



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHER WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DETROIT FINANCIAL REVIEW COMMISSION**  
**SCHOOL DISTRICT RESOLUTION 2019-29**

**APPROVING THE COMMUNITY DISTRICT'S NOVEMBER 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 November 25, 2019, 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 November 25, 2019 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.

|   | Conference Name                               | Location of Trip | Dates of Conference       | School / Department | Central Office | Student | Faculty/ Chaperones | Total Participants | Funding Source | Total Est. Cost | Approved by:                                                                                                                                            | Notes                                                                                                                                                                                                                                                                                                         |
|---|-----------------------------------------------|------------------|---------------------------|---------------------|----------------|---------|---------------------|--------------------|----------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | American Montessori Society Annual Conference | Dallas, TX       | March 13 – March 15, 2020 | Curriculum          | 2              | 0       | 9                   | 11                 | General Funds  | \$22,000        | Finance Committee<br>10.25.2019<br><br>Academic Committee<br>10.28.2019<br><br>Anticipated Approval<br><br>Board<br>11.12.2019<br><br>FRC<br>11.25.2019 | In order for teachers to maintain their Montessori certification, attendance and participation in professional development opportunities related to Montessori education is required. The 2020 American Montessori Society Annual Conference will allow teachers and administrators to meet this requirement. |



**Agenda Item Details**

|                    |                                                                                                                                      |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Meeting            | Nov 12, 2019 - Regular Board Meeting                                                                                                 |
| Category           | 15. Consent Agenda (Administrative Items)                                                                                            |
| Subject            | 15.08 Approval of Out-of-State Travel for the 2020 American Montessori Society Annual Conference                                     |
| Access             | Public                                                                                                                               |
| Type               | Action                                                                                                                               |
| Recommended Action | Motion to approve out of state travel to the 2020 American Montessori Society Annual Conference in an amount not-to-exceed \$22,000. |

**Public Content**

**Recommendation:**

That the School Board approve the request for out-of-state travel to the 2020 American Montessori Society Annual Conference in an amount not to exceed \$22,000.

**Description and Background:**

This item was recommended for approval by the Finance Sub-Committee on October 25, 2019 and the Academic Sub-Committee on October 28, 2019.

The District has provided Montessori educational experiences since 2016 and opened its first wall-to-wall Montessori school this year. The 2020 American Montessori Society Annual Conference in Dallas, Texas, will provide teachers and administrators the opportunity to participate in unique workshop sessions in support of Montessori teaching, policy, research, and social justice. The expenses requested here will cover travel and registration for 11 participants (9 Teachers, 1 Principal, and 1 Assistant Director).

| Trip Details                                                                                                                                                                                                                                                                               | Estimated Cost  |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Conference:</b> 2020 American Montessori Society Annual Conference<br>Location: Dallas, Texas<br>Dates: 03/13/20 – 03/15/20<br>Department: Office of Curriculum and Instruction<br>Participants: 11 (9 Teachers, 1 Principal, and 1 Assistant Director)<br>Funding Source: General Fund | Registration:   | \$7,000         |
|                                                                                                                                                                                                                                                                                            | Transportation: | \$6,000         |
|                                                                                                                                                                                                                                                                                            | Lodging:        | \$6,100         |
|                                                                                                                                                                                                                                                                                            | Per Diem:       | \$2,900         |
|                                                                                                                                                                                                                                                                                            | <b>Total:</b>   | <b>\$22,000</b> |

**Gap Analysis:**

In order for teachers to maintain their Montessori certification, our educational partner, the Institute for Guided Studies, requires attendance and participation in professional development opportunities

related to Montessori education. The 2020 American Montessori Society Annual Conference will allow teachers and administrators to meet this requirement. Previously, Montessori teachers in the District have received professional development from the Institute for Guided Studies. However, as we prepare to expand the Montessori footprint in the District it is imperative that Montessori teachers and administrators cultivate a broader understanding of how Montessori educational practices foster progress with Common Core State Standards and best practices in all core subject areas.

**Previous Outcomes:**

This is the first proposed year of attendance at this conference.

**Expected Outcomes:**

It is expected that selected participants attending the 2020 American Montessori Society Annual Conference will be better prepared to serve as Montessori lead teachers and administrators in a public-school setting. A post-survey will be administered to evaluate the effectiveness of the participants' attendance at the national conference in support of workshop themes and implementation of knowledge gained. Finally, as a District we expect to see an acceleration of student performance and growth in the Montessori i-Ready scores in support of literacy and math for the 2020-2021 school year.

