



# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

June 23, 2014

## **FOR ACTION:**

### **TOPIC:**

- Amendment II to 2013/2014 General Fund Budget  
Amendment II to 2013/2014 School Service Fund Budget:
- Food Services
  - Community Services

### **RECOMMENDATION:**

That the Board of Education approve the amendments as shown on the attached. These budget amendment summaries are being presented at this time of year to reflect those changes that will impact our financial operations for the year. The intent is to, as accurately as possible, reflect our current estimated financial position as we approach the end of our fiscal year.

### **BUDGET INFORMATION:**

These are revisions to the Preliminary 2013/2014 Budgets.

### **SOURCE PERSON:**

Paul A. Soma, CPA, Associate Superintendent of Finance & Operations

### **ATTACHMENTS:**

- 2013/2014 General Fund Budget Final Amendment  
2013/2014 School Service Fund Budget Final Amendment:
- Food Services
  - Community Services

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

| <b>Revenue</b>                    | 2013-2014<br>Original | 2013-2014<br>Amend 1* | 2013-2014<br>Amend 2* | Variance*      |
|-----------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| Local Restricted and Unrestricted | 32,349,271            | 33,758,117            | 33,379,657            | (378,460)      |
| State Unrestricted                | 43,274,840            | 42,226,555            | 42,542,434            | 315,879        |
| State Restricted                  | 5,253,190             | 6,134,985             | 6,126,785             | (8,200)        |
| Federal Restricted                | 1,802,570             | 2,241,928             | 2,241,927             | (1)            |
| Incoming Transfers/Other          | 2,811,622             | 3,023,702             | 3,354,971             | 331,269        |
| <b>Total Revenues</b>             | <b>85,491,493</b>     | <b>87,385,287</b>     | <b>87,645,774</b>     | <b>260,487</b> |

| <b>Expenditures</b>                     |                   |                   |                   |                  |
|-----------------------------------------|-------------------|-------------------|-------------------|------------------|
| <b>Instruction</b>                      |                   |                   |                   |                  |
| Basic Instruction                       | 44,575,005        | 44,022,277        | 43,969,806        | (52,471)         |
| Added Needs                             | 9,461,751         | 9,448,085         | 9,780,689         | 332,604          |
| <b>Total Instruction</b>                | <b>54,036,756</b> | <b>53,470,362</b> | <b>53,750,495</b> | <b>280,133</b>   |
| <b>Support</b>                          |                   |                   |                   |                  |
| Pupil                                   | 2,908,783         | 3,147,165         | 3,145,977         | (1,188)          |
| Instructional Staff                     | 4,098,019         | 5,003,614         | 4,953,781         | (49,833)         |
| General Administration                  | 606,750           | 598,687           | 598,687           | 0                |
| School Administration                   | 6,009,813         | 6,140,743         | 6,140,578         | (165)            |
| Business Services                       | 1,619,883         | 1,629,278         | 1,519,769         | (109,509)        |
| Operations and Maintenance              | 8,666,053         | 8,705,563         | 8,939,477         | 233,914          |
| Pupil Transportation                    | 5,077,075         | 5,287,099         | 5,288,800         | 1,701            |
| Central Services                        | 2,688,909         | 2,689,012         | 2,832,484         | 143,472          |
| Student Support Services                | 1,643,372         | 1,975,406         | 1,974,516         | (890)            |
| <b>Total Support Services</b>           | <b>33,318,657</b> | <b>35,176,567</b> | <b>35,394,069</b> | <b>217,502</b>   |
| Community Services                      | 139,790           | 265,589           | 256,944           | (8,645)          |
| Other Uses - Outgoing Transfers & Other | 507,189           | 456,166           | 459,567           | 3,401            |
| <b>Total Expenditures</b>               | <b>88,002,392</b> | <b>89,368,684</b> | <b>89,861,075</b> | <b>492,391</b>   |
| Excess Revenue/(Expenditures)           | (2,510,899)       | (1,983,397)       | (2,215,301)       | (231,904)        |
| Fund Balance - July 1                   | 7,129,323         | 7,129,323         | 7,129,323         | 0                |
| Fund Balance - June 30                  | 4,618,424         | 5,145,926         | 4,914,022         | (231,904)        |
| Less Non-Spendable and Assigned         | 1,676,816         | 1,470,553         | 1,482,091         | 11,538           |
| <b>Unassigned Fund Balance</b>          | <b>2,941,608</b>  | <b>3,675,373</b>  | <b>3,431,931</b>  | <b>(243,442)</b> |

