

# DETROIT PUBLIC SCHOOLS

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**William E. Aldridge, CPA**  
Chief Financial and Administrative Officer

 DETROIT  
PUBLIC  
SCHOOLS  
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June 25, 2014

Mr. Daniel Hanrahan, Director State Aid and School Finance  
Michigan Department of Education  
608 West Allegan Street  
Lansing, Michigan 48909

Re: 4th Amendment to the FY 2014 Budget

Dear Mr. Hanrahan:

Attached is the 4th Amendment to the FY 2014 Budget for the School District of the City of Detroit. This amendment is based on a review and analysis of actual and projected financial data and information. Also provided is the Order from the Emergency Manager amending the School District of the City of Detroit's FY 2014 Budget. This budget amendment aligns the District's budget with current information and environmental factors impacting the District's operations and projected results.

If you have any questions or would like to discuss this matter, please contact me at (313) 873- 4147.

Respectfully submitted,



William E. Aldridge, CPA  
Chief Financial and Administrative Officer

cc: Michael P. Flanagan, Superintendent of Public Schools  
Thomas F. Saxton, Deputy State Treasurer, Department of Treasury  
Kyle Guerrant, Deputy for Administrative and Support Services  
Glenda Rader, Asst. Director State Aid & School Finance  
Jack Martin, Emergency Manager  
Kevin Smith, Chief of Staff – Emergency Manager  
Jean-Vierre Adams, General Counsel  
Delores A. Brown, Deputy CFO/Chief Accounting Officer  
Marc Ingram, Acting Executive Director – Office of Management and Budget



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**ORDER**  
**ADOPTING THE FOURTH AMENDED FISCAL YEAR 2013-2014**  
**BUDGET FOR THE SCHOOL DISTRICT OF THE CITY OF DETROIT**

Order 2014-EMJM-35

BY THE POWER AND AUTHORITY VESTED IN  
THE EMERGENCY MANAGER FOR THE  
SCHOOL DISTRICT OF THE CITY OF DETROIT, MICHIGAN  
("EMERGENCY MANAGER") THROUGH MICHIGAN COMPILED LAWS  
("MCL") §§ 380.1 – 380.1853, 388.160 – 388.1772, 141.1541 et. seq., 423.201 –  
423.217 AND 38.71 – 38.191, THE EMERGENCY MANAGER, JACK MARTIN  
HEREBY ISSUES THE FOLLOWING

Whereas on March 28, 2013, the Local Financial Stability and Choice Act, Public Act 436 of 2012, ("Public Act 436") became effective and was enacted to, among other matters, safeguard and assure the financial accountability of local units of government and school districts; to preserve the capacity of local units of government and school districts to provide or cause to be provided necessary services essential to the public health, safety, and welfare; to provide for review, management, planning, and control of the financial operation of local units of government and school districts and the provision of services by local units of government and school districts; to provide for the appointment and to prescribe the powers and duties of an emergency manager for a local unit of government or school district; and to provide for the modification or termination of contracts under certain circumstances; and

Whereas, pursuant to that certain contract titled *Contract For Emergency Manager Services* dated July 15, 2013, between Governor Rick Snyder and Jack Martin ("Martin"), Martin was appointed as the Emergency Manager under Public Act 436 for the School District of the City of Detroit (the "District"); and

**Whereas**, pursuant to Public Act 436, the Emergency Manager acts in place of the governing body, specifically the Detroit Board of Education (the "Board") and the Chief Administrative Officer of the District, and unless the Emergency Manager delegates specific authority, the Emergency Manager is empowered to exercise any powers of the Chief Administrative Officer and/or the Board under the Revised School Code, State School Aid Act or any other law which prescribes authority to the local Superintendent or school board; and

**Whereas**, the District's Fiscal Year 2013 - 2014 Budget was approved as of June 28, 2013 by the Emergency Manager, to be effective as of July 1, 2013 (the "2014 Budget"); and

**Whereas**, the 2014 Budget may be revised and/or amended to more accurately reflect the changes in revenues and/or expenditures as deemed necessary by the Emergency Manager in accordance with MCL § 141.1552(1)(b); and

