

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 2025-2026 be amended as follows:

	Original Budget 7/1/2025	Amended Budget 11/24/2025	Amended Budget 4/27/2026	Amended Budget 6/22/2026
<u>REVENUES</u>				
1xx Local	\$ 11,505,166	\$ 11,513,670	\$ 11,559,739	\$ 10,702,953
2xx Local (Restricted)	225,000	225,000	225,000	225,000
3xx State	21,153,124	28,791,784	30,305,819	26,419,649
4xx Federal	474,081	1,690,858	1,981,865	1,657,871
5xx-6xx Incoming Transfers	369,908	379,277	384,608	384,497
Total Revenues	\$ 33,727,279	\$ 42,600,589	\$ 44,457,031	\$ 39,389,970
<u>EXPENDITURES</u>				
1xx - Instruction				
11x Basic Program	\$ 19,327,572	\$ 19,304,508	\$ 18,615,705	\$ 18,013,205
12x Added Needs	2,819,311	6,012,698	6,989,747	2,751,497
13x Adult & Continuing Education	0	0	0	0
Total Instruction	\$ 22,146,883	\$ 25,317,206	\$ 25,605,452	\$ 20,764,702
2xx - Support Services				
21x Pupil Support	\$ 2,390,718	\$ 2,985,273	\$ 2,895,376	\$ 2,438,938
22x Instructional Staff Support	995,337	1,324,790	1,578,141	1,357,197
23x General Administration	587,942	593,185	566,627	552,504
24x School Administration	2,274,119	2,259,674	2,252,394	2,223,693
25x Business Services	584,041	585,331	609,656	616,310
26x Operation & Maintenance	3,362,498	4,048,649	5,131,802	3,703,488
27x Transportation	2,662,454	3,211,387	3,220,618	2,565,052
28x Central Support Services	745,414	805,605	831,645	816,667
29x Other Support Services	1,161,993	1,179,237	1,205,138	1,068,189
Total Support Services	\$ 14,764,516	\$ 16,993,131	\$ 18,291,397	\$ 15,342,038
3xx Community Services	183,421	272,463	347,326	340,559
4xx-6xx Outgoing Transfers & Other Financing Uses	650,298	670,298	683,898	688,674
Total Appropriated	\$ 37,745,118	\$ 43,253,098	\$ 44,928,073	\$ 37,135,973
Revenues over/(under) Expenditures:	<u>\$ (4,017,839)</u>	<u>\$ (652,509)</u>	<u>\$ (471,042)</u>	<u>\$ 2,253,997</u>
<u>FUND BALANCE</u>				
Beginning Fund Balance (Actual)	\$ 12,386,216	\$ 12,386,216	\$ 12,386,216	\$ 12,386,216
Revenues over/(under) Expenditures:	<u>(4,017,839)</u>	<u>(652,509)</u>	<u>(471,042)</u>	<u>2,253,997</u>
Restricted Capital Projects Fund Balance-Aquatic Center			\$ 300,000	\$ 300,000
Projected Ending Fund Balance 2025-2026	<u>\$ 8,368,377</u>	<u>\$ 11,733,707</u>	<u>\$ 11,615,174</u>	<u>\$ 14,340,213</u>
Fund Balance as a Percentage of Expenditures	<u>22.2%</u>	<u>27.1%</u>	<u>25.9%</u>	<u>38.6%</u>

ADOPTED this 23rd day of June, 2025

AMENDED this 24th day of November, 2025

AMENDED this 27th day of April, 2026

AMENDED 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 2025-26 be amended as follows:

