2025-2026 Amended Budgets



February 9, 2026

Patricia Root/Chelsea Kauffman

School Resource Websites

SCHOOL WEB PAGE:

www.lakeviewschools.net

STATE AID STATUS REPORTS:

State Aid Financial Status Report - SAMS.Public.UI

Scroll down to 59000 Montcalm Area ISD
Click on Download PDF Report
Search for Lakeview Community Schools- 59090

STATE AID UPDATES:

https://www.michigan.gov/mde/services/financial-management/state-aid/whatsnew/state-school-aid-update

LCS TRANSPARENCY REPORTING/MUNETRIX:

https://secure.munetrix.com/Michigan/Schools/WCR/Montcalm-Area-ISD/District/Lakeview-Community-Schools-Montcalm

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 59090 ISD: 59

Lakeview Community Schools (Montcalm)

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,286.66

	Amount	Mills	Revenue
Non-Pre TV	150,235,748	18.000	2,704,243
Comm PP TV	2,730,900	6.000	16,385
Assumed Local Revenue			2,720,628

Local Revenue Per GE	2,823.11
Local Revenue Per Membership	2,764.53

State Aid Membership	984.12
General ED K-12	963.70
Supplemental 2025	975.86
Fall 2025	962.35
Special ED K-12 Sec 52	20.42
Supplemental 2025	20.14
Fall 2025	20.45
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	1,274,740.00
Special Ed. Transp. Costs	54,991.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $1,522.13)	1,497,958.58	36.36%	409,125.60	135,532.14
51c	SPEC ED HEADLEE OBLIGATION	403,474.29	36.36%	110,027.44	36,675.81
22b/51e	DISCRETIONARY PAYMENT	5,671,816.31	36.36%	1,547,551.50	514,720.91
29(6)	ENROLLMENT STABILIZATION PAYMENTS	64,380.84	36.36%	17,054.23	6,354.64
31a	AT RISK	1,057,765.07	36.36%	288,416.22	96,187.16
61d	CTE PER PUPIL INCENTIVE	6,303.87	36.36%	1,719.07	573.02
22l	DISTRICT TRANSPORTATION COSTS	150,357.12	36.36%	41,002.39	13,667.46
152a	HEADLEE OBLIGATION FOR DATA COLLEC	29,179.60	36.36%	7,961.10	2,648.60
22d(4)	ISOLATED DISTRICTS	62,795.08	36.36%	17,137.34	5,694.95
31aa	MENTAL HEALTH GRANT - PER PUPIL	160,397.49	36.36%	43,740.40	14,580.13
147a(2)	MPSERS NORMAL COST OFFSET	48,232.72	100.00%	48,232.72	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUT	8,162.19	100.00%	8,162.19	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	853,026.85	36.36%	232,620.42	77,540.14
31d	SCHOOL LUNCH	25,864.46	36.36%	7,053.24	2,351.08
30d	UNIVERSAL SCHOOL BREAKFAST	11,028.68	100.00%	11,028.68	0.00
30d	UNIVERSAL SCHOOL LUNCH	19,677.94	100.00%	19,677.94	0.00
		$10,070,421.09		$2,810,510.48	$906,526.04

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
41	2023 BILINGUAL EDUCATION	(96.18)	100.00%	0.00	(96.18)
22a	2024 PROP A OBLIGATION	3,523.19	100.00%	3,523.19	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	5.44	100.00%	5.44	0.00
22a	2025 PROP A OBLIGATION	8,739.15	100.00%	8,739.15	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	2.66	100.00%	2.66	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	27,036.28	100.00%	27,036.28	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,100.20)	100.00%	(1,100.20)	0.00
31d	2025 SCHOOL LUNCH	2,225.96	100.00%	2,225.96	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	13,185.94	100.00%	13,185.94	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,588.76	100.00%	6,588.76	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	72,336.48	100.00%	72,336.48	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	146,047.50	100.00%	146,047.50	0.00
		$278,494.98		$278,591.16	($96.18)
SUBTOTALS		$10,348,916.07		$3,089,101.64	$906,429.86

