

# DPS Update – May 2020

# Overall Summary – DPS

- **Revenues and Expenditures – May**

- DPS received \$1.2M in 13 mills receipts bringing the year-to-date total to \$69.3M. Current 13 mill tax receipt reserves are \$4.1M.
- DPS received \$1.0M in 18 mills receipts bringing the year-to-date total to \$59.9M.
  - A supplemental payment of \$203K was made on the outstanding ORS debt.

- **Cash Flow**

- The ending general fund cash balance for May was \$3.1M. The projected ending balance on June 30, 2020 is \$3.0M.

# DPS Cash Forecast to Actuals Variance – May 2020

\$ in thousands

## Cash Receipts

	May Forecast	May Actuals	May Variance	Comment
State Aid	\$ -	\$ -	\$ -	
Property Tax (13 Mills)	3,545	1,234	(2,311)	Timing - Actuals lower than forecast, receipts expected in future periods
Transfer from DPSCD	-	-	-	
Draw from BONY	-	-	-	
Miscellaneous	8	1,402	1,394	Fed tax reimbursement due to DPSCD but deposited into DPS
<b>Total Cash Receipts</b>	<b>3,553</b>	<b>2,636</b>	<b>(917)</b>	

## Cash Disbursements

Payroll Direct Deposit	-	-	-	
FICA	-	-	-	
Accounts Payable	-	-	-	
Pension (employer portion)	-	-	-	
Fringe Benefits	-	-	-	
Property Tax Transfer (1)	(3,545)	(1,149)	2,396	Transfer adjusted to match actual receipts
Transfer to DPSCD	-	(1,402)	(1,402)	Transfer to DPSCD for Fed tax reimbursement
Other	(1)	-	1	
<b>Total Cash Disbursements</b>	<b>(3,546)</b>	<b>(2,550)</b>	<b>996</b>	

## Net Cash Flow

Beginning Cash Balance	2,978	2,978	-
Net Cash Flow	7	86	79
<b>Ending Cash Balance</b>	<b>\$ 2,985</b>	<b>\$ 3,063</b>	<b>\$ 79</b>

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

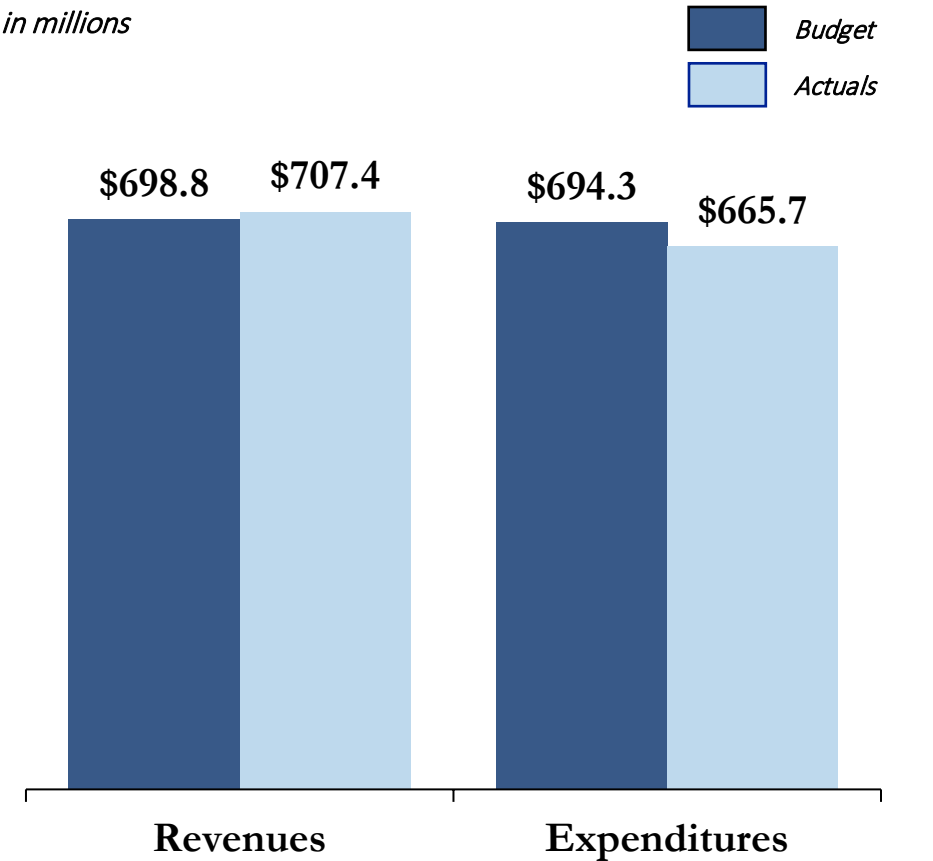
# DPSCD Update – May 2020

# Overall Summary – DPSCD Revenues and Expenditures

- Year-to-Date revenues through May are running slightly ahead of budget ~\$8.6M.
  - Local revenue is ahead due to higher than expected Local and State revenue from additional grant awards and reimbursements.
- Year-to-date expenses are running behind budget (~\$41.7M).
  - As a result of the school closure in response to the COVID-19 pandemic and Executive orders, Purchased Services are running behind forecasts.

Budget vs. Actuals – Through May 2020

*\$ in millions*



# Summary of Revenues and Expenditures

## Budget to Actual Comparison Current Month

Budget Month of May-FY20	Actual Month of May-FY20	Variance	
		\$	%

## Budget to Actual Comparison YTD

Budget YTD May-FY20	Actual YTD May-FY20	Variance	
		\$	%

### SUMMARY

#### Revenues

Local sources	\$ 4,509,649	\$ 5,082,191	\$ 572,542	13%	\$ 56,342,632	\$ 61,314,407	\$ 4,971,775	9%
State sources	45,106,193	47,361,484	2,255,291	5%	488,031,100	492,685,812	4,654,712	1%
Federal sources	14,904,525	16,269,749	1,365,224	9%	154,410,970	153,389,595	(1,021,375)	(1%)

<b>Total revenues</b>	<b>64,520,367</b>	<b>68,713,424</b>	<b>4,193,057</b>	<b>6%</b>	<b>698,784,702</b>	<b>707,389,814</b>	<b>8,605,112</b>	<b>1%</b>
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#### Expenditures

