>		<b>220,969,232</b>		<b>(17,314,168)</b>	<b>(7%)</b>
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#### Expenditures

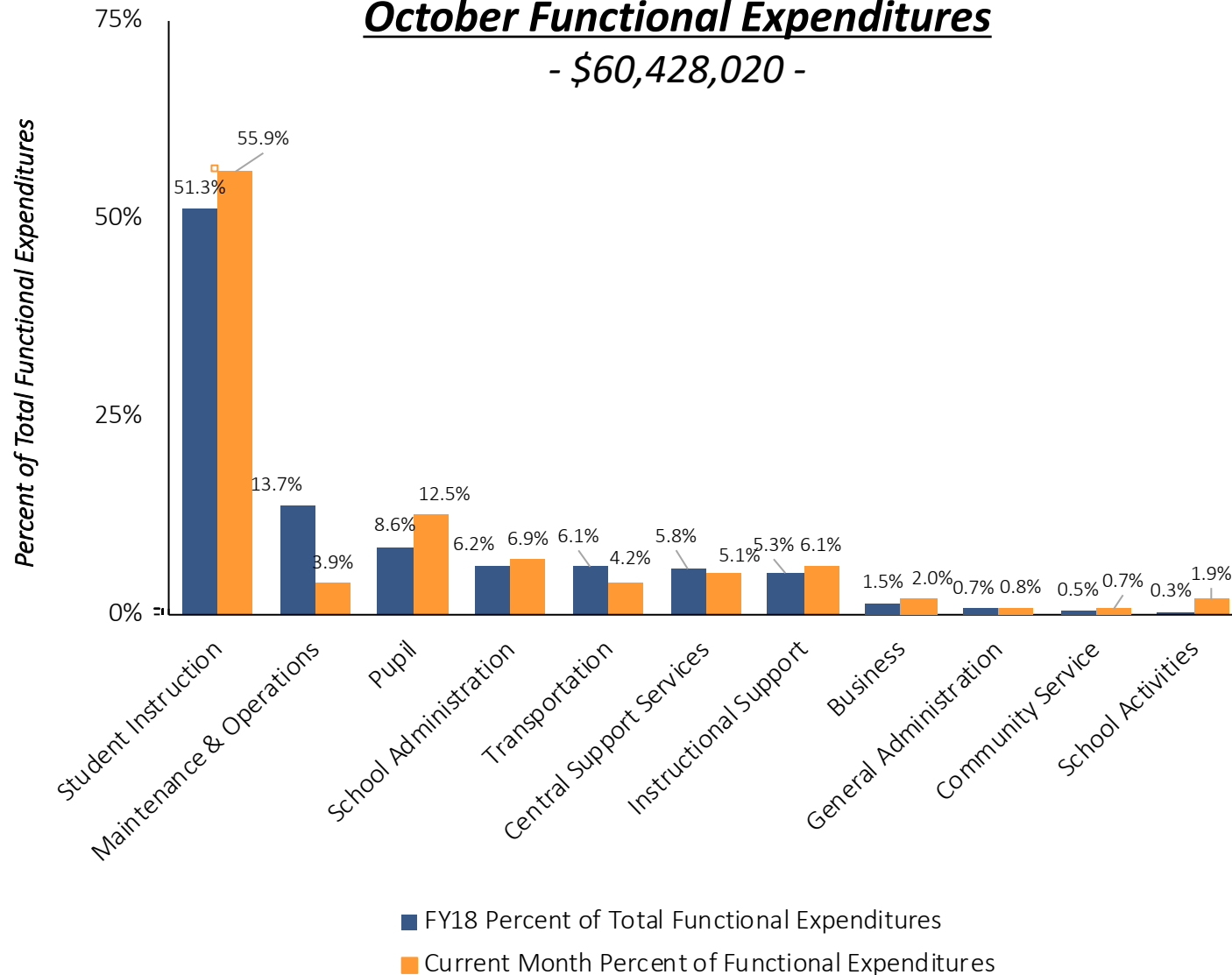
Salaries		31,790,697		30,662,297		(1,128,400)	(4%)		94,160,864		92,827,673		(1,333,191)	(1%)
Benefits		16,276,444		16,540,740		264,296	2%		46,021,902		42,898,704		(3,123,198)	(7%)
Purchased Services		12,486,488		11,433,462		(1,053,025)	(8%)		48,907,624		33,183,444		(15,724,180)	(32%)
Supplies & Textbooks		975,909		115,828		(860,081)	(88%)		3,108,969		3,109,902		933	0%
Equipment & Capital		329,865		472,669		142,804	43%		1,305,832		1,135,776		(170,056)	(13%)
Utilities		1,387,452		1,203,024		(184,428)	(13%)		5,549,811		5,509,625		(40,186)	(1%)

<b>Total expenditures</b>		<b>63,246,854</b>		<b>60,428,020</b>		<b>(2,818,834)</b>	<b>(4%)</b>		<b>199,055,003</b>		<b>178,665,124</b>		<b>(20,389,879)</b>	<b>(10%)</b>
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<b>Surplus (Deficit)</b>	\$	<b>7,342,260</b>	\$	<b>6,063,660</b>	\$	<b>(1,278,600)</b>	<b>(1%)</b>	\$	<b>39,228,398</b>	\$	<b>42,304,108</b>	\$	<b>3,075,710</b>	<b>3%</b>
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# Expenditures by Function – October 2018

## October Functional Expenditures - \$60,428,020 -



### Notes:

- Now that Instruction has resumed, the percent of expenditures aligns more closely to Year-to-Date expectations
- Student instruction is higher due to increases in teacher hiring
- Pupil expenditures are higher than normal due to expanded investments in curriculum

# FY18 Grants Update

# FY18 Grants Update

Grant Name	Amount of Award	Expenditures to Date	Funds Remaining	Carryover (Yes/No)	Comments
Title I, Part A	\$ 129,624,408	\$ 109,687,411	\$ 19,936,997	Yes	
Title II, Part A	\$ 21,528,710	\$ 7,528,734	\$ 13,999,976	Yes	
Title III, Immigrant Student	\$75,641	\$32,569	\$43,071	Yes	
Title III, Limited English	\$957,756	\$415,719	\$542,036	Yes	
Title IV, Part A	\$1,713,679	\$356,552	\$1,357,126	Yes	
IDEA Preschool	\$ 484,909	\$ 446,524	\$ 38,385	Yes	
IDEA Flowthrough	\$ 15,784,850	\$ 10,355,096	\$ 5,429,754	Yes	
21st Century Community Learning Centers (CCLC)	\$ 2,025,000	\$ 1,947,429	\$ 77,571	No	Grant ending
CTE Perkins	\$ 2,311,543	\$ 2,311,543	\$ -	N/A	
Competitive School Improvement Grant	\$ 4,488,829	\$ 3,553,427	\$ 935,402	Yes	
Title I, School Improvement Grant	\$ 573,678	\$ 467,989	\$ 105,689	No	Grant ending
USDA Food Equipment Grant	\$ 42,600	\$ -	\$ 42,600	No	One-time grant
Fresh Fruit and Vegetable Grant	\$ 1,585,158	\$ 1,585,158	\$ -	N/A	
Safe Schools/Healthy Schools	\$ 300,534	\$ 156,946	\$ 143,588	No	Grant Ending
Consolidation Operations/Services	\$ 451,000	\$ 451,000	\$ -	N/A	
Federal Adult Ed. ABE Instruction	\$ 340,000	\$ 335,101	\$ 4,899	No	
Federal Adult Ed. Literacy/Civics	\$ 25,000	\$ 25,000	\$ -	N/A	
<b>Total</b>	<b>\$ 182,313,295</b>	<b>\$ 139,656,198</b>	<b>\$ 42,657,094</b>	<b>99% of funds are carrying over</b>	

# FY18 Audit Summary

# FY 18 Audit Summary – Fund Balance

DPSCD Audit and FID submitted to state on-time by November 1 deadline.