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $7,226.89)	6,964,553.89
51e	SPECIAL ED FOUNDATION (SEC 52)	205,221.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	403,474.29
		$7,573,249.18

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$844,511.45	11/20/2025	$1,153,075.60	12/22/2025	$1,060,807.97
01/20/2026	$906,429.86				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$11,028.68
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$19,677.94

2025-2026 AMENDED BUDGET NOTES

General Fund

- ~~$9,708.00- $100 INCREASE~~ $10,050- $442 INCREASE PER PUPIL
- ~~980~~ 984.12-STUDENT COUNT- JANUARY
- OVER $400,000 REVENUE LOSS FROM ORS CATEGORICAL CUTS

- ~~7%~~ 19% INCREASE FOR HEALTH INSURANCE PREMIUMS
- ADDED ½ CURRICULUM STAFF FOR FEBRUARY-JUNE
- ADDED $60,000 FOR BUS GARAGE ROOF- WAITING FOR QUOTE
- INCREASED GF TRANSPORTATION COSTS
- INCREASED CUSTODIAL AND MAINTENANCE REPAIRS
- GRANTS WILL BE UPDATED BY THE END OF FEBRUARY

Technology Fund

- ADDED EXPENSE FOR MS ELEVATOR REPAIRS

General Fund

Amended Budget for Adoption

Presented February 9, 2026

Lakeview Community Schools					
Audited 2024-2025					
Amended 2025-2026					
General Fund					
REVENUE		Final	Audited	Proposed	Amended
		2024-2025	2024-2025	2025-2026	2025-2026
Function	**Description**	June 25, 2025	June 30, 2025	June 25, 2025	February 9, 2026
100	Local Taxes	$ 2,613,874.04	$ 2,626,947.17	$ 2,702,646.00	$ 2,732,901.61
100	Other Local Revenue	$ 429,013.82	$ 429,810.57	$ 347,014.55	$ 389,082.19
300	State Aid & Programs	$ 11,732,967.46	$ 10,668,940.25	$ 10,722,914.72	$ 11,376,038.49
400	Federal Programs	$ 920,745.42	$ 658,354.14	$ 573,301.00	$ 532,991.60
500	Other Financing Sources	$ 374,606.47	$ 376,627.09	$ 345,000.00	$ 429,098.03
600	Fund Modification	$ 80,815.55	$ 80,815.55	$ -	$ -
Total Revenues		$ 16,152,022.76	$ 14,841,494.77	$ 14,690,876.27	$ 15,460,111.92
EXPENDITURES					
111	Elementary Instruction	$ 1,889,270.23	$ 1,882,383.30	$ 1,838,869.00	$ 1,867,970.51
112	Middle School	$ 1,791,980.88	$ 1,780,500.44	$ 1,864,368.00	$ 1,810,583.08
113	High School	$ 2,053,036.29	$ 2,028,009.88	$ 2,055,335.00	$ 2,194,188.18
118	Preschool	$ 291,747.00	$ 241,320.58	$ 289,339.65	$ 280,425.03
119	Summer School	$ 378,549.30	$ 122,319.90	$ 263,205.00	$ 56,682.34
122	Special Education	$ 1,053,809.24	$ 1,025,078.28	$ 1,090,885.00	$ 1,217,169.31
125	Compensatory Education	$ 1,206,397.12	$ 784,028.51	$ 1,102,398.28	$ 1,651,085.26
211	Truancy	$ 10,896.98	$ 4,514.92	$ 11,844.00	$ 5,365.00
212	Guidance Services	$ 190,248.98	$ 190,248.92	$ 198,241.00	$ 206,717.58
213	Health Services	$ 231,388.96	$ 107,367.75	$ 261,936.09	$ 110,000.00