**Strategic Plan Alignment:**

Exceptional Talent

**Financial Impact:**

\$22,000 from the General Fund.

**Contact for Item:**

Beth Gonzalez, Assistant Superintendent of Curriculum & Instruction

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**Administrative Content**

# Appendix – DPSCD Detailed Schedules

# DPSCD FY 2020 Monthly Cash Flows

\$ in thousands

|                                    | 2019              |                   |                   |                   |                   |                   | 2020              |                   |                   |                   |                   |                   | FY 20 Total       |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | July              | August            | September         | October           | November          | December          | January           | February          | March             | April             | May               | June              |                   |
|                                    | Actual            | Actual            | Actual            | Forecast*         | Forecast          | Forecast          | Forecast          | Forecast          | Forecast          | Forecast          | Forecast          | Forecast          |                   |
| <b>Cash Receipts</b>               |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| State Aid                          | \$ 41,009         | \$ 41,367         | \$ -              | \$ 41,130         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 42,100         | \$ 460,307        |
| MPSERS (State Funded)              | 3,361             | 3,364             | -                 | -                 | 6,753             | 3,377             | 3,377             | 3,377             | 3,377             | 3,377             | 3,377             | 3,377             | 37,115            |
| Enhancement Millage                | 1,246             | -                 | -                 | 4,496             | 5,628             | 769               | -                 | 4,019             | 2,570             | 1,996             | 1,002             | -                 | 21,725            |
| Grants                             | 4,511             | 12,970            | 51,455            | 3,033             | 10,671            | 25,544            | 16,159            | 21,328            | 23,176            | 10,095            | 23,050            | 16,304            | 218,294           |
| Transfer from DPS                  | 0                 | -                 | -                 | 6,110             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 6,110             |
| Transfers from GF Related Accounts | -                 | -                 | -                 | 1,040             | -                 | -                 | 5,500             | -                 | -                 | 11,000            | -                 | 25,500            | 43,040            |
| WCRESA                             | -                 | 181               | 2,506             | 2,463             | 2,506             | 2,506             | 2,506             | 2,506             | 2,506             | 2,506             | 2,506             | 2,506             | 25,193            |
| Food Service Reimbursement         | 4,852             | 2,453             | 325               | 3,811             | 3,811             | 2,000             | 3,811             | 2,855             | 3,811             | 2,855             | 3,811             | 3,811             | 38,207            |
| Miscellaneous                      | 1,672             | 1,283             | 372               | 1,477             | 750               | 750               | 750               | 750               | 750               | 750               | 750               | 750               | 10,804            |
| <b>Total Cash Receipts</b>         | <b>56,651</b>     | <b>61,618</b>     | <b>54,657</b>     | <b>63,560</b>     | <b>72,219</b>     | <b>77,045</b>     | <b>74,202</b>     | <b>76,934</b>     | <b>78,289</b>     | <b>74,678</b>     | <b>76,594</b>     | <b>94,347</b>     | <b>860,794</b>    |
| <b>Cash Disbursements</b>          |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| MPSERS (Pass through)              | \$ (3,361)        | \$ (3,361)        | \$ (3,364)        | \$ -              | \$ -              | \$ (6,753)        | \$ (3,377)        | \$ (3,377)        | \$ (3,377)        | \$ (3,377)        | \$ (3,377)        | \$ (3,377)        | \$ (37,099)       |
| Payroll Direct Deposit             | (21,166)          | (12,600)          | (20,046)          | (18,219)          | (17,261)          | (28,815)          | (27,022)          | (18,015)          | (18,015)          | (18,015)          | (18,015)          | (18,015)          | (235,203)         |
