

**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION FOR ADOPTION  
June 12, 2023**


**FINAL AMENDMENT**  
*2022-2023 GENERAL FUND BUDGET*  
*2022-2023 SPECIAL REVENUE FUND BUDGET*  
*(Food Services, Community Services and Student/School Activity Fund)*

This Final 2022-2023 Budget Amendment shall take effect on June 12, 2023.


AYES: *Ballenger, Bird, Humphreys, Moon Mohr, Newmar Bale, Pack, Raymond*

NAYS: *N/A*

Resolution adopted.

  
Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

The undersigned duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Traverse City, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education, Traverse City, Michigan at its regular meeting held on June 12, 2023, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

  
Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

**Traverse City Area Public Schools  
General Fund Budget  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance*
Local Restricted and Unrestricted	40,914,064	46,226,855	46,008,013	(218,842)
State Unrestricted	47,750,357	44,439,655	45,124,879	685,224
State Restricted	13,818,787	19,015,541	25,098,164	6,082,623
Federal Restricted	7,026,210	7,338,276	7,669,042	330,766
Incoming Transfers/Other	2,951,962	2,971,145	2,886,145	(85,000)
<b>Total Revenues</b>	<b>112,461,380</b>	<b>119,991,472</b>	<b>126,786,243</b>	<b>6,794,771</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	54,564,456	56,071,861	59,831,328	3,759,467
Added Needs	11,626,225	12,409,225	12,523,713	114,488
<b>Total Instruction</b>	<b>66,190,681</b>	<b>68,481,086</b>	<b>72,355,041</b>	<b>3,873,955</b>
<b>Support</b>				
Pupil	4,478,178	5,753,912	6,098,698	344,786
Instructional Staff	7,255,580	8,069,529	8,261,440	191,911
General Administration	700,068	813,642	852,983	39,341
School Administration	8,462,579	8,853,166	9,478,162	624,996
Business Services	2,215,267	2,264,679	2,366,563	101,884
Operations and Maintenance	11,302,762	12,989,575	13,584,578	595,003
Pupil Transportation	6,911,691	6,988,736	7,445,895	457,159
Central Services	3,819,080	4,144,512	4,392,271	247,759
Student Support Services	2,129,102	2,308,030	2,418,308	110,278
<b>Total Support Services</b>	<b>47,274,307</b>	<b>52,185,781</b>	<b>54,898,898</b>	<b>2,713,117</b>
Community Services	108,052	435,682	544,439	108,757
Other Uses - Outgoing Transfers & Other	294,500	374,130	432,477	58,347
<b>Total Expenditures</b>	<b>113,867,540</b>	<b>121,476,679</b>	<b>128,230,855</b>	<b>6,754,176</b>
Excess Revenue/(Expenditures)	(1,406,160)	(1,485,207)	(1,444,612)	40,595
Fund Balance - July 1	13,319,363	13,319,363	13,319,363	0
Fund Balance - June 30	11,913,203	11,834,156	11,874,751	40,595
Less Non-Spendable and Assigned	1,805,827	1,527,042	1,669,207	142,165
<b>Unassigned Fund Balance</b>	<b>10,107,376</b>	<b>10,307,114</b>	<b>10,205,544</b>	<b>(101,570)</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	50,000	50,000	50,000	0
Non-Spendable for Prepaids	200,000	200,000	200,000	0
Assigned for Unrestricted "At Risk" Activities	0	0	0	0
Assigned for Curriculum Development	0	0	0	0
Assigned for Building Carryover	655,827	377,042	519,207	142,165
Assigned for Department Carryover	0	0	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Severance Pay	900,000	900,000	900,000	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,805,827</b>	<b>1,527,042</b>	<b>1,669,207</b>	<b>142,165</b>

\* Please see attached pages for detailed breakdown of budget and explanation of fluctuations.