**Whereas**, the 2014 Budget was previously amended by that certain Order 2014 -EMJM-08 Adopting the Amended Fiscal Year 2013-2014 Budget for the School District of the City of Detroit dated November 6, 2013 and further amended by that certain Order 2014 -EMJM-11 Adopting the Second Amended FY2014 Budget for the School District of the City of Detroit dated November 20, 2013; and by that certain Order 2014-EMJM-20 Adopting the Third Amended FY2014 Budget for the School District of the City of Detroit dated February 27, 2014; and

**Whereas**, the Emergency Manager has deemed it necessary to further revise and amend the FY 2014 Budget as more particularly set forth in the Fourth Amended FY2014 Budget for the School District of the City of Detroit attached hereto as Exhibit "A" (the "Fourth Amended Fiscal Year 2013- 2014 Budget").

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

1. Pursuant to the powers granted under Public Act 436, the Emergency Manager hereby adopts the Fourth Amended FY2014 Budget in the form attached hereto as Exhibit "A".
2. Pursuant to Public Act 436, this Order is issued and directed to the Board, all administrators of the District and all employees of the District.

3. This Order may be amended, modified, repealed or terminated by any subsequent Order issued by the Emergency Manager.

By: Jack Martin  
Jack Martin  
Emergency Manager  
School District of the City of Detroit

Dated: June 18, 2014

# EXHIBIT A



**TO:** Jack Martin, Emergency Manager

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

**SUBJECT:** Fiscal Year 2014 Budget Amendment # 4

**DATE:** June 18, 2014

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

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

Marc Ingram, Acting Executive Director, Office of Management & Budget

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The Fiscal Year 2013-2014 (FY 2014) budget amendment No. 4 is based on a comprehensive review of actual and projected financial data and analysis. The following is a summary of the significant changes to the General Fund by function since budget amendment No. 3. Significant changes are defined as variances greater than or equal to 10% or variances greater than or equal to \$1,000,000.

#### **REVENUES**

**Property Taxes** – For FY 2013, the District collected 80.5% of its property tax revenues as May 31<sup>st</sup>. The District is assuming a similar collection pattern for FY 2014. The District has received \$49.0 million of property taxes as of May 31, 2014. Based on the FY 2013 collection trend, the \$49.0 million equates to 80.5% of anticipated FY 2014 annual property tax revenues or \$60.9 million, an increase of \$3.2 million over the current budgeted property taxes.

**Other Local Sources** – The Medicaid budget has decreased by (\$1.6 million) due to an FY 2012 overpayment. Wayne RESA (WRESA) will recoup the overpayment from future Medicaid payments.

Various other minor adjustments totaling \$280,000 account for the total change in this functional category.

**State Sources** – The Special Education Headlee Obligation budget decreased \$2.0 million based on the June State Aid Financial Status Report.

**Federal Sources** – The following budgets were adjusted to reflect carryover grant funds:

- Title IIa: \$14.4 million
- Title I: \$1.1 million

Various other minor adjustments totaling \$190,000 account for the total change in this functional category.



## EXPENDITURES

**Instruction** – Budget Amendment # 3 assumed the District would be able charge \$6.9 million in expenditures through Applied Academics to Section 31a. Based on the best available information, the District will only be able to charge \$1.9 million to Section 31a Applied Academics. As a result, General Purpose Fund expenditures are projected to increase \$5.0 million.

The Title IIa budget increased \$2.4 million primarily attributed to teaching salaries and benefits. Various other minor adjustments totaling \$150,000 account for the total change in this functional category.

**Instructional Staff** – The Title IIa budget increased \$9.0 million primarily attributed to purchase services, workshops and instructional consultants. Various other minor adjustments totaling \$70,000 account for the total change in this functional category.

**School Administration** – The Adult Education budget increased \$1.9 million primarily attributed to supplies and equipment. Various other minor adjustments totaling \$80,000 account for the total change in this functional category.

**Central Support** – Budget Amendment # 3 assumed the District would spend \$4.4 million for WRESA Outsourcing. However, based on conversations with WRESA, the District only anticipates spending \$1.7 million for their services this year, a reduction of (\$2.7 million).

This is offset by an \$880,000 increase in the Title IIa budget primarily attributed to personnel expenses. Various other minor adjustments totaling \$520,000 account for the total change in this functional category.