| Employee Withholdings              | (6,174)           | (4,477)           | (4,590)           | (9,113)           | (6,214)           | (6,485)           | (11,826)          | (6,485)           | (6,485)           | (9,728)           | (6,485)           | (6,485)           | (84,549)          |
| Employer Taxes                     | (1,740)           | (1,443)           | (1,696)           | (3,217)           | (2,071)           | (2,162)           | (3,942)           | (2,162)           | (2,162)           | (3,243)           | (2,162)           | (2,162)           | (28,161)          |
| Fringe Benefits                    | (352)             | (750)             | (1,177)           | (983)             | (191)             | (262)             | (307)             | (227)             | (250)             | (270)             | (391)             | (426)             | (5,587)           |
| Health                             | (4,495)           | (204)             | (8,368)           | (5,355)           | (5,355)           | (5,355)           | (5,623)           | (5,623)           | (5,623)           | (5,623)           | (5,623)           | (5,623)           | (62,869)          |
| Pension (employee portion)         | (2,110)           | (1,524)           | (1,568)           | (3,071)           | (2,020)           | (2,108)           | (3,843)           | (2,108)           | (2,108)           | (3,162)           | (2,108)           | (2,108)           | (27,836)          |
| Pension (employer portion)         | (6,874)           | (5,095)           | (5,116)           | (9,942)           | (6,386)           | (6,665)           | (12,154)          | (6,665)           | (6,665)           | (9,998)           | (6,665)           | (6,665)           | (88,893)          |
| Accounts Payable                   | (22,081)          | (12,849)          | (22,429)          | (12,673)          | (15,905)          | (14,600)          | (14,600)          | (15,600)          | (15,600)          | (15,600)          | (14,600)          | (14,449)          | (190,985)         |
| Capital Projects Accounts Payable  | (677)             | (86)              | (277)             | (1,500)           | (2,000)           | (2,000)           | (2,000)           | (7,000)           | (2,000)           | (2,000)           | (7,000)           | (2,000)           | (28,540)          |
| Food Service                       | (2,157)           | (267)             | (622)             | (2,636)           | (3,371)           | (4,090)           | (1,996)           | (3,161)           | (3,077)           | (3,685)           | (3,077)           | (3,077)           | (31,216)          |
| Transfer to DPS                    | -                 | (74)              | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | (74)              |
| Other                              | (46)              | (0)               | (9)               | (500)             | (500)             | (10,500)          | (500)             | (500)             | (500)             | (500)             | (10,500)          | (500)             | (24,556)          |
| <b>Total Cash Disbursements</b>    | <b>(71,233)</b>   | <b>(42,729)</b>   | <b>(69,262)</b>   | <b>(67,210)</b>   | <b>(61,274)</b>   | <b>(89,796)</b>   | <b>(87,190)</b>   | <b>(70,923)</b>   | <b>(65,861)</b>   | <b>(75,199)</b>   | <b>(80,002)</b>   | <b>(64,887)</b>   | <b>(845,566)</b>  |
| <b>Net Cash Flow</b>               | <b>(14,582)</b>   | <b>18,889</b>     | <b>(14,605)</b>   | <b>(3,650)</b>    | <b>10,945</b>     | <b>(12,751)</b>   | <b>(12,988)</b>   | <b>6,012</b>      | <b>12,428</b>     | <b>(522)</b>      | <b>(3,408)</b>    | <b>29,460</b>     | <b>15,228</b>     |
| Beginning Cash Balance             | 129,595           | 115,013           | 133,902           | 119,297           | 115,647           | 126,592           | 113,841           | 100,853           | 106,865           | 119,292           | 118,771           | 115,363           | 129,595           |
| Net Cash Flow                      | (14,582)          | 18,889            | (14,605)          | (3,650)           | 10,945            | (12,751)          | (12,988)          | 6,012             | 12,428            | (522)             | (3,408)           | 29,460            | 15,228            |
| <b>Ending Cash Balance</b>         | <b>\$ 115,013</b> | <b>\$ 133,902</b> | <b>\$ 119,297</b> | <b>\$ 115,647</b> | <b>\$ 126,592</b> | <b>\$ 113,841</b> | <b>\$ 100,853</b> | <b>\$ 106,865</b> | <b>\$ 119,292</b> | <b>\$ 118,771</b> | <b>\$ 115,363</b> | <b>\$ 144,823</b> | <b>\$ 144,823</b> |