| <b>Fund Equity Non-Spendable and Assigned</b>       |                  |                  |                  |               |
|-----------------------------------------------------|------------------|------------------|------------------|---------------|
| Non-Spendable for Inventories                       | 50,000           | 50,000           | 50,000           | 0             |
| Non-Spendable for Prepaids                          | 100,000          | 100,000          | 100,000          | 0             |
| Assigned for Unrestricted "At Risk" Activities      | 0                | 0                | 0                | 0             |
| Assigned for Curriculum Development                 | 0                | 0                | 0                | 0             |
| Assigned for Building Carryover                     | 626,816          | 420,553          | 432,091          | 11,538        |
| Assigned for Department Carryover                   | 0                | 0                | 0                | 0             |
| Assigned for Building Staff Carryover               | 0                | 0                | 0                | 0             |
| Assigned for Computer Notes and Leases              | 0                | 0                | 0                | 0             |
| Assigned for Severance Pay                          | 900,000          | 900,000          | 900,000          | 0             |
| Assigned for Building Supplies                      | 0                | 0                | 0                | 0             |
| Assigned for Budget Stabilization                   | 0                | 0                | 0                | 0             |
| <b>Total Fund Equity Non-Spendable and Assigned</b> | <b>1,676,816</b> | <b>1,470,553</b> | <b>1,482,091</b> | <b>11,538</b> |

\* 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                  | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance        | Note |
|--------------------------|-----------------------|----------------------|----------------------|-----------------|------|
| Local Unrestricted       | 32,278,391            | 33,652,267           | 33,273,807           | (378,460)       | 1, 4 |
| State Unrestricted       | 43,274,840            | 42,226,555           | 42,542,434           | 315,879         | 2    |
| State Restricted         | 2,579,403             | 2,504,149            | 2,502,187            | (1,962)         |      |
| Federal Restricted       | 0                     | 5,354                | 5,354                | 0               |      |
| Incoming Transfers/Other | 2,711,622             | 2,838,581            | 2,838,581            | 0               |      |
| <b>Total Revenues</b>    | <b>80,844,256</b>     | <b>81,226,906</b>    | <b>81,162,363</b>    | <b>(64,543)</b> |      |

| <b>Expenditures</b>                     |                   |                   |                   |                  |   |
|-----------------------------------------|-------------------|-------------------|-------------------|------------------|---|
| <b>Instruction</b>                      |                   |                   |                   |                  |   |
| Basic Instruction                       | 44,062,405        | 43,095,110        | 43,065,315        | (29,795)         |   |
| Added Needs                             | 6,637,466         | 6,506,231         | 6,510,408         | 4,177            |   |
| <b>Total Instruction</b>                | <b>50,699,871</b> | <b>49,601,341</b> | <b>49,575,723</b> | <b>(25,618)</b>  |   |
| <b>Support</b>                          |                   |                   |                   |                  |   |
| Pupil                                   | 2,469,948         | 2,657,385         | 2,656,284         | (1,101)          |   |
| Instructional Staff                     | 3,520,925         | 3,724,951         | 3,675,092         | (49,859)         | 3 |
| General Administration                  | 606,750           | 598,687           | 598,687           | 0                |   |
| School Administration                   | 6,009,813         | 6,140,743         | 6,140,578         | (165)            |   |
| Business Services                       | 1,619,883         | 1,629,278         | 1,519,769         | (109,509)        | 4 |
| Operations and Maintenance              | 8,618,173         | 8,657,683         | 8,891,597         | 233,914          | 5 |
| Pupil Transportation                    | 5,064,258         | 5,193,274         | 5,170,324         | (22,950)         |   |
| Central Services                        | 2,687,109         | 2,682,384         | 2,825,856         | 143,472          | 6 |
| Student Support Services                | 1,643,372         | 1,972,325         | 1,971,435         | (890)            |   |
| <b>Total Support Services</b>           | <b>32,240,231</b> | <b>33,256,710</b> | <b>33,449,622</b> | <b>192,912</b>   |   |
| Community Services                      | 0                 | 0                 | 0                 | 0                |   |
| Other Uses - Outgoing Transfers & Other | 415,053           | 352,252           | 352,319           | 67               |   |
| <b>Total Expenditures</b>               | <b>83,355,155</b> | <b>83,210,303</b> | <b>83,377,664</b> | <b>167,361</b>   |   |
| Excess Revenue/(Expenditures)           | (2,510,899)       | (1,983,397)       | (2,215,301)       | (231,904)        |   |
| Fund Balance - July 1                   | 7,129,323         | 7,129,323         | 7,129,323         | 0                |   |
| Fund Balance - June 30                  | 4,618,424         | 5,145,926         | 4,914,022         | (231,904)        |   |
| Less Non-Spendable and Assigned         | 1,676,816         | 1,470,553         | 1,482,091         | 11,538           |   |
| <b>Unassigned Fund Balance</b>          | <b>2,941,608</b>  | <b>3,675,373</b>  | <b>3,431,931</b>  | <b>(243,442)</b> |   |

