

# 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 2026-27 be adopted as follows:

|                                                   | <b>Original<br/>7/1/2026</b> |
|---------------------------------------------------|------------------------------|
| <b><u>REVENUES</u></b>                            |                              |
| 1xx Local                                         | \$ 11,416,257                |
| 2xx Local (Restricted)                            | 225,000                      |
| 3xx State                                         | 25,783,406                   |
| 4xx Federal                                       | 1,650,060                    |
| 5xx-6xx Incoming Transfers                        | 432,632                      |
| <b>Total Revenues</b>                             | <b>\$ 39,507,355</b>         |
| <b><u>EXPENDITURES</u></b>                        |                              |
| 1xx - Instruction                                 |                              |
| 11x Basic Program                                 | \$ 19,044,977                |
| 12x Added Needs                                   | 4,073,140                    |
| 13x Adult & Continuing Education                  | 0                            |
| <b>Total Instruction</b>                          | <b>\$ 23,118,117</b>         |
| 2xx - Support Services                            |                              |
| 21x Pupil Support                                 | \$ 3,016,707                 |
| 22x Instructional Staff Support                   | 1,525,853                    |
| 23x General Administration                        | 537,940                      |
| 24x School Administration                         | 2,157,862                    |
| 25x Business Services                             | 556,969                      |
| 26x Operation & Maintenance                       | 5,486,018                    |
| 27x Transportation                                | 2,497,924                    |
| 28x Central Support Services                      | 1,020,376                    |
| 29x Other Support Services                        | 1,000,301                    |
| <b>Total Support Services</b>                     | <b>\$ 17,799,950</b>         |
| 3xx Community Services                            | 298,488                      |
| 4xx-6xx Outgoing Transfers & Other Financing Uses | 658,414                      |
| <b>Total Appropriated</b>                         | <b>\$ 41,874,969</b>         |
| <br>Revenues over/(under) Expenditures:           | <br><b>\$ (2,367,614)</b>    |
| <b><u>FUND BALANCE</u></b>                        |                              |
| Beginning Fund Balance (Projected)                | \$ 14,344,889                |
| Revenues over/(under) Expenditures:               | (2,367,614)                  |
| Committed Fund Balance                            | \$ 504,104                   |
| Projected Ending Fund Balance 2026-2027           | <b>\$ 11,473,171</b>         |
| <br>Fund Balance as a Percentage of Expenditures  | <br><b>27.4%</b>             |

**ADOPTED** this 22nd day of June, 2026

# 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 2026-27 be adopted as follows:

|                                       |                         | Original<br>Budget<br><u>7/1/2026</u> |
|---------------------------------------|-------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                |                         |                                       |
| 1xx                                   | Local                   | \$ 215,757                            |
| 3xx                                   | State                   | 348,071                               |
| 4xx                                   | Federal                 | 2,063,009                             |
| 6xx                                   | Transfer In             | -                                     |
| <b>Total Revenues</b>                 |                         | <u>\$ 2,626,837</u>                   |
| <b><u>EXPENDITURES</u></b>            |                         |                                       |
| 21x                                   | Staffing                | \$ 221,448                            |
| 23x                                   | Audit Fee               | -                                     |
| 28x                                   | Translation Services    | -                                     |
| 29x                                   | Food Service Operations | 2,529,806                             |
| 6xx                                   | Transfers               | 40,000                                |
| <b>Total Appropriated</b>             |                         | <u>\$ 2,791,254</u>                   |
| Revenues over/(under) Expenditures:   |                         | <u><u>\$ (164,417)</u></u>            |
| <b><u>FUND BALANCE</u></b>            |                         |                                       |
| Beginning Fund Balance (Projected)    |                         | \$ 1,040,685                          |
| Revenues over/(under) Expenditures:   |                         | <u>(164,417)</u>                      |
| Projected Ending Fund Balance 2026-27 |                         | <u><u>\$ 876,268</u></u>              |

**ADOPTED** this 22nd day of June, 2026

# 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 2026-27 be adopted as follows:

|                                       | <b>Original<br/>Budget<br/><u>7/1/2026</u></b> |
|---------------------------------------|------------------------------------------------|
| <b><u>REVENUES</u></b>                |                                                |
| 1xx Local - Preschool                 | \$ -                                           |
| 1xx Local - Kids Club                 | 261,390                                        |
| 3xx State                             | -                                              |
| 4xx Federal                           | -                                              |
| 5xx Incoming Transfers                | 191,700                                        |
| 6xx Transfer from General Fund        | 40,000                                         |
| <b>Total Revenues</b>                 | <b>\$ 493,090</b>                              |
| <b><u>EXPENDITURES</u></b>            |                                                |
| 1xx Preschool Program                 | \$ 191,700                                     |
| 2xx Building Repairs                  |                                                |
| 3xx Kids Club Program                 | 292,844                                        |
| <b>Total Appropriated</b>             | <b>\$ 484,544</b>                              |
| Revenues over/(under) Expenditures:   | <b>\$ 8,546</b>                                |
| <b><u>FUND BALANCE</u></b>            |                                                |
| Beginning Fund Balance (Projected)    | \$ 7,668                                       |
| Revenues over/(under) Expenditures:   | 8,546                                          |
| Projected Ending Fund Balance 2026-27 | <b>\$ 16,214</b>                               |