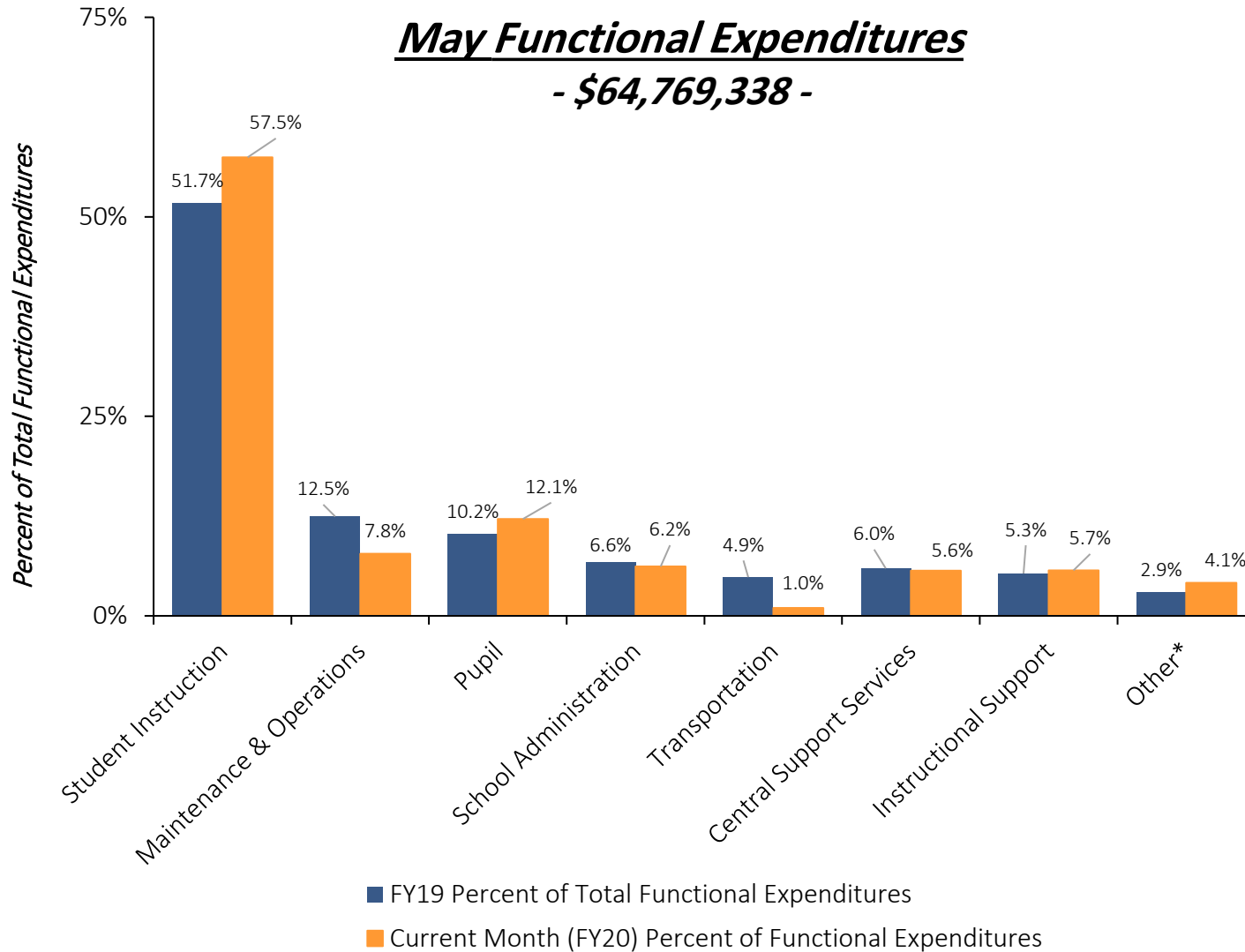
Salaries	32,797,758	34,208,790	1,411,033	4%	331,832,793	331,527,458	(305,334)	(0%)
Benefits	18,969,831	19,842,750	872,919	5%	186,881,786	189,003,194	2,121,408	1%
Purchased Services	18,668,707	7,363,801	(11,304,905)	(61%)	134,387,372	104,292,516	(30,094,856)	(22%)
Supplies & Textbooks	1,596,855	1,606,117	9,261	1%	22,787,019	23,450,083	663,064	3%
Equipment & Capital	101,284	179,851	78,567	78%	649,713	432,724	(216,989)	(33%)
Utilities	1,696,169	1,568,028	(128,141)	(8%)	17,794,929	16,961,187	(833,742)	(5%)

<b>Total expenditures</b>	<b>73,830,604</b>	<b>64,769,338</b>	<b>(9,061,266)</b>	<b>(12%)</b>	<b>694,333,611</b>	<b>665,667,162</b>	<b>(28,666,449)</b>	<b>(4%)</b>
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<b>Surplus (Deficit)</b>	<b>\$ (9,310,237)</b>	<b>\$ 3,944,086</b>	<b>\$ 13,254,323</b>	<b>19%</b>	<b>\$ 4,451,092</b>	<b>\$ 41,722,652</b>	<b>\$ 37,271,561</b>	<b>5%</b>
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# Expenditures by Function – May 2020

## May Functional Expenditures - \$64,769,338 -



### Notes:

- In May, due to the District's continued closure for safety concerns related to the COVID-19 Pandemic, the following categories were lower than average (*driving up averages in the remaining categories*):
  - Transportation
  - Central Support Services
  - Maintenance & Operations

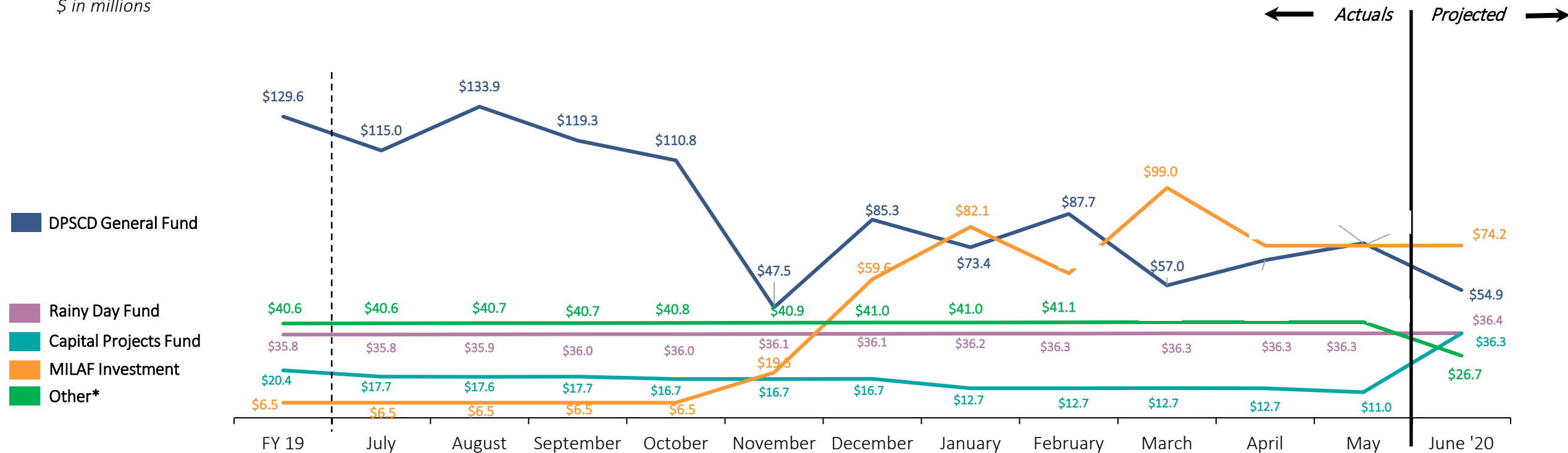
\*Other includes: Business, General Administration, School Activities and Community Service

# DPSCD May 2020 Cash Flow Analysis

- At the end of May, DPSCD's ending balances were as follows: General Fund - \$75.2M, Rainy-Day Fund - \$36.3M, Capital Projects Fund - \$11.0M, MILAF Investment Account - \$74.1M and Other\* remaining funds - \$41.2M.
  - A transfer of \$1.7M was made from the Capital Projects fund to reimburse the General Fund for expenses incurred in Q3.
  - The transfer of \$25.3M for the Capital Projects fund was rescheduled to June.
- The current General Fund balance is estimated to be equivalent to 11.4 weeks of average expenditures<sup>1</sup>.