| <b>Fund Equity Non-Spendable and Assigned</b>       |                  |                  |                  |               |  |
|-----------------------------------------------------|------------------|------------------|------------------|---------------|--|
| Non-Spendable for Inventories                       | 50,000           | 50,000           | 50,000           | 0             |  |
| Non-Spendable for Prepays                           | 100,000          | 100,000          | 100,000          | 0             |  |
| Assigned for Unrestricted "At Risk" Activities      | 0                | 0                | 0                | 0             |  |
| Assigned for Curriculum Development                 | 0                | 0                | 0                | 0             |  |
| Assigned for Building Carryover                     | 626,816          | 420,553          | 432,091          | 11,538        |  |
| Assigned for Department Carryover                   | 0                | 0                | 0                | 0             |  |
| Assigned for Building Staff Carryover               | 0                | 0                | 0                | 0             |  |
| Assigned for Computer Notes and Leases              | 0                | 0                | 0                | 0             |  |
| Assigned for Severance Pay                          | 900,000          | 900,000          | 900,000          | 0             |  |
| Assigned for Building Supplies                      | 0                | 0                | 0                | 0             |  |
| Assigned for Budget Stabilization                   | 0                | 0                | 0                | 0             |  |
| <b>Total Fund Equity Non-Spendable and Assigned</b> | <b>1,676,816</b> | <b>1,470,553</b> | <b>1,482,091</b> | <b>11,538</b> |  |

**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. This decrease was partially offset by an increase in other local revenue of approximately \$47,000.
- (2) Variance is the result of adjusting state and local funding related to the foundation allowance.
- (3) Variance is the result of aligning some Technology Department purchases into the appropriate function. This decrease was partially offset by an increase in professional development.
- (4) Variance is the result of our projected year end accounting entry to close out our Printing Department operations for the fiscal year. The impact of this entry is to decrease expenditures and revenues by the same amount, therefore having no bottom line impact on the overall budget of the district.
- (5) Variance is the result of adjusting electricity, natural gas and snow plowing due to the harsh winter.
- (6) Variance is the result of aligning some Technology Department purchases into the appropriate function.

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

| <b>Revenue</b>           | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance       | Note |
|--------------------------|-----------------------|----------------------|----------------------|----------------|------|
| Local Restricted         | 70,880                | 105,850              | 105,850              | 0              |      |
| State Unrestricted       |                       |                      |                      | 0              |      |
| State Restricted         |                       |                      |                      | 0              |      |
| Federal Restricted       |                       |                      |                      | 0              |      |
| Incoming Transfers/Other | 100,000               | 185,121              | 516,390              | 331,269        | 7    |
| <b>Total Revenues</b>    | <b>170,880</b>        | <b>290,971</b>       | <b>622,240</b>       | <b>331,269</b> |      |

| <b>Expenditures</b>                     |                |                |                |                |   |
|-----------------------------------------|----------------|----------------|----------------|----------------|---|
| <b>Instruction</b>                      |                |                |                |                |   |
| Basic Instruction                       | 23,000         | 23,000         | 23,000         | 0              |   |
| Added Needs                             | 96,136         | 121,447        | 121,447        | 0              |   |
| <b>Total Instruction</b>                | <b>119,136</b> | <b>144,447</b> | <b>144,447</b> | <b>0</b>       |   |
| <b>Support</b>                          |                |                |                |                |   |
| Pupil                                   | 0              | 10,912         | 10,912         | 0              |   |
| Instructional Staff                     | 0              | 51,756         | 373,025        | 321,269        | 7 |
| General Administration                  |                |                |                | 0              |   |
| School Administration                   |                |                |                | 0              |   |
| Business Services                       |                |                |                | 0              |   |
| Operations and Maintenance              | 47,880         | 47,880         | 47,880         | 0              |   |
| Pupil Transportation                    | 0              | 4,110          | 4,110          | 0              |   |
| Central Services                        |                |                |                | 0              |   |
| Student Support Services                | 0              | 3,081          | 3,081          | 0              |   |
| <b>Total Support Services</b>           | <b>47,880</b>  | <b>117,739</b> | <b>439,008</b> | <b>321,269</b> |   |
| Community Services                      | 0              | 24,303         | 34,303         | 10,000         | 7 |
| Other Uses - Outgoing Transfers & Other | 3,864          | 4,482          | 4,482          | 0              |   |
| <b>Total Expenditures</b>               | <b>170,880</b> | <b>290,971</b> | <b>622,240</b> | <b>331,269</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>       |   |