215	Speech Services	$ 205,195.00	$ 201,943.93	$ 259,709.00	$ 262,326.91
216	Social Workers Services	$ 401,039.27	$ 349,655.29	$ 340,569.00	$ 585,306.90
219	Monitors	$ 68,486.50	$ 66,164.99	$ 76,022.00	$ 49,326.18
221	Improvement of Instruction	$ 440,965.52	$ 358,674.43	$ 454,690.82	$ 477,833.65
222	Media Center	$ 2,500.00	$ 1,805.10	$ 2,000.00	$ 2,000.00
226	Supervision Title Programs	$ 42,886.58	$ 33,760.74	$ 19,143.43	$ 17,995.33
227	Student Assessments	$ 495.00	$ 494.59	$ -	$ -
231	Board of Education	$ 62,595.00	$ 58,691.51	$ 58,600.00	$ 70,100.00
232	Superintendent	$ 364,649.00	$ 334,900.05	$ 339,988.00	$ 367,348.46
241	Office of the Principal	$ 966,005.00	$ 921,217.47	$ 977,729.00	$ 981,576.11
249	Other Administration	$ 2,500.00	$ 1,730.13	$ 2,000.00	$ 2,000.00
252	Fiscal Services Office	$ 79,625.00	$ 77,656.07	$ 79,265.00	$ 79,265.00
259	Other Business Services	$ 112,852.20	$ 100,891.29	$ 62,000.00	$ 65,001.00
261	Operation/Maintenance	$ 1,706,709.54	$ 1,605,738.66	$ 1,550,519.00	$ 1,694,866.19
266	Security Services	$ 198,926.37	$ 108,927.36	$ 126,381.69	$ 126,381.69
271	Transportation	$ 1,068,730.90	$ 798,574.34	$ 981,897.34	$ 1,010,567.12
281	Evaluations	$ 7,442.00	$ 6,393.75	$ 1,741.76	$ 520.00
283	Improvement of Support Staff	$ 29,131.00	$ 22,638.10	$ 24,726.00	$ 17,153.00
284	Mgt Information	$ 272,300.00	$ 234,969.77	$ 239,000.00	$ 250,006.00
285	Pupil Accounting	$ 29,518.57	$ 29,500.90	$ 29,518.57	$ 29,179.60
293	Athletics	$ 468,648.95	$ 453,708.60	$ 375,207.00	$ 382,747.81
311	Community Services	$ 1,476.00	$ 1,257.03	$ 1,476.00	$ 2,000.00
331	Community Services	$ 23,731.25	$ 12,362.43	$ 26,251.64	$ 24,070.00
361	Homeless Services	$ 7,442.14	$ 6,942.03	$ 80.00	$ 800.00
452	Site Improvements	$ -	$ -	$ -	$ 25,518.00
453	Architecture	$ 26,635.31	$ 2,500.00		$ -
492	Adj. to PY state aid	$ 96.68	$ -	$ -	$ 96.68
511	Debt Service	$ 38,115.00	$ 37,460.00	$ 35,940.00	$ 35,940.00
Total Expenditures		$ 15,726,022.76	$ 13,994,331.04	$ 15,040,876.27	$ 15,960,111.92
	Increase/(Decrease in Fund Equity	$ 426,000.00	$ 847,163.73	$ (350,000.00)	$ (500,000.00)
	Beginning Fund Balance July 1,	$ 5,203,949.69	$ 5,203,949.69	$ 5,629,949.69	$ 5,923,634.84
	Projected Total Fund Balance June 30,	$ 5,629,949.69	$ 6,051,113.42	$ 5,279,949.69	$ 5,423,634.84
	Inventory	$ (19,131.30)	$ (19,131.30)	$ (19,131.30)	$ (19,131.30)
	Prepaid Items (A.D.N.,BCBSM, & Arbiter)	$ (107,499.48)	$ (108,347.28)	$ (107,499.48)	$ (41,238.50)
	Unencumbered Ending Fund Balance June 30	$ 5,503,318.91	$ 5,923,634.84	$ 5,153,318.91	$ 5,363,265.04
	Fund balance to expenditure ratio	34.99%	42.33%	34.26%	33.60%