**Traverse City Area Public Schools  
General Fund Budget - Unrestricted Revenues  
For the Fiscal Years Ending June 30**

Revenue	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance *	Note
Local Unrestricted	40,914,064	45,867,658	45,643,816	(223,842)	1
State Unrestricted	47,750,357	44,439,655	45,124,879	685,224	2
State Restricted	9,668,984	10,016,480	16,003,520	5,987,040	3
Federal Restricted	5,051,261	4,391,057	4,391,057	0	
Incoming Transfers/Other	2,846,962	2,774,706	2,674,706	(100,000)	4
<b>Total Revenues</b>	<b>106,231,628</b>	<b>107,489,556</b>	<b>113,837,978</b>	<b>6,348,422</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	53,736,527	54,716,398	58,582,502	3,866,104	5
Added Needs	8,820,776	9,439,133	9,474,893	35,760	
<b>Total Instruction</b>	<b>62,557,303</b>	<b>64,155,531</b>	<b>68,057,395</b>	<b>3,901,864</b>	
<b>Support</b>					
Pupil	2,961,893	2,658,343	2,658,398	55	
Instructional Staff	6,412,446	5,119,594	5,435,905	316,311	6
General Administration	700,068	766,674	804,429	37,755	
School Administration	8,462,579	8,853,166	9,478,162	624,996	7
Business Services	2,215,267	2,261,544	2,363,428	101,884	8
Operations and Maintenance	11,302,762	11,817,003	12,331,200	514,197	9
Pupil Transportation	6,874,816	6,901,648	7,328,572	426,924	10
Central Services	3,818,170	3,960,970	4,185,696	224,726	11
Student Support Services	2,129,102	2,302,218	2,409,496	107,278	12
<b>Total Support Services</b>	<b>44,877,103</b>	<b>44,641,160</b>	<b>46,995,286</b>	<b>2,354,126</b>	
Community Services	7,627	7,692	7,692	0	
Other Uses - Outgoing Transfers & Other	195,755	170,380	222,217	51,837	
<b>Total Expenditures</b>	<b>107,637,788</b>	<b>108,974,763</b>	<b>115,282,590</b>	<b>6,307,827</b>	
Excess Revenue/(Expenditures)	(1,406,160)	(1,485,207)	(1,444,612)	40,595	
Fund Balance - July 1	13,319,363	13,319,363	13,319,363	0	
Fund Balance - June 30	11,913,203	11,834,156	11,874,751	40,595	
Less Non-Spendable and Assigned	1,805,827	1,527,042	1,669,207	142,165	
<b>Unassigned Fund Balance</b>	<b>10,107,376</b>	<b>10,307,114</b>	<b>10,205,544</b>	<b>(101,570)</b>	

<b>Fund Equity Non-Spendable and Assigned</b>					
Non-Spendable for Inventories	50,000	50,000	50,000	0	
Non-Spendable for Prepaids	200,000	200,000	200,000	0	
Assigned for Unrestricted "At Risk" Activities	0	0	0	0	
Assigned for Curriculum Development	0	0	0	0	
Assigned for Building Carryover	655,827	377,042	519,207	142,165	
Assigned for Department Carryover	0			0	
Assigned for Building Staff Carryover	0	0	0	0	
Assigned for Severance Pay	900,000	900,000	900,000	0	
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,805,827</b>	<b>1,527,042</b>	<b>1,669,207</b>	<b>142,165</b>	

\* Please see attached pages for detailed breakdown of budget and explanation of fluctuations.

**Traverse City Area Public Schools  
General Fund Budget - Variance Explanation  
For the Fiscal Years Ending June 30**

- (1) Variance is the result of adjusting state and local funding related to the foundation allowance, an increase in interest income, and a small decrease in other miscellaneous local revenue.
- (2) Variance is the result of adjusting state and local funding related to the foundation allowance, updating state categorical funds and accounting for a small decrease in the student count.
- (3) Variance is the result of an increase in the section 147c MPSERS categorical allocation. This increase is also reflected in several of the expense functions and there is no net impact to the General Fund.
- (4) Variance is the result of removing the fund transfer from the Community Service Fund - Child Care program.
- (5) Variance is the result of adjusting for the section 147c MPSERS allocation.
- (6) Variance is the result of adjusting for the section 147c MPSERS allocation.
- (7) Variance is the result of adjusting for the section 147c MPSERS allocation and a small increase for temporary staff costs.
- (8) Variance is the result of adjusting for the section 147c MPSERS allocation.
- (9) Variance is the result of adjusting for the section 147c MPSERS allocation, and an increase for building repair materials.
- (10) Variance is the result of adjusting for the section 147c MPSERS allocation and the purchase of three vans.
- (11) Variance is the result of adjusting for the section 147c MPSERS allocation.
- (12) Variance is the result of adjusting for the section 147c MPSERS allocation.