\*Forecast includes actuals through October 11, 2019

# DPSCD FY 2020 Other Cash Accounts

|                                                                                                  | July<br>Actual    | August<br>Actual  | September<br>Actual | October<br>Forecast* | November<br>Forecast | December<br>Forecast | January<br>Forecast | February<br>Forecast | March<br>Forecast | April<br>Forecast | May<br>Forecast   | June<br>Forecast  | FY 20 Total       |
|--------------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Fund Cash Balance</b>                                                                 | \$ 115,013        | \$ 133,902        | \$ 119,297          | \$ 115,647           | \$ 126,592           | \$ 113,841           | \$ 100,853          | \$ 106,865           | \$ 119,292        | \$ 118,771        | \$ 115,363        | \$ 144,823        | \$ 144,823        |
| <b>Internal Service Fund and Fiduciary Account</b>                                               |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 17,643         | \$ 17,679         | \$ 17,714           | \$ 17,749            | \$ 17,785            | \$ 17,820            | \$ 17,855           | \$ 17,891            | \$ 17,926         | \$ 17,962         | \$ 17,997         | \$ 18,032         | \$ 17,643         |
| (+) Liability Balance Transfer from DPS                                                          | 35                | 35                | 35                  | 35                   | 35                   | 35                   | 35                  | 35                   | 35                | 35                | 35                | 35                | 424               |
| (-) TIP And Workers' Compensation Claims                                                         | -                 | -                 | -                   | -                    | -                    | -                    | -                   | -                    | -                 | -                 | -                 | (3,000)           | (3,000)           |
| <b>Ending Internal Service Fund Balance</b>                                                      | <b>17,679</b>     | <b>17,714</b>     | <b>17,749</b>       | <b>17,785</b>        | <b>17,820</b>        | <b>17,855</b>        | <b>17,891</b>       | <b>17,926</b>        | <b>17,962</b>     | <b>17,997</b>     | <b>18,032</b>     | <b>15,068</b>     | <b>15,068</b>     |
| <b>Total General Fund and ISF Balance</b>                                                        | <b>\$ 132,692</b> | <b>\$ 151,616</b> | <b>\$ 137,046</b>   | <b>\$ 133,431</b>    | <b>\$ 144,412</b>    | <b>\$ 131,697</b>    | <b>\$ 118,744</b>   | <b>\$ 124,791</b>    | <b>\$ 137,254</b> | <b>\$ 136,768</b> | <b>\$ 133,395</b> | <b>\$ 159,890</b> | <b>\$ 159,890</b> |
| <b>Legal Fund</b>                                                                                |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 1,153          | \$ 1,155          | \$ 1,157            | \$ 1,159             | \$ 1,162             | \$ 1,164             | \$ 1,166            | \$ 1,168             | \$ 1,170          | \$ 1,173          | \$ 1,175          | \$ 1,177          | \$ 1,153          |
| (+) Transfers in                                                                                 | 2                 | 2                 | 2                   | 2                    | 2                    | 2                    | 2                   | 2                    | 2                 | 2                 | 2                 | 2                 | 27                |
| (-) Transfers out                                                                                | -                 | -                 | -                   | -                    | -                    | -                    | -                   | -                    | -                 | -                 | -                 | -                 | -                 |
| <b>Ending Balance</b>                                                                            | <b>1,155</b>      | <b>1,157</b>      | <b>1,159</b>        | <b>1,162</b>         | <b>1,164</b>         | <b>1,166</b>         | <b>1,168</b>        | <b>1,170</b>         | <b>1,173</b>      | <b>1,175</b>      | <b>1,177</b>      | <b>1,179</b>      | <b>1,179</b>      |
| <b>Capital Projects Fund</b>                                                                     |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 20,438         | \$ 17,645         | \$ 17,679           | \$ 17,713            | \$ 16,707            | \$ 16,741            | \$ 26,775           | \$ 21,309            | \$ 21,343         | \$ 21,377         | \$ 10,411         | \$ 20,445         | \$ 20,438         |
| (+) Transfers in                                                                                 | 34                | 34                | 34                  | 34                   | 34                   | 10,034               | 34                  | 34                   | 34                | 34                | 10,034            | 34                | 20,408            |
| (-) Payments for completed projects                                                              | (2,827)           | -                 | -                   | (1,040)              | -                    | -                    | (5,500)             | -                    | -                 | (11,000)          | -                 | (11,000)          | (31,367)          |