**Community** - The Title IIa budget increased \$545,000 primarily attributed to purchase services. Various other minor adjustments totaling \$50,000 account for the total change in this functional category.

## OTHER FINANCIAL SOURCES (USES)

**Proceed from the Sale of Capital Assets** – DPS expects to receive an additional \$2.0 million from the sale of Southwestern High School and other properties.

**Transfers In/Transfers Out** – The General Purpose Fund to Special Education Transfer increased by \$4.0 million.

- The Special Education Headlee Obligation budget decreased \$2.0 million based on the June State Aid Financial Status Report.
- The Special Education Headlee Obligation (Section 51c) prior-year adjustment (an expense) increased \$2.0 million.



The following inter fund adjustments are required to generally reflect a reclassification of expenditures and revenues.

- Fund 11 to Fund 22: \$1.5 million
- Fund 22 to Fund 16: \$1.5 million
- Fund 14 to Fund 11: \$660,000
- Fund 18 to Fund 11: \$100,000

**Payments to Other School Districts** – The District repaid a \$63,000 loan shortfall on behalf of Aisha Shule, which closed earlier this academic school year.

**Prior Year Adjustments** – The following Prior-Year Adjustments increased based on the June State Aid Financial Status Report.

- Special Education Headlee Obligation (Section 51c): \$2.0 million
- Prior Year Attendance Penalties (Section 101.6) - \$700,000

Budget Amendment # 2 assumed the Prior Year Medicaid deduction would be reduced by \$1.5 million with a change in the calculation methodology. The District decided to maintain the same calculation methodology resulting in the restoration of the budget.



**DETROIT PUBLIC SCHOOLS  
GENERAL FUND  
BUDGET AMENDMENT # 4  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Amended Budget	Budget Amendment # 4 Increase (Decrease)	FY 2014 Amended Budget
<b>Revenue:</b>			
<b>Local sources</b>			
Special education millage	\$ 43,188,886	\$ -	\$ 43,188,886
Property Taxes	57,710,309	3,239,193	60,949,502
Other	39,784,624	(1,319,703)	38,464,921
<b>Total local sources</b>	<b>140,683,819</b>	<b>1,919,490</b>	<b>142,603,309</b>
State sources	365,311,037	(1,998,561)	363,312,476
Federal sources	194,439,825	15,685,858	210,125,683
<b>Total Revenue</b>	<b>700,434,681</b>	<b>15,606,787</b>	<b>716,041,468</b>
<b>Expenditures:</b>			
Instruction	354,067,911	7,550,957	361,618,868
<b>Support services</b>			
Pupil services	62,564,769	(249,169)	62,315,600
Instructional staff support	62,740,415	9,067,519	71,807,934
General administration	7,159,042	320,587	7,479,629
School administration	35,990,248	1,977,159	37,967,407
Business office	13,873,754	244,651	14,118,405
Operations & maintenance	87,318,524	958,757	88,277,281
Transportation	28,045,315	938,593	28,983,908
Central support service	29,291,888	(1,299,099)	27,992,789
Other support service	1,061,989	(31,270)	1,030,719
<b>Total support services</b>	<b>328,045,944</b>	<b>11,927,728</b>	<b>339,973,672</b>
Community service	5,253,841	596,866	5,850,707
Facilities acquisitions and improvement	-	-	-
Debt service	53,007,429	-	53,007,429
<b>Total Expenditures</b>	<b>740,375,125</b>	<b>20,075,551</b>	<b>760,450,676</b>
<b>Other Financial Sources (Uses)</b>			
<b>Sources</b>			
Proceeds from sale of capital assets	7,026,500	2,000,000	9,026,500
Transfers In	87,282,443	7,748,234	95,030,677
<b>Total Sources</b>	<b>94,308,943</b>	<b>9,748,234</b>	<b>104,057,177</b>
<b>Uses</b>			
Transfers Out	(84,882,443)	7,748,234	(92,630,677)
Payment to Other Michigan Public School Districts	-	62,901	(62,901)
Prior Year Adjustments	4,057,552	4,184,201	(126,649)
<b>Total Uses</b>	<b>(80,824,891)</b>	<b>11,995,336</b>	<b>(92,820,227)</b>
<b>Total Other Financial Sources (Uses)</b>	<b>13,484,052</b>	<b>(2,247,102)</b>	<b>11,236,950</b>
<b>Excess (deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(26,456,392)</b>	<b>(6,715,866)</b>	<b>(33,172,258)</b>
Beginning Fund Balance	(93,881,924)		(93,881,924)
<b>Ending Fund Balance</b>	<b>\$ (120,338,316)</b>		<b>\$ (127,054,182)</b>