**Traverse City Area Public Schools  
General Fund Budget - Restricted Local Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Note
Local Restricted	0	359,197	364,197	5,000	13
State Unrestricted				0	
State Restricted				0	
Federal Restricted				0	
Incoming Transfers/Other	105,000	196,439	211,439	15,000	13
<b>Total Revenues</b>	<b>105,000</b>	<b>555,636</b>	<b>575,636</b>	<b>20,000</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	0	0	0	
Added Needs	90,887	130,040	142,521	12,481	13
<b>Total Instruction</b>	<b>90,887</b>	<b>130,040</b>	<b>142,521</b>	<b>12,481</b>	
<b>Support</b>					
Pupil	0	160,508	162,508	2,000	13
Instructional Staff	8,957	24,740	12,259	(12,481)	13
General Administration	0	46,968	46,968	0	
School Administration	0	0	0	0	
Business Services	0	0	0	0	
Operations and Maintenance	0	847	0	(847)	13
Pupil Transportation	0	0	0	0	
Central Services	0	40,679	40,679	0	
Student Support Services	0	5,812	8,812	3,000	13
<b>Total Support Services</b>	<b>8,957</b>	<b>279,554</b>	<b>271,226</b>	<b>(8,328)</b>	
Community Services	1,050	130,114	145,114	15,000	13
Other Uses - Outgoing Transfers & Other	4,106	15,928	16,775	847	13
<b>Total Expenditures</b>	<b>105,000</b>	<b>555,636</b>	<b>575,636</b>	<b>20,000</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

(13) These variances are the result of fully implementing local grants awarded subsequent to our first budget amendment. See attached schedule for detail of all local restricted grants currently operated by TCAPS.

**Traverse City Area Public Schools  
General Fund Budget - Restricted State Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted	4,149,803	8,999,061	9,094,644	95,583	14
Federal Restricted				0	
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>4,149,803</b>	<b>8,999,061</b>	<b>9,094,644</b>	<b>95,583</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	827,929	1,234,027	1,043,058	(190,969)	14
Added Needs	1,604,992	1,749,417	1,663,084	(86,333)	14
<b>Total Instruction</b>	<b>2,432,921</b>	<b>2,983,444</b>	<b>2,706,142</b>	<b>(277,302)</b>	
<b>Support</b>					
Pupil	1,452,378	2,852,292	3,214,782	362,490	14
Instructional Staff	247,703	1,670,903	1,659,872	(11,031)	14
General Administration	0	0	1,586	1,586	14
School Administration	0	0	0	0	
Business Services	0	0	0	0	
Operations and Maintenance	0	1,171,725	1,249,693	77,968	14
Pupil Transportation	875	38,195	29,795	(8,400)	14
Central Services	350	68,378	71,150	2,772	14
Student Support Services	0	0	0	0	
<b>Total Support Services</b>	<b>1,701,306</b>	<b>5,801,493</b>	<b>6,226,878</b>	<b>425,385</b>	
Community Services	700	124,091	71,591	(52,500)	14
Other Uses - Outgoing Transfers & Other	14,876	90,033	90,033	0	
<b>Total Expenditures</b>	<b>4,149,803</b>	<b>8,999,061</b>	<b>9,094,644</b>	<b>95,583</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

(14) These variances are the result of fully implementing state restricted programs once final numbers became known. See the attached schedule for detail of all state programs currently operated by TCAPS.

**Traverse City Area Public Schools  
General Fund Budget - Restricted Federal Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted				0	
Federal Restricted	1,974,949	2,947,219	3,277,985	330,766	15
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>1,974,949</b>	<b>2,947,219</b>	<b>3,277,985</b>	<b>330,766</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	121,436	205,768	84,332	15
Added Needs	1,109,570	1,090,635	1,243,215	152,580	15
<b>Total Instruction</b>	<b>1,109,570</b>	<b>1,212,071</b>	<b>1,448,983</b>	<b>236,912</b>	
<b>Support</b>					
Pupil	63,907	82,769	63,010	(19,759)	15
Instructional Staff	586,474	1,254,292	1,153,404	(100,888)	15
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Business Services	0	3,135	3,135	0	
Operations and Maintenance	0	0	3,685	3,685	15
Pupil Transportation	36,000	48,893	87,528	38,635	15
Central Services	560	74,485	94,746	20,261	15
Student Support Services	0	0	0	0	
<b>Total Support Services</b>	<b>686,941</b>	<b>1,463,574</b>	<b>1,405,508</b>	<b>(58,066)</b>	
Community Services	98,675	173,785	320,042	146,257	15
Other Uses - Outgoing Transfers & Other	79,763	97,789	103,452	5,663	15
<b>Total Expenditures</b>	<b>1,974,949</b>	<b>2,947,219</b>	<b>3,277,985</b>	<b>330,766</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

(15) These variances are the result of fully implementing federal restricted programs once final numbers became known. See the attached schedule for detail of all federal programs currently operated by TCAPS.

