

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
FISCAL YEAR ENDING JUNE 30, 2024

	General Fund	Special Education Fund	CTE Fund	MOP Co-Op Fund	Capital Project Fund
Revenues	\$ 5,427,490	\$ 20,853,003	\$ 5,136,567	\$ 229,364	\$ 411,000
Expenditures	5,806,640	21,637,722	5,272,249	229,364	600,000
Revenues Over / (Under) Expenditures	\$ (379,150.00)	\$ (784,719.00)	\$ (135,682.00)	-	\$ (189,000.00)
Beginning Fund Balance	2,229,008	4,619,928	1,290,527	-	1,161,822
Projected Ending Fund Balance	\$ 1,849,858	\$ 3,835,209	\$ 1,154,845	-	\$ 972,822

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
GENERAL FUND
BUDGET PROJECTION
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ORIGINAL</u>	<u>2022-2023 AMENDMENT</u>	<u>2023-2024 ORIGINAL</u>
REVENUES				
Local Sources	\$ 642,228	\$ 677,873	\$ 698,800	\$ 710,550
State Sources	3,859,153	3,881,289	4,278,563	4,375,821
Federal Sources	319,130	169,201	276,147	228,119
Other	197,544	113,000	144,625	113,000
TOTAL REVENUES	\$ 5,018,055	\$ 4,841,363	\$ 5,398,135	\$ 5,427,490
EXPENDITURES				
Instruction				
Basic Programs	\$ 1,339,441	\$ 1,248,015	\$ 1,408,110	\$ 1,477,411
Added Needs	147,953	85,870	29,155	29,155
Support Services				
Pupil	229,385	110,252	151,633	152,893
Instructional Staff	695,781	753,079	848,079	990,650
General Administration	263,554	288,925	264,175	275,799
School Administration	124,205	150,861	111,769	118,593
Business	120,461	126,762	119,068	119,815
Operations and Maintenance	368,387	411,437	442,493	420,041
Pupil Transportation	1,267	800	10,800	10,800
Central	303,407	383,116	426,346	431,843
Community Services	114,358	176,823	277,055	177,295
Other	1,214,517	1,319,405	1,415,379	1,602,345
TOTAL EXPENDITURES	\$ 4,922,716	\$ 5,055,345	\$ 5,504,062	\$ 5,806,640
REVENUES OVER / (UNDER) EXPENDITURES	\$ 95,339	\$ (213,982)	\$ (105,927)	\$ (379,150)
BEGINNING FUND BALANCE				
Non-Spendable	\$ 96,281	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	246,178	50,190	253,404	253,404
Unassigned	1,897,137	2,174,412	2,081,531	1,975,604
TOTAL	\$ 2,239,596	\$ 2,224,602	\$ 2,334,935	\$ 2,229,008
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	253,404	98,227	253,404	253,404
Unassigned	2,081,531	1,912,393	1,975,604	1,596,454
TOTAL	\$ 2,334,935	\$ 2,010,620	\$ 2,229,008	\$ 1,849,858

The 2022-2023 & 2023-2024 General Fund budgets are based on levying 0.2463 and .2451 mills respectively on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION FUND
BUDGET PROJECTION
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ORIGINAL</u>	<u>2022-2023 AMENDMENT</u>	<u>2023-2024 ORIGINAL</u>
REVENUES				
Local Sources	\$ 8,951,677	\$ 8,870,282	\$ 8,898,906	\$ 9,684,845
State Sources	7,395,002	6,603,343	7,785,479	7,691,864
Federal Sources	2,743,967	2,963,319	3,383,335	3,226,294
Other	258,688	250,000	250,000	250,000
TOTAL REVENUES	\$ 19,349,334	\$ 18,686,944	\$ 20,317,720	\$ 20,853,003
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	5,308,106	5,269,861	5,384,701	5,487,826
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	6,353,922	6,871,023	7,230,102	7,716,834
Instructional Staff	1,338,555	1,586,119	1,360,135	1,469,844
General Administration	157,764	169,063	159,393	164,679
School Administration	-	-	-	-
Business	312,569	340,851	364,988	368,851
Operations and Maintenance	493,241	553,576	556,794	650,715
Pupil Transportation	1,401,773	1,518,290	1,622,659	1,709,155
Central	681,416	764,735	848,857	1,011,146
Community Services	19,037	21,500	61,635	66,440
Other	2,661,708	2,421,448	2,663,810	2,992,232
TOTAL EXPENDITURES	\$ 18,728,091	\$ 19,516,466	\$ 20,253,074	\$ 21,637,722
REVENUES OVER / (UNDER) EXPENDITURES	\$ 621,243	\$ (829,522)	\$ 64,646	\$ (784,719)
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	3,934,039	3,744,075	4,555,282	4,619,928
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 3,934,039	\$ 3,744,075	\$ 4,555,282	\$ 4,619,928
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	4,555,282	2,914,553	4,619,928	3,835,209
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 4,555,282	\$ 2,914,553	\$ 4,619,928	\$ 3,835,209