(7) Variances are the result of additional local grants awarded subsequent to our original budget adoption. See the 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>           | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance       | Note |
|--------------------------|-----------------------|----------------------|----------------------|----------------|------|
| Local Restricted         |                       |                      |                      | 0              |      |
| State Unrestricted       |                       |                      |                      | 0              |      |
| State Restricted         | 2,673,787             | 3,630,836            | 3,624,598            | (6,238)        | 8    |
| Federal Restricted       |                       |                      |                      | 0              |      |
| Incoming Transfers/Other |                       |                      |                      | 0              |      |
| <b>Total Revenues</b>    | <b>2,673,787</b>      | <b>3,630,836</b>     | <b>3,624,598</b>     | <b>(6,238)</b> |      |

| <b>Expenditures</b>                     |                  |                  |                  |                 |   |
|-----------------------------------------|------------------|------------------|------------------|-----------------|---|
| <b>Instruction</b>                      |                  |                  |                  |                 |   |
| Basic Instruction                       | 489,600          | 904,167          | 880,647          | (23,520)        | 8 |
| Added Needs                             | 1,677,037        | 1,807,794        | 1,801,156        | (6,638)         | 8 |
| <b>Total Instruction</b>                | <b>2,166,637</b> | <b>2,711,961</b> | <b>2,681,803</b> | <b>(30,158)</b> |   |
| <b>Support</b>                          |                  |                  |                  |                 |   |
| Pupil                                   | 382,150          | 438,087          | 438,087          | 0               |   |
| Instructional Staff                     | 0                | 251,358          | 251,358          | 0               |   |
| General Administration                  |                  |                  |                  | 0               |   |
| School Administration                   |                  |                  |                  | 0               |   |
| Business Services                       |                  |                  |                  | 0               |   |
| Operations and Maintenance              |                  |                  |                  | 0               |   |
| Pupil Transportation                    | 0                | 85,002           | 108,922          | 23,920          | 8 |
| Central Services                        |                  | 4,828            | 4,828            | 0               |   |
| Student Support Services                |                  |                  |                  | 0               |   |
| <b>Total Support Services</b>           | <b>382,150</b>   | <b>779,275</b>   | <b>803,195</b>   | <b>23,920</b>   |   |
| Community Services                      | 100,000          | 110,981          | 110,981          | 0               |   |
| Other Uses - Outgoing Transfers & Other | 25,000           | 28,619           | 28,619           | 0               |   |
| <b>Total Expenditures</b>               | <b>2,673,787</b> | <b>3,630,836</b> | <b>3,624,598</b> | <b>(6,238)</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>        |   |

(8) Variances are the result of fully implementing state restricted programs once final numbers became known. These grants include the At-Risk grant and the At-Risk carryover, Great Start Readiness Program, and others. See 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**

| Revenue                  | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance   | Note |
|--------------------------|-----------------------|----------------------|----------------------|------------|------|
| Local Restricted         |                       |                      |                      | 0          |      |
| State Unrestricted       |                       |                      |                      | 0          |      |
| State Restricted         |                       |                      |                      | 0          |      |
| Federal Restricted       | 1,802,570             | 2,236,574            | 2,236,573            | (1)        | 9    |
| Incoming Transfers/Other |                       |                      |                      | 0          |      |
| <b>Total Revenues</b>    | <b>1,802,570</b>      | <b>2,236,574</b>     | <b>2,236,573</b>     | <b>(1)</b> |      |