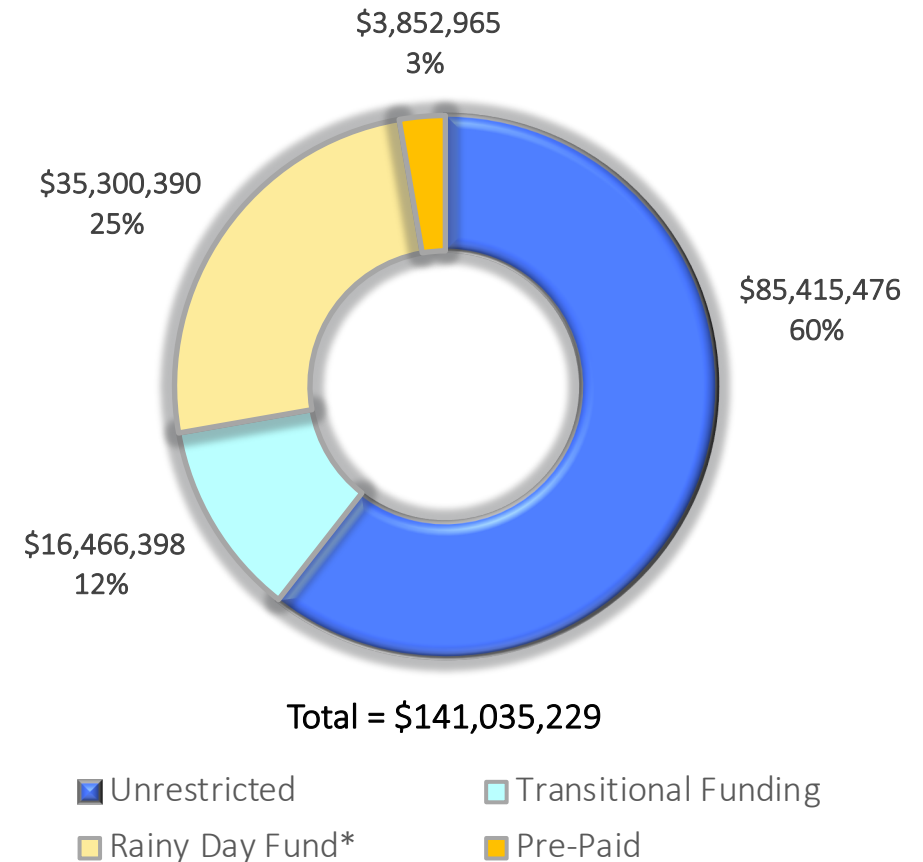
The FY 18 audited Fund Balance as of June 30, 2018 is comprised of the following:

<u>Unrestricted Fund Balance:</u>	\$85.4M
<u>Transitional Funding:</u>	\$16.5M
• \$10M Transferred to Capital Projects Budget in July	
<u>Rainy Day Fund:*</u>	\$35.3M
<u>Non-spendable - Prepays:</u>	\$3.8M

The District has reduced audit findings from 6 to 2.

- General Ledger: Reduction from 2 to 1
- Federal Programs: Reduction from 4 to 1

A corrective action plan is underway to address audit findings to ensure they are corrected by the end of FY2019



*\* Per School Board directive, ten percent of the audited State Aid not restricted to specific purposes (p. 10 of Comprehensive Annual Financial Report, Financial Section) is to be set-aside in a Rainy Day Fund*

# FY 18 Audit Summary – Revenue Comparison

Revenue			Actual	Percent (Under)		Comments
	Original Budget	Final Budget*		(Under) Over Final Budget	OverFinal Budget	
Local sources	\$ 29,430,285	31,737,776	28,540,208	(3,197,568)	(10%)	Enhancement Millage and Charter School reimbursements were lower than budget
State sources	475,732,309	489,277,904	484,209,873	(5,068,031)	(1%)	
Federal sources	144,305,730	109,750,256	131,731,039	21,980,783	20%	Recognized additional Title expenditures prior to 6/30
Intergovernmental sources	45,697,932	39,176,894	37,682,585	(1,494,309)	(4%)	
Total revenue	695,166,256	669,942,830	682,163,705	12,220,875	2%	

# FY 18 Audit Summary – Expense Comparison

	Original Budget	Final Budget*	Actual	(Under) Over Final Budget	Percent (Under) OverFinal Budget	Comments
<b>Expenditures</b>						
Current						
Instruction	368,474,924	320,058,309	324,511,382	4,453,073	1%	
Support services						
Pupil	64,545,884	54,146,889	52,567,856	(1,579,033)	(3%)	
Instructional staff	53,486,475	32,835,031	31,296,933	(1,538,098)	(5%)	Savings from vacant positions
Genral administration	5,421,503	4,638,245	4,549,474	(88,771)	(2%)	
School administration	39,684,565	38,862,766	39,221,706	358,940	1%	
Business office	7,718,860	9,204,922	10,206,870	1,001,948	11%	Invoices were submitted late in the fiscal year or during the audit process.
Operations and maintenance	90,944,957	86,691,268	93,223,006	6,531,738	8%	Maintenance invoices were received after BA #3
Pupil transportation services	39,401,259	37,672,278	34,896,150	(2,776,128)	(7%)	Contracted services were lower than budgeted
Central	29,494,567	37,149,061	34,934,693	(2,214,368)	(6%)	Savings from vacant positions and contracts lower than budgeted
Other	2,036,418	2,086,354	1,663,802	(422,552)	(20%)	-
Athletics	1,735,915	1,700,105	1,996,288	296,183	17%	Incurred additional costs related to student competitions and providing expanded programming
Community services	2,970,692	1,626,964	4,047,594	2,420,630	149%	Additional Community Use invoices were received at end of the Fiscal Year
<b>Total Expenditures</b>	<b>705,916,019</b>	<b>626,672,192</b>	<b>633,115,754</b>	<b>6,443,562</b>	<b>1%</b>	
<b>Excess Revenue (Under) Over Expenditures</b>	<b>(10,749,763)</b>	<b>43,270,638</b>	<b>49,047,951</b>	<b>5,777,313</b>	<b>13%</b>	



# FY 18 Audit Summary – Comparison

	Original Budget	Final Budget*	Actual	(Under) Over Final Budget	Percent (Under) OverFinal Budget	Comments
<b>Other Financing Sources (Uses)</b>						
Proceeds from sale of capital assets	-	140,000	-	(140,000)	(100%)	Transactions did not close until following fiscal year
Transfers in	2,000,000	2,000,000	1,779,586	(220,414)	(11%)	Reduction due to findings from Nutrition Audit
Transfers out	-	(1,000,000)	-	1,000,000	(100%)	Transfer to Capital Projects budget was delayed into the following fiscal year
Total other financing sources	2,000,000	1,140,000	1,779,586	639,586	56%	
<b>Special Item</b>	13,100,000	11,244,572	11,244,572	-	0%	
<b>Net Change in Fund Balance</b>	4,350,237	55,655,210	62,072,109	6,416,899	12%	
<b>Fund Balance - Beginning of year</b>	78,963,120	78,963,120	78,963,120	-		
<b>Fund Balance - End of year</b>	\$ 83,313,357	\$ 134,618,330	\$ 141,035,229	\$ 6,416,899	5%	

*\*Based on actual numbers through April and projections for May and June of 2018*

# Review – Status of FY 17 Audit Findings

Number	Finding	Status	Notes
001	General ledger balances were inaccurate during the fiscal year and the District's books were not closed and reconciled in a timely manner.	Not Corrected	District leadership implemented a monthly close process in January 2018. Those processes are fully implemented in FY 19. Revised end of the year close process will be implemented for June 2019.
002	General ledger balances were inaccurate during the fiscal year and the District's books were not closed and reconciled in a timely manner.	Partially Corrected – combined with 001	
003	The District included expenditures that were not incurred during the period of performance in requests for reimbursement	Corrected	
004	The District paid invoices to a service provider that included hours billed for services for which adequate documentation was not provided and at rates inconsistent with those stated in the approved contract.	Not Corrected	Contract executed under E.M. did not include specific payment terms or schedule. Contract expired 6/30/2018 and new contracts resolve issue.
005	The District charged invoices which did not agree to the terms and conditions outlined in the approved contract.	Corrected	
006	The District was unable to provide evidence that competitive bidding was performed in alignment with the procurement policy.	Corrected	

# FY18 Audit Summary – Corrective Action Plan

The District is implementing the following corrective actions to ensure remediation of the two audit findings.