The 2023-2024 Special Education Fund budget is based on levying 3.2984 mills on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAREER AND TECHNICAL EDUCATION FUND
BUDGET PROJECTION
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ORIGINAL</u>	<u>2022-2023 AMENDMENT</u>	<u>2023-2024 ORIGINAL</u>
REVENUES				
Local Sources	\$ 3,563,045	\$ 3,691,883	\$ 3,742,170	\$ 3,997,570
State Sources	730,787	675,104	819,249	738,363
Federal Sources	418,428	425,083	400,634	400,634
Other	325,921	-	-	-
TOTAL REVENUES	\$ 5,038,181	\$ 4,792,070	\$ 4,962,053	\$ 5,136,567
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	2,595,039	2,667,240	2,806,174	3,100,253
Adult/Continuing Education	39,048	50,073	56,017	62,413
Support Services				
Pupil	270,408	269,632	283,243	247,239
Instructional Staff	127,244	136,955	230,020	138,213
General Administration	87,083	92,377	91,124	95,616
School Administration	323,820	330,390	330,727	353,258
Business	78,854	80,670	85,663	88,374
Operations and Maintenance	471,453	495,506	550,964	601,401
Pupil Transportation	3,180	3,180	14,124	16,124
Central	166,669	186,533	191,011	214,459
Community Services	3,067	2,500	2,500	2,500
Other	679,353	417,802	352,399	352,399
TOTAL EXPENDITURES	\$ 4,845,218	\$ 4,732,858	\$ 4,993,966	\$ 5,272,249
REVENUES OVER / (UNDER) EXPENDITURES	\$ 192,963	\$ 59,212	\$ (31,913)	\$ (135,682)
BEGINNING FUND BALANCE				
Non-Spendable	\$ 51,432	\$ 43,361	\$ 65,041	\$ 65,041
Restricted	1,078,045	1,630,428	1,257,399	1,225,486
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 1,129,477	\$ 1,673,789	\$ 1,322,440	\$ 1,290,527
ENDING FUND BALANCE				
Non-Spendable	\$ 65,041	\$ 51,108	\$ 65,041	\$ 51,108
Restricted	1,257,399	1,681,893	1,225,486	1,103,737
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 1,322,440	\$ 1,733,001	\$ 1,290,527	\$ 1,154,845

The 2023-2024 Career and Technical Education Fund budget is based on levying 1.4785 mills on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
MECOSTA-OSCEOLA PERSONNEL COOPERATIVE FUND (MOP CO-OP)
BUDGET PROJECTION
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ORIGINAL</u>	<u>2022-2023 AMENDMENT</u>	<u>2023-2024 ORIGINAL</u>
REVENUES				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	406,189	313,734	283,175	229,364
TOTAL REVENUES	\$ 406,189	\$ 313,734	\$ 283,175	\$ 229,364
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	93,953	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	26,438	38,743	48,573	50,751
Instructional Staff	127,675	134,861	72,744	-
General Administration	-	-	2,000	2,000
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	24,247	15,000	35,000	35,000
Central	133,876	125,130	124,858	141,613
Community Services	-	-	-	-
Other	-	-	-	-
TOTAL EXPENDITURES	\$ 406,189	\$ 313,734	\$ 283,175	\$ 229,364
REVENUES OVER / (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAPITAL PROJECT FUND
BUDGET PROJECTION
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 AMENDMENT</u>	<u>2023-2024 ORIGINAL</u>
REVENUES				
Local Sources	\$ -	\$ -	\$ -	\$ 11,000
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	700,000	250,000	400,000	400,000
TOTAL REVENUES	\$ 700,000	\$ 250,000	\$ 400,000	\$ 411,000
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	-	500,000	-	-
Central	-	-	-	-
Community Services	-	-	-	-
Other	87,178	-	750,000	600,000
TOTAL EXPENDITURES	\$ 87,178	\$ 500,000	\$ 750,000	\$ 600,000
REVENUES OVER / (UNDER) EXPENDITURES	\$ 612,822	\$ (250,000)	\$ (350,000)	\$ (189,000)
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Assigned: General Fund	369,000	369,000	469,000	431,822
Assigned: Special Education Fund	100,000	100,000	212,822	-
Assigned: Career & Technical Education Fund	430,000	430,000	830,000	730,000
Unassigned	-	-	-	-
TOTAL	\$ 899,000	\$ 899,000	\$ 1,511,822	\$ 1,161,822
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Assigned: General Fund	469,000	69,000	431,822	431,822
Assigned: Special Education Fund	212,822	-	-	100,000
Assigned: Career & Technical Education Fund	830,000	580,000	730,000	430,000
Assigned: Capital Projects	-	-	-	11,000
TOTAL	\$ 1,511,822	\$ 649,000	\$ 1,161,822	\$ 972,822