School Service Funds

Food Service Fund

Technology Fund

Special Revenue/Activity Fund

Amended Budgets for Adoption

Presented February 9, 2026

Lakeview Community Schools
Audited for Fiscal Year 2024-2025
Amended Budget for Fiscal year 2025-2026

FOOD SERVICE					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
150	**Earning on Interest**	**$ 2,180.43**	**$ 1,977.01**	**$ 2,000.00**	**$ 2,224.58**
160	**Food Sales**	**$ 19,900.00**	**$ 18,668.05**	**$ 21,000.00**	**$ 21,000.00**
181	**Other Revenues**	**$ 12,000.00**	**$ 10,739.14**	**$ 12,000.00**	**$ 12,000.00**
312	**State Programs**	**$ 163,747.26**	**$ 158,881.74**	**$ 148,000.00**	**$ 150,579.28**
414	**Federal Programs**	**$ 701,536.68**	**$ 718,127.54**	**$ 654,000.00**	**$ 654,000.00**
481/482	**Federal - Commodities**	**$ 58,842.96**	**$ 58,760.88**	**$ 58,843.00**	**$ 58,973.50**
593	**Sale of Assets**	**$ 113.00**	**$ 113.00**	**$ -**	**$ 2,635.00**
Total Revenues		**$ 958,320.33**	**$ 967,267.36**	**$ 895,843.00**	**$ 901,412.36**
EXPENDITURES					
3000	**Purchased Services**	**$ 359,245.00**	**$ 357,922.86**	**$ 354,315.00**	**$ 354,315.00**
4000	**Purchased Services**	**$ 21,050.00**	**$ 11,918.07**	**$ 15,325.00**	**$ 20,225.00**
5000	**Supplies**	**$ 524,427.19**	**$ 489,667.50**	**$ 467,453.00**	**$ 467,822.36**
6000	**Capital Outlay**	**$ 39,054.40**	**$ 39,054.40**	**$ -**	**$ -**
7000	**Miscellaneous**	**$ 14,543.74**	**$ 12,805.22**	**$ 13,750.00**	**$ 14,050.00**
Total Expenditures		**$ 958,320.33**	**$ 911,368.05**	**$ 850,843.00**	**$ 856,412.36**
Increase/(Decrease) in Fund Equity		**$ 0.00**	**$ 55,899.31**	**$ 45,000.00**	**$ 45,000.00**
Beginning Fund Balance July 1		**$ 287,520.14**	**$ 287,520.14**	**$ 287,520.14**	**$ 331,732.93**
Total		**$ 287,520.14**	**$ 343,419.45**	**$ 332,520.14**	**$ 376,732.93**
Inventory		**$ (11,686.52)**	**$ (11,686.52)**	**$ (11,686.52)**	**$ (11,686.52)**
Estimated Ending Fund Balance June 30		**$ 275,833.62**	**$ 331,732.93**	**$ 320,833.62**	**$ 365,046.41**

Lakeview Community Schools
Audited for Fiscal Year 2024-2025
Amended Budget for Fiscal year 2025-2026