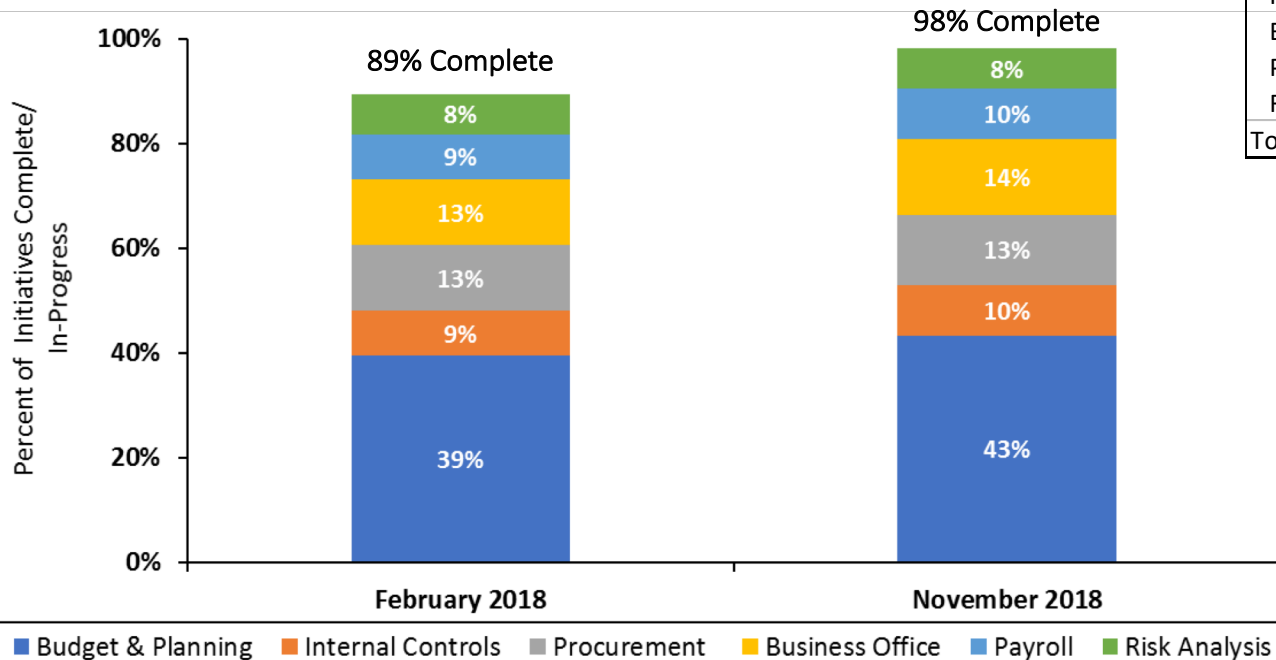
1. The District is partnering with Plante Moran and Rehmann CPA firms to provide training to school and central office finance managers to ensure proper internal controls.
2. District is reviewing finance department staffing levels, workload allocation and support functions in order to ensure for the timely reconciliation of District accounts.
3. The District reviewed the ERP systems and is currently testing and implementing upgrades to increase accuracy and efficiency for Accounting, Procurement, Budget, and Accounts Payable.
4. The District is implementing contract management training for District staff to ensure proper review and oversight of District contracts.

# Finance Workplan Update

# DPSCD Finance Initiatives Update

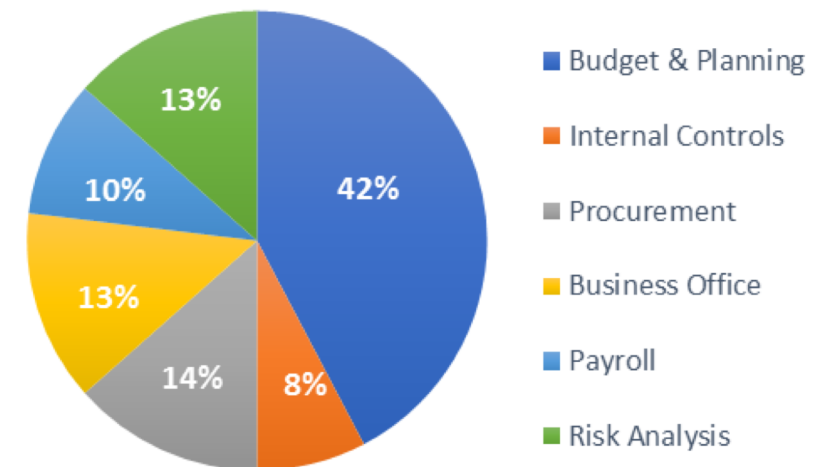
As of November 2018, the District has addressed 98% of the initiatives/action areas, of which 40% are ongoing activities.

**Total Action Areas: 104**



Department	Total	February 2018 Complete/ In-Progress	November 2018 Complete/ In-Progress	Initiatives Outstanding
Budget & Planning	45	41	45	0
Internal Controls	10	9	10	0
Procurement	14	13	14	0
Business Office	15	13	15	0
Payroll	10	9	10	0
Risk Analysis	10	8	8	2
<b>Total</b>	<b>104</b>	<b>93</b>	<b>102</b>	<b>2</b>

**In-Progress/ On-going Initiatives**



N=51

# DPSCD Finance Initiatives Update – Overall

*Since February, the District has completed the following tasks included in the work plan:*

- Adopted Finance policies consistent with School Board policy
  - Initiated training for Principals, Clericals, Central Office Staff
  - On-going development of administrative guidelines, handbooks, desktop manuals
  - Review of internal controls by Internal Audit department
- Initiated the development of administrative guidelines for all areas in Finance and subsequent training of staff has been completed in the areas of Procurement, Cash Management, Contract Management with additional, on-going, training
- Implemented corrective action plan in response to audit
  - Reduced audit findings from 6 to 2
  - Implementing end-of-month and end-of-year close process
  - Implement Contract Management training
- Standardized Board reporting template & timeline. Financials reported monthly covering the previous period

# DPSCD Finance Initiatives Update – Next Steps

*Current priorities and areas of focus for the Finance Department include:*

- **All** – Continue to provide training for systems, policies, procedures and tools
- **Business Office** – Launching quarterly contract review process (March)
- **Business Office** – Evaluate and recommend a sinking fund/bond millage strategy
- **Budget & Planning** – FY 19 Budget Amendment No. 1 (Jan); Budget Amendment No. 2 (May)
- **Budget & Planning** – Initiating CBA negotiations with unions on 3<sup>rd</sup> year for FY 20
- **Budget & Planning** – Integrate new budget software with PeopleSoft
  - Design staff interface; launch pilot in FY 20 and full implementation for FY 21 budget cycle
- **Procurement** – Fully implement a revised Procure-to-Pay process (June)
- **Procurement** – On-going review of contracts with implementation of strategic sourcing strategies
- **Payroll** – Implement electronic time entry, record keeping and approval process for Payroll, as appropriate
- **Risk Management** – Continue to monitor risk exposure and provide coverage or recommend process revisions to minimize exposure

# Contract Requests





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**DETROIT FINANCIAL REVIEW COMMISSION**

**SCHOOL DISTRICT RESOLUTION 2018-33**

**APPROVING THE COMMUNITY DISTRICT'S DECEMBER 2018  
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 December 17, 2018, 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 December 2018 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.

2

	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	Office of Specialized Student Services	17-0037-C	<b>Contract Amount:</b> \$962,567 <b>Contract Period:</b> July 1, 2017 – June 30, 2018 <b>Source:</b> Grant/General Funds <b>Purpose:</b> Provide skilled Speech-Language Pathologists, Occupational Therapists, Physical Therapists, Psychologists and Social Workers for the District’s students. <b>Contractor:</b> Cumberland Therapy Services, LLC <b>Location:</b> 3701 N. Ravenswood Ave. Ste 248 Chicago, IL 60613	Increase	Yes	No	Anticipated Approval  School Board 12.11.2018  FRC 12.17.2018	This request is to increase the existing expenditure request, previously \$645,044, by \$317,523. This brings the total expenditures to \$962,567. The FRC and School Board previously approved the expenditures in August 2017.  The District sourced ten providers to supplement ESE staffing. Previously, the District would transfer amounts between these supplementary staffing providers without further approval to the extent that the transfers did not exceed total budgeted and approved amounts. These transfers were needed because vendors would not be able to provide qualified personnel to the District. Though expenditures to this vendor exceeded the original amount approved, the amount across all vendors for these specific services (\$12M) was not exceeded. The total spend for these services was just under \$9M.
2	Information Technology	4400006644	<b>Contract Amount:</b> \$752,591 <b>Contract Period:</b> January 1, 2019 – December 31, 2019 <b>Source:</b> General Funds <b>Purpose:</b> To provide Microsoft Office Suite to District employees. <b>Contractor:</b> Insight Public Sector SLED <b>Location:</b> 6820 S. Harl Ave. Tempe, AZ 85283	Cooperative	N/A	N/A	Anticipated Approval  School Board 12.11.2018  FRC 12.17.2018	The District purchases its Microsoft licenses through a cooperative (US Communities). Request for Proposal RFP20000001701 and all addenda was performed by the County of Fairfax, Virginia awarded February 9, 2016.  The District has been utilizing the Microsoft Office 365 platform as its primary data communication system for over four years. The District’s licenses run through calendar years, therefore the purchase orders will be split over two fiscal years, 2019 and 2020.

# Out-of-State Travel Requests



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**DETROIT FINANCIAL REVIEW COMMISSION**

**SCHOOL DISTRICT RESOLUTION 2018-34**

**APPROVING THE COMMUNITY DISTRICT'S DECEMBER 2018 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 December 17, 2018, 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 December 2018 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.

