



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

July 11, 2019

Isaiah Pettway, Superintendent
Kamal Cheeks, Board President
Detroit Public Safety Academy
1250 Rosa Parks Blvd.
Detroit, MI 48216

Superintendent Pettway and Board President Cheeks,

Pursuant to MCL §380.1220(5), the Treasurer determined that because Detroit Public Safety Academy is subject to a deficit elimination plan (DEP) exceeding 5 years, it shall therefore submit for approval an enhanced DEP (EDEP) to the Department of Treasury.

This letter serves as approval of the district's EDEP submitted June 25, 2019 (attachment #1). The letter of approval recognizes that the district shall do the following:

- Continue to submit enhanced monthly monitoring reports in the form and manner prescribed by the Department of Treasury.
- Eliminate the district's general fund deficit in FY 2024-25 in accordance with the EDEP submitted June 25, 2019.

Please notify us if significant changes occur which would invalidate this plan as approved. If you have any questions, contact Michael Wrobel at (517) 335-3247 or WrobelM@michigan.gov.

Sincerely,

A handwritten signature in blue ink that reads "Shelbi Frayer".

Shelbi Frayer
Executive Director, Office of School Review and Fiscal Accountability
Michigan Department of Treasury
430 W Allegan, Lansing, MI 48922
Phone: 517-335-2521

cc. Jennifer Darling – Business Manager, Detroit Public Safety Academy – The Leona Group

