

Detroit Public Safety Academy
BUDGET PROJECTIONS
For the Twelve Months Ending June 30, 2019
(UNAUDITED)

| | Actual | Budget | Actual % YTD |
|---|---------------|---------------|-----------------|
| GENERAL FUND | | | |
| Revenue | | | |
| 1XX Local | \$26,562 | \$27,293 | 97.3% |
| 3XX State | 2,564,976 | 2,588,682 | 99.1% |
| 4XX Federal | 346,015 | 349,789 | 98.9% |
| 5XX Incoming Transfers & Other Transactions | 188,025 | 202,699 | 92.8% |
| Total Revenue & Other Transactions | 3,125,578 | 3,168,463 | 98.6% |
| Expenditures | | | |
| 11X Basic Program | 707,662 | 725,370 | 97.6% |
| 12X Added Needs | 272,769 | 284,792 | 95.8% |
| 21X Pupil | 196,556 | 201,870 | 97.4% |
| 22X Instructional Staff | 212,430 | 229,687 | 92.5% |
| 23X General Administration | 221,437 | 222,609 | 99.5% |
| 24X School Administration | 321,224 | 336,023 | 95.6% |
| 25X Business | 89,010 | 90,669 | 98.2% |
| 26X Operations and Maintenance | 668,481 | 677,596 | 98.7% |
| 27X Transportation | 263,004 | 266,111 | 98.8% |
| 28X Central Services | 55,717 | 58,403 | 95.4% |
| 29X Other | 12,836 | 2,050 | 626.1% |
| 3XX Community Services | 544 | 545 | 99.8% |
| 5XX Long Term Debt Service | 29,220 | 29,220 | 100.0% |
| 6XX Other Operating Transfers Out | 23,119 | 27,943 | 82.7% |
| Total Expenditures and Other Transactions | 3,074,009 | 3,152,888 | 97.5% |
| Excess Revenue or (Expenditures) | 51,569 | 15,575 | |
| Fund Balance July 1, 2018 | (543,864) | (543,864) | |
| Fund Balance June 30, 2019 | (492,295) | (528,289) | |
| SPECIAL REVENUE FUND | | | |
| Revenue | | | |
| 3XX State | 3,958 | 3,959 | 100.0% |
| 4XX Federal | 90,009 | 88,675 | 101.5% |
| 6XX Other Operating Transfers In | 23,119 | 27,943 | 82.7% |
| Total Revenue & Other Transactions | 117,086 | 120,577 | 97.1% |
| Expenditures | | | |
| 297 Food Service | 117,086 | 120,577 | 97.1% |
| Total Expenditures and Other Transactions | 117,086 | 120,577 | 97.1% |

Detroit Public Safety Academy
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
For the Twelve Months Ending June 30, 2019
(UNAUDITED)

| | <u>General Fund</u> | <u>Special Revenue</u> | <u>General Fixed Assets</u> | <u>General Long Term Debt</u> | <u>TOTAL (MEMORANDUM ONLY)</u> |
|--|-------------------------|----------------------------|---------------------------------|---------------------------------------|--|
| ASSETS | | | | | |
| CASH | \$241,908 | | | | \$241,908 |
| DEPOSITS | 16,500 | | | | 16,500 |
| PREPAID EXPENSES | 25,750 | | | | 25,750 |
| ACCOUNTS RECEIVABLE | 483,745 | | | | 483,745 |
| GENERAL FIXED ASSETS | | | 444,181 | | 444,181 |
| AMOUNT TO BE PROVIDED FOR PAYMENT OF DEBT | | | | 96,460 | 96,460 |
| TOTAL ASSETS | <u>767,903</u> | | <u>444,181</u> | <u>96,460</u> | <u>1,308,544</u> |
| LIABILITIES & FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| ACCOUNTS PAYABLE | 22,517 | | | | 22,517 |
| CONTRACTS PAYABLE | 838,042 | | | | 838,042 |
| LOAN PAYABLE | 66,878 | | | 96,460 | 163,338 |
| DUE TO OTHER GOVERNMENTAL UNITS | 1,915 | | | | 1,915 |
| ACCRUED EXPENSES | 124,386 | | | | 124,386 |
| DEFERRED REVENUE | 206,463 | | | | 206,463 |
| TOTAL LIABILITIES | <u>1,260,201</u> | | | <u>96,460</u> | <u>1,356,661</u> |
| FUND EQUITY | | | | | |
| INVESTMENT IN GENERAL FIXED ASSETS | | | 444,181 | | 444,181 |
| FUND BALANCE | | | | | |
| BEGINNING FUND BALANCE | (543,864) | | | | (543,864) |
| CHANGE IN FUND BALANCE | 51,566 | | | | 51,566 |
| TOTAL FUND EQUITY | <u>(492,298)</u> | | <u>444,181</u> | | <u>(48,117)</u> |
| TOTAL LIABILITIES & FUND EQUITY | <u>767,903</u> | | <u>444,181</u> | <u>96,460</u> | <u>1,308,544</u> |