**Federal Grants Summary for Fiscal Year 2022-2023**

Restricted Federal Funds (11)	Allocation
ESSER Formula Funds II	\$ 1,003,488
ARP/ESSER III	\$ 3,217,552
ESSER III State Equalization (Section 11t)	\$ 150,017
Medicaid Outreach	\$ 20,000

Total: \$ 4,391,057

Restricted Federal Funds (14)	Allocation
Title I, Part A Basic	\$ 1,303,926
Title I, Part A Carryover	\$ 126,904
Title X McKinney Vento (Homeless Assistance)	\$ 74,839
Title X McKinney Vento (Homeless Assistance) Carryover	\$ 48,214
ARP I Homeless Grant (Carryover)	\$ 62,767
ARP II Homeless Grant	\$ 127,769
Title III LEP	\$ 30,038
Title III LEP Carryover	\$ 11,752
Title II Part A	\$ 266,946
Title II Part A Carryover	\$ 267,624
Title IV	\$ 91,566
Title IV Carryover-Regular	\$ 10,000
Title IV Carryover	\$ 19,554
Title IX Indigenous Education	\$ 49,803
ESSER II - Summer Programming Section (23b2a)	\$ 13,001
ESSER II - Credit Recovery 9-12 Section (23b2b)	\$ 64,023
GEER II - Learning Loss Section (98c)	\$ 472,109
Coronavirus State Fiscal Recovery-Federal Portion of GSRP	\$ 58,926
IDEA Pre-School Incentives	\$ 80,000
IDEA Part B Funded Initiative	\$ 5,453
Pandemic - EBT Local Costs	\$ 3,135
State Match Grant - PE Nut (Oct-Jun)	\$ 80,000
State Match Grant - PE Nut (Jul-Sep)	\$ 9,636

Total: \$ 3,277,985



**State Grants Summary for Fiscal Year 2022-2023**

Restricted State Funds (13)	Allocation
Social Workers, Counselors, Nurses - Section (31o)	\$ 527,665
Mental Health & Support Services - Section (31n)	\$ 308,166
At Risk - Section (31a)	\$ 3,200,000
At Risk - Section (31a) Carryover	\$ 797,044
Per-Pupil Mental Health Grant - (Section 31aa)	\$ 1,044,359
Bilingual - Section (41)	\$ 64,616
Bilingual - Section (41) Carryover	\$ 68,713
Great Start Readiness Program - Section (32d)	\$ 648,186
Great Start Readiness Program - Section (32d) Carryover	\$ 447,452
Great Start Readiness Program	\$ 25,200
Vocational Education - Section (61)	\$ 12,701
First Robotics - Section (99h)	\$ 80,875
First Robotics - Section (99h) Carryover	\$ 61,368
CTE Incentive - Section (61d)	\$ 26,362
CTE Incentive - Section (61d) Carryover	\$ 11,406
Early Literacy Targeted - Section (35a5)	\$ 123,936
Early Literacy Targeted - Section (35a5) Carryover	\$ 124,866
Benchmark Assessments - State - Section (104a/h)	\$ 70,450
Per-Pupil Student Safety Payment - Section (97)	\$ 1,045,776
Risk Assessments - Section (97c)	\$ 32,000
Critical Incident Mapping - Section (97d)	\$ 121,917
School Board Member Training	\$ 1,586
School Safety--MSP	\$ 250,000