**ADOPTED** this 22nd day of June, 2026

# 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 2026-27 be adopted as follows:

|                                         | <b>Original<br/>Budget<br/><u>7/1/2026</u></b> |
|-----------------------------------------|------------------------------------------------|
| <b><u>REVENUES</u></b>                  |                                                |
| 1xx Local Taxes                         | \$ 2,227,762                                   |
| 3xx State                               | 7,546                                          |
| 5xx Incoming Transfers                  | -                                              |
| 6xx Incoming Transfers                  | 550,000                                        |
| <b>Total Revenues</b>                   | <b>\$ 2,785,308</b>                            |
| <b><u>EXPENDITURES</u></b>              |                                                |
| 51x Principal                           | \$ 805,000                                     |
| 51x Interest                            | 1,130,500                                      |
| 51x Debt Service                        |                                                |
| 25x Other Expenses                      | 4,413                                          |
| <b>Total Expenditures</b>               | <b>1,939,913</b>                               |
| <b><u>OTHER FINANCING SOURCES</u></b>   |                                                |
| 63x Transfer Out                        | -                                              |
| <b>Total Appropriated</b>               | <b>\$ 1,939,913</b>                            |
| Revenues over/(under) Expenditures:     | <b>\$ 845,395</b>                              |
| <b><u>FUND BALANCE</u></b>              |                                                |
| Beginning Fund Balance (Projected)      | \$ 5,903,311                                   |
| Revenues over/(under) Expenditures:     | 845,395                                        |
| Projected Ending Fund Balance 2026-2027 | <b>\$ 6,748,706</b>                            |

**ADOPTED** this 22nd day of June, 2026

# 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 2026-2027 be adopted as follows:

|                                       | <b>Original<br/>Budget<br/><u>7/1/2026</u></b> |
|---------------------------------------|------------------------------------------------|
| <b><u>REVENUES</u></b>                |                                                |
| 1xx Local Taxes                       | \$ 1,340,759                                   |
| 3xx Treasury PPT                      | 4,517                                          |
| 5xx Other Revenue                     | -                                              |
| <b>Total Revenues</b>                 | <b><u>\$ 1,345,276</u></b>                     |
| <b><u>EXPENDITURES</u></b>            |                                                |
| 2xx Other - Tax Chargebacks           | \$ 2,313                                       |
| 4xx Renovation of Existing Buildings  | 3,404,873                                      |
| 5xx Debt Service                      | -                                              |
| <b>Total Expenditures</b>             | <b><u>\$ 3,407,186</u></b>                     |
| <b><u>OTHER FINANCING SOURCES</u></b> |                                                |
| 6xx Transfer Out                      |                                                |
| <b>Total Appropriated</b>             | <b><u>3,407,186</u></b>                        |
| Revenues over/(under) Expenditures:   | <b><u>\$ (2,061,910)</u></b>                   |
| <b><u>FUND BALANCE</u></b>            |                                                |
| Beginning Fund Balance (Projected)    | \$ 3,712,999                                   |
| Revenues over/(under) Expenditures:   | <u>(2,061,910)</u>                             |
| Projected Ending Fund Balance 2026-27 | <b><u>\$ 1,651,089</u></b>                     |

**ADOPTED** this 22nd day of June, 2026

# 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 2026-27 be adopted as follows:

|                                       | <b>Original<br/>Budget<br/>7/1/2026</b> |
|---------------------------------------|-----------------------------------------|
| <b><u>REVENUES</u></b>                |                                         |
| All Revenues                          | \$380,435                               |
| <b>Total Revenues</b>                 | <u>\$380,435</u>                        |
| <b><u>EXPENDITURES</u></b>            |                                         |
| All Expenditures                      | \$414,635                               |
| <b>Total Appropriated</b>             | <u>\$414,635</u>                        |
| Revenues over/(under) Expenditures:   | <u><u>(\$34,200)</u></u>                |
| <br><b>FUND BALANCE</b>               |                                         |
| Beginning Fund Balance (Projected)    | \$353,814                               |
| Revenues over/(under) Expenditures:   | <u>(34,200)</u>                         |
| Projected Ending Fund Balance 2026-27 | <u><u>\$ 319,614</u></u>                |

**ADOPTED** this 22nd day of June, 2026