## Actual & Projected Ending Cash Balance

\$ in millions



<sup>1)</sup> Calculated by taking the General Fund + MILAF balance as of May 30, 2020 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 – May 2020

*\$ in thousands*

## Cash Receipts

	May Forecast	May Actuals	May Variance	Comment
State Aid	\$ 44,093	\$ 44,834	\$ 741	
MPSERS (State Funded)	3,745	3,745	(0)	
Enhancement Millage	802	789	(13)	
Grants	16,661	12,921	(3,740)	
Transfer from DPS	-	1,402	1,402	Transfer from DPS for Fed tax reimbursement due to DPSCD but deposited into DPS
Transfers from MILAF Investment Account	-	-		
Transfers from GF Related Accounts	1,765	1,765	(0)	
WCRESA	2,506	-	(2,506)	Payments delayed due to COVID Pandemic, receipts expected in future periods
Food Service Reimbursement	3,811	2,376	(1,435)	Receipts lower than forecast due to reduction in meals served due to COVID
Miscellaneous	750	465	(285)	
<b>Total Cash Receipts</b>	<b>74,133</b>	<b>68,296</b>	<b>(5,837)</b>	

## Cash Disbursements

MPSERS (Pass through)	(3,745)	-	3,745	Timing, transfer for MPSERS for May made at the end of April
Payroll Direct Deposit	(18,783)	(19,312)	(529)	
Employee Withholdings	(6,680)	(5,713)	967	
Employer Taxes	(2,227)	(2,131)	96	
Fringe Benefits	(1,258)	(1,249)	9	
Health	(5,635)	(4,654)	981	
Pension (employee portion)	(2,236)	(2,538)	(302)	
Pension (employer portion)	(6,865)	(8,246)	(1,381)	
Accounts Payable	(14,600)	(13,525)	1,075	
Capital Projects Accounts Payable	(500)	(747)	(247)	
Food Service	(3,077)	(2,580)	497	
Transfer to DPS	-	-	-	
Transfer to MILAF GF Investment Account	-	-	-	
Transfer to Related Accounts	(25,316)	-	25,316	Transfer rescheduled to June
Other	(400)	(53)	347	
<b>Total Cash Disbursements</b>	<b>(91,322)</b>	<b>(60,747)</b>	<b>30,575</b>	

## Net Cash Flow

	<b>(17,189)</b>	<b>7,549</b>	<b>24,738</b>
Beginning Cash Balance	67,809	67,695	(114)
Net Cash Flow	(17,189)	7,549	24,738
<b>Ending Cash Balance</b>	<b>\$ 50,620</b>	<b>\$ 75,244</b>	<b>\$ 24,624</b>

# Contract Requests



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

## **DETROIT FINANCIAL REVIEW COMMISSION**

### **SCHOOL DISTRICT RESOLUTION 2020-17**

### **APPROVING THE COMMUNITY DISTRICT'S JULY 2020 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 July 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 July 27, 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	20-0122	<b>Contract Amount:</b> \$2,636,000 <b>Contract Period:</b> July 14, 2020 – September 30, 2021 <b>Source:</b> General and Grant Funds <b>Purpose:</b> Support services to the District across various functions <b>Contractor:</b> Wayne RESA <b>Location:</b> 33500 Van Born, Wayne, MI 48184	Renewal	N/A	N/A	Finance Committee 06.26.2020  Board 07.14.2020  Anticipated Approval FRC 07.27.2020	Wayne RESA is a regional educational service agency that provides numerous services to the District including trainings to support teachers, administrators, and central office personnel, pupil accounting audit services, administration of Private Non-Public School grants and Mi-Star services. They also coordinate the District’s membership in the Tri-County Alliance.

# Contract Requests

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	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
2	Operations	21-0038-C 21-0039-C 21-0040-C	<b>Contract Amount:</b> \$2,605,515 \$1,469,700 \$887,796 <b>Contract Period:</b> July 27, 2020 – June 30, 2021 <b>Source:</b> General Funds <b>Purpose:</b> Roof Repair & Replacement <b>Contractors:</b> Royal Roofing Bloom Roofing Lutz Roofing <b>Location:</b> Orion, MI Shelby Twp, MI Brighton, MI	New	Yes	No	Finance Committee 06.26.2020  Board 07.14.2020  Anticipated Approval FRC 07.27.2020	<p>On April 15, 2020, the District issued RFP 19-0234 for roof replacement and repair of twelve schools: Logan, Cass Tech, Bennett, Western, West Bus Terminal, Davison, White, Carver, Detroit International Academy, Bunche, Gardner, and Edmonson. DemandStar noticed over 500 qualified and registered firms; the District received nine qualified responses for the 12 Schools. Based on evaluation of the proposals, Bloom Roofing, Royal Roofing, Schena Roofing, and Lutz Roofing were selected as the awarded vendors due to pricing, past work history with DPSCD, overall capability, qualifications, and the ability to meet the District’s project timeline.</p> <p>In two instances, for Bennett and White, the lowest cost vendor was not selected. The variance in cost was \$5K and \$54K, respectively. In order to meeting timing, and to align scheduling with the vendors, the lowest cost bid could not be selected for those two schools.</p>

# Contract Requests

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	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	Various	<b>Contract Amount:</b> \$8,925,105.00 <b>Contract Period:</b> July 14, 2020 – June 30, 2021 <b>Source:</b> Title I, II, III, and IV Grant Funds <b>Purpose:</b> School Based Services <b>Contractors:</b> Banks Services, Blucar, Catapult Learning West, Competitive Education Solutions, Curriculum Associates, DPR Educational, Free 2 Be, Fresh Perspectives, Generation Ready, GPS Solutions, Insideout Literacy, Learn It Systems, Living Arts, Neighborhood Legal Services of Michigan, Scholastic, STEM, The Achievement Network, The Manhood Project, The Yunion, University Instructors, Village Solutions	New	Yes	Yes	Finance Committee 06.26.2020  Board 07.14.2020  Anticipated Approval FRC 07.27.2020	<p>In November 2019, four RFPs were issued in the areas of conflict resolution, parent engagement, core academics, and professional development for school based, title funded services. Via DemandStar, 2,740 total vendors were notified of the RFPs and 83 responses were received on or by January 10, 2020. Four distinct Evaluation Committees consisting of school principals, district administrators, and representatives from private nonpublic (PNP) schools. Because the District is taking over administration of title funding for PNP schools, they were included in the process. Only one contract, for GPS Solutions, exceeds \$750K. This contract will commence after FRC approval.</p> <p>The following vendors were selected based on their program offerings, capacity, past performance and overall price:</p> <ul style="list-style-type: none"> <li>• Wraparound Services - Blucar, Catapult Learning, Neighborhood Legal Services Michigan, The Manhood Project and The Yunion</li> <li>• Parent Engagement - Banks Services, Blucar, Catapult Learning, Free 2 Bee, Fresh Perspectives, GPS Solutions, Neighborhood Legal Services Michigan, STEM and The Yunion</li> <li>• Core Academic Support - Catapult Learning, Competitive Education Solutions, Curriculum Associates, DPR Educational, GPS Solutions, Learn It Systems, Living Arts, Neighborhood Legal Services Michigan, University Instructors and Village Solutions</li> <li>• Professional Development - Catapult Learning, Generation Ready, GPS Solutions, Scholastic and The Achievement Network</li> </ul>

**Agenda Item Details**

Meeting	Jun 26, 2020 - *Virtual* Finance Committee Meeting
Category	4. Action Items
Subject	4.05 Approval of Contract Renewal with Wayne RESA
Type	Action

**Recommendation:**

That the School Board approve contract renewal with Wayne RESA for various services for a period of July 14, 2020 through September 30, 2021 in an amount not to exceed \$2,636,000.