# 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.

9

	Conference Name	Location of Trip	Dates of Conference	School / Department	Central Office	Student	Faculty	Participants	Funding Source	Total Est. Cost	Approved by:
1	Winter Standards Institute	Los Angeles, CA	02/10/2019 – 02/15/2019	Curriculum and Instruction	15	0	30	45	Grants	\$240,000	Academic Comm. approved 11.26.2018 Finance Comm. approved 11.30.2018  Anticipated Board Approval 12.11.2018

# Supplemental Materials



# **DPSCD – Detailed Schedules Supplemental Audit**

# DPSCD FY 2019 Monthly Cash Flows

\$ in thousands

	2018						2019						FY 19 Total
	July	August	September	October	November	December	January	February	March	April	May	June	
	Actual	Actual	Actual	Actual	Forecast*	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
<b>Cash Receipts</b>													
State Aid	\$ 39,713	\$ 39,854	\$ -	\$ 39,999	\$ 41,845	\$ 40,739	\$ 40,739	\$ 40,739	\$ 40,739	\$ 40,739	\$ 40,739	\$ 40,739	\$ 446,586
MPSERS (State Funded)	2,983	2,986	-	-	6,721	3,361	3,361	3,361	3,361	3,361	3,361	3,361	36,214
Enhancement Millage	-	-	-	2,986	2,924	1,742	3,569	2,229	2,831	979	1,136	-	18,397
Grants	5,380	29,612	4,226	5,585	6,598	15,969	15,185	15,185	15,185	15,185	16,673	15,185	159,970
Transfer from DPS	-	13,134	-	7	0	-	-	-	-	-	-	6,900	20,041
WCRESA	-	486	2,055	3,540	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	30,858
Food Service Reimbursement	-	1	30	47	4,077	3,241	4,051	3,241	3,241	3,241	4,051	3,241	28,464
Miscellaneous	1,200	1,381	1,200	17,679	1,106	5,998	3,092	941	2,941	941	1,092	2,941	40,510
<b>Total Cash Receipts</b>	<b>49,276</b>	<b>87,453</b>	<b>7,512</b>	<b>69,843</b>	<b>66,369</b>	<b>74,147</b>	<b>73,095</b>	<b>68,793</b>	<b>71,395</b>	<b>67,542</b>	<b>70,150</b>	<b>75,464</b>	<b>781,038</b>
<b>Cash Disbursements</b>													
MPSERS (Pass through)	\$ (2,983)	\$ (2,983)	\$ (2,986)	\$ -	\$ -	\$ (6,721)	\$ (3,361)	\$ (3,361)	\$ (3,361)	\$ (3,361)	\$ (3,361)	\$ (3,361)	\$ (35,836)
Payroll Direct Deposit	(14,239)	(16,180)	(30,834)	(17,583)	(17,100)	(19,793)	(25,136)	(16,757)	(16,757)	(16,757)	(16,757)	(16,757)	(224,654)
Taxes	(4,860)	(4,345)	(7,714)	(6,431)	(8,528)	(5,642)	(5,678)	(5,678)	(5,678)	(5,678)	(8,517)	(5,678)	(74,429)
FICA	(1,457)	(1,657)	(4,662)	(1,948)	(2,606)	(2,171)	(1,660)	(1,660)	(1,660)	(1,660)	(2,490)	(1,660)	(25,289)
Accounts Payable <sup>1</sup>	(10,430)	(14,104)	(11,522)	(15,876)	(16,069)	(11,667)	(15,209)	(13,167)	(13,152)	(13,642)	(17,209)	(14,167)	(166,213)
Pension (employee portion)	(1,836)	(1,382)	(1,331)	(1,923)	(2,996)	(1,972)	(1,976)	(1,976)	(1,976)	(1,976)	(2,963)	(1,976)	(24,283)
Pension (employer portion)	(5,927)	(4,475)	(4,145)	(6,354)	(9,963)	(6,550)	(6,573)	(6,573)	(6,573)	(6,573)	(9,860)	(6,573)	(80,139)
Health	(2,403)	(5,138)	(40)	(5,659)	(9,592)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(58,531)
Fringe Benefits	(322)	(208)	(172)	(236)	(358)	(468)	(706)	(471)	(471)	(471)	(471)	(471)	(4,824)
Food Service	(4,435)	(115)	(172)	(1,063)	(3,385)	(2,339)	(2,923)	(2,339)	(2,339)	(2,339)	(2,923)	(2,339)	(26,710)
Transfer to DPS	-	-	-	-	(172)	-	-	-	-	-	-	-	(172)
Other <sup>2</sup>	-	-	(36)	(22)	(1,194)	(4,234)	(1,962)	(1,570)	(1,570)	(1,570)	(1,962)	(1,570)	(15,688)
<b>Total Cash Disbursements</b>	<b>(48,892)</b>	<b>(50,588)</b>	<b>(63,615)</b>	<b>(57,096)</b>	<b>(71,964)</b>	<b>(66,657)</b>	<b>(70,283)</b>	<b>(58,651)</b>	<b>(58,636)</b>	<b>(59,126)</b>	<b>(71,613)</b>	<b>(59,651)</b>	<b>(736,769)</b>
<b>Net Cash Flow</b>	<b>384</b>	<b>36,865</b>	<b>(56,103)</b>	<b>12,747</b>	<b>(5,595)</b>	<b>7,490</b>	<b>2,812</b>	<b>10,143</b>	<b>12,759</b>	<b>8,417</b>	<b>(1,463)</b>	<b>15,813</b>	<b>44,269</b>
Beginning Cash Balance	158,940	159,324	196,189	140,086	152,833	147,238	154,728	157,540	167,683	180,442	188,859	187,396	158,940
Net Cash Flow	384	36,865	(56,103)	12,747	(5,595)	7,490	2,812	10,143	12,759	8,417	(1,463)	15,813	44,269
<b>Ending Cash Balance</b>	<b>\$ 159,324</b>	<b>\$ 196,189</b>	<b>\$ 140,086</b>	<b>\$ 152,833</b>	<b>\$ 147,238</b>	<b>\$ 154,728</b>	<b>\$ 157,540</b>	<b>\$ 167,683</b>	<b>\$ 180,442</b>	<b>\$ 188,859</b>	<b>\$ 187,396</b>	<b>\$ 203,209</b>	<b>\$ 203,209</b>

\*Forecast includes actuals through November 9, 2018

1) October Accounts Payables includes an adjustment reconciling for previous Capital Projects payments that are now reported in the Capital Projects schedule

2) Includes a transfer to the Capital Projects Fund in December for the Water Hydration Station project

# DPSCD Internal Service & Capital Projects Funds

	July Actual	August Actual	September Actual	October Actual	November Forecast*	December Forecast	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast	FY 19 Total
<b>General Fund Cash Balance</b>	\$ 159,324	\$ 196,189	\$ 140,086	\$ 152,833	\$ 147,238	\$ 154,728	\$ 157,540	\$ 167,683	\$ 180,442	\$ 188,859	\$ 187,396	\$ 203,209	\$ 203,209
<b>Internal Service Fund and Fiduciary Account</b>													
<b>Beginning Balance</b>	\$ 43,108	\$ 43,108	\$ 43,108	\$ 43,108	\$ 25,342	\$ 25,342	\$ 23,342	\$ 21,342	\$ 21,342	\$ 19,342	\$ 19,342	\$ 19,342	\$ 43,108
(+) Liability Balance Transfer from DPS	-	-	-	-	-	-	-	-	-	-	-	-	-
(-) TIP, Legal, And Workers' Compensation Claims	-	-	-	(17,766)	-	(2,000)	(2,000)	-	(2,000)	-	-	(2,000)	(25,766)
<b>Ending Internal Service Fund Balance</b>	43,108	43,108	43,108	25,342	25,342	23,342	21,342	21,342	19,342	19,342	19,342	17,342	17,342
<b>Total General Fund and ISF Balance</b>	\$ 202,432	\$ 239,297	\$ 183,194	\$ 178,174	\$ 172,580	\$ 178,070	\$ 178,882	\$ 189,024	\$ 199,783	\$ 208,200	\$ 206,737	\$ 220,550	\$ 220,550
<b>Capital Projects Fund</b>													
<b>Beginning Balance</b>	\$ 10,025	\$ 10,025	\$ 9,139	\$ 6,049	\$ 5,983	\$ 4,983	\$ 5,540	\$ 3,040	\$ 2,040	\$ 1,025	\$ 500	\$ (0)	\$ 10,025
(+) Transfers in <sup>1</sup>	-	-	-	-	-	3,057	-	-	-	-	-	-	3,057
(-) Payments for completed projects	-	(886)	(3,090)	(66)	(1,000)	(2,500)	(2,500)	(1,000)	(1,015)	(525)	(500)	-	(13,082)
<b>Ending Balance</b>	10,025	9,139	6,049	5,983	4,983	5,540	3,040	2,040	1,025	500	(0)	(0)	(0)
<b>Total General Fund, ISF and Capital Projects Balance</b>	\$ 212,457	\$ 248,435	\$ 189,242	\$ 184,157	\$ 177,562	\$ 183,609	\$ 181,921	\$ 191,064	\$ 200,808	\$ 208,700	\$ 206,737	\$ 220,550	\$ 220,550