| <b>Expenditures</b>                     |                  |                  |                  |                  |   |
|-----------------------------------------|------------------|------------------|------------------|------------------|---|
| <b>Instruction</b>                      |                  |                  |                  |                  |   |
| Basic Instruction                       | 0                | 0                | 844              | 844              | 9 |
| Added Needs                             | 1,051,112        | 1,012,613        | 1,347,678        | 335,065          | 9 |
| <b>Total Instruction</b>                | <b>1,051,112</b> | <b>1,012,613</b> | <b>1,348,522</b> | <b>335,909</b>   |   |
| <b>Support</b>                          |                  |                  |                  |                  |   |
| Pupil                                   | 56,685           | 40,781           | 40,694           | (87)             | 9 |
| Instructional Staff                     | 577,094          | 975,549          | 654,306          | (321,243)        | 9 |
| General Administration                  |                  |                  |                  | 0                |   |
| School Administration                   |                  |                  |                  | 0                |   |
| Business Services                       |                  |                  |                  | 0                |   |
| Operations and Maintenance              |                  |                  |                  | 0                |   |
| Pupil Transportation                    | 12,817           | 4,713            | 5,444            | 731              | 9 |
| Central Services                        | 1,800            | 1,800            | 1,800            | 0                |   |
| Student Support Services                |                  |                  |                  | 0                |   |
| <b>Total Support Services</b>           | <b>648,396</b>   | <b>1,022,843</b> | <b>702,244</b>   | <b>(320,599)</b> |   |
| Community Services                      | 39,790           | 130,305          | 111,660          | (18,645)         | 9 |
| Other Uses - Outgoing Transfers & Other | 63,272           | 70,813           | 74,147           | 3,334            | 9 |
| <b>Total Expenditures</b>               | <b>1,802,570</b> | <b>2,236,574</b> | <b>2,236,573</b> | <b>(1)</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>         |   |

(9) 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.

|                                                         |
|---------------------------------------------------------|
| <b>Federal Grants Summary for Fiscal Year 2013-2014</b> |
|---------------------------------------------------------|

| Restricted Federal Funds (14)                          | Allocation      |
|--------------------------------------------------------|-----------------|
| IDEA Pre-School Incentives                             | \$ 81,536.00    |
| State Match Grant - PE Nut (Oct-Jun)                   | \$ 74,440.00    |
| Title I                                                | \$ 1,304,260.00 |
| Title I Carryover                                      | \$ 107,259.00   |
| Title II Part A                                        | \$ 406,020.00   |
| Title II Part A Carryover                              | \$ 119,989.00   |
| Title III LEP                                          | \$ 21,108.00    |
| Title III LEP Carryover                                | \$ 17,101.00    |
| Title IX Indian Education                              | \$ 57,017.00    |
| Title X McKinney Vento (Homeless Assistance)           | \$ 40,304.00    |
| Title X McKinney Vento (Homeless Assistance) Carryover | \$ 7,539.00     |

Total: \$ 2,236,573.00

|                                                       |
|-------------------------------------------------------|
| <b>State Grants Summary for Fiscal Year 2013-2014</b> |
|-------------------------------------------------------|

| Restricted State Funds (13)                 | Allocation      |
|---------------------------------------------|-----------------|
| At Risk                                     | \$ 1,557,094.00 |
| At Risk Carryover                           | \$ 757,756.00   |
| Great Start Readiness Program               | \$ 1,001,805.00 |
| Great Start Readiness Program Carryover     | \$ 34,150.00    |
| Tech Infrastructure 22i                     | \$ 200,500.00   |
| Vocational Education                        | \$ 48,793.00    |
| First Robotics                              | \$ 19,500.00    |
| Early College (Transfer Articulation Grant) | \$ 105,000.00   |

Total: \$ 3,724,598.00



**Local Grants Summary for Fiscal Year 2013-2014**

| Restricted Local Funds (12)                     | Allocation    |
|-------------------------------------------------|---------------|
| GTB ActivBoard Carryover                        | \$ 214.00     |
| GTB Assembly Carryover                          | \$ 300.00     |
| GTB Enrichment - Old Mission Carryover          | \$ 1,101.00   |
| GTB Gender Equity Carryover                     | \$ 4,871.00   |
| GTB Homeless                                    | \$ 10,000.00  |
| GTB Homeless Carryover                          | \$ 10,612.00  |
| GTB Indian Education                            | \$ 100,000.00 |
| GTB Indian Education Carryover                  | \$ 15,965.00  |
| GTB Special Ed Swimming Carryover               | \$ 8,221.00   |
| GTB Tribal Flags - West Middle School Carryover | \$ 580.00     |
| GTB Boots for Kids                              | \$ 10,000.00  |
| Learning Points #1 Carryover                    | \$ 18,249.00  |
| Way to Grow - Matching                          | \$ 13,640.00  |
| Front Street Writers                            | \$ 70,880.00  |
| IB Kellogg                                      | \$ 115,073.00 |
| IB Kellogg Yr2                                  | \$ 239,453.00 |
| Youth Corps                                     | \$ 3,081.00   |