**Description and Background:**

Wayne RESA is a regional educational service agency that provides broad consortium-level services and support to Wayne County's 33 school districts to maximize economies of scale in staff development, purchasing, lobbying, and administrative services. Wayne RESA provides a wide array of training services that are available to staff in Wayne County. The District has used the trainings to support teachers, administrators, and central office personnel.

In addition, Wayne RESA owns the MISTAR student information system and has provided support with special education and core systems administration and business process functions. As the District transitions to PowerSchool, we will need data storage and retrieval services, along with professional services to support the transition to PowerSchool. Wayne RESA also serves as auditors to verify the District's fall and winter student enrollment audit, and coordinates the District's membership in the Tri-County Alliance.

Wayne RESA has provided Private Non-Public (PNP) school support on behalf of the District per an agreement with Michigan Department of Education. That agreement is concluding with the 2019-2020 school year and the program administration will transition back to the District.

**Gap Analysis:**

The District would lose access to core programs, professional development activities as well as be out of compliance with state pupil accounting and federal programs. Failure to complete the required pupil accounting would put the District's Foundation Allowance at risk.

**Previous Outcomes:**

Wayne RESA serves as a trusted, publicly accountable partner in the delivery of its services. The District contracted with Wayne RESA in 2009 to support its migration to the MISTAR student system. In subsequent years, the District has relied heavily on Wayne RESA and subcontractors to administer the student information system and support core functions.

Fiscal Year	Expenditures
FY 2018	\$1,231,400
FY 2019	\$4,804,312
FY 2020*	\$3,350,000

\*Anticipated total through June 30, 2020.

**Expected Outcomes:**

Wayne RESA will complete final expenditures and reimbursements for the 2019-2020 PNP program through September 30, 2020. Administration of the 2020-2021 program has already moved to the District and will be administered by the District.

Wayne RESA will continue to support the District in the functional areas set forth above, including providing access to all historical Mi-Star data.

**Alignment to Strategic Plan:**

Responsible Stewardship

**Financial Impact:**

\$2,636,000 from General Fund and Grant Funding

Contracted Services and Staffing	General Fund	Grant
Professional Development & Other Services	\$10,000	\$75,000
Mi-Star Consortium Fees	\$150,000	
Mi-Star Contracted Services	\$60,000	
Pupil Accounting Audit	\$35,000	
Tri-County Alliance	\$5,000	
Administration of Private Non-Public School Grants	\$0	\$2,000,000
Contingency (10% of total amount)	\$26,000	\$275,000
<b>Total Amount</b>	<b>\$286,000</b>	<b>\$2,350,000</b>



**Agenda Item Details**

Meeting	Jun 26, 2020 - *Virtual* Finance Committee Meeting
Category	4. Action Items
Subject	4.06 Approval of Contract with Bloom Roofing, Lutz Roofing, Royal Roofing, and Schena Roofing
Type	Action

**Recommendation:**

That the School Board approve contracts with (i) Bloom Roofing, (ii) Lutz Roofing, (iii) Royal Roofing, and (iv) Schena Roofing for roof repairs and replacements for the period of July 1, 2020 through June 30, 2021 in a total amount not-to-exceed \$5,440,234.

**Description and Background:**

Bloom Roofing is a local, Michigan business that opened its doors in 1979, and has installed over 150 million square feet of commercial and industrial roofing for over 2,000 customers. Bloom has worked with the District previously installing roofing at Palmer Park Preparatory Academy in 2018. Bloom Roofing assisted the District in the development of standards for reporting and scheduling that District's Division of Operations continues to use. In connection with this action item, Bloom Roofing was tasked with installation of replacement roofs at Thirkell Elementary-Middle School, Marquette Elementary-Middle School, and Central High School in fiscal year 2018-2019. Also, the company completed repairs to roofs at Roberto Clemente Learning Academy and Ronald Brown Academy during the 2019 roofing season.

Royal Roofing, is a full-service roofing commercial contractor and has assisted the District by installing roofs at A.L. Holmes Academy of Blended Learning, Noble Elementary-Middle School, and Garvey Academy in the 2017-2018 fiscal year. Royal Roofing also has a standard one-year workmanship warranty. Under the contract, the manufacturer of the roofing materials offers a 20-year factory warranty on materials. All projects were successfully completed. Royal roofing has assisted the District in past years by performing roof scans and reports for District consideration in roof capital projects.

Lutz Roofing, is a full-service roofing and sheet metal commercial contractor with over 35 years of experience installing single ply commercial roof systems in Michigan, Ohio, Illinois and Indiana. Lutz Roofing installed roofing systems at Emerson Elementary-Middle School, Bagley Elementary School of Journalism and Technology, and Spain Elementary-Middle School in 2016-2017 fiscal year. Spain's roof was the system financed by the Ellen Degeneres Show and attracted sizable local media attention. Also, during the 2017-2018 fiscal year, Lutz worked on a series of District-wide repairs at Cody High School, Mann Learning Community, Carver STEM Academy, Henry Ford High School, and several other District schools. All projects were successfully completed.

Schena Roofing, is a full-service roofing commercial contractor. The firm is family owned, and services the Michigan, Indian, Ohio areas. Schena has been in business of commercial and institutional, large scale roofing projects for over 50 years. Our roofing consultant, Plante-Moran highly recommends them for this work.

All four roofing contracted companies offer one-year warranties on workmanship on every new roof installation, with 20-year warranties on materials. They are also certified and authorized to repair every roof system they offer by the manufacturers of the roofing systems. Therefore, if unforeseen water intrusion occurs, the District can be assured the roof is repaired correctly.