\*Forecast includes actuals through November 9, 2018

1) Includes a transfer in December for the Water Hydration Station project

# Expenditures by Function – October 2018

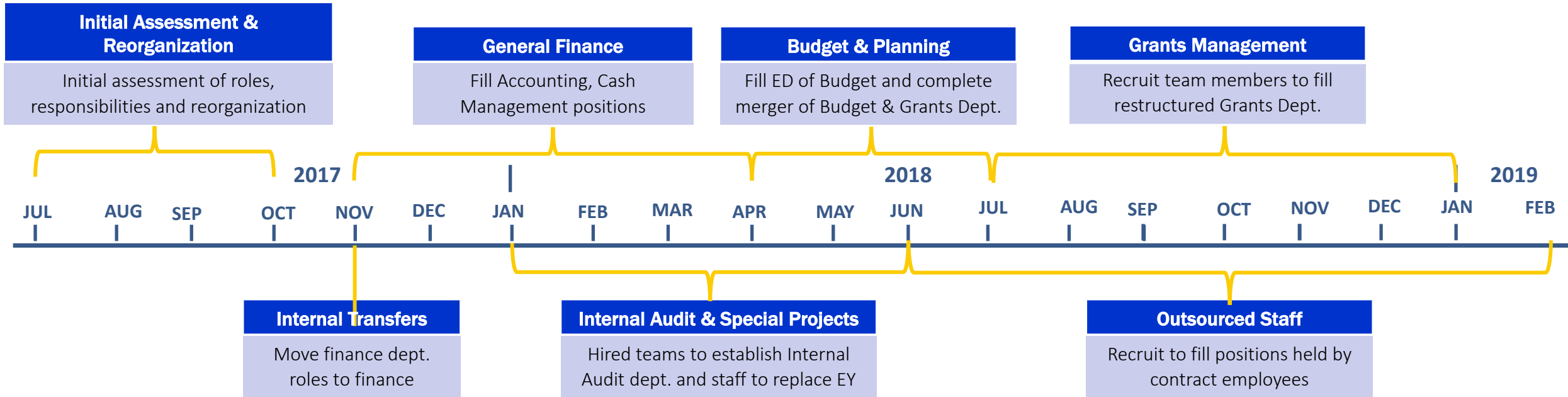
Expenditures (Function)	Budget to Actual Comparison Current Month				Budget to Actual Comparison YTD			
	Budget Month of Oct-19	Actual Month of Oct-19	Variance		Budget YTD Oct-19	Actual YTD Oct-19	Variance	
			\$	%			\$	%
Elementary Programs	\$ 13,905,131	\$ 13,906,011	\$ 880	0%	32,425,409	\$ 29,785,619	\$ (2,639,790)	(8%)
Middle School Programs	1,516,179	1,412,299	(103,880)	(7%)	3,039,231	2,785,483	(253,748)	(8%)
High School & Summer Programs	6,080,644	5,888,019	(192,625)	(3%)	13,939,322	13,503,658	(435,664)	(3%)
Special Education	7,525,858	7,001,288	(524,570)	(7%)	16,376,350	15,692,638	(683,712)	(4%)
Compensatory Education	4,347,439	5,189,087	841,648	19%	10,753,745	14,815,463	4,061,718	38%
Career and Technical Education	445,839	259,796	(186,043)	(42%)	898,344	550,874	(347,470)	(39%)
Adult/Continuing Education	162,832	137,246	(25,586)	(16%)	411,550	279,957	(131,593)	(32%)
<b>Total Instruction</b>	<b>33,983,922</b>	<b>33,793,746</b>	<b>(190,176)</b>	<b>(1%)</b>	<b>77,843,951</b>	<b>77,413,692</b>	<b>(430,259)</b>	<b>(1%)</b>
Pupil	7,204,910	7,549,248	344,338	5%	18,578,431	14,053,799	(4,524,632)	(24%)
Instructional Support	2,611,404	3,671,271	1,059,867	41%	9,466,648	12,007,579	2,540,931	27%
General Administration	501,305	484,851	(16,454)	(3%)	1,887,352	1,534,031	(353,321)	(19%)
School Administration	4,657,580	4,176,028	(481,552)	(10%)	16,848,617	14,191,026	(2,657,591)	(16%)
Business	919,896	1,185,075	265,179	29%	3,706,429	3,489,352	(217,077)	(6%)
Maintenance & Operations	6,834,195	2,375,455	(4,458,740)	(65%)	27,280,567	20,703,298	(6,577,269)	(24%)
Transportation	2,987,823	2,521,851	(465,972)	(16%)	12,161,331	6,272,541	(5,888,790)	(48%)
Central Support Services	3,219,703	3,087,945	(131,758)	(4%)	30,240,389	26,009,829	(4,230,560)	(14%)
School Activities	207,561	1,151,806	944,245	455%	752,524	2,264,493	1,511,969	201%
<b>Total Supporting Services</b>	<b>29,144,377</b>	<b>26,203,530</b>	<b>(2,940,847)</b>	<b>(10%)</b>	<b>120,922,288</b>	<b>100,525,948</b>	<b>(20,396,340)</b>	<b>(17%)</b>
Community Service	118,556	430,744	312,188	263%	288,764	725,484	436,720	151%
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,246,855</b>	<b>\$ 60,428,020</b>	<b>(2,818,835)</b>	<b>(4%)</b>	<b>\$ 199,055,003</b>	<b>\$ 178,665,124</b>	<b>\$ (20,389,879)</b>	<b>(10%)</b>

# Summary of FY18 Audit Findings

- **Significant deficiencies and material weaknesses identified relating to internal control over financial reporting including:**
  - Various account reconciliations were not prepared in a timely, accurate manner during the year. (2018-001)
  - Several material misstatements were discovered during the audit process. (2018-001)
  - General ledger balances were inaccurate during the fiscal year and School District's books were not closed and reconciled in a timely manner. (2018-001)
- **Significant deficiencies and material weaknesses identified relating to internal control over major federal programs including:**
  - The method of billing the school district for goods and services purchased with certain grant funds was inconsistent with the terms outlined in approved vendor contracts. (2018-002)
  - Inadequate documentation or support for expenses being charged to certain grant programs. (2018-002)

# Workplan Initiatives – Details

# Finance Department Reorganization



After an initial assessment of current processes, procedures and staff, the current reorganization plan was put in place. This resulted in the shift of some current staff, the creation of positions, and the move to bring outsourced functions back in house. To date, Finance has:

- Hired leads of General Finance and Procurement, filled roles in Grants Management Department, Cash Management, Grant Accounting, Procurement, Project Managers, Internal Audit and Special Projects as well as managed the transition of budget staff back to the finance department.
- Currently interviewing candidates to complete the remaining grants management and procurement teams.
- Has established relationships with finance departments at Wayne State, MSU, and Oakland to recruit future graduates.

# DPSCD Finance Initiatives Update – Business Office

***Since February, the District has completed the following tasks included in the work plan:***

- Piloted E-Settlements (electronic billing) module of PeopleSoft
  - Further implement E-Settlements (electronic billing) module of PeopleSoft
- Staffed the Internal Audit team
- Trained staff on revised procedures and policies
  - Continue to revise training materials in response to policy/process revisions

***Current priorities and areas of focus include:***

- Continue to provide training for systems, policies, procedures and tools
- Launching quarterly department review of budget and expenditures (March)
- Develop and implement an investment strategy for targeted reserves
- Select investment advisor for the District's "Rainy Day" funds
- Complete a review of the District's financial institutions
- Evaluate and recommend a sinking fund/bond millage strategy



# DPSCD Finance Initiatives Update – Budget & Planning

***Since February, the District has completed the following tasks included in the work plan:***

- Completed a line item review of all school based expenditures, developed and reviewed a Five (5) Year Model, FY19 Budget on track to align expenditures to Strategic Plan
  - Planning for FY 20 beginning in January, 2019
- Transitioned away from Ernst & Young and implemented an internal financial analysis team (Special Projects)
- Reached agreements with DFT, DFP, AFSCME to create more competitive salaries
- Implemented a School Staffing Model
- Posted RFP and selected new budgeting software

***Current priorities and areas of focus include:***

- FY 19 Budget Amendment No. 1 (Jan); Budget Amendment No. 2 (May)
- Initiating CBA negotiations with unions on 3<sup>rd</sup> year for FY 20
- Integrate new budget software with PeopleSoft
  - Design staff interface; launch pilot in FY 20 and full implementation for FY 21 budget cycle
- Launch school budget department – create a single point of contact for principals regarding budget, procurement, accounts payable
- Continued revision and deployment of training materials, as appropriate

# DPSCD Finance Initiatives Update – Procurement

*Since February, the District has completed the following tasks included in the work plan:*

- Rollout revised P-Card program aligned to district policy
- Developed Key Performance Indicators (KPIs) and in process with the development results monitoring methods
- Revised school procurement process to align vendors with proven results (scope of work process)
- Aligned purchases of school related items to coincide with budget adoption
  - Resulted in curriculum and academic procurement and delivery prior to the first day of school

*Current priorities and areas of focus include:*

- Fully implement a revised Procure-to-Pay process (June)
- Improve PeopleSoft functionality through new tools, reporting, access to data
- On-going review of contracts with implementation of strategic sourcing strategies and opportunities to rebid
  - Non-essential services/contract review, modification & termination
- Continue efforts to broaden DPSCD's supply base
- Continued revision and deployment of training materials, as appropriate