Isaiah Pettway Deficit Elimination Plan		2018-19 Budget/Actual	2019-20 Budgeted	Prior Year Difference	2020-21 Estimated	Prior Year Difference	2021-22 Estimated	Prior Year Difference	2022-23 Estimated	Prior Year Difference	2023-24 Estimated	Prior Year Difference	2024-25 Estimated	Prior Year Difference
Beginning Fund Balance	Code	\$ (543,863.94)	\$ (528,288.94)		\$ (521,096.94)		\$ (442,069.35)		\$ (369,222.05)		\$ (291,496.34)		\$ (159,433.72)	
Revenue														
Local Revenue	1xx	\$ 27,293.00	\$ 24,670.00	-9.61%	\$ 28,200.00	14.31%	\$ 28,200.00	0.00%	\$ 28,200.00	0.00%	\$ 28,200.00	0.00%	\$ 28,200.00	0.00%
Local Received Through Another Public School	51x	\$ 22,303.00	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Other Political Subdivision	2xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
State Revenue	3xx	\$ 2,588,682.00	\$ 2,743,093.00	5.96%	\$ 2,886,049.46	5.21%	\$ 2,761,386.46	-4.32%	\$ 2,844,973.46	3.03%	\$ 2,933,033.46	3.10%	\$ 3,057,687.96	4.25%
Federal Revenue	4xx	\$ 349,789.00	\$ 355,097.00	1.52%	\$ 341,286.00	-3.89%	\$ 341,286.00	0.00%	\$ 341,286.00	0.00%	\$ 341,286.00	0.00%	\$ 341,286.00	0.00%
Other Financing Sources	52x-6xx	\$ 180,396.00	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Revenue	xxx	\$ 3,168,463.00	\$ 3,122,860.00	-1.44%	\$ 3,255,535.46	4.25%	\$ 3,130,872.46	-3.83%	\$ 3,214,459.46	2.67%	\$ 3,302,519.46	2.74%	\$ 3,427,173.96	3.77%
Expenditure														
Instruction (1xx)														
Basic Programs	11x	\$ 725,370.00	\$ 735,805.00	1.44%	\$ 795,508.46	8.11%	\$ 795,508.46	0.00%	\$ 795,508.46	0.00%	\$ 795,508.46	0.00%	\$ 845,329.40	6.26%
Added Needs	12x	\$ 284,792.00	\$ 303,807.00	6.68%	\$ 361,259.82	18.91%	\$ 238,271.10	-34.04%	\$ 290,388.33	21.87%	\$ 291,039.72	0.22%	\$ 291,039.72	0.00%
Adult and Continued Education	13x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Instruction	1xx	\$ 1,010,162.00	\$ 1,039,612.00	2.92%	\$ 1,156,768.28	11.27%	\$ 1,033,779.56	-10.63%	\$ 1,085,896.79	5.04%	\$ 1,086,548.18	0.06%	\$ 1,136,369.12	4.59%
Support Services (2xx)														
Pupil	21x	\$ 201,870.00	\$ 277,314.00	37.37%	\$ 264,550.22	-4.60%	\$ 264,550.22	0.00%	\$ 264,550.22	0.00%	\$ 264,550.22	0.00%	\$ 264,550.22	0.00%
Instructional Staff	22x	\$ 229,687.00	\$ 226,184.00	-1.53%	\$ 234,922.62	3.86%	\$ 232,429.36	-1.06%	\$ 234,101.10	0.72%	\$ 235,862.30	0.75%	\$ 238,355.39	1.06%
General Administration	23x	\$ 222,609.00	\$ 233,504.00	4.89%	\$ 249,474.14	6.84%	\$ 245,407.18	-1.63%	\$ 251,676.20	2.55%	\$ 258,280.70	2.62%	\$ 267,629.79	3.62%
School Administration	24x	\$ 336,023.00	\$ 348,392.00	3.68%	\$ 295,945.64	-15.05%	\$ 301,540.64	1.89%	\$ 307,135.64	1.86%	\$ 318,325.64	3.64%	\$ 323,920.64	1.76%
Business	25x	\$ 90,669.00	\$ 101,929.00	12.42%	\$ 104,926.27	2.94%	\$ 101,809.69	-2.97%	\$ 103,899.37	2.05%	\$ 106,100.87	2.12%	\$ 109,217.23	2.94%
Operations and Maintenance	26x	\$ 677,596.00	\$ 649,054.00	-4.21%	\$ 669,002.43	3.07%	\$ 678,836.87	1.47%	\$ 688,966.92	1.49%	\$ 699,400.82	1.51%	\$ 710,146.81	1.54%
Transportation	27x	\$ 266,111.00	\$ 128,907.00	-51.56%	\$ 102,845.36	-20.22%	\$ 102,845.36	0.00%	\$ 102,845.36	0.00%	\$ 102,845.36	0.00%	\$ 103,817.36	0.95%
Central	28x	\$ 58,403.00	\$ 74,377.00	27.35%	\$ 61,827.91	-16.87%	\$ 60,581.28	-2.02%	\$ 61,417.15	1.38%	\$ 62,297.75	1.43%	\$ 63,544.29	2.00%
Other Support Services	29x	\$ 2,050.00	\$ 5,575.00	171.95%	\$ 6,225.00	11.66%	\$ 6,225.00	0.00%	\$ 6,225.00	0.00%	\$ 6,225.00	0.00%	\$ 6,225.00	0.00%
Total Support Services	2xx			0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Community Services	3xx	\$ 545.00	\$ 1,600.00	193.58%	\$ 800.00	-50.00%	\$ 800.00	0.00%	\$ 800.00	0.00%	\$ 800.00	0.00%	\$ 800.00	0.00%
Building Improvement Services	45x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Debt Service	51x	\$ 29,220.00	\$ 29,220.00	0.00%	\$ 29,220.00	0.00%	\$ 29,220.00	0.00%	\$ 29,220.00	0.00%	\$ 29,220.00	0.00%	\$ 29,220.00	0.00%
Outgoing Transfers & Other Uses	41x-43x	\$ 27,943.00	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Expenditure	xxx	\$ 3,152,888.00	\$ 3,115,668.00	-1.18%	\$ 3,176,507.87	1.95%	\$ 3,058,025.16	-3.73%	\$ 3,136,733.75	2.57%	\$ 3,170,456.84	1.08%	\$ 3,253,795.85	2.63%
Revenue less Expenditure		\$ 15,575.00	\$ 7,192.00	-53.82%	\$ 79,027.59	998.83%	\$ 72,847.30	-7.82%	\$ 77,725.71	6.70%	\$ 132,062.62	69.91%	\$ 173,378.11	31.28%
Ending Fund Balance		\$ (528,288.94)	\$ (521,096.94)	-1.36%	\$ (442,069.35)	-15.17%	\$ (369,222.05)	-16.48%	\$ (291,496.34)	-21.05%	\$ (159,433.72)	-45.31%	\$ 13,944.39	-108.75%
Student Enrollment		281.87	300.00	6.43%	309.00	3.00%	314.50	1.78%	324.00	3.02%	334.00	3.09%	348.50	4.34%
Foundation Allowance		7,871.00	7,871.00	0.00%	7,896.00	0.32%	7,921.00	0.32%	7,946.00	0.32%	7,971.00	0.31%	7,996.00	0.31%
Staff FTE		35.39	37.00	4.55%	37.00	0.00%	35.00	-5.41%	36.00	2.86%	36.00	0.00%	37.00	2.78%