Fiscal Year 2018 – 2019

\$1,449,131

Fiscal Year 2019 – 2020

\$1,117,722

<b>Lutz Roofing</b>	<b>Contract Expenditure</b>
Fiscal Year 2017 – 2018	\$237,515
Fiscal Year 2018 – 2019	\$227,343
Fiscal Year 2019 – 2020	\$435,590

<b>Royal Roofing</b>	<b>Contract Expenditure</b>
Fiscal Year 2018 – 2019	\$2,508,800

**Expected Outcomes:**

The District would initiate roof replacements and repairs at Edmonson Elementary School, Carver STEM Academy, Bennett Elementary School, Gardner Elementary School, Detroit International Academy (former building location), GEE White (new location of DIA), Western High School, the West Bus Terminal, Cass Technical High School, Bunche Preparatory Academy, the Academy of Americas at Logan, and Davison Elementary-Middle School. The unit pricing in the contracts proposed by the vendors is noted below. In addition, the District would immediately implement a roofing maintenance plan to protect these roofs once replaced that is aligned to the manufacturer's warranty parameters.

<b>Bloom Roofing - ROOF REPLACEMENTS</b>	
Total SF	49,000
Cost	\$771,996
15% Contingency	\$115,800
Total NTE	\$887,796

<b>Lutz Roofing - ROOF REPLACEMENTS</b>	
Total SF	99,060
Cost	\$1,278,000
15% Contingency	\$191,700
Total NTE	\$1,469,700

<b>Royal Roofing - ROOF REPLACEMENTS</b>		<b>Royal Roofing - ROOF REPAIRS</b>	
Total SF	130,000		
Cost	\$1,831,365	Cost	\$434,300
15% Contingency	\$274,705	15% Contingency	\$65,145
Total NTE	\$2,106,070	Total NTE	\$499,445

<b>Schena Roofing - ROOF REPLACEMENTS</b>		<b>Schena Roofing -ROOF REPAIRS</b>	
Total SF	44,300		
Cost	\$367,286	Cost	\$47,690
15% Contingency	\$55,093	15% Contingency	\$7,154
Total NTE	\$422,379	Total NTE	\$54,844

The majority of roof replacements are scheduled to be completed on or before September 4, 2020. With such an extensive list of schools, some may be completed during the 2021 construction season.

#### **Alignment to Strategic Plan:**

Responsible Stewardship

#### **Financial Impact:**

\$5,440,234 from Capital Funds

Bid Process: On April 15, 2020 the District issued a Request for Proposals (RFP 19-0234) for roof replacement and repair of twelve schools: Logan, Cass Tech, Bennett, Western, West Bus Terminal, Davison, White, Carver, Detroit International Academy, Bunche, Gardner and Edmonson. DemandStar noticed over 500 qualified and registered firms; the District received nine qualified responses for the 12 Schools. Based on evaluation of the proposal, Bloom Roofing, Royal Roofing, Schena Roofing and Lutz Roofing were selected as the suppliers due to pricing, past work history with DPSCD, overall capability, qualifications, and the ability to meet the District's project timeline.

#### **Contact for Item:**

Name: Machion Jackson  
 Phone: 313-873-6532  
 Email: machion.jackson@detroitk12.org

**Agenda Item Details**

Meeting	Jun 26, 2020 - *Virtual*Finance Committee Meeting
Category	4. Action Items
Subject	4.03 Approval of School Based Contracts for District and PNP Schools
Type	Action

**Recommendation:**

That the School Board approve contracts with Banks Services, Blucar, Catapult Learning, Competitive Education Solutions, Curriculum Associates, DPR Educational, Free 2 Bee, Fresh Perspectives, Generation Ready, GPS Solutions, Insideout Literacy Arts, Learn It Systems, Living Arts, Neighborhood Legal Services of Michigan, Scholastic, STEM, The Achievement Network, The Manhood Project, The Yunion, University Instructors and Village Solutions for school-based core academic, wrap around, professional development and parent engagement services through September 30, 2021 in an amount not to exceed \$8,925,105.

**Description and Background:**

District schools receive Discretionary General Fund and Title I (31a) budgets as part of the school model. The grant funds must be spent to support targeted students to ensure their academic performance and social and emotional development. During the budget process, schools allocate funding for various programs based on their schools' unique needs in the area of Core Academic Supports, Wrap Around Services, Professional Development or Parent Engagement.

Core Academic Supports: Programs provide students tools and skills to build capacity and confidence, knowledge, skills, and strategies in core academics including Science/STEAM/ STEM, Mathematics, ELA/Literature and Writing.

Wrap Around Services: Provide students with knowledge, skills, and strategies to ensure academic success and healthy social and emotional development.

Professional Development: Programs provide teachers and school leaders tools and skills to help students succeed academically, socially, and emotionally.

Parent Engagement: Programs provide parents and caregivers tools and skills to build capacity and confidence to support students academically, socially, and emotionally and increase effectiveness in advocating and leading on behalf of students.

The District conducted RFPs to select vendors to provide contracted services for the areas of Core Academic Support, Wrap Around Services, Professional Development and Parent Engagement. The RFP Evaluation Committees consisting of Principals, relevant District Administrators, and PNP School Representatives evaluated each of the proposals. The evaluations were evaluated on their program offering, capacity, past performance, and overall price.

Now that the District administers equitable access of Federal Grants to Private Non-Public Schools, they too are eligible for services to support targeted students. Their funding and applicable expenditures is limited to eligible Federal Title I, II, III, IV, and CARES Act allocations.

**Gap Analysis:**

District and PNP schools would be unable to provide supplemental contract services. The District would be at risk for complaints from PNP schools to the US Department of Education saying we were limiting their ability to provide equitable supports.

**Previous Outcomes:**

In order to improve school operations, the District conducted RFPs to identify eligible program vendors. This allowed schools to identify vendors and submit requisitions prior to the start of the school year ensuring that services could start on Day 1, rather than six months into the school year. Previously schools were often unable to get their services due to delays in procurement or two schools paid different rates.

Through the RFP the District identified approved vendors in each of the core areas that schools could contract. During the 2019-2020 school year, none of the individual vendor contracts exceeded the School Board limit of \$250,000. Now that vendors may provide services to District and PNP schools, and PNP schools will receive an additional allocation of funding from the CARES Act the individual contracts may exceed the \$250,000 threshold depending on school selections.

Fiscal Year	Expenditures
FY 2018	\$3,981,421
FY 2019	\$1,287,050
FY 2020*	\$588,203

\*Expenditures were lower due to COVID-19 pandemic and school closures.

**Expected Outcomes:**

The approved vendors will provide eligible services to targeted students based on the schools allocated budget.