TECHNOLOGY FUND					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
173	**Fees Collected**	**$ 10,810.00**	**$ 10,635.69**	**$ 11,500.00**	**$ 11,500.00**
593	**Sale of Assets**	**$ 14,100.00**	**$ 13,566.00**	**$ 15,000.00**	**$ 15,000.00**
611	**GF to Tech Transfer**	**$ 1,283,130.00**	**$ 1,283,129.18**	**$ -**	**$ -**
Total Revenues		**$ 1,308,040.00**	**$ 1,307,330.87**	**$ 26,500.00**	**$ 26,500.00**
EXPENDITURES					
3000	**Purchased Service**	**$ 31,156.00**	**$ 30,488.60**	**$ 132,500.00**	**$ 32,500.00**
5000	**Supplies**	**$ 17,281.00**	**$ 11,909.63**	**$ 18,500.00**	**$ 18,500.00**
6000	**New Equipment**	**$ 82,825.00**	**$ 56,904.70**	**$ 83,000.00**	**$ 222,095.00**
Total Expenditures		**$ 131,262.00**	**$ 99,302.93**	**$ 234,000.00**	**$ 273,095.00**
Increase/(Decrease) in Fund Equity		**$ 1,176,778.00**	**$ 1,208,027.94**	**$ (207,500.00)**	**$ (246,595.00)**
Beginning Fund Balance July 1		**$ 1,283,129.18**	**$ 1,283,129.18**	**$ 2,459,907.18**	**$ 2,491,157.12**
Estimated Ending Fund Balance June 30		**$ 2,459,907.18**	**$ 2,491,157.12**	**$ 2,252,407.18**	**$ 2,244,562.12**

Lakeview Community Schools
Audited for Fiscal Year 2024-2025
Amended Budget for Fiscal year 2025-2026

SPECIAL REVENUE FUND- FUND 29					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
FUNCTION	**Description**	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
199	**Miscellaneous**	**$ 205,000.00**	**$ 195,693.78**	**$ 150,000.00**	**$ 150,000.00**
Total Revenues		**$ 205,000.00**	**$ 195,693.78**	**$ 150,000.00**	**$ 150,000.00**
EXPENDITURES					
FUNCTION					
291	**Miscellaneous**	**$ 175,000.00**	**$ 159,776.86**	**$ 150,000.00**	**$ 150,000.00**
Total Expenditures		**$ 175,000.00**	**$ 159,776.86**	**$ 150,000.00**	**$ 150,000.00**
Increase/(Decrease) in Fund Equity		**$ 30,000.00**	**$ 35,916.92**	**$ -**	**$ -**
Beginning Fund Balance July 1		**$ 170,771.36**	**$ 170,771.36**	**$ 200,771.36**	**$ 206,688.28**
Estimated Ending Fund Balance June 30		**$ 200,771.36**	**$ 206,688.28**	**$ 200,771.36**	**$ 206,688.28**
*GASB 84 in effect for 2020-2021					

Debt & Bond

2021 Debt

2022 Debt

2024 Debt

2022 Bond

2024 Bond

Amended Budgets for Adoption

Presented February 9, 2026

Lakeview Community Schools
Audited for Fiscal Year 2024-2025
Amended Budget for Fiscal year 2025-2026

2021 DEBT RETIREMENT					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
111	**Local Taxes**	**$ 717,334.79**	**$ 717,328.93**	**$ 754,098.00**	**$ 754,098.00**
119	**Penalties & Interest**	**$ 2,874.00**	**$ 2,870.10**	**$ 3,070.00**	**$ 3,070.00**
150	**Earning on Investments**	**$ 21,473.78**	**$ 22,047.04**	**$ 22,000.00**	**$ 22,684.25**
321	**State Payment**	**$ 12,832.43**	**$ 12,832.43**	**$ 13,746.00**	**$ 12,663.75**
Total Revenues		**$ 754,515.00**	**$ 755,078.50**	**$ 792,914.00**	**$ 792,516.00**
EXPENDITURES					
7110	**Redemption of Bond Principa**	**$ 560,000.00**	**$ 560,000.00**	**$ 585,000.00**	**$ 585,000.00**
7210	**Interest On Bonded Debt**	**$ 170,565.00**	**$ 170,565.00**	**$ 162,166.00**	**$ 162,166.00**
7410	**Bank Fees**	**$ 350.00**	**$ 350.00**	**$ 350.00**	**$ 350.00**
Total Expenditures		**$ 730,915.00**	**$ 730,915.00**	**$ 747,516.00**	**$ 747,516.00**
Increase/(Decrease) in Fund Equity		**$ 23,600.00**	**$ 24,163.50**	**$ 45,398.00**	**$ 45,000.00**
Beginning Fund Balance July 1		**$ 119,237.35**	**$ 119,237.35**	**$ 142,837.35**	**$ 143,400.85**
Estimated Ending Fund Balance June 30		**$ 142,837.35**	**$ 143,400.85**	**$ 188,235.35**	**$ 188,400.85**