	Original Budget <u>7/1/2025</u>	Amended Budget <u>11/24/2025</u>	Amended Budget <u>4/27/2026</u>	Amended Budget <u>6/22/2026</u>
<u>REVENUES</u>				
1xx Local	\$ 237,608	\$ 240,908	\$ 239,888	\$ 215,602
3xx State	200,453	202,695	264,131	353,598
4xx Federal	2,144,422	2,164,922	2,176,922	2,063,117
6xx Transfer In	-	-	-	-
Total Revenues	\$ 2,582,483	\$ 2,608,525	\$ 2,680,941	\$ 2,632,317
<u>EXPENDITURES</u>				
21x Staffing	\$ 219,928	\$ 219,928	\$ 229,108	\$ 216,796
23x Audit Fee	-	-	-	-
28x Translation Services	-	-	-	-
29x Food Service Operations	2,315,753	2,566,041	2,532,941	2,315,272
6xx Transfers	35,000	35,000	35,000	40,000
Total Appropriated	\$ 2,570,681	\$ 2,820,969	\$ 2,797,049	\$ 2,572,068
Revenues over/(under) Expenditures:	<u>\$ 11,802</u>	<u>\$ (212,444)</u>	<u>\$ (116,108)</u>	<u>\$ 60,249</u>
<u>FUND BALANCE</u>				
Beginning Fund Balance (Actual)	\$ 980,436	\$ 980,436	\$ 980,436	\$ 980,436
Revenues over/(under) Expenditures:	<u>11,802</u>	<u>(212,444)</u>	<u>(116,108)</u>	<u>60,249</u>
Projected Ending Fund Balance 2025-26	<u>\$ 992,238</u>	<u>\$ 767,992</u>	<u>\$ 864,328</u>	<u>\$ 1,040,685</u>

ADOPTED this 23rd day of June, 2025

AMENDED this 24th day of November, 2025

AMENDED this 27th day of April, 2026

AMENDED 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 2025-26 be amended as follows:

	Original Budget <u>7/1/2025</u>	Amended Budget <u>11/24/2025</u>	Amended Budget <u>4/27/2026</u>	Amended Budget <u>6/22/2026</u>
<u>REVENUES</u>				
1xx Local - Preschool	\$ 40,285	\$ 350	\$ 350	\$ 350
1xx Local - Kids Club	263,645	243,645	252,745	252,540
3xx State	-	-	-	-
4xx Federal	12,000	12,000	-	-
5xx Incoming Transfers	-	191,700	191,700	156,689
6xx Transfer from General Fund	35,000	15,000	41,000	40,000
Total Revenues	\$ 350,930	\$ 462,695	\$ 485,795	\$ 449,579
<u>EXPENDITURES</u>				
1xx Preschool Program	\$ 104,958	\$ 193,608	\$ 193,248	\$ 175,937
2xx Building Repairs				
3xx Kids Club Program	244,191	263,669	292,602	266,750
Total Appropriated	\$ 349,149	\$ 457,277	\$ 485,850	\$ 442,687
Revenues over/(under) Expenditures:	<u>\$ 1,781</u>	<u>\$ 5,418</u>	<u>\$ (55)</u>	<u>\$ 6,892</u>
<u>FUND BALANCE</u>				
Beginning Fund Balance (Actual)	\$ 776	\$ 776	\$ 776	\$ 776
Revenues over/(under) Expenditures:	<u>1,781</u>	<u>5,418</u>	<u>(55)</u>	<u>6,892</u>
Projected Ending Fund Balance 2025-26	<u>\$ 2,557</u>	<u>\$ 6,194</u>	<u>\$ 721</u>	<u>\$ 7,668</u>

ADOPTED this 23rd day of June, 2025

AMENDED this 24th day of November, 2025

AMENDED this 27th day of April, 2026

AMENDED 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 2025-26 be amended as follows:

	Original Budget <u>7/1/2025</u>	Amended Budget <u>4/27/2026</u>	Amended Budget <u>6/22/2026</u>
<u>REVENUES</u>			
1xx Local Taxes	\$ 2,057,664	\$ 2,070,870	\$ 1,980,052
3xx State	44,902	44,902	7,546
5xx Incoming Transfers	-	-	-
6xx Incoming Transfers	550,000	550,000	550,000
Total Revenues	\$ 2,652,566	\$ 2,665,772	\$ 2,537,598
<u>EXPENDITURES</u>			
51x Principal	\$ 770,000	\$ 770,000	\$ 770,000
51x Interest	1,169,000	1,169,000	1,169,000
51x Debt Service			
25x Other Expenses	4,534	5,018	4,413
Total Expenditures	1,943,534	1,944,018	1,943,413
<u>OTHER FINANCING SOURCES</u>			
63x Transfer Out	-	-	-
Total Appropriated	\$ 1,943,534	\$ 1,944,018	\$ 1,943,413
Revenues over/(under) Expenditures:	\$ 709,032	\$ 721,754	\$ 594,185
<u>FUND BALANCE</u>			
Beginning Fund Balance (Actual)	\$ 5,309,126	\$ 5,309,126	\$ 5,309,126
Revenues over/(under) Expenditures:	709,032	721,754	594,185
Projected Ending Fund Balance 2025-2026	\$ 6,018,158	\$ 6,030,880	\$ 5,903,311

ADOPTED this 23rd day of June, 2025

AMENDED this 27th day of April, 2026

AMENDED 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 2025-2026 be amended as follows:

	Original Budget <u>7/1/2025</u>	Amended Budget <u>4/27/2026</u>	Amended Budget <u>6/22/2026</u>
<u>REVENUES</u>			
1xx Local Taxes	\$ 874,790	\$ 876,530	\$ 1,197,855
3xx Treasury PPT	27,070	27,070	4,517
5xx Other Revenue	-	-	-
Total Revenues	<u>\$ 901,860</u>	<u>\$ 903,600</u>	<u>\$ 1,202,372</u>
<u>EXPENDITURES</u>			
2xx Other - Tax Chargebacks	\$ 2,376	\$ 2,401	\$ 2,313
4xx Renovation of Existing Buildings	1,000,000	1,094,977	70,104
5xx Debt Service	-	-	-
Total Expenditures	<u>\$ 1,002,376</u>	<u>\$ 1,097,378</u>	<u>\$ 72,417</u>
<u>OTHER FINANCING SOURCES</u>			
6xx Transfer Out	-	-	-
Total Appropriated	<u>1,002,376</u>	<u>1,097,378</u>	<u>72,417</u>
Revenues over/(under) Expenditures:	<u>\$ (100,516)</u>	<u>\$ (193,778)</u>	<u>\$ 1,129,955</u>
<u>FUND BALANCE</u>			
Beginning Fund Balance (Actual)	\$ 2,583,044	\$ 2,583,044	\$ 2,583,044
Revenues over/(under) Expenditures:	<u>(100,516)</u>	<u>(193,778)</u>	<u>1,129,955</u>
Projected Ending Fund Balance 2025-26	<u>\$ 2,482,528</u>	<u>\$ 2,389,266</u>	<u>\$ 3,712,999</u>

ADOPTED this 23rd day of June, 2025

AMENDED this 27th day of April, 2026

AMENDED 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 2025-26 be adopted as follows:

	Original Budget 7/1/2026	Amended Budget 4/27/2026	Amended Budget 6/22/2026
<u>REVENUES</u>			
All Revenues	\$361,819	\$300,413	\$391,059
Total Revenues	<u>\$361,819</u>	<u>\$300,413</u>	<u>\$391,059</u>
<u>EXPENDITURES</u>			
All Expenditures	\$346,691	\$703,332	\$445,469
Total Appropriated	<u>\$346,691</u>	<u>\$703,332</u>	<u>\$445,469</u>
Revenues over/(under) Expenditures:	<u>\$15,128</u>	<u>(\$402,919)</u>	<u>(\$54,410)</u>
 FUND BALANCE			
Beginning Fund Balance Actual	\$408,224	\$408,224	\$408,224
Revenues over/(under) Expenditures:	<u>15,128</u>	<u>(402,919)</u>	<u>(54,410)</u>
Projected Ending Fund Balance 2025-26	<u>\$ 423,352</u>	<u>\$ 5,305</u>	<u>\$ 353,814</u>

ADOPTED this 23th day of June, 2025

AMENDED this 27th day of April, 2026

AMENDED this 22nd day of June, 2026