**Alignment to Strategic Plan:**

Outstanding Achievement

Transformative Culture

**Financial Impact:**

Funding Source: Title I, II, III, and IV

<b>Contracted Services and Staffing</b>	<b>Anticipated Cost</b>
District Schools	\$2,113,731
Private Non-Public Schools	\$6,000,000
Contingency (10% of total amount)	\$811,373
Not to Exceed Total	\$8,925,105

**Contact for Item:**

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Email: [jeremy.vidito@detroitk12.org](mailto:jeremy.vidito@detroitk12.org)

# Appendix

# DPS FY 2020 Monthly Cash Flows

\$ in thousands

	2019						2020						
	July	August	September	October	November	December	January	February	March	April	May	June	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast*	
<b>DPS General Fund</b>													
Beginning Cash Balance	\$ 13,222	5,875	5,948	13,031	13,230	5,934	6,171	8,011	6,446	5,971	2,978	3,063	
<b>Receipts</b>													
Property Tax Receipts	8,880	5,842	27,932	10,398	321	952	2,063	18,888	921	714	1,234	9,242	
Transfers from BONY	\$ -	\$ -	\$ 6,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Cash Receipts	42	74	12	24	2	9	16	23	0	7	1,402	9	
<b>Disbursements</b>													
Property Tax Transfers <sup>1</sup>	(16,195)	(5,842)	(26,971)	(4,113)	(7,567)	(723)	(229)	(20,475)	(1,397)	(3,714)	(1,149)	(9,318)	
Reimbursement to DPSCD	-	-	-	(6,110)	-	-	-	-	-	-	(1,402)	-	
Other Cash Disbursements	(74)	-	-	-	(52)	(1)	(10)	(0)	-	-	-	(30)	
Net Cash Flow	(7,347)	74	7,082	200	(7,296)	237	1,840	(1,565)	(476)	(2,993)	86	(97)	
Ending Cash Balance	5,875	5,948	13,031	13,230	5,934	6,171	8,011	6,446	5,971	2,978	3,063	2,966	
<b>DPS Scheduled Bond Repayments (13 Mills)</b>													
Beginning Property Tax Balance	2,191	18,386	24,229	51,199	20,923	28,490	29,212	29,441	49,916	51,313	2,985	4,134	2,191
Scheduled Bond Debt Payments	-	-	-	(34,390)	-	-	-	-	-	(144,532)	-	-	(178,922)
Property Tax Transfers <sup>2</sup>	16,195	5,842	26,971	4,113	7,567	723	229	20,475	1,397	6,947	1,149	9,318	100,926
Draw from SLRF to meet Obligations	-	-	-	-	-	-	-	-	-	89,257	-	-	89,257
Ending Property Tax Balance	18,386	24,229	51,199	20,923	28,490	29,212	29,441	49,916	51,313	2,985	4,134	13,452	13,452
<b>DPS Debt Fund (18 Mills - BONY)</b>													
Beginning Cash Balance	\$ 17,677	9,317	14,086	20,853	22,063	22,734	23,273	35,201	30,432	8,801	7,499	8,330	17,677
<b>Receipts</b>													
Cash Receipts	129	4,769	28,822	1,210	671	539	11,928	8,897	1,693	287	1,034	12,636	72,614
<b>Disbursements</b>													
Transfers to DPS General Fund	-	-	(6,110)	-	-	-	-	-	-	-	-	-	(6,110)
Scheduled EL/Bond Payments	-	-	(15,945)	-	-	-	-	(6,000)	(23,324)	-	-	-	(45,269)
Supplemental ORS Payment	(8,489)	-	-	-	-	-	-	(7,666)	-	(1,589)	(203)	(6,700)	(24,647)
Net Cash Flow	(8,360)	4,769	6,767	1,210	671	539	11,928	(4,769)	(21,631)	(1,302)	831	5,936	(3,412)
Ending Cash Balance	9,317	14,086	20,853	22,063	22,734	23,273	35,201	30,432	8,801	7,499	8,330	14,265	14,265
<b>DPS Summary Cash Position</b>													
General Fund (13 Mills)	5,875	5,948	13,031	13,230	5,934	6,171	8,011	6,446	5,971	2,978	3,063	2,966	2,966
DPS Debt Fund (18 Mills)	9,317	14,086	20,853	22,063	22,734	23,273	35,201	30,432	8,801	7,499	8,330	14,265	14,265
Ending Cash Position	\$ 15,192	\$ 20,034	\$ 33,883	\$ 35,293	\$ 28,668	\$ 29,444	\$ 43,212	\$ 36,878	\$ 14,772	\$ 10,476	\$ 11,393	\$ 17,232	\$ 17,232

\*Forecast includes actuals through June 5, 2020

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

# DPSCD FY 2020 Monthly Cash Flows

\$ in thousands

	2019						2020						
	July	August	September	October	November	December	January	February	March	April	May	June	FY 20 Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast*	
<b>Cash Receipts</b>													
State Aid	\$ 41,009	\$ 41,367	\$ -	\$ 41,133	\$ -	\$ 87,116	\$ 44,093	\$ 44,511	\$ 43,244	\$ 44,742	44,834	\$ 32,493	\$ 464,543
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	-	164	2,546	792	55	789	2,588	19,581
Grants	4,511	12,970	51,455	8,932	4,436	41,327	14,018	6,239	27,534	3,484	12,921	10,915	198,741
Transfer from DPS	0	-	-	6,113	-	-	-	-	-	-	1,402	-	7,515
Transfers from MILAF GF Investment Account	-	-	-	-	-	-	-	20,000	-	25,000	-	-	45,000
Transfers from Related Accounts	-	-	-	1,040	-	-	4,114	-	-	-	1,765	14,500	21,419
WCRESA	-	181	2,506	2,463	1,869	2,695	6,562	2,506	2,506	3,013	-	2,506	26,805
Food Service Reimbursement	4,852	2,453	325	55	4,127	5,967	3,396	3,367	224	6,769	2,376	3,811	37,724
Miscellaneous	1,672	1,283	372	1,966	3,274	208	15,158	1,451	201	208	465	750	27,008
<b>Total Cash Receipts</b>	<b>56,651</b>	<b>61,618</b>	<b>54,657</b>	<b>69,434</b>	<b>17,376</b>	<b>148,547</b>	<b>91,250</b>	<b>84,364</b>	<b>78,246</b>	<b>87,017</b>	<b>68,296</b>	<b>71,307</b>	<b>888,763</b>
<b>Cash Disbursements</b>													
MPSERS (Pass through)	\$ (3,361)	\$ (3,361)	\$ (3,364)	\$ -	\$ -	\$ -	\$ (11,234)	(4,217)	\$ (3,745)	\$ (7,489)	\$ -	\$ (3,745)	\$ (40,514)
Payroll Direct Deposit	(21,166)	(12,600)	(20,046)	(18,971)	(18,675)	(25,089)	(26,726)	(18,272)	(19,415)	(18,870)	(19,312)	(19,176)	(238,318)
Employee Withholdings	(6,174)	(4,477)	(4,590)	(8,474)	(6,122)	(6,841)	(5,258)	(5,094)	(5,451)	(8,532)	(5,713)	(6,680)	(73,406)
Employer Taxes	(1,740)	(1,443)	(1,696)	(3,235)	(2,059)	(2,680)	(1,949)	(2,120)	(2,040)	(3,191)	(2,131)	(2,227)	(26,510)
Fringe Benefits	(352)	(750)	(1,177)	(2,126)	(1,285)	(1,130)	(1,881)	(1,380)	(1,311)	(2,019)	(1,249)	(1,240)	(15,900)
Health	(4,495)	(204)	(8,368)	(4,673)	(4,530)	(4,848)	(6,430)	(4,490)	(4,979)	(4,857)	(4,654)	(5,623)	(58,151)
Pension (employee portion)	(2,110)	(1,524)	(1,568)	(3,327)	(2,313)	(1,178)	(3,473)	(2,235)	(2,270)	(3,779)	(2,538)	(2,236)	(28,553)
Pension (employer portion)	(6,874)	(5,095)	(5,116)	(11,465)	(7,932)	(3,977)	(11,557)	(7,596)	(8,045)	(12,753)	(8,246)	(6,865)	(95,520)
Accounts Payable	(22,081)	(12,849)	(22,429)	(22,745)	(20,432)	(21,055)	(7,618)	(10,299)	(20,449)	(12,803)	(13,525)	(14,449)	(200,732)
Capital Projects Accounts Payable	(677)	(86)	(277)	(2,194)	(297)	(1,624)	(268)	(238)	(1,259)	(131)	(747)	(500)	(8,297)
Food Service	(2,157)	(267)	(622)	(722)	(3,950)	(2,323)	(2,217)	(2,264)	(3,356)	(2,104)	(2,580)	(3,077)	(25,639)
Transfer to DPS	-	(74)	-	-	-	-	(2,032)	(11,506)	-	-	-	-	(13,612)
Transfer to MILAF GF Investment Account	-	-	-	-	(13,025)	(40,000)	(22,496)	-	(36,647)	-	-	-	(112,169)
Transfer to Related Accounts <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	(25,316)	(25,316)
Other	(46)	(0)	(9)	(46)	(9)	(18)	(11)	(66)	(27)	(19)	(53)	(500)	(805)
<b>Total Cash Disbursements</b>	<b>(71,233)</b>	<b>(42,729)</b>	<b>(69,262)</b>	<b>(77,978)</b>	<b>(80,628)</b>	<b>(110,763)</b>	<b>(103,150)</b>	<b>(69,775)</b>	<b>(108,993)</b>	<b>(76,548)</b>	<b>(60,747)</b>	<b>(91,634)</b>	<b>(963,441)</b>
<b>Net Cash Flow</b>	<b>(14,582)</b>	<b>18,889</b>	<b>(14,605)</b>	<b>(8,544)</b>	<b>(63,252)</b>	<b>37,784</b>	<b>(11,899)</b>	<b>14,589</b>	<b>(30,748)</b>	<b>10,469</b>	<b>7,549</b>	<b>(20,327)</b>	<b>(74,678)</b>
Beginning Cash Balance	129,595	115,013	133,902	119,297	110,753	47,501	85,284	73,385	87,974	57,226	67,695	75,244	129,595
Net Cash Flow	(14,582)	18,889	(14,605)	(8,544)	(63,252)	37,784	(11,899)	14,589	(30,748)	10,469	7,549	(20,327)	(74,678)
<b>Ending Cash Balance</b>	<b>\$ 115,013</b>	<b>\$ 133,902</b>	<b>\$ 119,297</b>	<b>\$ 110,753</b>	<b>\$ 47,501</b>	<b>\$ 85,284</b>	<b>\$ 73,385</b>	<b>\$ 87,974</b>	<b>\$ 57,226</b>	<b>\$ 67,695</b>	<b>\$ 75,244</b>	<b>\$ 54,917</b>	<b>\$ 54,917</b>