# DPSCD Finance Initiatives Update – Payroll

***Since February, the District has completed the following tasks included in the work plan:***

- Updated pay schedules based on approved CBAs and completed payroll processing
- Payout of 3% Healthcare Trust Refund
- Implemented additional and revised controls for Payroll approval
- Expanded Self-Service portal to allow for electronic W-2s

***Current priorities and areas of focus include:***

- Implement electronic time entry, record keeping and approval process
- Continue to monitor payroll files and schedules to ensure accuracy and minimize errors

# DPSCD Finance Initiatives Update – Risk Management

***Since February, the District has completed the following tasks included in the work plan:***

- Procured General Liability, Educator's Legal Liability and Police Professional Liability insurance
- Complete integration Workers Compensation reporting into PeopleSoft
- Moved to online forms for entering key information and preparing forms
- Implemented revised District vehicle use program

***Current priorities and areas of focus include:***

- Implement online submission of key forms and information
- Continue to monitor risk exposure and provide coverage or recommend process revisions to minimize exposure

# INITIATIVES & PROJECTED TIMELINE – BUSINESS OFFICE

			District Staff	Nov. 2017
• Assess PeopleSoft for opportunities to improve functionality	Complete	District Staff		Oct. 2017
• Assess the district investment strategy	Complete	District Staff		Aug. 2017
• Assess opportunities to convert contract employees to FTEs	Complete	District Staff		Nov. 2017
• Develop KPIs to assess and monitor performance	In-Progress	District Staff, Volte		Mar. 2018
<b>Implementation</b>				
	Complete	District Staff		Oct. 2018
• Prepare corrective action plan to address audit findings	Complete	District Staff		Dec. 2018
• Complete Agreed Upon Procedure audits with MDE	Complete	District Staff		Ongoing
• Create & implement a monthly financial close process	Complete	District Staff, EY		Nov. 2017
• Standardize the district's financial reporting templates and process	Complete	District Staff, EY		Feb. 2018
• Improve PeopleSoft functionality through new tools, reporting, access to data and eliminating paper processes • <i>Customize, launch Accounts Receivable, Cash Management, E-Settlements modules</i>	In-Progress	District Staff		Dec. 2018
• Implement a monthly department expenditure review to manage expenses	In-Progress	District Staff		Feb. 2019
• Develop & implement an investment strategy	In-Progress	District Staff		Dec. 2018
• Development of training materials related to revised procedures	In Progress	District & Volte		Jan. 2018
• Train all staff on adopted board policies and revised procedures	In-Progress	District Staff		June 2019

Highlighted items denotes a change since Feb 2018 Update

# INITIATIVES & PROJECTED TIMELINE – BUSINESS OFFICE / INTERNAL CONTROLS

Activities	Status	Lead	Target Completion
<b>Internal Assessment &amp; Recommendations</b>			
• Current state/deficiency/proposed state	Complete	District Staff	Sept. 2017
• Review of former board policies, current district procedures	Complete	District Staff	Oct. 2017
• Draft financial and procurement policies to school board policy committee for review and discussion	Complete	District Staff & Neola	Nov. 2017
• School Board approval of financial and procurement policies	Complete	District Staff	Feb. 2018
• Alignment of current district procedures to adopted board policies and best practices	Complete	District Staff & Volte	June 2018
<b>Implementation</b>			
• Transfer Internal Audit division to finance department	Complete	District Staff	Oct. 2017
• Fully staff Internal Audit department to monitor policies and procedures	Complete	District Staff	Nov. 2018
• Development of training materials related to revised procedures	In-Progress	District & Volte	June 2019
• Train all staff on adopted board policies and revised procedures	In-Progress	District Staff	June 2019
• Implementation of OIG reports	In-Progress	District Staff	Ongoing

*Highlighted items denotes a change since Feb 2018 Update*

# INITIATIVES & PROJECTED TIMELINE – PROCUREMENT

• Current state workflow & policy review		District Staff	Nov. 2017
• Information: Wayne RESA/MAC spend/opportunity analysis	Complete	District Staff, Volte	Oct. 2017
• Complete a supplier commonality assessment and produce recommendations for sourcing	In-Progress	District Staff	Feb. 2018
• Assess opportunities to convert contract employees to FTEs	Complete	District Staff	Feb. 2018
• Develop KPIs to assess performance	Complete In-Progress	District Staff	Mar. 2018
• Monitor performance			Aug. 2019
Implementation			
• Formalize process of contract review, budget check, & approval	Complete	District Staff	Oct. 2017
• Implement new controls on Office Depot discretionary spending	Complete	District Staff	Oct. 2017
• Ongoing review & rebid of contracts with implementation of strategic sourcing strategies	Ongoing	District Staff	N/A
• Non-essential service/contract review, modification & termination	Ongoing	District Staff	N/A
• Improve PeopleSoft functionality through new tools, reporting, access to data <ul style="list-style-type: none"><li>• <i>Customize, launch E-Supplier Module &amp; Contracts modules</i></li></ul>	In-Progress	District Staff	July 2019
• Transfer P-Card Program & Travel to Procurement Department	Complete	District Staff	Nov. 2017
• Development of training materials related to revised procedures	In-Progress	District & Volte	June 2019
• Train all staff on adopted board policies and revised procedures	In-Progress	District Staff	Summer 2019

Highlighted items denotes a change since Feb 2018 Update

# INITIATIVES & PROJECTED TIMELINE – FY 18 BUDGET

Activities	Status	Lead	Target Completion
<b>Current State Assessment &amp; Recommendations</b>			
• Current state workflow & procedure review	Complete	District Staff	July 2017
• Assess district cash forecast for FY 18	Complete	District Staff, EY	July 2017
• Assess current budget staffing and structure <ul style="list-style-type: none"> <li>• <i>Reorganize staffing and reporting of budget staff</i></li> </ul>	Complete	District Staff	Sept 2017
• Formalize FY 18 budget amendment process <ul style="list-style-type: none"> <li>• <i>Completed Budget Amendment No. 1</i></li> <li>• <i>Draft Budget Amendment No. 2</i></li> </ul>	Complete Complete	District Staff	Sept. 2017 Mar. 2018
• Assess immediate capital needs <ul style="list-style-type: none"> <li>• <i>Planned expenses included in Budget Amendment No. 1</i></li> </ul>	Complete	District Staff	Sept. 2017
• Assessment of grant compliance/utilization <ul style="list-style-type: none"> <li>• <i>Completed FY 17 Audit</i></li> <li>• <i>Internal review of grant budgets &amp; alignment to priorities</i></li> <li>• <i>Launch of Internal Audit Dept.</i></li> <li>• <i>Implementation of OIG findings</i></li> </ul>	Complete	District Staff	Oct. 2017

Highlighted items denotes a change since Feb 2018 Update



# INITIATIVES & PROJECTED TIMELINE – FY 18 BUDGET (CONT.)

Activities	Status	Lead	Target Completion
<b>Implementation</b>			
• Process to track revenue projections (Enrollment Tracking) - Weekly Enrollment Reports, FTE Audits, Teacher Allocations	Complete	District Staff	Sept. 2017
• Complete line item review of central office budget – Budget Amendment No. 1	Complete	District Staff	Aug. 2017
• Complete initial review of all vacant school based positions to determine planned vacancies	Complete	District Staff	Oct. 2017
• Complete line item review of school level budgets	Complete	District Staff	Jan. 2018
• Formalize budget department responsible for facilitating budget process for all funds, ongoing reporting, grant reporting	Complete	District Staff	Nov. 2017
• Hire ED of Budget to lead new Budget Dept. (Interviewing Candidates)	Complete	District Staff	Apr. 2018
• Analyze, align grant expenditures to district strategic plan	Complete	District Staff	Mar. 2018
• Development of training materials related to revised procedures	In-Progress	District & Volte	On-going
• Train all staff on adopted board policies and revised procedures	In-Progress	District Staff	On-going
• Track/quantify reorganization initiatives	Ongoing	District Staff	Ongoing

*Highlighted items denotes a change since Feb 2018 Update*

# INITIATIVES & PROJECTED TIMELINE – ZERO-BASED BUDGETING & 5 YEAR PLAN

Activities	Status	Lead	Target Completion
<b>Current State Assessment &amp; Recommendations</b>			
• Formalize zero-based budget process	Complete	District Staff	Nov. 2017
• Review current school allocation model & formalize allocation model for FY 19	Complete	District Leadership	Mar. 2018
• Assess current budget software & compatibility with approach <ul style="list-style-type: none"> <li>• <i>Draft RFP for new budget software.</i></li> <li>• <i>Select new budget software.</i></li> </ul>	Complete Complete	District Staff	Sept. 2017 Mar. 2018
• Assess PeopleSoft for opportunities to improve functionality	Complete	District Staff	Oct. 2017
• Complete cost assessment to bring facilities to 2020 standard <ul style="list-style-type: none"> <li>• <i>Vendor selected &amp; work initiated</i></li> </ul>	Complete	District Staff & Consultant	June 2018
• Complete Insource/Outsource Analysis - Facilities, Transportation, Custodial, IT, Security, Central Office Service functions – HR, Finance	In-Progress	District Staff	???
• Complete wage assessment and recommendation to fill vacancies	Complete	District Staff, EY	Mar. 2018
• Complete assessment of current health benefits	Complete	District, Volte	Oct. 2017
• Complete self-insured vs. fully insured analysis	Complete	District Staff	Oct. 2017

