



**Detroit Public Schools  
Office of the Emergency Financial Manager  
Roy S. Roberts**

---

Order 2013-EFMRR-14

BY THE POWER AND AUTHORITY VESTED IN  
THE EMERGENCY FINANCIAL MANAGER ("EMERGENCY FINANCIAL  
MANAGER") FOR THE SCHOOL DISTRICT OF THE CITY OF DETROIT,  
MICHIGAN ("SCHOOL DISTRICT") THROUGH MICHIGAN COMPILED  
LAWS ("MCL") §§ 141.1201 – 141.1291, 380.1 – 380.1853, 388.1601 –  
388.1772, 141.421 – 141.440A, 423.201 – 423.217 AND 38.71 – 38.191, THE  
EMERGENCY FINANCIAL MANAGER,  
ROY S. ROBERTS  
HEREBY ISSUES THE FOLLOWING:

**ORDER**  
**ADOPTING THE SECOND AMENDED FISCAL YEAR 2012-2013**  
**BUDGET FOR THE SCHOOL DISTRICT OF THE CITY OF DETROIT**

**WHEREAS**, the Local Government Fiscal Responsibility Act, Public Act 72 of 1990 ("Public Act 72") was enacted to provide, among other matters, for the review, management, planning, and control of the financial operation of units of local government, including school districts, and the appointment of, the prescription of the powers and duties of an emergency financial manager; and to require the development of financial plans to regulate expenditures and investments by a local government in a state of financial emergency; and

**WHEREAS**, Governor Rick Snyder appointed Roy S. Roberts as the Emergency Financial Manager (the "Emergency Financial Manager") for the School District of the City of Detroit (the "District"); and

**WHEREAS**, the Emergency Financial Manager assumed immediate control over all fiscal matters of the School District of the City of Detroit as provided in MCL § 141.1241; and

**WHEREAS**, prior to the his appointment as Emergency Financial Manager, Roy S. Roberts served at the Emergency Manager of the District under Public Act 4 of 2011, the Local Government and School District Fiscal Responsibility Act ("Public Act 4"); and

**WHEREAS**, the District's Fiscal Year 2012 - 2013 Budget was approved as of June 27, 2012 by the Emergency Manager, to be effective as of July 1, 2012 (the "2013 Budget"); and

**WHEREAS**, the 2013 Budget may be revised and/or amended to more accurately reflect the changes in revenues and/or expenditures as deemed necessary by the Emergency Financial Manager in accordance with MCL § 141.1241(e); and

**WHEREAS**, the 2013 Budget was previously amended by that certain Order 2013 -EFMRR-10 Adopting the Amended Fiscal Year 2012-2013 Budget for the School District of the City of Detroit dated October 12, 2012; and

**WHEREAS**, the Emergency Financial Manager has deemed it necessary to further revise and amend the FY 2013 Budget as more particularly set forth in the Second Amended FY2013 Budget for the School District of the City of Detroit attached hereto as Exhibit "A" (the "Second Amended Fiscal Year 2012- 2013 Budget").

**NOW, THEREFORE IT IS HEREBY ORDERED THAT:**

1. Pursuant to the powers granted under Public Act 72, the Emergency Financial Manager hereby adopts the Second Amended FY 2012 - 2013 Budget in the form attached hereto as Exhibit "A".
2. Pursuant to MCL §§ 141.1239, 141.1241 and 141.1243 and other powers granted under Public Act 72, this Order is issued and directed to the Board of Education for the School District of the City of Detroit ("School Board"), all administrators of the School District and all employees of the School District; and
3. This Order may be amended, modified, repealed or terminated by any subsequent Order issued by the Emergency Financial Manager.

Dated: November 28, 2012

By:

  
\_\_\_\_\_  
Roy S. Roberts

Emergency Financial Manager

School District of the City of Detroit

# **Exhibit A**



TO: Roy S. Roberts, Emergency Financial Manager

FROM: William E. Aldridge, CPA, and Chief Financial Officer

SUBJECT: Fiscal Year 2013 Budget Amendment # 2

DATE: November 28, 2012  
Revised January 7, 2013

CC: Kevin A. Smith, Esq., Chief of Staff

Delores A. Brown, Deputy Chief Financial Officer/Chief Accounting Officer

Dennis L. Johnson, Executive Director, Office of Management & Budget

---

The Fiscal Year 2012-2013 second budget amendment is based on a comprehensive review of financial data and documents and an in-depth review of the current operations of the District. The following is a summary of the changes to the General Purpose Fund since the approval of the first amendment to the FY2012-2013 budget on October 12, 2012.