**DETROIT PUBLIC SCHOOLS**  
**REVENUES, EXPENDITURES, SOURCES AND USES - GENERAL FUND**  
**BUDGET AMENDMENT # 4**  
**YEAR ENDING JUNE 30, 2014**

	FY 2014 Amended Budget	Budget Amendment # 4 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 - General Purpose Fund</b>			
Revenues and Sources	\$ 217,462,583	\$ 11,040,295	\$ 228,502,878
Expenditures and Uses	<u>243,918,975</u>	<u>17,756,161</u>	<u>261,675,136</u>
<b>Surplus (Deficit)</b>	<b>\$ (26,456,392)</b>	<b>\$ (6,715,866)</b>	<b>\$ (33,172,258)</b>
<b>Fund 13 - Adult Education</b>			
Revenues and Sources	4,282,718	1,881,570	6,164,288
Expenditures and Uses	<u>4,282,718</u>	<u>1,881,570</u>	<u>6,164,288</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 14 - Grants</b>			
Revenues and Sources	162,306,013	14,183,579	176,489,592
Expenditures and Uses	<u>162,306,013</u>	<u>14,183,579</u>	<u>176,489,592</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 18 - ARRA Stimulus</b>			
Revenues and Sources	6,059,706	(658,626)	5,401,080
Expenditures and Uses	<u>6,059,706</u>	<u>(658,626)</u>	<u>5,401,080</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 19 - Consolidated Funds</b>			
Revenues and Sources	236,492,060	(6,085,096)	230,406,964
Expenditures and Uses	<u>236,492,060</u>	<u>(6,085,096)</u>	<u>230,406,964</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Revenues and Sources	74,898,493	1,500,000	76,398,493
Expenditures and Uses	<u>74,898,493</u>	<u>1,500,000</u>	<u>76,398,493</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 22 - Special Education</b>			
Revenues and Sources	93,242,051	3,493,299	96,735,350
Expenditures and Uses	<u>93,242,051</u>	<u>3,493,299</u>	<u>96,735,350</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DETROIT PUBLIC SCHOOLS  
REVENUES AND OTHER SOURCES - GENERAL FUND  
BUDGET AMENDMENT # 4  
YEAR ENDING JUNE 30, 2014**