Total: \$ 622,240.00

**Community Service Grants Summary for Fiscal Year 2013-2014**

| Restricted Community Service Funds (2F) | Allocation    |
|-----------------------------------------|---------------|
| 21st Century CLC                        | \$ 123,296.00 |

Total: \$ 123,296.00

**Food Service Grants Summary for Fiscal Year 2013-2014**

| Restricted Federal Funds (25) | Allocation   |
|-------------------------------|--------------|
| Fresh Fruit & Vegetable - TH  | \$ 17,710.00 |

Total: \$ 17,710.00

**Traverse City Public Schools**  
**School Service Fund - Food Services Program**  
**For the Fiscal Year Ending June 30**

| <b>Revenue</b>        | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance         | Note |
|-----------------------|-----------------------|----------------------|----------------------|------------------|------|
| Local                 | 2,410,064             | 2,504,220            | 2,405,019            | (99,201)         | 1    |
| State                 | 139,308               | 204,325              | 166,633              | (37,692)         | 2    |
| Federal               | 2,437,110             | 2,500,670            | 2,422,898            | (77,772)         | 1    |
| Incoming Transfers    | 25,000                | 25,000               | 25,000               | 0                |      |
| <b>Total Revenues</b> | <b>5,011,482</b>      | <b>5,234,215</b>     | <b>5,019,550</b>     | <b>(214,665)</b> |      |

| <b>Expenditures</b>       |                  |                  |                  |                  |   |
|---------------------------|------------------|------------------|------------------|------------------|---|
| Salaries and Wages        | 1,425,819        | 1,515,116        | 1,501,250        | (13,866)         |   |
| Employee Benefits         | 562,814          | 716,273          | 717,894          | 1,621            |   |
| Purchased Services        | 255,443          | 197,067          | 164,567          | (32,500)         | 3 |
| Supplies and Other        | 2,757,406        | 2,885,759        | 2,811,789        | (73,970)         | 3 |
| Capital Outlay            | 10,000           | 20,000           | 3,000            | (17,000)         | 4 |
| Operating Transfer        | 0                | 0                | 0                | 0                |   |
| <b>Total Expenditures</b> | <b>5,011,482</b> | <b>5,334,215</b> | <b>5,198,500</b> | <b>(135,715)</b> |   |

|                                           |                |                  |                  |                 |  |
|-------------------------------------------|----------------|------------------|------------------|-----------------|--|
| <b>Revenues Over/(Under) Expenditures</b> | <b>0</b>       | <b>(100,000)</b> | <b>(178,950)</b> | <b>(78,950)</b> |  |
| <b>Beginning Fund Balance July 1</b>      | <b>835,483</b> | <b>835,483</b>   | <b>835,483</b>   | <b>0</b>        |  |
| <b>Ending Fund Balance June 30</b>        | <b>835,483</b> | <b>735,483</b>   | <b>656,533</b>   | <b>(78,950)</b> |  |

**Variance Explanations**

- (1) Variance is the result of meal participation not meeting expectations.
- (2) Variance is the result of a prior period adjustment in Section 31(d) funding.
- (3) Variance is the result of decreased costs from lower participation than expected.
- (4) Variance is the result of not needing to purchase capital equipment.

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

| <b>Revenue</b>                                 | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 20123-2014<br>Amend 2 | Variance      | Notes |
|------------------------------------------------|-----------------------|----------------------|-----------------------|---------------|-------|
| Local                                          | 2,380,000             | 2,360,000            | 2,409,200             | 49,200        |       |
| Federal Restricted                             | 123,296               | 123,296              | 123,296               | 0             |       |
| Intermediate School District                   | 0                     | 0                    | 0                     | 0             |       |
| Incoming Transfers/Other (Sponsorship Revenue) | 260,189               | 209,166              | 209,166               | 0             |       |
| <b>Total Revenues</b>                          | <b>2,763,485</b>      | <b>2,692,462</b>     | <b>2,741,662</b>      | <b>49,200</b> |       |

