

# DETROIT PUBLIC SCHOOLS

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 DETROIT  
PUBLIC  
SCHOOLS  
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November 19, 2013

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

Re: 1<sup>st</sup> Amendment to the FY 2014 Budget

Dear Mr. Hanrahan:

Attached is the 1<sup>st</sup> Amendment to the FY 2014 Budget for the School District of the City of Detroit. This amendment is based on a comprehensive 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 will align the District's budget with the budget included in the latest Deficit Elimination Plan.

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  
Carol Wolenberg, Deputy Superintendent Office of School Aid and School Finance  
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  
Dennis L. Johnson, Executive Director – Office of Management and Budget



Order 2014-EMJM-08

**ORDER**

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

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

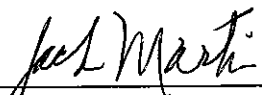
**WHEREAS**, the Local Government Fiscal Responsibility Act, Public Act 72 of 1990 ("Public Act 72") was enacted to provide, among other matters, for the review, management, planning, and control of the financial operation of units of local government, including school districts, and the appointment 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**, 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 Emergency Manager has deemed it necessary to revise and amend the FY 2014 Budget as particularly set forth in the Amended FY 2014 Budget for the School District of the City of Detroit attached hereto as Exhibit "A" (the "Amended FY 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 Amended FY 2013-2014 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  
Emergency Manager  
School District of the City of Detroit

Dated: November 6, 2013

# **Exhibit A**



TO: Jack Martin, Emergency Manager

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

SUBJECT: Fiscal Year 2014 Budget Amendment # 1

DATE: November 6, 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

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

### REVENUES

**Local Sources** – The Educational Achievement Authority (EAA) will reimburse the District \$1.4 million related to the Michigan Department of Education’s (MDE) Technology Infrastructure Grant. The FY 2014 EAA debt service calculation has been adjusted and is now based on the same percentage of total per pupil debt service as Fiscal Year 2012-2013 (FY 2013). This results in an increase of \$720,000 in revenues. The District has received \$530,000 from private donations including the United Auto Workers (UAW), the Ford and DPS Foundations to fund various enrichment activities. Two service providers will reimburse the District \$400,000 for failure to terminate health care coverage for former employees. The Procurement and Logistics Department projects the District will generate \$300,000 from online inventory auctions. Various other minor adjustments totaling \$205,000 account for the total change in this functional category.

**State Sources** – The adopted budget was based on a blended count of 51,070. Based on the latest available information, the District has revised the blended count to 48,779. As a result, the Proposition A Obligation will decline (\$12.8 million) and the Discretionary Payment will decline (\$3.0 million). The Great Start Readiness Budget has been increased by \$3.5 million. Various other minor adjustments totaling \$840,000 account for the total change in this functional category.

**Federal Sources** – The Title I Carryover budget has increased by \$12.0 million based on the available information. The District has received three new 21<sup>st</sup> Century grants totaling an aggregate \$2.0 million.



Various other minor adjustments totaling (\$90,000) account for the total change in this functional category.

## **EXPENDITURES**

**Instruction** – The Department of Curriculum’s Title I budget has decreased (\$10.6 million). This change occurred when the FY 2014 Title I Budgets were finalized this summer. The Office of Title I/Section 31a Compliance’s Section 31a budget has decreased (\$5.4 million). This change occurred when the FY 2014 Section 31a Budgets were finalized this summer. Since the projected enrollment has been reduced to 48,779 students, 66 funded teaching positions will be eliminated as of November 1, 2013. This will reduce instructional costs by (\$4.9 million). Furthermore, the budget for Self Governing Schools has decreased by (\$4.0 million) as a result of realignment of expenditures based on current information. Various other minor adjustments totaling (\$1.3 million) account for the total change in this functional category.

**Pupil Services** – The counseling budget increased \$5.6 million when the Title I Budgets were finalized this summer. Various other minor adjustments totaling \$530,000 account for the total change in this functional category.

**Instructional Staff Support** – The instructional consultant budget increased \$2.3 million when the Title I Budgets were finalized this summer. The teaching/testing supplies budget increased \$1.2 million primarily attributed to the No Child Left Behind initiative. The outside consultant and workshop budgets each increased \$950,000 when the Title I Budgets were finalized this summer. Various other minor adjustments totaling \$530,000 account for the total change in this functional category.