Fund	FY 2014 Amended Budget	Budget Amendment # 4 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 General Purpose Fund</b>			
State Aid			
22a Prop A Obligation	\$ 23,455,683	\$ 6,796,610	\$ 30,252,293
22b Discretionary Payment	51,374,918	(158,308)	51,216,612
152a Headlee Obligation - Adair & 94a.9	1,208,203	(7,840)	1,200,363
26a Renaissance Zone	4,511,048	50,111	4,561,159
22f Best Practice Incentive	2,541,565	(18,814)	2,522,751
147a MPSEs Cost Offset	4,547,155	(4,378)	4,542,777
147c MPSEs UAAL Rate Stabilization	18,736,743	71,481	16,808,224
61a Vocational Education	508,432	21,140	529,572
Pupil Transfer Adjustment	586,614	-	586,614
20f Hold Harmless Guarantee	1,392,893	(282,883)	1,110,010
Local			
Property Tax Net	57,710,309	3,239,193	60,949,502
Earnings on Investments	69,289	-	69,289
Medicaid Reimbursement	11,829,636	(1,637,255)	10,192,381
JROTC	1,056,614	-	1,056,614
Charter School Administration Fee	774,750	-	774,750
Other	12,437,661	110,240	12,547,901
Federal			
Indirect Cost Revenue	5,799,614	662,494	6,462,108
Transfer from Fund 18	-	99,142	99,142
Other			
Services to Other Schools	2,151,429	99,360	2,250,789
Payment from EAA - Debt Service Offset	7,272,723	-	7,272,723
Payment from EAA - Services	2,070,804	-	2,070,804
Proceeds from sale of capital assets and other	7,026,500	2,000,000	9,026,500
Transfer from Fund 25	2,400,000	-	2,400,000
<b>Total Fund 11</b>	<b>217,462,583</b>	<b>11,040,295</b>	<b>228,502,878</b>
<b>Fund 13 Adult Education</b>			
State Aid	4,282,718	1,859,286	6,142,004
Other - Local Revenues	-	22,284	22,284
<b>Total Fund 13</b>	<b>4,282,718</b>	<b>1,881,570</b>	<b>6,164,288</b>
<b>Fund 14 Grants</b>			
Title I	59,516,700	177,747	59,694,447
Title I / Title II / Title III Carryover	20,373,009	-	20,373,009
31a At Risk	19,582,818	-	19,582,818
IDEA	14,319,042	-	14,319,042
Title II	18,255,551	13,466,327	31,721,878
Great Start Readiness	17,883,285	(899,285)	16,984,000
Other Grants	12,375,608	1,426,790	13,802,398
<b>Total Fund 14</b>	<b>162,306,013</b>	<b>14,183,579</b>	<b>176,489,592</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Act 18	43,188,886	-	43,188,886
Follow That Child	1,004,832	-	1,004,832
Transfer from Fund 22	30,704,775	1,500,000	32,204,775
<b>Total Fund 16</b>	<b>74,898,493</b>	<b>1,500,000</b>	<b>76,398,493</b>
<b>Fund 18 ARRA Stimulus</b>			
ARRA School Improvement	6,059,706	(658,626)	5,401,080
<b>Total Fund 18</b>	<b>6,059,706</b>	<b>(658,626)</b>	<b>5,401,080</b>
<b>Fund 19 Consolidated Funds</b>			
Transfer from Fund 11	-	-	-
Transfer from Fund 14	-	-	-
Prop A Obligation	170,320,540	(7,953,542)	162,366,998
Title I	64,041,078	893,762	64,934,840
Title IIa	835,415	974,684	1,810,099
Section 31a	1,295,027	-	1,295,027
<b>Total Fund 19</b>	<b>236,492,060</b>	<b>(6,085,096)</b>	<b>230,406,964</b>
<b>Fund 22 Special Education</b>			
State Aid	44,863,997	(1,993,299)	42,870,698
Transfer from Fund 11	40,657,354	5,486,598	46,143,952
Transfer from Fund 16	7,720,700	-	7,720,700
<b>Total Fund 22</b>	<b>93,242,051</b>	<b>3,493,299</b>	<b>96,735,350</b>
<b>Total</b>	<b>\$ 794,743,624</b>	<b>\$ 25,355,021</b>	<b>\$ 820,098,645</b>