### REVENUES

**State Sources** – To be conservative, projected carry over funds for Section 31a of \$5 million has been removed from the budget until completions of the FY2012 audit and carry over revenue is finalized. This amount is offset by the addition of Adult Ed carryover revenue of \$2.2 million.

**State Aid** – The District's estimate of State Aid is being adjusted due to receipt of more accurate data. The following adjustments are being made to align the budget with the official State Aid Status Report based on the revised state aid membership and other realignments.

Description	Per State Aid Status Report 10/20/12	DPS Budget Balance	Adjustment
22a Prop A Obligation	204,259,416	202,935,952	\$1,323,464
22b Discretionary Payment	50,014,819	50,538,122	(\$523,303)
152a Headlee Obligation	1,248,068	1,452,457	(\$204,389)
26a Renaissance Zone	4,566,914	4,850,159	(\$283,245)
61a.1 Vocational Ed.	\$769,919	\$1,143,719	(\$373,800)

## **EXPENDITURES**

**Instruction** – Title I, Part A purchased services were reduced by \$4.2 million to fund indirect costs at the authorized maximum rate to support the Title I program. In addition, \$1.8 million in Title I and Section 31a funds were allocated to the Self-Governed Schools to further fund programs. These amounts are offset by \$3.9 million additional funds to purchase textbooks. Various other minor adjustments totaling \$0.3 million account for the total change in this functional category.

In addition, the District continues to monitor and adjust Teacher Service leveling on an on-going basis. The Office of Management & Budget and Curriculum reviewed Teacher Service Levels after count day. As a result 51 of the 104 teacher positions previously eliminated have been re-instated at a cost of \$4.7 million due to classroom organization initiatives.

**Instructional Staff Support** – A reduction of \$3.9 million was necessary to appropriately reclassify the purchase of textbooks to Instruction. A reduction of \$1 million was made to align the School Improvement Grant budget to the Michigan Electronic Grants System (MEGS) approved budget.

**School Administration** - Adult Education Carry Over funds of \$2.2 million were added for discretionary spending. To align the School Improvement Grant to the budget, \$.9 million was added to the MEGS approved budget. Various other minor adjustments totaling \$0.6 million accounts for the total change in this functional category.

## **OTHER FINANCIAL SOURCES and USES**

**Transfers In/Out** - The projected indirect cost included in the adopted budget was a conservative projection and was understated by approximately \$4.6 million. The adjustment amends the indirect cost budget to reflect the authorized maximum rate.

**DETROIT PUBLIC SCHOOLS  
GENERAL FUND<sup>1</sup>  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Amended Budget	Increase (Decrease)	FY 2013 Amendment # 2
<b>Revenue:</b>			
Local sources			
Special education millage	\$ 42,660,000	\$ -	\$ 42,660,000
Property Taxes	74,802,205	-	74,802,205
Other	31,850,775	832,081	32,682,856
Total local sources	149,312,980	832,081	150,145,061
State sources	376,387,874	(2,861,272)	373,526,602
Federal sources	238,085,380	344,782	238,430,162
<b>Total Revenue</b>	<b>763,786,234</b>	<b>(1,684,409)</b>	<b>762,101,825</b>
<b>Expenditures:</b>			
Instruction	354,275,577	(2,404,759)	351,870,818
Support services			
Pupil services	57,558,180	1,161,078	58,719,258
Instructional staff support	63,743,882	(4,902,136)	58,841,746
General administration	8,220,309	232,174	8,452,483
School administration	35,480,139	3,629,402	39,109,541
Business office	14,492,351	163,548	14,655,899
Operations & maintenance	68,546,399	(159,607)	68,386,792
Transportation	25,329,839	56,422	25,386,261
Central support service	27,774,102	237,761	28,011,863
Other support service	46,179,288	420	46,179,708
Total support services	347,324,489	419,062	347,743,551
Community service	4,454,649	79,143	4,533,792
Facilities acquisitions and improvement	100,000	-	100,000
Debt service	53,001,761	-	53,001,761
<b>Total Expenditures</b>	<b>759,156,476</b>	<b>(1,906,554)</b>	<b>757,249,922</b>
<b>Other Financial Sources (Uses)</b>			
<b>Sources</b>			
Proceeds from sale of capital assets	1,502,000	898,000	2,400,000
Transfers In	27,354,130	4,646,336	32,000,466
<b>Total Sources</b>	<b>28,856,130</b>	<b>5,544,336</b>	<b>34,400,466</b>
<b>Uses</b>			
Transfers Out	(27,354,130)	4,646,336	(32,000,466)
Prior Year Adjustments	(3,232,368)	-	(3,232,368)
<b>Total Uses</b>	<b>(30,586,498)</b>	<b>4,646,336</b>	<b>(35,232,834)</b>
<b>Total Other Financial Sources (Uses)</b>	<b>(1,730,368)</b>	<b>898,000</b>	<b>(832,368)</b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures and Other Financial Sources</b>	<b>\$ 2,899,390</b>	<b>\$ 1,120,145</b>	<b>\$ 4,019,535</b>

