

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District
GENERAL FUND for the fiscal year 2021-22 be amended as follows:

| | Original Budget <u>7/1/2021</u> | Amended Budget <u>4/25/2022</u> | Amended Budget <u>6/29/2022</u> |
|---|--|--|--|
| <u>REVENUES</u> | | | |
| 1xx Local | \$ 7,735,920 | \$ 8,127,266 | \$ 8,019,361 |
| 2xx Local (Restricted) | 50,000 | 50,000 | 50,000 |
| 3xx State | 21,133,590 | 21,881,359 | 21,440,576 |
| 4xx Federal | 2,203,015 | 9,156,604 | 4,454,270 |
| 5xx-6xx Incoming Transfers | 335,885 | 300,691 | 289,042 |
| Total Revenues | \$ 31,458,410 | \$ 39,515,920 | \$ 34,253,249 |
| <u>EXPENDITURES</u> | | | |
| 1xx - Instruction | | | |
| 11x Basic Program | \$ 16,005,071 | \$ 22,787,692 | \$ 18,643,947 |
| 12x Added Needs | 2,718,378 | 2,931,128 | 2,074,378 |
| 13x Adult & Continuing Education | 87 | 87 | 87 |
| Total Instruction | \$ 18,723,536 | \$ 25,718,907 | \$ 20,718,412 |
| 2xx - Support Services | | | |
| 21x Pupil Support | \$ 1,499,942 | \$ 1,789,365 | \$ 1,765,439 |
| 22x Instructional Staff Support | 796,626 | 1,007,774 | 826,779 |
| 23x General Administration | 492,479 | 552,167 | 581,816 |
| 24x School Administration | 1,773,644 | 1,800,252 | 1,872,059 |
| 25x Business Services | 553,007 | 639,275 | 607,922 |
| 26x Operation & Maintenance | 3,060,155 | 2,751,491 | 2,829,606 |
| 27x Transportation | 2,086,952 | 2,733,919 | 1,954,954 |
| 28x Central Support Services | 726,997 | 917,813 | 895,122 |
| 29x Other Support Services | 826,422 | 873,948 | 849,288 |
| Total Support Services | \$ 11,816,224 | \$ 13,066,004 | \$ 12,182,985 |
| 3xx Community Services | 153,897 | 176,588 | 188,196 |
| 4xx-6xx Outgoing Transfers & Other Financing Uses | 752,361 | 529,065 | 462,118 |
| Total Appropriated | \$ 31,446,018 | \$ 39,490,564 | \$ 33,551,711 |
| Revenues over/(under) Expenditures: | \$ 12,392 | \$ 25,356 | \$ 701,538 |
| <u>FUND BALANCE</u> | | | |
| Beginning Fund Balance (Actual) | \$ 6,855,964 | \$ 7,569,535 | \$ 7,569,535 |
| Revenues over/(under) Expenditures: | 12,392 | 25,356 | 701,538 |
| Projected Ending Fund Balance 2021-22 | \$ 6,868,356 | \$ 7,594,891 | \$ 8,271,073 |
| Fund Balance as a Percentage of Expenditures | 21.8% | 19.2% | 24.7% |

ADOPTED this 30th day of June, 2021

AMENDED this 25th day of April, 2022

AMENDED this 29th day of June, 2022

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District **PRESCHOOL & DAYCARE TUITION FUND** for the fiscal year 2021-22 be amended as follows:

| | <u>Original Budget 7/1/2021</u> | <u>Amended Budget 4/25/2022</u> | <u>Amended Budget 6/29/2022</u> |
|---------------------------------------|---|---|---|
| <u>REVENUES</u> | | | |
| 1xx Local - Preschool | \$ 37,250 | \$ 35,645 | \$ 29,419 |
| 1xx Local - Kids Club | 162,887 | 183,800 | 207,899 |
| 3xx State | - | - | - |
| 4xx Federal | - | 138,633 | 140,530 |
| 5xx Incoming Transfers | - | - | - |
| 6xx Transfer from General Fund | 85,000 | 130,000 | 65,000 |
| Total Revenues | \$ 285,137 | \$ 488,078 | \$ 442,848 |
| <u>EXPENDITURES</u> | | | |
| 1xx Preschool Program | \$ 72,947 | \$ 79,068 | \$ 83,814 |
| 2xx Building Repairs | \$ - | \$ - | \$ - |
| 3xx Kids Club Program | 210,739 | 295,855 | 350,941 |
| Total Appropriated | \$ 283,686 | \$ 374,923 | \$ 434,755 |
| Revenues over/(under) Expenditures: | \$ 1,451 | \$ 113,155 | \$ 8,093 |
| <u>FUND BALANCE</u> | | | |
| Beginning Fund Balance (Actual) | \$ (4,672) | \$ (1,338) | \$ (1,338) |
| Revenues over/(under) Expenditures: | 1,451 | 113,155 | 8,093 |
| Projected Ending Fund Balance 2021-22 | \$ (3,221) | \$ 111,817 | \$ 6,755 |

ADOPTED this 30th day of June, 2021.

AMENDED this 25th day of April, 2022.

AMENDED this 29th day of June, 2022.

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GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District
FOOD SERVICE FUND for the fiscal year 2021-22 be amended as follows:

| | <u>Original Budget 7/1/2021</u> | <u>Amended Budget 4/25/2022</u> | <u>Amended Budget 6/29/2022</u> |
|---------------------------------------|---|---|---|
| <u>REVENUES</u> | | | |
| 1xx Local | \$ 18,042 | \$ 87,138 | \$ 151,142 |
| 3xx State | 89,073 | 60,532 | 104,866 |
| 4xx Federal | 1,499,659 | 1,530,882 | 2,024,564 |
| 6xx Transfer In | 2,903 | 2,903 | - |
| Total Revenues | <u>\$ 1,609,677</u> | <u>\$ 1,681,455</u> | <u>\$ 2,280,572</u> |
| <u>EXPENDITURES</u> | | | |
| 21x Staffing | \$ 65,209 | \$ 88,876 | \$ 100,080 |
| 23x Audit Fee | 4,000 | - | - |
| 28x Translation Services | - | - | - |
| 29x Food Service Operations | 1,735,971 | 2,389,311 | 2,252,375 |
| 6xx Transfers | 13,545 | 13,545 | 18,035 |
| Total Appropriated | <u>\$ 1,818,725</u> | <u>\$ 2,491,732</u> | <u>\$ 2,370,490</u> |
| Revenues over/(under) Expenditures: | <u>\$ (209,048)</u> | <u>\$ (810,277)</u> | <u>\$ (89,918)</u> |
| <u>FUND BALANCE</u> | | | |
| Beginning Fund Balance (Actual) | \$ 575,446 | \$ 982,812 | \$ 982,812 |
| Revenues over/(under) Expenditures: | <u>(209,048)</u> | <u>(810,277)</u> | <u>(89,918)</u> |
| Projected Ending Fund Balance 2021-22 | <u>\$ 366,398</u> | <u>\$ 172,535</u> | <u>\$ 892,894</u> |

ADOPTED this 30th day of June, 2021.

AMENDED this 25th day of April, 2022.

AMENDED this 29th day of June, 2022.

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District
DEBT SERVICE FUND for the fiscal year 2021-22 be amended as follows:

| | <u>Original Budget 7/1/2021</u> | <u>Amended Budget 4/25/2022</u> | <u>Amended Budget 6/29/2022</u> |
|---|---|---|---|
| <u>REVENUES</u> | | | |
| 1xx Local Taxes | \$ 3,203,444 | \$ 3,384,151 | \$ 3,403,939 |
| 3xx State | 68,307 | 68,307 | 99,705 |
| 5xx Incoming Transfers | - | | |
| 6xx Incoming Transfers | 500,000 | 100,000 | 744,629 |
| Total Revenues | \$ 3,771,751 | \$ 3,552,458 | \$ 4,248,273 |
| <u>EXPENDITURES</u> | | | |
| 51x Principal | \$ 1,160,000 | \$ 1,160,000 | \$ 1,930,000 |
| 51x Interest | 1,347,350 | 1,347,350 | 1,274,394 |
| 51x Debt Service | | - | - |
| 25x Other Expenses | 6,338 | 6,433 | 1,530 |
| Total Expenditures | 2,513,688 | 2,513,783 | 3,205,924 |
| <u>OTHER FINANCING SOURCES</u> | | | |
| 63x Transfer Out | - | \$ - | \$ 244,630 |
| Total Appropriated | \$ 2,513,688 | \$ 2,513,783 | \$ 3,450,554 |
| Revenues over/(under) Expenditures: | \$ 1,258,063 | \$ 1,038,675 | \$ 797,719 |
| <u>FUND BALANCE</u> | | | |
| Beginning Fund Balance (Actual) | \$ 2,953,541 | \$ 2,953,613 | \$ 2,953,613 |
| Revenues over/(under) Expenditures: | 1,258,063 | 1,038,675 | 797,719 |
| Projected Ending Fund Balance 2021-2022 | \$ 4,211,604 | \$ 3,992,288 | \$ 3,751,332 |