| <b>Ending Balance</b>                                                                            | <b>17,645</b>     | <b>17,679</b>     | <b>17,713</b>       | <b>16,707</b>        | <b>16,741</b>        | <b>26,775</b>        | <b>21,309</b>       | <b>21,343</b>        | <b>21,377</b>     | <b>10,411</b>     | <b>20,445</b>     | <b>9,479</b>      | <b>9,479</b>      |
| <b>Rainy Day Fund</b>                                                                            |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 35,773         | \$ 35,842         | \$ 35,912           | \$ 35,981            | \$ 36,050            | \$ 36,119            | \$ 36,189           | \$ 36,258            | \$ 36,327         | \$ 36,397         | \$ 36,466         | \$ 36,535         | \$ 35,773         |
| (+) Transfers in                                                                                 | 69                | 69                | 69                  | 69                   | 69                   | 69                   | 69                  | 69                   | 69                | 69                | 69                | 69                | 832               |
| (-) Transfers out                                                                                | -                 | -                 | -                   | -                    | -                    | -                    | -                   | -                    | -                 | -                 | -                 | -                 | -                 |
| <b>Ending Balance</b>                                                                            | <b>35,842</b>     | <b>35,912</b>     | <b>35,981</b>       | <b>36,050</b>        | <b>36,119</b>        | <b>36,189</b>        | <b>36,258</b>       | <b>36,327</b>        | <b>36,397</b>     | <b>36,466</b>     | <b>36,535</b>     | <b>36,605</b>     | <b>36,605</b>     |
| <b>MILAF Investment</b>                                                                          |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 6,456          | \$ 6,467          | \$ 6,479            | \$ 6,490             | \$ 6,502             | \$ 6,513             | \$ 6,525            | \$ 6,536             | \$ 6,548          | \$ 6,560          | \$ 6,571          | \$ 6,583          | \$ 6,456          |
| (+) Transfers in                                                                                 | 12                | 12                | 12                  | 12                   | 12                   | 12                   | 12                  | 12                   | 12                | 12                | 12                | 12                | 138               |
| (-) Transfers out                                                                                | -                 | -                 | -                   | -                    | -                    | -                    | -                   | -                    | -                 | -                 | -                 | -                 | -                 |
| <b>Ending Balance</b>                                                                            | <b>6,467</b>      | <b>6,479</b>      | <b>6,490</b>        | <b>6,502</b>         | <b>6,513</b>         | <b>6,525</b>         | <b>6,536</b>        | <b>6,548</b>         | <b>6,560</b>      | <b>6,571</b>      | <b>6,583</b>      | <b>6,594</b>      | <b>6,594</b>      |
| <b>Food Service</b>                                                                              |                   |                   |                     |                      |                      |                      |                     |                      |                   |                   |                   |                   |                   |
| <b>Beginning Balance</b>                                                                         | \$ 21,760         | \$ 21,786         | \$ 21,812           | \$ 21,839            | \$ 21,865            | \$ 21,891            | \$ 21,918           | \$ 21,944            | \$ 21,970         | \$ 21,997         | \$ 22,023         | \$ 22,049         | \$ 21,760         |
| (+) Transfers in                                                                                 | 26                | 26                | 26                  | 26                   | 26                   | 26                   | 26                  | 26                   | 26                | 26                | 26                | 26                | 316               |
| (-) Transfers out                                                                                | -                 | -                 | -                   | -                    | -                    | -                    | -                   | -                    | -                 | -                 | -                 | (11,500)          | (11,500)          |
| <b>Ending Balance</b>                                                                            | <b>21,786</b>     | <b>21,812</b>     | <b>21,839</b>       | <b>21,865</b>        | <b>21,891</b>        | <b>21,918</b>        | <b>21,944</b>       | <b>21,970</b>        | <b>21,997</b>     | <b>22,023</b>     | <b>22,049</b>     | <b>10,576</b>     | <b>10,576</b>     |
| <b>Total General Fund, ISF, Capital Projects, Rainy Day Fund, MILAF Investment, Food Service</b> | <b>\$ 215,587</b> | <b>\$ 234,655</b> | <b>\$ 220,228</b>   | <b>\$ 215,717</b>    | <b>\$ 226,841</b>    | <b>\$ 224,269</b>    | <b>\$ 205,959</b>   | <b>\$ 212,150</b>    | <b>\$ 224,756</b> | <b>\$ 213,413</b> | <b>\$ 220,184</b> | <b>\$ 224,323</b> | <b>\$ 224,323</b> |