Total: \$ 9,094,644

**Local Grants Summary for Fiscal Year 2022-2023**

Restricted Local Funds (12)	Allocation
Grand Traverse Band of Ottawa and Chippewa Indians - Indigenous Education	\$ 105,000
Grand Traverse Band of Ottawa and Chippewa Indians - Education Carryover	\$ 30,015
Grand Traverse Band of Ottawa and Chippewa Indians - Indigenous Language	\$ 24,143
Grand Traverse Band of Ottawa and Chippewa Indians - Student Support Network	\$ 5,000
Grand Traverse Band of Ottawa and Chippewa Indians - Homeless	\$ 40,000
Grand Traverse Band of Ottawa and Chippewa Indians - Homeless and Misc.	\$ 1,116
Grand Traverse County Health - Health Resource Advocate	\$ 185,636
Mental Health	\$ 47,000
Student & Staff Health & Wellness	\$ 116,156
TC Light & Power	\$ 5,477
CLC Summer Work/Study Program	\$ 5,812
Social & Emotional Learning	\$ 1,157
Native American Heritage Grant	\$ 6,124
Maverick Enrichment Program	\$ 3,000

Total: \$ 575,636

Restricted State and Federal Funds (23)	Allocation
ARP Child Care Stabilization Grant	\$ 2,311,699

Total: \$ 2,311,699

**Food Service Grants Summary for Fiscal Year 2022-2023**

Restricted State and Federal Funds (25)	Allocation
10 Cents a Meal Support of Local Produce in School Meals	\$ 40,000
Supply Chain Assistance Funds	\$ 369,462

Total: \$ 409,462

**Traverse City Public Schools**  
**Special Revenue Fund - Food Service Fund**  
**For the Fiscal Year Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Note
Local	1,960,081	1,947,297	1,959,875	12,578	
State	384,854	451,497	607,186	155,689	1
Federal	2,545,065	2,676,206	2,939,939	263,733	2
Incoming Transfers and Other	10,000	10,000	10,000	0	
<b>Total Revenues</b>	<b>4,900,000</b>	<b>5,085,000</b>	<b>5,517,000</b>	<b>432,000</b>	

<b>Expenditures</b>					
Salaries and Wages	1,747,301	1,694,040	1,712,040	18,000	
Employee Benefits	1,134,910	1,093,498	1,113,302	19,804	
Purchased Services	94,982	105,960	110,850	4,890	
Supplies and Other	2,132,807	2,151,502	2,405,808	254,306	3
Capital Outlay	30,000	30,000	15,000	(15,000)	
Operating Transfer	260,000	260,000	260,000	0	
<b>Total Expenditures</b>	<b>5,400,000</b>	<b>5,335,000</b>	<b>5,617,000</b>	<b>282,000</b>	

<b>Revenues Over/(Under) Expenditures</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>(100,000)</b>	<b>150,000</b>	
<b>Beginning Fund Balance July 1</b>	<b>1,208,159</b>	<b>1,208,159</b>	<b>1,208,159</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>708,159</b>	<b>958,159</b>	<b>1,108,159</b>	<b>150,000</b>	

**Variance Explanations**

- (1) Variance is the result of a 31d lunch and 31f breakfast prior period adjustment.
- (2) Variance is the result of funds received from Round 3 Supply Chain Assistance and Local Food for Schools, an additional allocation of commodity and bonus entitlements, and a small increase in federal reimbursable meals.
- (3) Variance is the result of increased food expense as well as a correlating adjustment for commodity and bonus entitlements mentioned above.

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Notes
Local	2,362,180	2,477,001	2,599,501	122,500	
Federal Restricted	836,367	2,311,699	2,311,699	0	
Intermediate School District	0	0	0	0	
Incoming Transfers/Other (Sponsorship Revenue)	192,500	192,500	200,000	7,500	
<b>Total Revenues</b>	<b>3,391,047</b>	<b>4,981,200</b>	<b>5,111,200</b>	<b>130,000</b>	
<b>Expenditures</b>					
Salaries and Wages	1,586,944	1,778,077	1,782,426	4,349	
Employee Benefits	1,459,006	1,565,072	1,568,238	3,166	
Purchased Services	157,392	194,462	171,030	(23,432)	
Supplies and Other	325,392	382,828	398,934	16,106	
Capital Outlay	17,313	532,761	601,072	68,311	
Transfer to General Fund and Other	0	100,000	0	(100,000)	
<b>Total Expenditures</b>	<b>3,546,047</b>	<b>4,553,200</b>	<b>4,521,700</b>	<b>(31,500)</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(155,000)</b>	<b>428,000</b>	<b>589,500</b>	<b>161,500</b>	
<b>Beginning Fund Balance July 1</b>	<b>1,079,213</b>	<b>1,079,213</b>	<b>1,079,213</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>924,213</b>	<b>1,507,213</b>	<b>1,668,713</b>	<b>161,500</b>	