**Business Office** – The following budgets declined by an aggregate (\$1.6 million) in anticipation of furlough days and central administrative layoffs:

- Other Administration - \$460,000
- Administrative Assistant - \$420,000
- Supervision and Direction - \$370,000
- Accounting - \$360,000

**Operations & Maintenance** – The budget for Self Governing Schools increased by \$2.9 million for its pro-rated share of the overall increase in operational expenses and realignment of expenditures from Instruction. The Sodexo budget was increased by \$2.3 million based on analysis provided by the Chief Operating Officer. The budget for Physical Plant Operations has been increased by \$1.8 million to cover shortfalls for maintenance, purchased services and supplies. The utilities budget was increased by \$1.3 million to cover a shortfall. The Office of Real Estate budget has increased by \$1.1 million to cover rental costs and purchased services. Various other minor adjustments totaling \$70,000 account for the total change in this functional category.



**Transportation** – The field trip transportation budget increased by \$2.4 million when the Title I Budgets were finalized this summer. The outside vendor budget has been increased by \$410,000 to fund enrollment initiatives and transporting homeless students. These expenses were not included in the adopted budget. Various other minor adjustments totaling \$220,000 account for the total change in this functional category.

**Other Support Services** – The purchased service budget has been increased by \$473,000 based on funding received from the UAW to fund enrichment activities. Various other minor adjustments totaling (\$22,000) account for the total change in this functional category.

**Debt Service** – The District received \$92.0 million from the issuance of state aid revenue notes this summer. The FY 2014 interest due is \$3.3 million, and this amount was not included in the adopted budget.

**Other Financial Sources (Uses) - Transfers In/Transfers Out** – The adopted budget included an aggregate \$226.7 million in transfers from Funds 11 and 14 to Fund 19. The District has decided to eliminate these transfers and receive revenue directly to Fund 19. Therefore, the (\$226.7 million) has been removed from the budget. In addition, the amended budget assumes special education costs will be reduced by (\$2.1 million) due to furlough days and central administrative layoffs. Thus, the Fund 11 to Special Education transfer has been reduced by an equivalent amount. In addition, the transfer from Fund 22 (Special Education) to Fund 16 (Center Based Special Education) has decreased by (\$950,000). Various other adjustments totaling \$35,000 account for the total change in this functional category.

**DETROIT PUBLIC SCHOOLS  
GENERAL FUND  
BUDGET AMENDMENT # 1  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Adopted Budget	Budget Amendment # 1 Increase (Decrease)	FY 2014 Amended Budget
<b>Revenue:</b>			
<b>Local sources</b>			
Special education millage	\$ 44,193,718	\$ -	\$ 44,193,718
Property Taxes	66,557,170	-	66,557,170
Other	28,780,919	3,555,912	32,336,831
<b>Total local sources</b>	<u>139,531,807</u>	<u>3,555,912</u>	<u>143,087,719</u>
State sources	368,125,410	(11,458,885)	356,666,525
Federal sources	177,741,702	13,910,063	191,651,765
<b>Total Revenue</b>	<u><b>685,398,919</b></u>	<u><b>6,007,090</b></u>	<u><b>691,406,009</b></u>
<b>Expenditures:</b>			
Instruction	<u>360,695,346</u>	<u>(26,202,136)</u>	<u>334,493,210</u>
<b>Support services</b>			
Pupil services	53,138,245	6,125,568	59,263,813
Instructional staff support	60,540,534	5,927,528	66,468,062
General administration	6,326,771	(567,527)	5,759,244
School administration	33,714,836	684,182	34,399,018
Business office	7,432,704	(1,617,159)	5,815,545
Operations & maintenance	57,967,608	9,468,642	67,436,250
Transportation	21,375,282	3,025,299	24,400,581
Central support service	27,101,764	826,022	27,927,786
Other support service	861,038	451,284	1,312,322
<b>Total support services</b>	<u>268,458,782</u>	<u>24,323,839</u>	<u>292,782,621</u>
Community service	<u>4,913,922</u>	<u>(372,123)</u>	<u>4,541,799</u>
Facilities acquisitions and improvement	-	-	-
Debt service	<u>53,007,429</u>	<u>3,321,836</u>	<u>56,329,265</u>
<b>Total Expenditures</b>	<u><b>687,075,479</b></u>	<u><b>1,071,416</b></u>	<u><b>688,146,895</b></u>
<b>Other Financial Sources (Uses)</b>			
<b>Sources</b>			
Proceeds from sale of capital assets	2,343,000	-	2,343,000
Transfers In	318,882,106	(229,757,262)	89,124,844
<b>Total Sources</b>	<u>321,225,106</u>	<u>(229,757,262)</u>	<u>91,467,844</u>
<b>Uses</b>			
Transfers Out	(316,482,106)	(229,757,262)	(86,724,844)
Payment to bond escrow agent	-	-	-
Prior Year Adjustments	2,557,552	-	2,557,552
<b>Total Uses</b>	<u>(313,924,554)</u>	<u>(229,757,262)</u>	<u>(84,167,292)</u>
<b>Total Other Financial Sources (Uses)</b>	<u>7,300,552</u>	<u>-</u>	<u>7,300,552</u>
<b>Excess (deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>5,623,992</u>	<u>4,935,674</u>	<u>10,559,666</u>
<b>Beginning Fund Balance</b>	<u>(82,147,340)</u>		<u>(82,147,340)</u>
<b>Ending Fund Balance</b>	<u>\$ (76,523,348)</u>		<u>\$ (71,587,674)</u>