| <b>Expenditures</b>                      |                  |                  |                  |               |  |
|------------------------------------------|------------------|------------------|------------------|---------------|--|
| Salaries and Wages                       | 1,533,170        | 1,450,395        | 1,429,526        | (20,869)      |  |
| Employee Benefits                        | 900,919          | 898,819          | 904,040          | 5,221         |  |
| Purchased Services                       | 193,097          | 192,504          | 198,707          | 6,203         |  |
| Supplies and Other                       | 161,277          | 180,457          | 190,623          | 10,166        |  |
| Capital Outlay                           | 9,660            | 9,660            | 10,000           | 340           |  |
| Transfer to General Fund and Other       | 4,765            | 57,649           | 57,649           | 0             |  |
| <b>Total Expenditures</b>                | <b>2,802,888</b> | <b>2,789,484</b> | <b>2,790,545</b> | <b>1,061</b>  |  |
| <b>Revenue Over/(Under) Expenditures</b> | <b>(39,403)</b>  | <b>(97,022)</b>  | <b>(48,883)</b>  | <b>48,139</b> |  |
| <b>Beginning Fund Balance July 1</b>     | <b>482,742</b>   | <b>482,742</b>   | <b>482,742</b>   | <b>0</b>      |  |
| <b>Ending Fund Balance June 30</b>       | <b>443,339</b>   | <b>385,720</b>   | <b>433,859</b>   | <b>48,139</b> |  |

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

**Traverse City Area Public Schools**  
**School Service Fund - Community Services - Childcare Programs**  
**For the Fiscal Years Ending June 30**

| <b>Revenue</b>                                 | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance      | Notes |
|------------------------------------------------|-----------------------|----------------------|----------------------|---------------|-------|
| Local                                          | 2,158,000             | 2,138,000            | 2,173,500            | 35,500        | 1     |
| Federal                                        |                       |                      |                      | 0             |       |
| Intermediate School District                   |                       |                      |                      | 0             |       |
| Incoming Transfers/Other (Sponsorship Revenue) | 90,189                | 39,166               | 39,166               | 0             |       |
| <b>Total Revenues</b>                          | <b>2,248,189</b>      | <b>2,177,166</b>     | <b>2,212,666</b>     | <b>35,500</b> |       |

| <b>Expenditures</b>                      |                  |                  |                  |                 |   |
|------------------------------------------|------------------|------------------|------------------|-----------------|---|
| Salaries and Wages                       | 1,297,708        | 1,225,380        | 1,208,780        | (16,600)        | 1 |
| Employee Benefits                        | 778,902          | 769,746          | 780,007          | 10,261          | 1 |
| Purchased Services                       | 65,932           | 66,732           | 62,082           | (4,650)         | 1 |
| Supplies and Other                       | 145,050          | 158,930          | 157,280          | (1,650)         | 1 |
| Capital Outlay                           | 0                | 0                | 0                | 0               |   |
| Transfer to General Fund and Other       | 0                | 53,400           | 53,400           | 0               |   |
| <b>Total Expenditures</b>                | <b>2,287,592</b> | <b>2,274,188</b> | <b>2,261,549</b> | <b>(12,639)</b> |   |
| <b>Revenue Over/(Under) Expenditures</b> | <b>(39,403)</b>  | <b>(97,022)</b>  | <b>(48,883)</b>  | <b>48,139</b>   |   |
| <b>Beginning Fund Balance July 1</b>     | <b>405,568</b>   | <b>405,568</b>   | <b>405,568</b>   | <b>0</b>        |   |
| <b>Ending Fund Balance June 30</b>       | <b>366,165</b>   | <b>308,546</b>   | <b>356,685</b>   | <b>48,139</b>   |   |

**Variance Explanations**

(1) Variance is the result of fully implementing Childcare program offerings.

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

| <b>Revenue</b>                                 | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance      | Notes |
|------------------------------------------------|-----------------------|----------------------|----------------------|---------------|-------|
| Local                                          | 222,000               | 222,000              | 235,700              | 13,700        | 1     |
| Federal                                        |                       |                      |                      | 0             |       |
| Intermediate School District                   |                       |                      |                      | 0             |       |
| Incoming Transfers/Other (Sponsorship Revenue) | 170,000               | 170,000              | 170,000              | 0             |       |
| <b>Total Revenues</b>                          | <b>392,000</b>        | <b>392,000</b>       | <b>405,700</b>       | <b>13,700</b> |       |