*Highlighted items denotes a change since Feb 2018 Update*

# INITIATIVES & PROJECTED TIMELINE – ZERO-BASED BUDGETING & 5 YEAR PLAN (CONT.)

Activities	Status	Lead	Target Completion
<b>Implementation</b>			
• Complete district strategic plan, priorities and initiatives	Complete	District Staff	Oct. 2017
• DPS long term debt analysis/forecast	Complete	District Staff, PFM	Aug. 2017 Apr. 2018
• <i>School Loan Revolving Fund refinancing</i>			
• <i>Submit SLRF loan application for FY 18 bond payments</i>	Complete	District Staff	Mar. 2018
• Complete FY 19 budget process - Align budget & grant utilization to strategic priorities	Complete	District Staff, EY	Mar. 2018
• Complete initial 5-Year budget projection (revised with capital assessment - July)	Complete	District Staff	Ongoing
• Complete negotiations with labor groups - CBA's complete for all unions	Complete	District Staff	Ongoing
• Develop standard monthly budget to actual report and formal process for monthly budget review	In-Progress	District Staff	Feb. 2019
• Complete RFP for health care services for calendar year 2019	Complete	District Staff	July 2018
• <i>RFP for health care broker (Complete)</i>			
• <i>Current state assessment &amp; input from constituents</i>			
• <i>Plan design &amp; analysis</i>			
• <i>Carrier selection</i>			
• Implement zero-based budgeting software	In-Progress	District Staff	FY 2019
• Integration of budget software in PeopleSoft to align to HR & Finance systems	In-Progress	District Staff	July 2018
• Improve PeopleSoft functionality and reporting – i.e. generate monthly budget to actual reports	In-Progress	District Staff	Ongoing

Highlighted items denotes a change since Feb 2018 Update

# INITIATIVES & PROJECTED TIMELINE – PAYROLL

• Current state workflow & policy review		District Staff	Nov. 2017
• Assess PeopleSoft for opportunities to improve functionality	Complete	District Staff	Oct. 2017
• Develop KPIs to assess and monitor performance	In-Progress	District Staff	Mar. 2018
<b>Implementation</b>			
	Complete	District Staff	Sept. 2017
• Implement digital time tracking process	In-Progress	District Staff	July 2018
• Implement Help Desk response system increase response rate for staff related questions	Complete	District Staff	Dec. 2017
• Align payroll approvals in accordance with US DOE IG recommendations	Complete	District Staff	Dec. 2017
• Improve PeopleSoft functionality through new tools, reporting, access to data and eliminating paper processes – digital access to complete and submit information	In-Progress	District Staff	July 2018
• Development of training materials related to revised procedures	Complete	District & Volte	Apr. 2018
• Train all staff on adopted board policies and revised procedures	Complete	District Staff	June 2018

*Highlighted items denotes a change since Feb 2018 Update*

# INITIATIVES & PROJECTED TIMELINE – RISK ANALYSIS

Activities	Status	Lead	Target Completion
<b>Current State Assessment &amp; Recommendations</b>			
• Current state workflow & policy review	Complete	District Staff	Sept. 2017
• Assess current coverage and gap areas	Complete	District Staff	Sept. 2017
• Assess Reserves – Litigation, Workers Compensation, TIP	Complete	Auditors	Oct. 2017
• Assess TPA vs. In-house administration of Workers Compensation	Not-Yet-Started	District Staff	June 2018
• Develop KPIs to assess and monitor performance	In-Progress	District Staff	Mar. 2018
<b>Implementation</b>			
• Procure "gap" coverage for General Liability, Educator's Legal Liability and Police Professional Liability insurance	Complete	District Staff	Jan. 2018
• Complete school safety audits	Complete	District Staff	Ongoing
• Integrate Workers Compensation reporting into PeopleSoft	Complete	District Staff	Feb. 2018
• Development of training materials related to revised procedures	In-Progress	District Staff	Jan. 2019
• Train all staff on adopted board policies and revised procedures	Not-Yet-Started	District Staff	Mar. 2019

Highlighted items denotes a change since Feb 2018 Update

# Contract Summaries



#### Agenda Item Details

Meeting	Dec 11, 2018 - Regular Board Meeting
Category	13. Administrative Action Items
Subject	13.01 Approval of Amendment to Contract Agreement with Cumberland Therapy
Access	Public
Type	Action
Recommended Action	Motion to approve an amendment to the contract with Cumberland Therapy for the period July 1, 2017 to June 30, 2018 for ancillary exceptional student education services to increase expenditures by \$317,523, for a total contract amount of \$962,567.

#### Public Content

##### Recommendation:

That the School Board approve an amendment to the contract with Cumberland Therapy for the period July 1, 2017 to June 30, 2018 for ancillary exceptional student education services to increase expenditures by \$317,523, for a total contract amount of \$962,567, well within the total budgeted amount for the District's 10 providers of ancillary exceptional student education staffing services.

##### Description and Background:

This agenda item was approved by the Finance and Academic Sub- Committees in November.

On August 7, 2017, the Board approved a contract with Cumberland to provide ancillary staffing services to students with exceptionalities based on the students' Individualized Education Plans in the amount of \$645,044.40.

As noted above, the District used 10 providers to supplement staffing. Previously the District would transfer amounts between supplementary staffing providers without further approval to the extent that the transfers did not exceed total budgeted amounts. In this instance, the prior practice was followed prior to the District consolidating ESE services instead of relying on multiple vendors. Although all amounts were within the total budgeted amount for the staffing services, the Board did not specifically approve the final expenditures with Cumberland.

The District carefully reviewed all 10 contracts and the expenditures to ensure that no further unapproved transfers occurred outside of what is being presented to the Board. The District has confirmed that all expenditures are fully reconciled and counseled staff on proper procedure.

##### Gap Analysis:

Services provided by ancillary staff are required to be provided by law. For the 2018-2019 school year, ESE contracted services were consolidated so the system opportunity to exceed contract amounts is reduced.

##### Previous Outcomes:

For the 2017-2018 school year, contracted services were approved for 10 vendors. \$12,094,506 was budgeted of which \$8,853,211.62 was needed to cover the costs of services. Due to a lack of qualified, available personnel among all vendors, once all invoices are paid 3,241,294.82 in unexpended funds will remain from the total Board-approved amount.

##### Expected Outcomes:

Vendor will be paid for services provided.

##### Alignment to Strategic Plan:

Responsible Stewardship.

##### Financial Impact:

Payment of \$317,523, from IDEA/General Funds, in alignment with budgeted amounts for the 2017-2018 Fiscal Year.

##### Contact for Item:

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 Phone: (313) 873-6893  
 Email: iranetta.wright@detroitk12.org

##### Supporting Documents/Attachments:

#### Administrative Content

**Agenda Item Details**

Meeting	Dec 11, 2018 - Regular Board Meeting
Category	13. Administrative Action Items
Subject	13.05 Insight Cooperative Purchasing Agreement for Microsoft Office 365 and Network Support and Maintenance
Access	Public
Type	Action
Recommended Action	That the School Board approve renewal of the District's participation in the Cooperative Purchasing Agreement for procurement of services from Insight Public Sector SLED ("Insight"), including renewal of Microsoft Office365 and network support and maintenance solutions, for the period of January 1, 2019 through December 31, 2019 in an amount not-to-exceed \$752,590.60.

**Public Content****Recommendation:**

That the School Board approve renewal of the District's participation in the Cooperative Purchasing Agreement for procurement of services from Insight Public Sector SLED ("Insight"), including renewal of Microsoft Office365 and network support and maintenance solutions, for the period January 1, 2019 through December 31, 2019 in an amount not-to-exceed \$752,591.

**Description and Background:**

This agenda item was approved by the Finance Sub-Committee on November 30, 2018.

Detroit Public Schools Community District utilizes the Microsoft Office 365 for Education solution as its primary data communication system to support the productivity and creative needs of our classrooms and business offices. The Microsoft Office 365 environment allows flexibility of use between the application and the cloud (online), promotes teamwork and collaboration, provides tools for creativity and accessibility, as well as tools to protect users, devices and data. District employees are able to stay connected and productive with a clear, unified view of their email, calendars, contacts, and files.

Additionally, the District continues to focus on improving its technology infrastructure in support of new curriculum and the expansion of the one-to-one initiative as well as the required stability, security and performance needed for daily production. Server and data backup support, as well as maintenance and management through a systematic refresh/replacement cycle, ensure the District network performance is optimal while meeting the needs of its stakeholders. The Insight contract allows the



District to purchase server and backup/restore hardware and software solutions at a competitive price through its cooperative agreement.