\*Forecast includes actuals through June 5, 2020

1) Includes a transfer of \$25.3M in June to the Capital Projects Fund

# DPSCD FY 2020 Other Cash Accounts

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Forecast*	FY 20 Total
<b>General Fund Cash Balance</b>	<b>\$ 115,013</b>	<b>\$ 133,902</b>	<b>\$ 119,297</b>	<b>\$ 110,753</b>	<b>\$ 47,501</b>	<b>\$ 85,284</b>	<b>\$ 73,385</b>	<b>\$ 87,974</b>	<b>\$ 57,226</b>	<b>\$ 67,695</b>	<b>\$ 75,244</b>	<b>\$ 54,917</b>	<b>\$ 54,917</b>
<b>Internal Service Fund and Fiduciary Account</b>													
<b>Beginning Balance</b>	<b>\$ 17,643</b>	<b>\$ 17,677</b>	<b>\$ 17,710</b>	<b>\$ 17,741</b>	<b>\$ 17,770</b>	<b>\$ 17,796</b>	<b>\$ 17,822</b>	<b>\$ 17,847</b>	<b>\$ 17,870</b>	<b>\$ 17,890</b>	<b>\$ 17,905</b>	<b>\$ 17,916</b>	<b>\$ 17,643</b>
(+) Liability Balance Transfer from DPS	34	33	31	29	26	26	25	23	20	15	11	35	308
(-) Workers' Compensation Claims	-	-	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
<b>Ending Internal Service Fund Balance</b>	<b>17,677</b>	<b>17,710</b>	<b>17,741</b>	<b>17,770</b>	<b>17,796</b>	<b>17,822</b>	<b>17,847</b>	<b>17,870</b>	<b>17,890</b>	<b>17,905</b>	<b>17,916</b>	<b>14,951</b>	<b>14,951</b>
<b>Legal Fund</b>													
<b>Beginning Balance</b>	<b>\$ 1,153</b>	<b>\$ 1,155</b>	<b>\$ 1,157</b>	<b>\$ 1,159</b>	<b>\$ 1,161</b>	<b>\$ 1,163</b>	<b>\$ 1,164</b>	<b>\$ 1,166</b>	<b>\$ 1,168</b>	<b>\$ 1,169</b>	<b>\$ 1,170</b>	<b>\$ 1,171</b>	<b>\$ 1,153</b>
(+) Transfers in	2	2	2	2	2	2	2	1	1	1	1	2	20
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>1,155</b>	<b>1,157</b>	<b>1,159</b>	<b>1,161</b>	<b>1,163</b>	<b>1,164</b>	<b>1,166</b>	<b>1,168</b>	<b>1,169</b>	<b>1,170</b>	<b>1,171</b>	<b>1,173</b>	<b>1,173</b>
<b>Rainy Day Fund</b>													
<b>Beginning Balance</b>	<b>\$ 35,748</b>	<b>\$ 35,817</b>	<b>\$ 35,883</b>	<b>\$ 35,945</b>	<b>\$ 36,005</b>	<b>\$ 36,059</b>	<b>\$ 36,113</b>	<b>\$ 36,166</b>	<b>\$ 36,214</b>	<b>\$ 36,256</b>	<b>\$ 36,287</b>	<b>\$ 36,311</b>	<b>\$ 35,748</b>
(+) Transfers in	69	66	62	60	54	54	53	48	42	31	24	69	633
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>35,817</b>	<b>35,883</b>	<b>35,945</b>	<b>36,005</b>	<b>36,059</b>	<b>36,113</b>	<b>36,166</b>	<b>36,214</b>	<b>36,256</b>	<b>36,287</b>	<b>36,311</b>	<b>36,380</b>	<b>36,380</b>
<b>MILAF Investment</b>													
<b>Beginning Balance</b>	<b>\$ 6,456</b>	<b>\$ 6,467</b>	<b>\$ 6,478</b>	<b>\$ 6,489</b>	<b>\$ 6,498</b>	<b>\$ 19,555</b>	<b>\$ 59,617</b>	<b>\$ 82,197</b>	<b>\$ 62,277</b>	<b>\$ 98,990</b>	<b>\$ 74,049</b>	<b>\$ 74,084</b>	<b>\$ 6,456</b>
(+) Transfers in	12	11	10	10	13,057	40,062	22,579	81	36,712	59	36	72	112,700
(-) Transfers out	-	-	-	-	-	-	-	(20,000)	-	(25,000)	-	-	(45,000)
<b>Ending Balance</b>	<b>6,467</b>	<b>6,478</b>	<b>6,489</b>	<b>6,498</b>	<b>19,555</b>	<b>59,617</b>	<b>82,197</b>	<b>62,277</b>	<b>98,990</b>	<b>74,049</b>	<b>74,084</b>	<b>74,156</b>	<b>74,156</b>
<b>Total Available General Fund Dollars</b>	<b>\$ 176,130</b>	<b>\$ 195,131</b>	<b>\$ 180,631</b>	<b>\$ 172,188</b>	<b>\$ 122,074</b>	<b>\$ 200,001</b>	<b>\$ 210,761</b>	<b>\$ 205,502</b>	<b>\$ 211,530</b>	<b>\$ 197,105</b>	<b>\$ 204,726</b>	<b>\$ 181,578</b>	<b>\$ 181,578</b>
<b>Capital Projects Fund</b>													
<b>Beginning Balance</b>	<b>\$ 20,438</b>	<b>\$ 17,645</b>	<b>\$ 17,678</b>	<b>\$ 17,709</b>	<b>\$ 16,698</b>	<b>\$ 16,723</b>	<b>\$ 16,747</b>	<b>\$ 12,656</b>	<b>\$ 12,673</b>	<b>\$ 12,687</b>	<b>\$ 12,697</b>	<b>\$ 10,985</b>	<b>\$ 20,438</b>
(+) Transfers in	34	33	31	30	24	24	24	16	14	11	52	25,316	25,608
(-) Payments for completed projects	(2,827)	-	-	(1,040)	-	-	(4,114)	-	-	-	(1,765)	-	(9,746)
<b>Ending Balance</b>	<b>17,645</b>	<b>17,678</b>	<b>17,709</b>	<b>16,698</b>	<b>16,723</b>	<b>16,747</b>	<b>12,656</b>	<b>12,673</b>	<b>12,687</b>	<b>12,697</b>	<b>10,985</b>	<b>36,300</b>	<b>36,300</b>
<b>Food Service</b>													
<b>Beginning Balance</b>	<b>\$ 21,760</b>	<b>\$ 21,802</b>	<b>\$ 21,842</b>	<b>\$ 21,880</b>	<b>\$ 21,916</b>	<b>\$ 21,948</b>	<b>\$ 21,980</b>	<b>\$ 22,011</b>	<b>\$ 22,040</b>	<b>\$ 22,064</b>	<b>\$ 22,083</b>	<b>\$ 22,097</b>	<b>\$ 21,760</b>
(+) Transfers in	42	40	38	36	32	32	31	28	25	18	14	26	364
(-) Transfers out	-	-	-	-	-	-	-	-	-	-	-	(11,500)	(11,500)
<b>Ending Balance</b>	<b>21,802</b>	<b>21,842</b>	<b>21,880</b>	<b>21,916</b>	<b>21,948</b>	<b>21,980</b>	<b>22,011</b>	<b>22,040</b>	<b>22,064</b>	<b>22,083</b>	<b>22,097</b>	<b>10,623</b>	<b>10,623</b>
<b>Total General Fund, ISF, Rainy Day Fund, MILAF Investment, Legal, Capital Projects and Food Service</b>	<b>\$ 215,577</b>	<b>\$ 234,651</b>	<b>\$ 220,219</b>	<b>\$ 210,802</b>	<b>\$ 160,745</b>	<b>\$ 238,728</b>	<b>\$ 245,429</b>	<b>\$ 240,215</b>	<b>\$ 246,281</b>	<b>\$ 231,885</b>	<b>\$ 237,808</b>	<b>\$ 228,501</b>	<b>\$ 228,501</b>