**DETROIT PUBLIC SCHOOLS  
REVENUES, EXPENDITURES, SOURCES AND USES - GENERAL FUND  
BUDGET AMENDMENT # 1  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Adopted Budget	Budget Amendment # 1 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 - General Purpose Fund</b>			
Revenues and Sources	\$ 384,371,075	\$ (181,861,188)	\$ 202,509,887
Expenditures and Uses	<u>378,747,083</u>	<u>(186,796,862)</u>	<u>191,950,221</u>
<b>Surplus (Deficit)</b>	<b>\$ 5,623,992</b>	<b>\$ 4,935,674</b>	<b>\$ 10,559,666</b>
<b>Fund 13 - Adult Education</b>			
Revenues and Sources	4,990,624	-	4,990,624
Expenditures and Uses	<u>4,990,624</u>	<u>-</u>	<u>4,990,624</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 14 - Grants</b>			
Revenues and Sources	213,320,777	(46,688,041)	166,632,736
Expenditures and Uses	<u>213,320,777</u>	<u>(46,688,041)</u>	<u>166,632,736</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 18 - ARRA Stimulus</b>			
Revenues and Sources	6,059,706	-	6,059,706
Expenditures and Uses	<u>6,059,706</u>	<u>-</u>	<u>6,059,706</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 19 - Consolidated Funds</b>			
Revenues and Sources	226,741,299	7,850,101	234,591,400
Expenditures and Uses	<u>226,741,299</u>	<u>7,850,101</u>	<u>234,591,400</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Revenues and Sources	76,398,493	(946,282)	75,452,211
Expenditures and Uses	<u>76,398,493</u>	<u>(946,282)</u>	<u>75,452,211</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund 22 - Special Education</b>			
Revenues and Sources	94,742,051	(2,104,762)	92,637,289
Expenditures and Uses	<u>94,742,051</u>	<u>(2,104,762)</u>	<u>92,637,289</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DETROIT PUBLIC SCHOOLS  
REVENUES AND OTHER SOURCES - GENERAL FUND  
BUDGET AMENDMENT # 1  
YEAR ENDING JUNE 30, 2014**