\*Forecast includes actuals through October 11, 2019



# Expenditures by Function – September 2019

## Budget to Actual Comparison Current Month

## Budget to Actual Comparison YTD

|                                    | Budget to Actual Comparison Current Month |                                 |                     |              | Budget to Actual Comparison YTD |                            |                     |             |  |
|------------------------------------|-------------------------------------------|---------------------------------|---------------------|--------------|---------------------------------|----------------------------|---------------------|-------------|--|
|                                    | Budget<br>Month of<br>Sept-FY20           | Actual<br>Month of<br>Sept-FY20 | Variance            |              | Budget<br>YTD<br>Sept-FY20      | Actual<br>YTD<br>Sept-FY20 | Variance            |             |  |
|                                    |                                           |                                 | \$                  | %            |                                 |                            | \$                  | %           |  |
| <b>FUNCTION LEVEL EXPENDITURES</b> |                                           |                                 |                     |              |                                 |                            |                     |             |  |
| <b>INSTRUCTION</b>                 |                                           |                                 |                     |              |                                 |                            |                     |             |  |
| Elementary Programs                | \$ 15,387,784                             | \$ 15,406,119                   | \$ 18,335           | 0%           | 20,192,013                      | \$ 23,439,333              | \$ 3,247,320        | 16%         |  |
| Middle School Programs             | 1,454,222                                 | 1,523,949                       | 69,727              | 5%           | 1,692,027                       | 2,274,184                  | 582,157             | 34%         |  |
| High School & Summer Programs      | 5,361,315                                 | 5,637,742                       | 276,427             | 5%           | 7,419,740                       | 8,410,891                  | 991,151             | 13%         |  |
| Special Education                  | 6,315,787                                 | 7,037,345                       | 721,558             | 11%          | 7,903,463                       | 10,743,412                 | 2,839,949           | 36%         |  |
| Compensatory Education             | 3,662,484                                 | 8,692,329                       | 5,029,845           | 137%         | 6,403,309                       | 10,826,900                 | 4,423,591           | 69%         |  |
| Career and Technical Education     | 308,508                                   | 303,407                         | (5,101)             | (2%)         | 372,195                         | 400,618                    | 28,423              | 8%          |  |
| Adult/Continuing Education         | 80,017                                    | 147,977                         | 67,960              | 85%          | 94,930                          | 220,460                    | 125,530             | 132%        |  |
| <b>Total Instruction</b>           | <b>32,570,117</b>                         | <b>38,748,868</b>               | <b>6,178,751</b>    | <b>19%</b>   | <b>44,077,677</b>               | <b>56,315,798</b>          | <b>12,238,121</b>   | <b>28%</b>  |  |
| <b>SUPPORTING SERVICES</b>         |                                           |                                 |                     |              |                                 |                            |                     |             |  |
| Pupil                              | 6,233,661                                 | 6,337,674                       | 104,013             | 2%           | 8,387,873                       | 10,659,004                 | 2,271,131           | 27%         |  |
| Instructional Support              | 6,784,780                                 | 5,404,444                       | (1,380,336)         | (20%)        | 10,872,104                      | 9,361,376                  | (1,510,728)         | (14%)       |  |
| General Administration             | 461,846                                   | 350,718                         | (111,128)           | (24%)        | 1,413,944                       | 1,190,869                  | (223,075)           | (16%)       |  |
| School Administration              | 4,276,574                                 | 3,897,949                       | (378,625)           | (9%)         | 8,870,878                       | 10,115,502                 | 1,244,624           | 14%         |  |
| Business                           | 866,522                                   | 2,318,280                       | 1,451,758           | 168%         | 2,641,515                       | 3,834,085                  | 1,192,570           | 45%         |  |
| Maintenance & Operations           | 7,346,979                                 | 4,534,363                       | (2,812,616)         | (38%)        | 20,468,262                      | 15,259,441                 | (5,208,821)         | (25%)       |  |
| Transportation                     | 2,684,829                                 | 2,543,565                       | (141,264)           | (5%)         | 4,788,820                       | 4,555,900                  | (232,920)           | (5%)        |  |
| Central Support Services           | 5,647,255                                 | 2,977,844                       | (2,669,411)         | (47%)        | 11,988,519                      | 9,078,489                  | (2,910,030)         | (24%)       |  |
| School Activities                  | 119,088                                   | 39,128                          | (79,960)            | (67%)        | 350,676                         | 146,938                    | (203,738)           | (58%)       |  |
| <b>Total Supporting Services</b>   | <b>34,421,534</b>                         | <b>28,403,965</b>               | <b>(6,017,569)</b>  | <b>(17%)</b> | <b>69,782,591</b>               | <b>64,201,604</b>          | <b>(5,580,987)</b>  | <b>(8%)</b> |  |
| Community Services                 | 461,185                                   | 150,363                         | (310,822)           | (67%)        | 593,198                         | 196,474                    | (396,724)           | (67%)       |  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 67,452,836</b>                      | <b>\$ 67,303,196</b>            | <b>\$ (149,640)</b> | <b>(0%)</b>  | <b>\$ 114,453,466</b>           | <b>\$ 120,713,876</b>      | <b>\$ 6,260,410</b> | <b>5%</b>   |  |