\*Forecast includes actuals through June 5, 2020



# Expenditures by Function – May 2020

	Budget to Actual Comparison Current Month				Budget to Actual Comparison YTD			
	Budget Month of May-FY20	Actual Month of May-FY20	Variance		Budget YTD May-FY20	Actual YTD May-FY20	Variance	
			\$	%			\$	%
<b>FUNCTION LEVEL EXPENDITURES</b>								
<b>INSTRUCTION</b>								
Elementary Programs	\$ 18,171,269	\$ 15,139,057	\$ (3,032,211)	(17%)	157,354,798	\$ 148,388,567	\$ (8,966,231)	(6%)
Middle School Programs	1,423,164	1,476,216	53,051	4%	13,438,739	14,054,172	615,432	5%
High School & Summer Programs	5,662,724	6,017,333	354,608	6%	53,378,092	56,185,038	2,806,946	5%
Special Education	7,794,975	7,442,118	(352,856)	(5%)	69,879,634	68,913,218	(966,416)	(1%)
Compensatory Education	4,632,636	6,702,314	2,069,678	45%	55,797,299	61,198,581	5,401,283	10%
Career and Technical Education	303,376	291,064	(12,312)	(4%)	2,765,380	2,572,723	(192,656)	(7%)
Adult/Continuing Education	145,781	146,925	1,144	1%	1,362,366	1,403,784	41,417	3%
<b>Total Instruction</b>	<b>38,133,925</b>	<b>37,215,027</b>	<b>(3,842,462)</b>	<b>(10%)</b>	<b>353,976,308</b>	<b>352,716,082</b>	<b>(1,260,225)</b>	<b>(0%)</b>
<b>SUPPORTING SERVICES</b>								
Pupil	9,398,561	7,847,628	(1,550,933)	(17%)	78,353,717	73,678,128	(4,675,589)	(6%)
Instructional Support	4,862,427	3,676,632	(1,185,795)	(24%)	45,471,520	42,759,193	(2,712,326)	(6%)
General Administration	395,213	460,218	65,005	16%	4,294,736	4,659,030	364,293	8%
School Administration	4,142,843	4,008,384	(134,459)	(3%)	42,164,463	43,213,977	1,049,515	2%
Business	1,111,569	928,489	(183,081)	(16%)	13,092,218	13,770,369	678,151	5%
Maintenance & Operations	7,405,911	5,043,344	(2,362,567)	(32%)	80,563,897	73,533,848	(7,030,049)	(9%)
Transportation	4,112,032	633,989	(3,478,043)	(85%)	36,582,689	28,022,531	(8,560,158)	(23%)
Central Support Services	3,618,358	3,658,452	40,094	1%	35,141,357	28,548,128	(6,593,228)	(19%)
School Activities	86,195	244,248	158,053	183%	1,094,026	1,295,901	201,875	18%
<b>Total Supporting Services</b>	<b>35,133,109</b>	<b>26,501,383</b>	<b>(8,631,726)</b>	<b>(25%)</b>	<b>336,758,623</b>	<b>309,481,106</b>	<b>(27,277,517)</b>	<b>(8%)</b>
Community Service	563,569	1,052,927	489,358	87%	3,598,680	3,469,974	(128,706)	(4%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,830,604</b>	<b>\$ 64,769,338</b>	<b>\$ (11,984,830)</b>	<b>(16%)</b>	<b>\$ 694,333,611</b>	<b>\$ 665,667,162</b>	<b>\$ (28,666,449)</b>	<b>(4%)</b>