<sup>1</sup> General Fund includes Funds 11 through 25.

<sup>2</sup> Notes: See footnotes that follow for explanation of increases and decreases

**DETROIT PUBLIC SCHOOLS  
REVENUES, EXPENDITURES, SOURCES AND USES  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Amended Budget	Increase (Decrease)	FY 2013 Amendment # 2
<b>Fund 11</b>			
Revenue	\$ 386,931,256	\$ 6,296,145	\$ 393,227,401
Expenditures	<u>384,031,866</u>	<u>5,176,000</u>	<u>389,207,866</u>
<b>Surplus (Deficit)</b>	<b>\$ 2,899,390</b>	<b>\$ 1,120,145</b>	<b>\$ 4,019,535</b>
<b>Fund 13</b>			
Revenue	5,798,143	2,200,000	7,998,143
Expenditures	<u>5,798,143</u>	<u>2,200,000</u>	<u>7,998,143</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 14</b>			
Revenue	231,275,822	(4,636,218)	226,639,604
Expenditures	<u>231,275,822</u>	<u>(4,636,218)</u>	<u>226,639,604</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 18</b>			
Revenue	10,257,883	-	10,257,883
Expenditures	<u>10,257,883</u>	<u>-</u>	<u>10,257,883</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 16</b>			
Revenue	55,444,424	-	55,444,424
Expenditures	<u>55,444,424</u>	<u>-</u>	<u>55,444,424</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 22</b>			
Revenue	56,585,165	-	56,585,165
Expenditures	<u>56,585,165</u>	<u>-</u>	<u>56,585,165</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 25</b>			
Revenue	46,349,671	-	46,349,671
Expenditures	<u>46,349,671</u>	<u>-</u>	<u>46,349,671</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DETROIT PUBLIC SCHOOLS  
REVENUES AND OTHER SOURCES - GENERAL FUND  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2013**