Lakeview Community Schools
Audited for Fiscal Year 2024-2025
Amended Budget for Fiscal year 2025-2026

2022 DEBT RETIREMENT					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
111	**Local Taxes**	**$ 925,506.00**	**$ 925,502.49**	**$ 969,545.00**	**$ 969,545.00**
119	**Penalties & Interest**	**$ 3,890.00**	**$ 3,702.75**	**$ 4,315.00**	**$ 4,315.00**
150	**Earning on Investments**	**$ 25,557.87**	**$ 25,966.99**	**$ 30,000.00**	**$ 30,054.46**
321	**State Payments**	**$ 16,555.13**	**$ 16,555.13**	**$ 17,674.00**	**$ 16,635.54**
Total Revenues		**$ 971,509.00**	**$ 971,727.36**	**$ 1,021,534.00**	**$ 1,020,550.00**
EXPENDITURES					
7100	**Redemption of Bond Principal**	**$ 365,000.00**	**$ 365,000.00**	**$ 345,000.00**	**$ 345,000.00**
7200	**Interest On Bonded Debt**	**$ 651,800.00**	**$ 651,800.00**	**$ 637,200.00**	**$ 637,200.00**
7410	**Bank Fees**	**$ 350.00**	**$ 350.00**	**$ 350.00**	**$ 350.00**
7610	**Tax Abated**	**$ 2,500.00**	**$ 2,001.99**	**$ 3,000.00**	**$ 3,000.00**
Total Expenditures		**$ 1,019,650.00**	**$ 1,019,151.99**	**$ 985,550.00**	**$ 985,550.00**
Increase/(Decrease) in Fund Equity		**$ (48,141.00)**	**$ (47,424.63)**	**$ 35,984.00**	**$ 35,000.00**
Beginning Fund Balance July 1		**$ 183,728.47**	**$ 183,728.47**	**$ 135,587.47**	**$ 136,303.84**
Estimated Ending Fund Balance June 30		**$ 135,587.47**	**$ 136,303.84**	**$ 171,571.47**	**$ 171,303.84**

Lakeview Community Schools
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Amended Budget for Fiscal year 2025-2026

2024 Debt Retirement					
REVENUE		Final	Audited	Proposed	Amended
		2024-2025	2024-2025	2025-2026	2025-2026
	Description	June 25, 2025	June 30, 2025	June 25, 2025	February 9, 2026
111	Local Taxes	$ 948,833.00	$ 948,827.92	$ 969,555.00	$ 969,555.00
119	Penalties & Interest	$ 3,618.00	$ 3,795.97	$ 4,020.00	$ 4,020.00
150	Earning on Investments	$ 17,931.62	$ 18,594.67	$ 19,000.00	$ 18,971.87
321	State Payment	$ 16,972.38	$ 16,972.38	$ 17,674.00	$ 16,003.13
Total Revenues		$ 987,355.00	$ 988,190.94	$ 1,010,249.00	$ 1,008,550.00
EXPENDITURES					
7110	Redemption of Bond Principal	$ 290,000.00	$ 290,000.00	$ 430,000.00	$ 430,000.00
7210	Interest On Bonded Debt	$ 526,173.00	$ 526,172.79	$ 582,200.00	$ 582,200.00
7410	Bank Fees	$ 107.00	$ 106.01	$ 149.00	$ 350.00
Total Expenditures		$ 816,280.00	$ 816,278.80	$ 1,012,349.00	$ 1,012,550.00
Increase/(Decrease) in Fund Equity		$ 171,075.00	$ 171,912.14	$ (2,100.00)	$ (4,000.00)
Beginning Fund Balance July 1		$ -	$ -	$ 171,075.00	$ 171,912.14
Estimated Ending Fund Balance June 30		$ 171,075.00	$ 171,912.14	$ 168,975.00	$ 167,912.14