**NOTE: This schedule combines Child Care, LEAP, and Community Service Federal Restricted Funds.**

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund - Child Care Programs**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Notes
Local	1,954,680	2,034,501	2,129,501	95,000	1
Federal	836,367	2,311,699	2,311,699	0	
Intermediate School District	0	0	0	0	
Incoming Transfers/Other (Sponsorship Revenue)	0	0	0	0	
<b>Total Revenues</b>	<b>2,791,047</b>	<b>4,346,200</b>	<b>4,441,200</b>	<b>95,000</b>	
<b>Expenditures</b>					
Salaries and Wages	1,411,167	1,529,511	1,534,311	4,800	
Employee Benefits	1,318,445	1,388,254	1,392,130	3,876	
Purchased Services	36,900	111,900	72,089	(39,811)	2
Supplies and Other	179,535	236,535	240,670	4,135	
Capital Outlay	0	515,000	580,000	65,000	2
Transfer to General Fund and Other	0	100,000	0	(100,000)	3
<b>Total Expenditures</b>	<b>2,946,047</b>	<b>3,881,200</b>	<b>3,819,200</b>	<b>(62,000)</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(155,000)</b>	<b>465,000</b>	<b>622,000</b>	<b>157,000</b>	
<b>Beginning Fund Balance July 1</b>	<b>1,007,213</b>	<b>1,007,213</b>	<b>1,007,213</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>852,213</b>	<b>1,472,213</b>	<b>1,629,213</b>	<b>157,000</b>	

**Variance Explanations**

- (1) Variance is the result of adjusting revenue generated from the Child Care program offerings and participation.
- (2) Variance is the result of adjusting for playground site repair, playground maintenance, and playground equipment.
- (3) Variance is the result of removing the fund transfer to the general fund.

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund - Learning, Enrichment and Athletic Program**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2022-2023 Original	2022-2023 Amend I	2022-2023 Amend II	Variance	Notes
Local	407,500	442,500	470,000	27,500	1
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	192,500	192,500	200,000	7,500	
<b>Total Revenues</b>	<b>600,000</b>	<b>635,000</b>	<b>670,000</b>	<b>35,000</b>	

<b>Expenditures</b>					
Salaries and Wages	175,777	248,566	248,115	(451)	
Employee Benefits	140,561	176,818	176,108	(710)	
Purchased Services	120,492	82,562	98,941	16,379	2
Supplies and Other	145,857	146,293	158,264	11,971	3
Capital Outlay	17,313	17,761	21,072	3,311	
Transfer to General Fund and Other	0	0	0	0	
<b>Total Expenditures</b>	<b>600,000</b>	<b>672,000</b>	<b>702,500</b>	<b>30,500</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>(37,000)</b>	<b>(32,500)</b>	<b>4,500</b>	
<b>Beginning Fund Balance July 1</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>72,000</b>	<b>35,000</b>	<b>39,500</b>	<b>4,500</b>	

**Variance Explanations**

- (1) Variance is the result of adjusting for program participation.
- (2) Variance is the result of increased transportation costs.
- (3) Variance is the result of adjusting for program needs in supplies.

<b>Traverse City Public Schools</b> <b>Special Revenue Fund - Student/School Activity Fund</b> <b>For the Fiscal Year Ending June 30</b>
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Revenue	2022-2023 Original	2022-2023 Amend 1	2022-2023 Amend 2	Variance	Note
Local	1,500,000	1,500,000	1,650,000	150,000	1
State				0	
Federal				0	
Incoming Transfers and Other				0	
<b>Total Revenues</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>150,000</b>	

Expenditures					
Salaries and Wages				0	
Employee Benefits				0	
Purchased Services				0	
Supplies and Other	1,500,000	1,500,000	1,700,000	200,000	1
Capital Outlay				0	
Operating Transfer				0	
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,700,000</b>	<b>200,000</b>	

<b>Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>(50,000)</b>	
<b>Beginning Fund Balance July 1</b>	<b>1,370,914</b>	<b>1,370,914</b>	<b>1,370,914</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>1,370,914</b>	<b>1,370,914</b>	<b>1,320,914</b>	<b>(50,000)</b>	

**Variance Explanations**

(1) Variance is the result of aligning revenue and expenditures.