Fund	FY 2013 Amended Budget	Increase (Decrease)	FY 2013 Amendment # 2
<b>Fund 11 General Fund</b>			
Property Tax Gross	\$ 88,003,836	\$ (5,581,061)	\$ 82,422,775
Uncollectable	(13,201,631)	5,581,061	(7,620,570)
Property Tax Net	74,802,205	-	74,802,205
State Aid			
22a Prop A Obligation	202,935,952	1,323,464	204,259,416
22b Discretionary Payment	50,538,122	(523,303)	50,014,819
152a Headlee Obligation - Adair & 94a.9	1,452,457	(204,389)	1,248,068
26a Renaissance Zone	4,850,159	(283,245)	4,566,914
22f Best Practice Incentive	2,700,205	-	2,700,205
147a MPSEs Cost Offset	9,411,058	-	9,411,058
61a Vocational Education	1,143,719	(373,800)	769,919
Prior Year Adjustments	1,000,000	-	1,000,000
Other			
Earnings on Investments	300,000	-	300,000
Medicaid Reimbursement	11,962,025	-	11,962,025
JROTC	2,088,141	-	2,088,141
Charter School Administration Fee	1,023,192	-	1,023,192
Other	5,703,363	1,711,081	7,414,444
Indirect Cost Revenue	4,925,294	4,646,337	9,571,631
Payment from EAA - Debt Service Offset	10,024,560	-	10,024,560
Payment from EAA - Services	2,070,804	-	2,070,804
<b>Total Fund 11</b>	<b>386,931,256</b>	<b>6,296,145</b>	<b>393,227,401</b>
<b>Fund 13 Adult Education</b>			
State Aid	4,798,143	-	4,798,143
Deferred Revenue	1,000,000	2,200,000	3,200,000
<b>Total Fund 13</b>	<b>5,798,143</b>	<b>2,200,000</b>	<b>7,998,143</b>
<b>Fund 14 Grants</b>			
Title I	138,166,985	-	138,166,985
Title I / Title II / Title III Carryover	2,158,590	-	2,158,590
31a At Risk	31,854,473	(5,000,000)	26,854,473
IDEA	18,277,470	-	18,277,470
Title II	16,726,810	-	16,726,810
Great Start Readiness	14,361,600	-	14,361,600
Other Grants	9,729,894	363,782	10,093,676
<b>Total Fund 14</b>	<b>231,275,822</b>	<b>(4,636,218)</b>	<b>226,639,604</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Act 18	42,000,000	-	42,000,000
Follow That Child	660,000	-	660,000
Transfer from Fund 11	12,784,424	-	12,784,424
<b>Total Fund 16</b>	<b>55,444,424</b>	<b>-</b>	<b>55,444,424</b>
<b>Fund 18 ARRA</b>			
ARRA School Improvement	10,257,883	-	10,257,883
<b>Total Fund 18</b>	<b>10,257,883</b>	<b>-</b>	<b>10,257,883</b>
<b>Fund 22 Special Education</b>			
State Aid	49,071,739	-	49,071,739
Transfer from Fund 11	7,513,426	-	7,513,426
<b>Total Fund 22</b>	<b>56,585,165</b>	<b>-</b>	<b>56,585,165</b>
<b>Fund 25 Food Service</b>			
USDA Free & Reduced Lunch	42,348,600	-	42,348,600
Food Sales to Pupils	1,629,350	-	1,629,350
School Lunch Grant State Aid	1,122,000	-	1,122,000
Other	1,249,721	-	1,249,721
<b>Total Fund 25</b>	<b>46,349,671</b>	<b>-</b>	<b>46,349,671</b>
<b>Total</b>	<b>\$ 792,642,364</b>	<b>\$ 3,859,927</b>	<b>\$ 796,502,291</b>