**DETROIT PUBLIC SCHOOLS  
EXPENDITURES AND OTHER USES - GENERAL FUND  
BUDGET AMENDMENT # 4  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Amended Budget	Budget Amendment # 4 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 General Purpose Fund</b>			
Personnel	\$ 44,275,580	\$ 12,892,232	\$ 57,167,812
Purchased Services	91,646,308	(1,545,753)	90,100,555
Supplies	4,743,361	167,678	4,911,039
Equipment & Capital	10,958	1,600	12,558
Utilities	25,147,898	-	25,147,898
Restricted	(15,569,913)	753,804	(14,816,109)
Principal & Interest	53,007,429	-	53,007,429
Transfers	40,657,354	5,486,598	46,143,952
<b>Total Fund 11</b>	<b>243,918,975</b>	<b>17,756,159</b>	<b>261,675,134</b>
<b>Fund 13 Adult Education</b>			
Personnel	3,002,023	49,799	3,051,822
Purchased Services	885,139	430,284	1,315,423
Supplies	352,556	143,487	496,043
Equipment & Capital	43,000	1,258,000	1,301,000
<b>Total Fund 13</b>	<b>4,282,718</b>	<b>1,881,570</b>	<b>6,164,288</b>
<b>Fund 14 Grants</b>			
Personnel	118,342,648	12,201,446	130,544,094
Purchased Services	26,668,291	1,587,832	28,256,123
Supplies	11,052,140	(753,253)	10,298,887
Equipment & Capital	353,293	567,586	920,879
Utilities	90,027	(82,526)	7,501
Transfers	5,799,614	662,494	6,462,108
<b>Total Fund 14</b>	<b>162,306,013</b>	<b>14,183,579</b>	<b>176,489,592</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Personnel	52,000,216	(323,395)	51,676,821
Purchased Services	3,247,200	319,395	3,566,595
Supplies	507,640	4,000	511,640
Equipment & Capital	200,534	-	200,534
Transfers	7,720,700	-	7,720,700
Restricted	11,222,203	1,500,000	12,722,203
<b>Total Fund 16</b>	<b>74,898,493</b>	<b>1,500,000</b>	<b>76,398,493</b>
<b>Fund 18 ARRA Stimulus</b>			
Personnel	3,781,427	(819,916)	2,961,511
Purchased Services	1,717,006	(118,921)	1,598,085
Supplies	561,273	164,069	725,342
Equipment & Capital	-	17,000	17,000
Transfers	-	99,142	99,142
<b>Total Fund 18</b>	<b>6,059,706</b>	<b>(658,626)</b>	<b>5,401,080</b>
<b>Fund 19 Consolidated Funds</b>			
Personnel	215,216,039	(6,584,875)	208,631,164
Purchased Services	13,046,844	310,377	13,357,221
Supplies	8,045,603	186,165	8,231,768
Equipment & Capital	183,574	3,237	186,811
<b>Total Fund 19</b>	<b>236,492,060</b>	<b>(6,085,096)</b>	<b>230,406,964</b>
<b>Fund 22 Special Education</b>			
Personnel	54,059,859	270	54,060,129
Purchased Services	3,063,266	(9,390)	3,053,876
Supplies	911,000	(10,984)	900,016
Equipment & Capital	68,000	20,104	88,104
Transfers	30,704,776	1,500,000	32,204,776
Restricted	4,435,151	1,993,299	6,428,450
<b>Total Fund 22</b>	<b>93,242,051</b>	<b>3,493,299</b>	<b>96,735,350</b>
<b>Total</b>	<b>\$ 821,200,016</b>	<b>\$ 32,070,885</b>	<b>\$ 853,270,901</b>

**DETROIT PUBLIC SCHOOLS  
FOOD SERVICE FUND  
BUDGET AMENDMENT # 4  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Amended Budget	Budget Amendment # 4 Increase (Decrease)	FY 2014 Amended Budget
<b>Revenue:</b>			
Local sources			
Other	1,638,850	-	1,638,850
Total local sources	<u>1,638,850</u>	-	<u>1,638,850</u>
State sources	1,122,000	-	1,122,000
Federal sources	<u>43,588,821</u>	-	<u>43,588,821</u>
<b>Total Revenue</b>	<b><u>46,349,671</u></b>	<b>-</b>	<b><u>46,349,671</u></b>
<b>Expenditures:</b>			
Support services			
Personnel	20,130,451	(1,626,853)	18,503,598
Purchased Services	2,464,886	(24,169)	2,440,717
Supplies	23,023,672	838,792	23,862,464
Equipment & Capital	4,730,662	812,230	5,542,892
Total support services	<u>50,349,671</u>	-	<u>50,349,671</u>
<b>Total Expenditures</b>	<b><u>50,349,671</u></b>	<b>-</b>	<b><u>50,349,671</u></b>
<b>Other Financial Sources (Uses)</b>			
<b>Uses</b>			
Transfers Out	(2,400,000)	-	(2,400,000)
Prior Year Surplus	6,400,000	-	6,400,000
Total Uses	<u>4,000,000</u>	-	<u>4,000,000</u>
<b>Total Other Financial Sources (Uses)</b>	<b><u>4,000,000</u></b>	<b>-</b>	<b><u>4,000,000</u></b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>10,498,385</b>		<b>10,498,385</b>
<b>Ending Fund Balance</b>	<b><u>\$ 10,498,385</u></b>		<b><u>\$ 10,498,385</u></b>