Fund	FY 2014 Adopted Budget	Budget Amendment # 1 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 General Purpose Fund</b>			
State Aid			
22a Prop A Obligation	\$ 206,147,767	\$ (181,722,020)	\$ 24,425,747
22b Discretionary Payment	53,195,805	(2,965,497)	50,230,308
152a Headlee Obligation - Adair & 94a.9	1,258,391	-	1,258,391
26a Renaissance Zone	4,846,186	-	4,846,186
22f Best Practice Incentive	2,655,681	(119,164)	2,536,517
147a MPSERs Cost Offset	8,140,681	-	8,140,681
61a Vocational Education	814,757	-	814,757
Pupil Transfer Adjustment	3,739	-	3,739
Local			
Property Tax Net	66,557,170	-	66,557,170
Earnings on Investments	69,289	-	69,289
Medicaid Reimbursement	11,829,636	-	11,829,636
JROTC	1,056,614	-	1,056,614
Charter School Administration Fee	774,750	-	774,750
Other	3,284,810	2,190,500	5,475,310
Federal			
Indirect Cost Revenue	7,657,978	35,081	7,693,059
Other			
Services to Other Schools	1,751,429	-	1,751,429
Payment from EAA - Debt Service Offset	7,512,588	719,912	8,232,500
Payment from EAA - Services	2,070,804	-	2,070,804
Proceeds from sale of capital assets and other	2,343,000	-	2,343,000
Transfer from Fund 25	2,400,000	-	2,400,000
<b>Total Fund 11</b>	<b>384,371,075</b>	<b>(181,861,188)</b>	<b>202,509,887</b>
<b>Fund 13 Adult Education</b>			
State Aid	4,990,624	-	4,990,624
<b>Total Fund 13</b>	<b>4,990,624</b>	<b>-</b>	<b>4,990,624</b>
<b>Fund 14 Grants</b>			
Title I	109,295,650	(51,534,848)	57,760,802
Title I / Title II / Title III Carryover	20,879,239	-	20,879,239
31a At Risk	26,694,283	(395,027)	26,299,256
IDEA	13,318,500	-	13,318,500
Title II	19,229,794	(974,243)	18,255,551
Great Start Readiness	14,361,600	3,521,685	17,883,285
Other Grants	9,541,711	2,694,392	12,236,103
<b>Total Fund 14</b>	<b>213,320,777</b>	<b>(46,688,041)</b>	<b>166,632,736</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	32,204,775	(946,282)	31,258,493
<b>Total Fund 16</b>	<b>76,398,493</b>	<b>(946,282)</b>	<b>75,452,211</b>
<b>Fund 18 ARRA Stimulus</b>			
ARRA School Improvement	6,059,706	-	6,059,706
<b>Total Fund 18</b>	<b>6,059,706</b>	<b>-</b>	<b>6,059,706</b>
<b>Fund 19 Consolidated Funds</b>			
Transfer from Fund 11	165,383,090	(165,383,090)	-
Transfer from Fund 14	61,358,209	(61,358,209)	-
Prop A Obligation	-	168,926,110	168,926,110
Title I	-	63,534,848	63,534,848
Title IIa	-	835,415	835,415
Section 31a	-	1,295,027	1,295,027
<b>Total Fund 19</b>	<b>226,741,299</b>	<b>7,850,101</b>	<b>234,591,400</b>
<b>Fund 22 Special Education</b>			
State Aid	44,863,997	-	44,863,997
Transfer from Fund 11	42,157,354	(2,104,762)	40,052,592
Transfer from Fund 16	7,720,700	-	7,720,700
<b>Total Fund 22</b>	<b>94,742,051</b>	<b>(2,104,762)</b>	<b>92,637,289</b>
<b>Total</b>	<b>\$ 1,006,624,025</b>	<b>\$ (223,750,172)</b>	<b>\$ 782,873,853</b>