**DETROIT PUBLIC SCHOOLS  
EXPENDITURES AND OTHER USES - GENERAL FUND  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Amended Budget	Increase (Decrease)	FY 2013 Amendment # 2
<b>Fund 11 General Fund</b>			
Personnel	\$ 201,422,666	\$ 5,178,487	\$ 206,601,153
Purchased Services	82,363,690	296,159	82,659,849
Supplies	10,054,130	(301,646)	9,752,484
Equipment & Capital	38,500	3,000	41,500
Utilities	13,539,900	-	13,539,900
Restricted	3,313,368	-	3,313,368
Principal & Interest	53,001,761	-	53,001,761
Transfers	20,297,851	-	20,297,851
<b>Total Fund 11</b>	<b>384,031,866</b>	<b>5,176,000</b>	<b>389,207,866</b>
<b>Fund 13 Adult Education</b>			
Personnel	4,420,076	-	4,420,076
Purchased Services	703,066	700	703,766
Supplies	675,001	(700)	674,301
Equipment & Capital	-	2,200,000	2,200,000
<b>Total Fund 13</b>	<b>5,798,143</b>	<b>2,200,000</b>	<b>7,998,143</b>
<b>Fund 14 Grants</b>			
Personnel	169,529,354	(4,331,510)	165,197,844
Purchased Services	43,777,033	(2,741,509)	41,035,524
Supplies	10,311,821	(299,033)	10,012,788
Equipment & Capital	528,112	(70,499)	457,613
Utilities	9,500	-	9,500
Restricted	2,194,708	(1,840,004)	354,704
Transfers	4,925,294	4,646,337	9,571,631
<b>Total Fund 14</b>	<b>231,275,822</b>	<b>(4,636,218)</b>	<b>226,639,604</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Personnel	50,206,241	-	50,206,241
Purchased Services	4,416,322	(2,000)	4,414,322
Supplies	618,258	(51,386)	566,872
Equipment & Capital	203,603	53,386	256,989
<b>Total Fund 16</b>	<b>55,444,424</b>	<b>-</b>	<b>55,444,424</b>
<b>Fund 18 ARRA</b>			
Personnel	6,730,878	(101,375)	6,629,503
Purchased Services	2,786,743	(334,991)	2,451,752
Supplies	336,231	556,788	893,019
Equipment & Capital	404,031	(120,422)	283,609
<b>Total Fund 18</b>	<b>10,257,883</b>	<b>-</b>	<b>10,257,883</b>
<b>Fund 22 Special Education</b>			
Personnel	52,260,423	-	52,260,423
Purchased Services	3,275,234	-	3,275,234
Supplies	989,508	-	989,508
Equipment & Capital	60,000	-	60,000
<b>Total Fund 22</b>	<b>56,585,165</b>	<b>-</b>	<b>56,585,165</b>
<b>Fund 25 Food Service</b>			
Personnel	18,628,955	-	18,628,955
Purchased Services	1,219,500	668,000	1,887,500
Supplies	20,995,884	(668,000)	20,327,884
Equipment & Capital	3,374,347	-	3,374,347
Transfers	2,130,985	-	2,130,985
<b>Total Fund 25</b>	<b>46,349,671</b>	<b>-</b>	<b>46,349,671</b>
<b>Total</b>	<b>\$ 789,742,974</b>	<b>\$ 2,739,782</b>	<b>\$ 792,482,756</b>

**DETROIT PUBLIC SCHOOLS  
GENERAL FUND<sup>(1)</sup>  
BUDGET AMENDMENT # 2  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Budget (Amendment # 1)	Amendment # 2 Increase (Decrease)	FY 2013 Budget (Amendment # 2)
<b>Revenue:</b>			
Local sources			
Special education millage	\$ 42,660,000	\$ -	\$ 42,660,000
Property Taxes	74,802,205	-	74,802,205
Other	31,850,775	832,081	32,682,856
Total local sources	149,312,980	832,081	150,145,061
State sources	376,387,874	(2,861,272)	373,526,602
Federal sources	238,085,380	344,782	238,430,162
<b>Total Revenue</b>	<b>763,786,234</b>	<b>(1,684,409)</b>	<b>762,101,825</b>
<b>Expenditures:</b>			
Instruction	354,275,577	(2,404,759)	351,870,818
Support services			
Pupil services	57,558,180	1,161,078	58,719,258
Instructional staff support	63,743,882	(4,902,136)	58,841,746
General administration	8,220,309	232,174	8,452,483
School administration	35,480,139	3,629,402	39,109,541
Business office	14,492,351	163,548	14,655,899
Operations & maintenance	68,546,399	(159,607)	68,386,792
Transportation	25,329,839	56,422	25,386,261
Central support service	27,774,102	237,761	28,011,863
Other support service	46,179,288	420	46,179,708
Total support services	347,324,489	419,062	347,743,551
Community service	4,454,649	79,143	4,533,792
Facilities acquisitions and improvement	100,000	-	100,000
Debt service	53,001,761	-	53,001,761
<b>Total Expenditures</b>	<b>759,156,476</b>	<b>(1,906,554)</b>	<b>757,249,922</b>
<b>Other Financial Sources (Uses)</b>			
<b>Sources</b>			
Proceeds from sale of capital assets	1,502,000	898,000	2,400,000
Transfers In	27,354,130	4,646,336	32,000,466
<b>Total Sources</b>	<b>28,856,130</b>	<b>5,544,336</b>	<b>34,400,466</b>
<b>Uses</b>			
Transfers Out	(27,354,130)	4,646,336	(32,000,466)
Prior Year Adjustments	(3,232,368)	-	(3,232,368)
<b>Total Uses</b>	<b>(30,586,498)</b>	<b>4,646,336</b>	<b>(35,232,834)</b>
<b>Total Other Financial Sources (Uses)</b>	<b>(1,730,368)</b>	<b>898,000</b>	<b>(832,368)</b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures</b>	<b>2,899,390</b>	<b>1,120,145</b>	<b>4,019,535</b>
<b>Beginning Fund Balance - July 1, 2012</b>	<b>(76,303,384)</b>		<b>(76,303,384)</b>
<b>Ending Fund Balance - June 30, 2013</b>	<b>\$ (73,403,994)</b>		<b>\$ (72,283,849)</b>