| <b>Expenditures</b>                      |                |                |                |               |   |
|------------------------------------------|----------------|----------------|----------------|---------------|---|
| Salaries and Wages                       | 180,824        | 171,938        | 167,669        | (4,269)       | 1 |
| Employee Benefits                        | 94,022         | 99,278         | 94,238         | (5,040)       | 1 |
| Purchased Services                       | 100,827        | 100,957        | 111,810        | 10,853        | 1 |
| Supplies and Other                       | 6,667          | 10,167         | 21,983         | 11,816        | 1 |
| Capital Outlay                           | 9,660          | 9,660          | 10,000         | 340           | 1 |
| Transfer to General Fund and Other       | 0              | 0              | 0              | 0             |   |
| <b>Total Expenditures</b>                | <b>392,000</b> | <b>392,000</b> | <b>405,700</b> | <b>13,700</b> |   |
| <b>Revenue Over/(Under) Expenditures</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |   |
| <b>Beginning Fund Balance July 1</b>     | <b>77,174</b>  | <b>77,174</b>  | <b>77,174</b>  | <b>0</b>      |   |
| <b>Ending Fund Balance June 30</b>       | <b>77,174</b>  | <b>77,174</b>  | <b>77,174</b>  | <b>0</b>      |   |

**Variance Explanations**

(1) Variance is the result of fully implementing LEAP offerings.

**Traverse City Area Public Schools**  
**School Service Fund - Community Services - Restricted Federal Funds**  
**For the Fiscal Years Ending June 30**

| <b>Revenue</b>                                 | 2013-2014<br>Original | 2013-2014<br>Amend 1 | 2013-2014<br>Amend 2 | Variance | Notes |
|------------------------------------------------|-----------------------|----------------------|----------------------|----------|-------|
| Local                                          |                       |                      |                      | 0        |       |
| Federal                                        | 123,296               | 123,296              | 123,296              | 0        |       |
| Intermediate School District                   |                       |                      |                      | 0        |       |
| Incoming Transfers/Other (Sponsorship Revenue) |                       |                      |                      | 0        |       |
| <b>Total Revenues</b>                          | <b>123,296</b>        | <b>123,296</b>       | <b>123,296</b>       | <b>0</b> |       |
| <b>Expenditures</b>                            |                       |                      |                      |          |       |
| Salaries and Wages                             | 54,638                | 53,077               | 53,077               | 0        |       |
| Employee Benefits                              | 27,995                | 29,795               | 29,795               | 0        |       |
| Purchased Services                             | 26,338                | 24,815               | 24,815               | 0        |       |
| Supplies and Other                             | 9,560                 | 11,360               | 11,360               | 0        |       |
| Capital Outlay                                 | 0                     | 0                    | 0                    | 0        |       |
| Transfer to General Fund and Other             | 4,765                 | 4,249                | 4,249                | 0        |       |
| <b>Total Expenditures</b>                      | <b>123,296</b>        | <b>123,296</b>       | <b>123,296</b>       | <b>0</b> |       |
| <b>Revenue Over/(Under) Expenditures</b>       | <b>0</b>              | <b>0</b>             | <b>0</b>             | <b>0</b> |       |
| <b>Beginning Fund Balance July 1</b>           | <b>0</b>              | <b>0</b>             | <b>0</b>             | <b>0</b> |       |
| <b>Ending Fund Balance June 30</b>             | <b>0</b>              | <b>0</b>             | <b>0</b>             | <b>0</b> |       |

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

**RESOLUTION FOR FINAL AMENDMENT:**

*2013/2014 GENERAL FUND BUDGET*

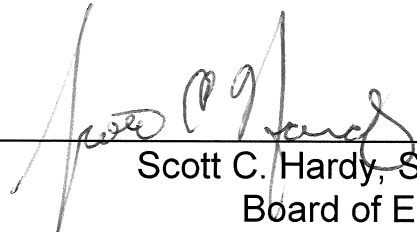
*2013/2014 SPECIAL REVENUE FUND BUDGET  
(Food Services and Community Services)*

This Final Amendment shall take effect on this date: June 23, 2014

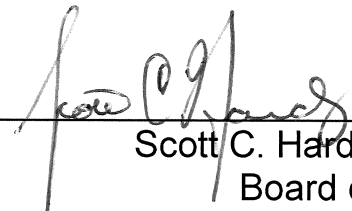
AYES: *APPEL, CRANDALL, ELLERY, HALL, HARDY, SANDERS*

NAYS: *NONE*

Resolution adopted.

  
\_\_\_\_\_  
Scott C. Hardy, 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 study session meeting held on June 23, 2014, 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.

  
\_\_\_\_\_  
Scott C. Hardy, Secretary  
Board of Education  
Traverse City Area Public Schools