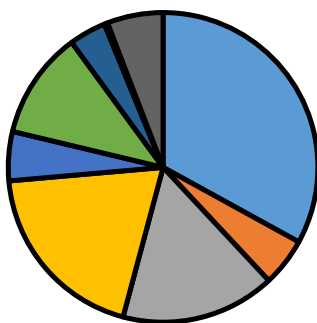


Budget Transparency Report: Personnel Expenditures

School District: Detroit Delta Preparatory Academy for
Social Justice (PSAD) (82714)

Fiscal Year: 2015 - 2016

Fund: General Fund (11)



- Salary (1xxx)
- FICA/Retirement/Unemployment/WC (28xx)
- Client/Pupil Transportation Purchased Services (33xx)
- Supplies and Materials (5xxx)
- Other Expenditures (7xxx)
- Employee Insurance Benefits (21xx)
- Professional and Technical Purchased Services (31xx)
- Other Purchased Services (32xx, 34xx - 4xxx)
- Capital Outlay (6xxx)

Personnel Expenditures		
Salary (1xxx)	\$706,500	33.00%
Employee Insurance Benefits (21xx)	\$108,100	5.05%
FICA/Retirement/Unemployment/WC (28xx)	\$345,097	16.12%
Other Personnel Expenditures (22x - 24xx, 29xx)	\$0	0.00%
Total Personnel Expenditures	\$1,159,697	54.17%

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	\$416,194	19.44%
Client/Pupil Transportation Purchased Services (33xx)	\$109,780	5.13%
Other Purchased Services (32xx, 34xx - 4xxx)	\$240,161	11.22%
Supplies and Materials (5xxx)	\$82,609	3.86%
Capital Outlay (6xxx)	\$7,566	0.35%
Other Expenditures (7xxx)	\$125,000	5.84%
Payments to Other Public School Districts(82xx)	\$0	0.00%
Fund Modifications (81xx)	\$0	0.00%
Other Transactions (83xx - 89xx)	\$0	0.00%
Total General Fund Expenditures	\$2,141,008	100.00%

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Other Expenditures is defined as object codes 7xxx, 81xx and 83xx-89xx.

Report based on district's 2016 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit accounts.

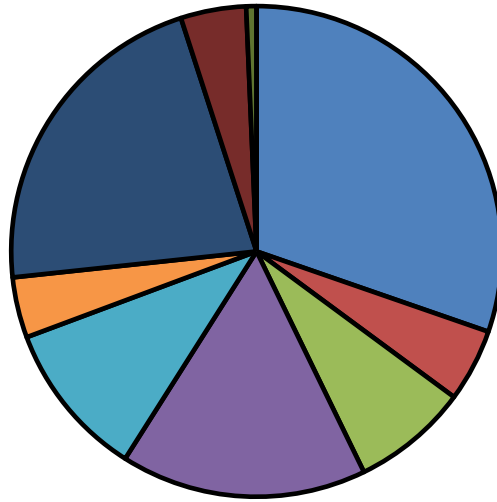
The personnel expenditure costs reported to the charts above are based on object codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at:

Budget Transparency Report: Operating Expenditures

School District: Detroit Delta Preparatory Academy for
Social Justice (PSAD) (82714)

Fiscal Year: 2015 - 2016

Fund: General Fund (11)



- Instructional Expenditures (1xx,293)
- Instructional Staff Support Services (22x)
- School Administration (24x)
- Operations and Maintenance (26x)
- Central & Other Support Services (28x, 291,292,295,299)
- Pupil Support Services (21x)
- General Administration (23x)
- Business Services (25x)
- Transportation (27x)
- Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay

Operating Expenditures		
Instructional Expenditures (1xx,293)	\$772,005	28.71%
Pupil Support Services (21x)	\$122,409	4.55%
Instructional Staff Support Services (22x)	\$195,557	7.27%
General Administration (23x)	\$412,740	15.35%
School Administration (24x)	\$262,922	9.78%
Business Services (25x)	\$101,752	3.78%
Operations and Maintenance (26x)	\$552,840	20.56%
Transportation (27x)	\$109,780	4.08%
Central & Other Support Services (28x, 291,292,295,299)	\$17,217	0.64%
Total Current Operating Expenditures	\$2,547,222	94.74%
Remaining Expenditures		
Community Services (3xx)	\$16,462	0.61%
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	\$0	0.00%
Other Transactions (41x-44x, 49x)	\$125,000	4.65%
Fund Modification (6xx)	\$0	0.00%
Total General Fund Expenditures	\$2,688,684	100.00%

*For charting purposes, Remaining Expenditures is defined as function codes 3xx through 6xx.

Report based on district's 2016 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. The operational expenditure costs reported to the charts above are based on function codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: http://www.michigan.gov/documents/appendix_33974_7.pdf.

Please note that Capital Outlay, an object category, was extracted from functional categories and reported with Facilities Acquisitions and Debt Service.

More district financial information can be found on-line at www.michigan.gov/cepi.