<sup>(1)</sup> General Fund includes Funds 11 through 25.

**DETROIT PUBLIC SCHOOLS  
RECONCILIATION OF BUDGET AMENDMENT # 2 TO EXCLUDE FUND 25  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Budget (Amendment # 2 - including Fund 25)	Less Fund 25	FY 2013 Budget (Amendment # 2 - excluding Fund 25)
<b>Revenue:</b>			
Local sources			
Special education millage	\$ 42,660,000	\$ -	\$ 42,660,000
Property Taxes	74,802,205	-	74,802,205
Other	32,682,856	(1,638,850)	31,044,006
Total local sources	<u>150,145,061</u>	<u>(1,638,850)</u>	<u>148,506,211</u>
State sources	373,526,602	(1,122,000)	372,404,602
Federal sources	<u>238,430,162</u>	<u>(43,588,821)</u>	<u>194,841,341</u>
<b>Total Revenue</b>	<b><u>762,101,825</u></b>	<b><u>(46,349,671)</u></b>	<b><u>715,752,154</u></b>
<b>Expenditures:</b>			
Instruction	<u>351,870,818</u>	-	<u>351,870,818</u>
Support services			
Pupil services	58,719,258	-	58,719,258
Instructional staff support	58,841,746	-	58,841,746
General administration	8,452,483	-	8,452,483
School administration	39,109,541	-	39,109,541
Business office	14,655,899	-	14,655,899
Operations & maintenance	68,386,792	(7,500)	68,379,292
Transportation	25,386,261	-	25,386,261
Central support service	28,011,863	(85,852)	27,926,011
Other support service	46,179,708	(44,125,334)	2,054,374
Total support services	<u>347,743,551</u>	<u>(44,218,686)</u>	<u>303,524,865</u>
Community service	<u>4,533,792</u>	-	<u>4,533,792</u>
Facilities acquisitions and improvement	<u>100,000</u>	-	<u>100,000</u>
Debt service	<u>53,001,761</u>	-	<u>53,001,761</u>
<b>Total Expenditures</b>	<b><u>757,249,922</u></b>	<b><u>(44,218,686)</u></b>	<b><u>713,031,236</u></b>
<b>Other Financial Sources (Uses)</b>			
<b>Sources</b>			
Proceeds from sale of capital assets and other	2,400,000	-	2,400,000
Proceeds from long term revenue bonds	-	-	-
Proceeds from Settlements	-	-	-
Transfers In	32,000,466	-	32,000,466
<b>Total Sources</b>	<b><u>34,400,466</u></b>	<b>-</b>	<b><u>34,400,466</u></b>
<b>Uses</b>			
Transfers Out	(32,000,466)	(2,130,985)	(29,869,481)
Prior Year Adjustments	(3,232,368)	-	(3,232,368)
<b>Total Uses</b>	<b><u>(35,232,834)</u></b>	<b><u>(2,130,985)</u></b>	<b><u>(33,101,849)</u></b>
<b>Total Other Financial Sources (Uses)</b>	<b><u>(832,368)</u></b>	<b><u>2,130,985</u></b>	<b><u>1,298,617</u></b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures</b>	<b><u>4,019,535</u></b>	<b>-</b>	<b><u>4,019,535</u></b>
<b>Beginning Fund Balance - July 1, 2012</b>	<b>(76,303,384)</b>		<b>(76,303,384)</b>
<b>Ending Fund Balance - June 30, 2013</b>	<b><u>\$ (72,283,849)</u></b>		<b><u>\$ (72,283,849)</u></b>