The District has been utilizing the Microsoft Office 365 platform as its primary data communication system for over four years through use of products such as Word, Excel, PowerPoint, Outlook, OneNote and One Drive. Each employee as well as our students have access to the Microsoft Office Suite with the ability to download licenses for use on personal devices outside of the District.

Last year, the District upgraded and implemented a new backup/restore system replacing a severely outdated solution. Investing in the support and maintenance of this system annually will extend the use of the solution over time. There has been limited investment in server replacement, maintenance and support over the last few years.

### **Gap Analysis:**

The technology infrastructure serves as a core function for Internet connectivity, data processing and storage, information sharing and security for the District. The District needs a reliable, secure platform to serve as a unified delivery system for processing information in the form of document management and retention, file sharing and email management. In order to effectively support the increase of technology use in classrooms, the infrastructure/network must be at optimal performance to ensure adequate access for all users at all locations. The District must make sure the network capacity and performance expands along with the implementation of new/continued initiatives and resources for the classroom.

### **Previous Outcomes:**

Last year, the Board approved \$775,000 in expenditures for Insight. The District has received all expected services within the the budgeted and approved amounts.

### **Expected Outcomes:**

An assessment/audit of the District's infrastructure by location, including classroom technology, video surveillance, telecommunications and data cabling started in late August. With the results and recommendations from this assessment, the District will be positioned to address critical infrastructure needs and to develop an action plan for upgrades, maintenance and support over time. This will be useful for technology and budget planning in the future leading to increased access and stability of the Internet and up-to-date technology in our data center and schools.

With the restructuring of the Technology Department, the Instructional Solutions team, focused on technology integration, training and development, have identified the need to expand learning opportunities for employees related to the use of Microsoft Office Suite. In addition to the traditional Microsoft Office classes, training classes for Microsoft Teams, OneNote Class Notebook, Sway and SharePoint are just a few titles in development. Students will also have access to the same communication tools as their teachers using Microsoft O365. Using this platform, will ensure students

can be productive, collaborative, creative and safe while using this resource. Students can use the platform for critical thinking, problem solving and presenting ideas, which can lead to the development of employable skills in the future, in addition to the opportunity to gain a certification in Microsoft products through the Computer Science program.

**Alignment to Strategic Plan:**

Responsible Stewardship

**Financial Impact:**

\$752,591 (including a ten percent contingency), General Fund

Microsoft Office 365 Subscription License and Administration Tools includes Core Infrastructure Server Suite, Exchange Advanced Online Threat Protection including PowerBI, Project and SQL Server	\$419,173.26
HP Blade Servers (16) and Chassis, Veritas NetBackup/Store Once, VMWare Enterprise Plus - includes support and maintenance	\$265,000.02
10 percent contingency	\$68,417.32
<b>Total with Contingency</b>	<b>\$752,590.60</b>

**Contact for Item:**

Elizabeth Cutrona, Chief Strategy Officer  
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**Supporting Documents/Attachments:**

[Insight SLED.pdf \(5,088 KB\)](#)

**Administrative Content****Executive Content**

**Agenda Item Details**

Meeting	Dec 11, 2018 - Regular Board Meeting
Category	13. Administrative Action Items
Subject	13.03 Out of State Travel: Winter Standards Institute
Access	Public
Type	Action
Recommended Action	Motion to approve the requests for out of state travel for to the UnboundEd Standards Institute in an amount not to exceed \$240,000 through Title II grant funds.

**Public Content****Recommendation:**

That the School Board approve the requests for out of state travel for to the UnboundEd Standards Institute in an amount not to exceed \$240,000 through Title II grant funds.

**Description and Background:**

This agenda item was approved by the Finance and Academic Sub- Committees in November.

To address the need for exceptional standards professional development and the need for career pathways for teachers, the District established the Master Teacher roles beginning with the 2018-19 school year. Master Teachers are responsible for supporting their peers to grow instructionally, while still working directly with students, and for contributing to key District-wide curriculum and instruction projects, such as curriculum adoption committees.

Through the initial selection process, a smaller subset of Master Teachers was selected in December 2017 for a special program, called the Superintendent's Fellowship. Thirty Fellows were selected to take part in this first two-year cohort.

The Fellows embarked on a signature experience designed to develop them as practitioners and leaders. The experience began with a celebratory induction into the Fellowship, including recognition from local dignitaries, an overview of the Fellowship opportunity, and a chance to network with senior District and community leaders. Induction was followed by a transformative professional learning experience at the UnboundEd Standards Institute in Los Angeles, CA in 2018. There, Fellows spent a week in deep study of the Common Core Standards and strong instructional materials and were given time to network with other motivated educators from around the country. When Fellows returned from the event, they were positioned as leaders among the Master Teacher cohort overall and participated in the selection of aligned instructional materials.

In the Winter of 2018, Superintendents Fellows attended the Standards Institute Track 1. Through this experience, these teachers grew in their knowledge of the shifts required by the standards for student's academic success. They heard from National Experts on related topics, networked with other teachers throughout the nation, and

contemplated issues of race, equity, and their own belief systems. Superintendents Fellows also established networks with one another.

ELA I provided participants an interactive, learner-driven experience that examined the intersection between teaching and learning, grade-level standards, and equity, in both theory and practice. Math I provided participants an increased focus on purposeful planning and execution of equitable mathematics instruction through deeper understanding of the standards, the progression of content across grades, the balance of rigor, and the ways that these ideas play-out intentionally in classrooms.

This immersive 5-day PD experience was designed to build, improve and sustain equitable instructional excellence in ELA and Mathematics. Participants expressed high levels of satisfaction with the learning experience and served in the selection of instructional materials for K-8 ELA and Mathematics.

In the Winter of 2019, Superintendents Fellows will build on this learning to attend Track 2 of the Standards Institute for their various content areas and grade bands. Track 2 is designed to deepen understanding of instructional excellence and effective implementation for returning participants. To attend these sessions, you must have attended a prior Institute.

ELA II provides a deep exploration of the interdependence between reading and writing, how that relationship transfers to equitable instructional design and delivery, and its impact on both fluent English speakers and English learners. MATH II provides an in-depth opportunity to lean on the learning from MATH I to understand how to design standards-aligned instruction that supports access to on-grade-level content for students with unfinished learning and for those who speak variants of English. Practice your skills in aligning, adapting, and teaching standards-aligned mathematics in ways that promote access and equity for all while honing your ability to lead other mathematics educators in this work.

UnboundEd is a national non-profit organization, founded by experts in the Common Core State Standards, that offers twice-yearly immersive five-day professional development experiences, called the Standards Institute. The Institute builds, improves, and sustains equitable instructional excellence in literacy and mathematics by encouraging greater understanding of the research behind the standards as well as the practical, day-to-day strategies that can improve instructional practice and leadership in classrooms. All sessions and materials at the Institute are grounded in conversations about the roles that race, bias and prejudice play in our schools and classrooms.

This professional development will replace planned trips to national conferences for central office staff, and instead invest the resources in some of our strongest educators.

The following represents the travel requests for approval:

Trip Details	Estimated Cost	
<i>Conference:</i> UnboundEd Standards Institute <i>Location:</i> Los Angeles, CA <i>Dates:</i> 2/10/19 – 2/15/19 <i>Department:</i> Office of Curriculum and Instruction	Registration:	\$108,000.00
	Transportation:	\$25,000.00
	Lodging:	\$56,250.00
	Per Diem:	\$46,710.00
	Total:	\$235,960.00
	Not to exceed:	\$240,000.00

<i>Participants:</i> 45 (30 teachers and 15 central office staff members) <i>Funding Source:</i> Grants (Title IIA)		
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**Gap Analysis:**

A deep understanding of our state standards is essential for our teachers, yet few of our educators have experienced sufficient exceptional professional development on the standards to be able to lead that learning with others. Further, the District has lacked career pathways and opportunities for teachers who are committed to staying in their classrooms and serving students, while taking on deeper levels of instructional leadership.

**Previous Outcomes:**

Ninety percent of selected participants agreed that attendance at the Standards Institute prepared them to serve as an instructional leader on the Common Core State Standards. All K-8 participants served on curriculum adoption committees in the winter of 2018.

**Expected Outcomes:**

We expect that at least 90% of selected participants will agree that attendance at the Standards Institute prepared them to serve as an instructional leader on the Common Core State Standards. We expect that all participants will serve on Superintendent's Fellows and/or Master Teacher selection committees in the Spring of 2019.

**Alignment to Strategic Plan:**


Exceptional Talent

**Financial Impact:**

The estimated full cost should not exceed \$240,000.00 from Title IIA. Based on the professional development provided, UnBounded and The Standards Institute was selected as the supplier providing this professional development as a sole service provider. They have the capability, experience, and competitive pricing to provide the services requested.

**Contact for Item:**

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**Supporting Documents/Attachments:****Administrative Content**