ADOPTED this 30th day of June, 2021

AMENDED this 25th day of April, 2022

AMENDED this 29th day of June, 2022

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District
SINKING FUND for the fiscal year 2021-2022 be amended as follows:

| | <u>Original Budget 7/1/2021</u> | <u>Amended Budget 4/25/2022</u> | <u>Amended Budget 6/29/2022</u> |
|---------------------------------------|---|---|---|
| <u>REVENUES</u> | | | |
| 1xx Local Taxes | \$ 868,466 | \$ 940,772 | \$ 921,098 |
| 3xx Treasury PPT | 24,194 | 24,194 | 35,314 |
| 5xx Other Revenue | - | | |
| Total Revenues | \$ 892,660 | \$ 964,966 | \$ 956,412 |
| <u>EXPENDITURES</u> | | | |
| 2xx Other - Tax Chargebacks | \$ 2,542 | \$ 2,542 | \$ 341 |
| 4xx Renovation of Existing Buildings | 221,895 | 221,895 | 253,298 |
| 5xx Debt Service | - | - | - |
| Total Expenditures | \$ 224,437 | \$ 224,437 | \$ 253,639 |
| <u>OTHER FINANCING SOURCES</u> | | | |
| 6xx Transfer Out | - | - | 400,000 |
| Total Appropriated | | | 653,639 |
| Revenues over/(under) Expenditures: | \$ 668,223 | \$ 740,529 | \$ 302,773 |
| <u>FUND BALANCE</u> | | | |
| Beginning Fund Balance (Actual) | \$ 1,536,099 | \$ 1,536,413 | \$ 1,536,413 |
| Revenues over/(under) Expenditures: | 668,223 | 740,529 | 302,773 |
| Projected Ending Fund Balance 2021-22 | \$ 2,204,322 | \$ 2,276,942 | \$ 1,839,186 |

ADOPTED this 30th day of June, 2021.
AMENDED this 25th day of April, 2022.
AMENDED this 29th day of June, 2022.

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Coldwater Community Schools

RESOLVED, that the General Appropriations Act for the Coldwater Community School District
ACTIVITY SPECIAL REVENUE FUND for the fiscal year 2021-22 be amended as follows:

| | Original Budget 7/1/2021 | Amended Budget 6/29/2022 |
|---------------------------------------|---|---|
| <u>REVENUES</u> | | |
| All Revenues | \$350,000 | \$274,674 |
| Total Revenues | <u>\$350,000</u> | <u>\$274,674</u> |
| <u>EXPENDITURES</u> | | |
| All Expenditures | \$335,000 | \$301,796 |
| Total Appropriated | <u>\$335,000</u> | <u>\$301,796</u> |
| Revenues over/(under) Expenditures: | <u>\$15,000</u> | <u>(\$27,122)</u> |
| FUND BALANCE | | |
| Beginning Fund Balance (Audited) | \$336,089 | \$336,121 |
| Revenues over/(under) Expenditures: | <u>15,000</u> | <u>(27,122)</u> |
| Projected Ending Fund Balance 2021-22 | <u>\$ 351,089</u> | <u>\$ 308,999</u> |

ADOPTED this 30th day of June, 2021.

AMENDED this 29th day of June, 2022.