**DETROIT PUBLIC SCHOOLS  
EXPENDITURES AND OTHER USES - GENERAL FUND  
BUDGET AMENDMENT # 1  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Adopted Budget	Budget Amendment # 1 Increase (Decrease)	FY 2014 Amended Budget
<b>Fund 11 General Purpose Fund</b>			
Personnel	\$ 51,176,730	\$ (26,872,979)	\$ 24,303,751
Purchased Services	68,315,062	3,097,403	71,412,465
Supplies	2,859,674	(314,516)	2,545,158
Equipment & Capital	(229,879)	(8,360)	(238,239)
Utilities	15,137,710	1,299,268	16,436,978
Restricted	(19,060,087)	168,338	(18,891,749)
Principal & Interest	53,007,429	3,321,836	56,329,265
Transfers	207,540,444	(167,487,852)	40,052,592
<b>Total Fund 11</b>	<b>378,747,083</b>	<b>(186,796,862)</b>	<b>191,950,221</b>
<b>Fund 13 Adult Education</b>			
Personnel	3,477,095	(60,834)	3,416,261
Purchased Services	918,766	17,834	936,600
Supplies	594,763	-	594,763
Equipment & Capital	-	43,000	43,000
<b>Total Fund 13</b>	<b>4,990,624</b>	<b>-</b>	<b>4,990,624</b>
<b>Fund 14 Grants</b>			
Personnel	79,652,889	42,391,466	122,044,355
Purchased Services	52,931,619	(24,634,262)	28,297,357
Supplies	10,417,617	(2,153,222)	8,264,395
Equipment & Capital	1,234,473	(991,497)	242,976
Utilities	67,994	22,600	90,594
Transfers	69,016,185	(61,323,126)	7,693,059
<b>Total Fund 14</b>	<b>213,320,777</b>	<b>(46,688,041)</b>	<b>166,632,736</b>
<b>Fund 16 Special Education Center Based Programs</b>			
Personnel	52,000,216	(946,282)	51,053,934
Purchased Services	3,247,200	-	3,247,200
Supplies	507,640	-	507,640
Equipment & Capital	200,534	-	200,534
Transfers	7,720,700	-	7,720,700
Restricted	12,722,203	-	12,722,203
<b>Total Fund 16</b>	<b>76,398,493</b>	<b>(946,282)</b>	<b>75,452,211</b>
<b>Fund 18 ARRA Stimulus</b>			
Personnel	3,896,079	(20,000)	3,876,079
Purchased Services	1,754,312	20,000	1,774,312
Supplies	139,516	-	139,516
Equipment & Capital	269,799	-	269,799
<b>Total Fund 18</b>	<b>6,059,706</b>	<b>-</b>	<b>6,059,706</b>
<b>Fund 19 Consolidated Funds</b>			
Personnel	195,050,639	9,726,193	204,776,832
Purchased Services	13,123,435	8,601,250	21,724,685
Supplies	14,813,954	(6,917,763)	7,896,191
Equipment & Capital	3,753,271	(3,559,579)	193,692
<b>Total Fund 19</b>	<b>226,741,299</b>	<b>7,850,101</b>	<b>234,591,400</b>
<b>Fund 22 Special Education</b>			
Personnel	54,059,859	(1,158,480)	52,901,379
Purchased Services	3,065,266	23,000	3,088,266
Supplies	909,000	(23,000)	886,000
Equipment & Capital	68,000	-	68,000
Transfers	32,204,775	(946,282)	31,258,493
Restricted	4,435,151	-	4,435,151
<b>Total Fund 22</b>	<b>94,742,051</b>	<b>(2,104,762)</b>	<b>92,637,289</b>
<b>Total</b>	<b>\$ 1,001,000,033</b>	<b>\$ (228,685,846)</b>	<b>\$ 772,314,187</b>

**DETROIT PUBLIC SCHOOLS  
FOOD SERVICE FUND  
BUDGET AMENDMENT # 1  
YEAR ENDING JUNE 30, 2014**

	FY 2014 Adopted Budget	Budget Amendment # 1 Increase (Decrease)	FY 2014 Amended Budget
<b>Revenue:</b>			
Local sources			
Special education millage	\$ -	\$ -	\$ -
Property Taxes	-	-	-
Other	1,638,850	-	1,638,850
Total local sources	<u>1,638,850</u>	<u>-</u>	<u>1,638,850</u>
State sources	1,122,000	-	1,122,000
Federal sources	43,588,821	-	43,588,821
<b>Total Revenue</b>	<b><u>46,349,671</u></b>	<b><u>-</u></b>	<b><u>46,349,671</u></b>
<b>Expenditures:</b>			
Support services			
Personnel	19,428,301	148,641	19,576,942
Purchased Services	2,464,886	-	2,464,886
Supplies	23,023,672	-	23,023,672
Equipment & Capital	5,432,812	(148,641)	5,284,171
Total support services	<u>50,349,671</u>	<u>-</u>	<u>50,349,671</u>
<b>Total Expenditures</b>	<b><u>50,349,671</u></b>	<b><u>-</u></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
<b>Total Uses</b>	<b><u>4,000,000</u></b>	<b><u>-</u></b>	<b><u>4,000,000</u></b>
<b>Total Other Financial Sources (Uses)</b>	<b><u>4,000,000</u></b>	<b><u>-</u></b>	<b><u>4,000,000</u></b>
<b>Excess (deficiency) of Revenue Over (Under) Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Beginning Fund Balance</b>	<b>8,238,535</b>		<b>8,238,535</b>
<b>Ending Fund Balance</b>	<b><u>\$ 8,238,535</u></b>		<b><u>\$ 8,238,535</u></b>