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2022 Bond					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
150	**Earning on Investments**	**$ 240,000.00**	**$ 238,186.57**	**$ -**	**$ 953.43**
549	**Other**	**$ 36,163.81**	**$ 36,163.81**	**$ -**	**$ -**
Total Revenues		**$ 276,163.81**	**$ 274,350.38**	**$ -**	**$ 953.43**
EXPENDITURES					
3190	**Other Professional Services**	**$ 1,248,298.17**	**$ 1,248,298.17**	**$ 90,000.00**	**$ 5,293.19**
6310	**Improve other than buildings**	**$ 7,453,638.80**	**$ 7,451,487.48**	**$ -**	**$ 34,156.71**
6450	**Replace Equip. over $5000**	**$ 371,190.70**	**$ 371,190.70**	**$ -**	**$ -**
6460	**Replace Equip Non-Decprec.**	**$ 72,018.00**	**$ 72,018.00**	**$ -**	**$ 51,841.41**
8110	**Fund Modification**	**$ -**	**$ -**	**$ -**	**$ 0.01**
Total Expenditures		**$ 9,145,145.67**	**$ 9,142,994.35**	**$ 90,000.00**	**$ 91,291.32**
Increase/(Decrease) in Fund Equity		**$ (8,868,981.86)**	**$ (8,868,643.97)**	**$ (90,000.00)**	**$ (90,337.89)**
Beginning Fund Balance July 1		**$ 8,958,981.86**	**$ 8,958,981.86**	**$ 90,000.00**	**$ 90,337.89**
Estimated Ending Fund Balance June 30		**$ 90,000.00**	**$ 90,337.89**	**$ -**	**$ -**

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2024 Bond					
REVENUE		**Final**	**Audited**	**Proposed**	**Amended**
		2024-2025	**2024-2025**	**2025-2026**	**2025-2026**
	Description	**June 25, 2025**	**June 30, 2025**	**June 25, 2025**	**February 9, 2026**
150	**Earning on Investments**	**$ 671,000.00**	**$ 667,327.80**	**$ 600,000.00**	**$ 400,000.00**
549	**Other**	**$ -**	**$ -**	**$ -**	**$ 39,554.00**
Total Revenues		**$ 671,000.00**	**$ 667,327.80**	**$ 600,000.00**	**$ 439,554.00**
EXPENDITURES					
3190	**Other Professional Services**	**$ 356,073.00**	**$ 388,353.36**	**$ 90,000.00**	**$ 3,215,000.00**
6310	**Improve other than buildings**	**$ 2,800,000.00**	**$ 4,418,907.70**	**$ 8,000,000.00**	**$ 6,360,000.00**
6450	**Replace Equip. over $5000**	**$ 353,000.00**	**$ 203,865.63**	**$ -**	**$ 145,000.00**
6460	**Replace Equip. Non-Decpre.**	**$ 480,760.00**	**$ -**		**$ 532,922.00**
7410	**Fees**	**$ -**	**$ -**	**$ -**	**$ 1,000.00**
Total Expenditures		**$ 3,989,833.00**	**$ 5,011,126.69**	**$ 8,090,000.00**	**$ 10,253,922.00**
Increase/(Decrease) in Fund Equity		**$ (3,318,833.00)**	**$ (4,343,798.89)**	**$ (7,490,000.00)**	**$ (9,814,368.00)**
Beginning Fund Balance July 1		**$ 14,701,995.90**	**$ 14,701,995.90**	**$ 11,383,162.90**	**$ 10,358,197.01**
Estimated Ending Fund Balance June 30		**$ 11,383,162.90**	**$ 10,358,197.01**	**$ 3,893,162.90**	**$ 543,829.01**