**DETROIT PUBLIC SCHOOLS  
REVENUES, EXPENDITURES, SOURCES AND USES  
RECONCILIATION OF BUDGET AMENDMENT # 2 TO EXCLUDE FUND 25  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Bduget (Amendment # 1)	Amendment # 2 Increase (Decrease)	FY 2013 Budget (Amendment # 2)
<b>Fund 11</b>			
Revenue	\$ 386,931,256	\$ 6,296,145	\$ 393,227,401
Expenditures	<u>384,031,866</u>	<u>5,176,000</u>	<u>389,207,866</u>
<b>Surplus (Deficit)</b>	<b>\$ 2,899,390</b>	<b>\$ 1,120,145</b>	<b>\$ 4,019,535</b>
<b>Fund 13</b>			
Revenue	5,798,143	2,200,000	7,998,143
Expenditures	<u>5,798,143</u>	<u>2,200,000</u>	<u>7,998,143</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 14</b>			
Revenue	231,275,822	(4,636,218)	226,639,604
Expenditures	<u>231,275,822</u>	<u>(4,636,218)</u>	<u>226,639,604</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 18</b>			
Revenue	10,257,883	-	10,257,883
Expenditures	<u>10,257,883</u>	<u>-</u>	<u>10,257,883</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 16</b>			
Revenue	55,444,424	-	55,444,424
Expenditures	<u>55,444,424</u>	<u>-</u>	<u>55,444,424</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 22</b>			
Revenue	56,585,165	-	56,585,165
Expenditures	<u>56,585,165</u>	<u>-</u>	<u>56,585,165</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DETROIT PUBLIC SCHOOLS  
REVENUES AND OTHER SOURCES - GENERAL FUND  
RECONCILIATION OF BUDGET AMENDMENT # 2 TO EXCLUDE FUND 25  
YEAR ENDING JUNE 30, 2013**

Fund	FY 2013 Budget (Amendment # 1)	Amendment # 2 Increase (Decrease)	FY 2013 Budget (Amendment # 2)
<b>Fund 11 General Fund</b>			
Property Tax Gross	\$ 88,003,836	\$ (5,581,061)	\$ 82,422,775
Uncollectable	(13,201,631)	5,581,061	(7,620,570)
Property Tax Net	74,802,205	-	74,802,205
State Aid			
22a Prop A Obligation	202,935,952	1,323,464	204,259,416
22b Discretionary Payment	50,538,122	(523,303)	50,014,819
152a Headlee Obligation - Adair & 94a.9	1,452,457	(204,389)	1,248,068
26a Renaissance Zone	4,850,159	(283,245)	4,566,914
22f Best Practice Incentive	2,700,205	-	2,700,205
147a MPSERs Cost Offset	9,411,058	-	9,411,058
61a Vocational Education	1,143,719	(373,800)	769,919
Prior Year Adjustments	1,000,000	-	1,000,000
Other			
Earnings on Investments	300,000	-	300,000
Medicaid Reimbursement	11,962,025	-	11,962,025
JROTC	2,088,141	-	2,088,141
Charter School Administration Fee	1,023,192	-	1,023,192
Other	5,703,363	1,711,081	7,414,444
Indirect Cost Revenue	4,925,294	4,646,337	9,571,631
Payment from EAA - Debt Service Offset	10,024,560	-	10,024,560
Payment from EAA - Services	2,070,804	-	2,070,804
<b>Total Fund 11</b>	<b>386,931,256</b>	<b>6,296,145</b>	<b>393,227,401</b>
<b>Fund 13 Adult Education</b>			
State Aid	4,798,143	-	4,798,143
Deferred Revenue	1,000,000	2,200,000	3,200,000
<b>Total Fund 13</b>	<b>5,798,143</b>	<b>2,200,000</b>	<b>7,998,143</b>
<b>Fund 14 Grants</b>			
Title I	138,166,985	-	138,166,985
Title I / Title II / Title III Carryover	2,158,590	-	2,158,590
31a At Risk	31,854,473	(5,000,000)	26,854,473
IDEA	18,277,470	-	18,277,470
Title II	16,726,810	-	16,726,810
Great Start Readiness	14,361,600	-	14,361,600
Other Grants	9,729,894	363,782	10,093,676
<b>Total Fund 14</b>	<b>231,275,822</b>	<b>(4,636,218)</b>	<b>226,639,604</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Act 18	42,000,000	-	42,000,000
Follow That Child	660,000	-	660,000
Transfer from Fund 11	12,784,424	-	12,784,424
<b>Total Fund 16</b>	<b>55,444,424</b>	<b>-</b>	<b>55,444,424</b>
<b>Fund 18 ARRA</b>			
ARRA School Improvement	10,257,883	-	10,257,883
<b>Total Fund 18</b>	<b>10,257,883</b>	<b>-</b>	<b>10,257,883</b>
<b>Fund 22 Special Education</b>			
State Aid	49,071,739	-	49,071,739
Transfer from Fund 11	7,513,426	-	7,513,426
<b>Total Fund 22</b>	<b>56,585,165</b>	<b>-</b>	<b>56,585,165</b>
<b>Total</b>	<b>\$ 746,292,693</b>	<b>\$ 3,859,927</b>	<b>\$ 750,152,620</b>

