

**AMENDMENT TO GENERAL APPROPRIATION**

**RESOLUTION FOR ADOPTION BY THE BOARD**

**OF EDUCATION OF GRAND RAPIDS PUBLIC SCHOOLS**

**SPECIAL REVENUE FUND**

RESOLVED, that this resolution shall be the general appropriation of the Grand Rapids Public Schools for the fiscal year 2021-2022: A resolution to make appropriations; to provide for the expenditure of the appropriation; and to provide for disposition of all income received by Grand Rapids Public Schools.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund of the Grand Rapids Public Schools for fiscal year 2021-2022 is hereby appropriated in the amounts and for the purposes set forth per Exhibit A attached.

This appropriation resolution is to take effect on February 7, 2022.

Ayes:           Members       Ms. Grant, Rev. Matias, Ms. Schottke,  
Mrs. Williams, Dr. Baker, Ms. Davis,  
Dr. Flores, and President Ross – 8.

Nays:           Members       0.

Motion declared ADOPTED

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Secretary, Board of Education  
Grand Rapids Public Schools

**CERTIFICATE OF SECRETARY**

I, the undersigned, being the duly qualified and acting Secretary of the Board of Education of the Grand Rapids Public Schools, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Education of the Grand Rapids Public Schools, of Kent County, Michigan at a regular meeting held on the 7th day of February 2022, the original of which is on file in my office, and that public notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of Michigan, 1976.

Dated this the 7th day of February 2022.

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Secretary, Board of Education  
Grand Rapids Public Schools

Grand Rapids Public Schools  
Special Revenue Budget  
Detailed Budget  
For Fiscal Year 2021-2022

**Exhibit A**

	<u>Original Budget 2021-2022</u>	<u>Amendment One 2021-2022</u>	<u>Amended Budget 2021-2022</u>
Revenue			
Local Sources	\$ 1,949,320	\$ 20,000	\$ 1,969,320
State Sources	450,000		450,000
Federal Sources	<u>11,740,000</u>		<u>11,740,000</u>
TOTAL REVENUE	<u>14,139,320</u>	<u>20,000</u>	<u>14,159,320</u>
 Incoming Transfers and Other Transactions	 <u>62,000</u>	 <u>49,585</u>	 <u>111,585</u>
 TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	 \$ 14,201,320	 \$ 69,585	 \$ 14,270,905

EXHIBIT A

Grand Rapids Public Schools  
Special Revenue Budget  
Detailed Budget  
For Fiscal Year 2021-2022

	Original Budget 2021-2022	Amendment One 2021-2022	Amended Budget 2021-2022
Expenditures			
Food Service	\$ 12,790,390		\$ 12,790,390
Student Activity	700,000		700,000
Trust Funds	2,000		2,000
GRASP	351,700		351,700
Houseman Field	82,920	\$ 69,585	152,505
 TOTAL EXPENDITURES	 <u>13,927,010</u>	 <u>69,585</u>	 <u>13,996,595</u>
 Outgoing Transfers	 <u>715,865</u>	 <u>29,035</u>	 <u>744,900</u>
 TOTAL APPROPRIATED	 <u>14,642,875</u>	 <u>98,620</u>	 <u>14,741,495</u>
 Excess Revenue (Appropriations)	 (441,555)	 (29,035)	 (470,590)
Fund Balance, July 1	4,909,572		4,909,572
 FUND BALANCE, JUNE 30	 <u>\$ 4,468,017</u>	 <u>\$ (29,035)</u>	 <u>\$ 4,438,982</u>

EXHIBIT A

GRAND RAPIDS PUBLIC SCHOOLS  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 SPECIAL REVENUE FUNDS  
 2021-2022

	Food Service	GRASP	Student Activity	Trust Funds	Houseman Field	Total
<b>Revenue:</b>						
Local sources:						
Investment income	\$ 79,800	\$ 100		\$ 1,000		\$ 80,900
Sales	731,500				\$ 40,820	772,320
Admissions / Fees		415,000				415,000
Other			\$ 700,000	1,000	100	701,100
Total local sources	<u>811,300</u>	<u>415,100</u>	<u>700,000</u>	<u>2,000</u>	<u>40,920</u>	<u>1,969,320</u>
State sources - restricted	450,000					450,000
Federal sources - restricted	11,740,000					11,740,000
Total revenue	<u>13,001,300</u>	<u>415,100</u>	<u>700,000</u>	<u>2,000</u>	<u>40,920</u>	<u>14,159,320</u>
<b>Expenditures:</b>						
School services						
Salaries	2,303,936	147,750			5,100	2,456,786
Benefits and payroll taxes	1,764,641	98,300			2,445	1,865,386
Nonsalaries	8,441,813	105,650	700,000	2,000	144,960	9,394,423
Payments to other districts	280,000					280,000
Total expenditures	<u>12,790,390</u>	<u>351,700</u>	<u>700,000</u>	<u>2,000</u>	<u>152,505</u>	<u>13,996,595</u>
<b>Other financing sources (uses):</b>						
Transfer from General Fund					111,585	111,585
Transfer to General Fund	(744,900)					(744,900)
Total other financing sources (uses)	<u>(744,900)</u>				<u>111,585</u>	<u>(633,315)</u>
Net change in fund balances	(533,990)	63,400				(470,590)
Fund Balance at beginning of year	2,673,766	588,170	1,151,310	480,533	15,793	4,909,572
Fund Balance at end of year	<u>\$ 2,139,776</u>	<u>\$ 651,570</u>	<u>\$ 1,151,310</u>	<u>\$ 480,533</u>	<u>\$ 15,793</u>	<u>\$ 4,438,982</u>

# Memo

To: Board of Education  
From: Larry Oberst, Chief Financial Officer  
Date: January 31, 2022  
Re: Special Revenue Fund budget amendment one, 2021-2022

Fund Balance, June 30, 2021		\$	4,909,572
Use of fund balance, original budget adoption			(470,590)
Proposed increase in revenue, amendment one	\$	69,585	
Proposed increase in expense, amendment one		(69,585)	
Net change			
Projected Fund Balance, June 30, 2022		\$	<u>4,438,982</u>

The proposed adjustments to both revenue and expense are outlined below.

## Revenue

### Local Sources

	<u>Food Service</u>	<u>Other Special Revenue</u>	<u>Total</u>
increase in sales and other revenue		20,000	20,000
total local sources		20,000	20,000

### State Sources

total state sources			
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### Federal Sources

total federal sources			
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### Other

adjustment in transfer in from general fund		49,585	49,585
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Total Revenue Adjustments \$ 69,585 \$ 69,585

## Expense

	<u>Food Service</u>	<u>Other Special Revenue</u>	<u>Total</u>
salaries and benefits		1,925	1,925
increase to purchased services		36,500	36,500
other adjustments		31,160	31,160
total expense		69,585	69,585

adjust transfer to general fund			
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Total Expense Adjustments \$ 69,585 \$ 69,585