**DETROIT PUBLIC SCHOOLS  
EXPENDITURES AND OTHER USES - GENERAL FUND  
RECONCILIATION OF BUDGET AMENDMENT # 2 TO EXCLUDE FUND 25  
YEAR ENDING JUNE 30, 2013**

	FY 2013 Budget (Amendment # 1)	Amendment # 2	
		Increase (Decrease)	FY 2013 Budget (Amendment # 2)
<b>Fund 11 General Fund</b>			
Personnel	\$ 201,422,666	\$ 5,178,487	\$ 206,601,153
Purchased Services	82,363,690	296,159	82,659,849
Supplies	10,054,130	(301,646)	9,752,484
Equipment & Capital	38,500	3,000	41,500
Utilities	13,539,900	-	13,539,900
Restricted	3,313,368	-	3,313,368
Principal & Interest	53,001,761	-	53,001,761
Transfers	20,297,851	-	20,297,851
<b>Total Fund 11</b>	<b>384,031,866</b>	<b>5,176,000</b>	<b>389,207,866</b>
<b>Fund 13 Adult Education</b>			
Personnel	4,420,076	-	4,420,076
Purchased Services	703,066	700	703,766
Supplies	675,001	(700)	674,301
<b>Total Fund 13</b>	<b>5,798,143</b>	<b>2,200,000</b>	<b>7,998,143</b>
<b>Fund 14 Grants</b>			
Personnel	169,529,354	(4,331,510)	165,197,844
Purchased Services	43,777,033	(2,741,509)	41,035,524
Supplies	10,311,821	(299,033)	10,012,788
Equipment & Capital	528,112	(70,499)	457,613
Utilities	9,500	-	9,500
Restricted	2,194,708	(1,840,004)	354,704
Transfers	4,925,294	4,646,337	9,571,631
<b>Total Fund 14</b>	<b>231,275,822</b>	<b>(4,636,218)</b>	<b>226,639,604</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Personnel	50,206,241	-	50,206,241
Purchased Services	4,416,322	(2,000)	4,414,322
Supplies	618,258	(51,386)	566,872
Equipment & Capital	203,603	53,386	256,989
<b>Total Fund 16</b>	<b>55,444,424</b>	<b>-</b>	<b>55,444,424</b>
<b>Fund 18 ARRA</b>			
Personnel	6,730,878	(101,375)	6,629,503
Purchased Services	2,786,743	(334,991)	2,451,752
Supplies	336,231	556,788	893,019
Equipment & Capital	404,031	(120,422)	283,609
<b>Total Fund 18</b>	<b>10,257,883</b>	<b>-</b>	<b>10,257,883</b>
<b>Fund 22 Special Education</b>			
Personnel	52,260,423	-	52,260,423
Purchased Services	3,275,234	-	3,275,234
Supplies	989,508	-	989,508
Equipment & Capital	60,000	-	60,000
<b>Total Fund 22</b>	<b>56,585,165</b>	<b>-</b>	<b>56,585,165</b>
<b>Total</b>	<b>\$ 743,393,303</b>	<b>\$ 2,739,782</b>	<b>\$ 746,133,085</b>