

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

	<b>General Fund</b>	<b>Special Education Fund</b>	<b>CTE Fund</b>	<b>MOP Co-Op Fund</b>	<b>Capital Project Fund</b>
<b>Revenues</b>	\$6,329,209	\$21,755,959	\$5,636,275	\$252,666	1,689,363
<b>Expenditures</b>	\$6,343,516	\$21,697,577	\$5,628,063	\$130,465	\$150,000
<b>Revenues Over / (Under) Expenditures</b>	(\$14,307)	\$58,382	\$8,212	\$122,201	\$1,539,363
<b>Beginning Fund Balance</b>	\$2,451,906	\$5,944,894	\$1,415,025	\$122,199	\$1,843,973
<b>Projected Ending Fund Balance</b>	\$2,437,599	\$6,003,276	\$1,423,237	\$244,400	\$3,383,336
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**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT  
GENERAL FUND  
BUDGET PROJECTION  
FISCAL YEAR ENDING JUNE 30, 2024**

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2023-2024 FINAL</u>
<b>REVENUES</b>				
Local Sources	\$ 870,576	\$ 710,550	\$ 810,953	\$ 852,686
State Sources	4,378,034	4,375,821	5,261,987	5,156,673
Federal Sources	395,935	228,119	447,804	284,850
Other	113,000	113,000	-	35,000
<b>TOTAL REVENUES</b>	<b>\$ 5,757,545</b>	<b>\$ 5,427,490</b>	<b>\$ 6,520,744</b>	<b>\$ 6,329,209</b>
<b>EXPENDITURES</b>				
Instruction				
Basic Programs	\$ 1,498,435	\$ 1,477,411	\$ 1,511,442	\$ 1,431,587
Added Needs	36,089	29,155	24,477	23,477
Support Services				
Pupil	315,459	152,893	164,644	63,281
Instructional Staff	768,144	990,650	1,337,986	1,279,924
General Administration	264,564	275,799	295,913	293,138
School Administration	120,295	118,593	16,339	16,949
Business	111,274	119,815	123,978	111,425
Operations and Maintenance	383,990	420,041	252,683	226,150
Pupil Transportation	2,844	10,800	110,571	93,366
Central	336,697	431,843	421,964	343,272
Community Services	234,789	177,295	362,128	322,311
Other	1,567,994	1,602,345	2,036,875	2,138,636
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,640,574</b>	<b>\$ 5,806,640</b>	<b>\$ 6,659,000</b>	<b>\$ 6,343,516</b>
<b>REVENUES OVER / (UNDER) EXPENDITURES</b>	<b>\$ 116,971</b>	<b>\$ (379,150)</b>	<b>\$ (138,256)</b>	<b>\$ (14,307)</b>
<b>BEGINNING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ 289,822	\$ 289,822
Restricted	-	-	-	-
Assigned	253,404	253,404	421,974	421,974
Unassigned	2,081,531	1,975,604	1,740,110	1,740,110
<b>TOTAL</b>	<b>\$ 2,334,935</b>	<b>\$ 2,229,008</b>	<b>\$ 2,451,906</b>	<b>\$ 2,451,906</b>
<b>ENDING FUND BALANCE</b>				
Non-Spendable	\$ 289,822	\$ -	\$ -	\$ 289,822
Restricted	-	-	-	-
Assigned	421,974	253,404	421,974	272,955
Unassigned	1,740,110	1,596,454	1,891,676	1,874,822
<b>TOTAL</b>	<b>\$ 2,451,906</b>	<b>\$ 1,849,858</b>	<b>\$ 2,313,650</b>	<b>\$ 2,437,599</b>

The 2023-2024 General Fund budget is based on levying .2463 mills 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>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2023-2024 FINAL</u>
<b>REVENUES</b>				
Local Sources	\$ 9,231,736	\$ 9,684,845	\$ 9,776,309	\$ 9,729,621
State Sources	8,714,838	7,691,864	8,427,500	8,411,569
Federal Sources	3,399,842	3,226,294	3,288,089	3,354,319
Other	<u>326,033</u>	<u>250,000</u>	<u>251,250</u>	<u>260,450</u>
<b>TOTAL REVENUES</b>	<b>\$ 21,672,449</b>	<b>\$ 20,853,003</b>	<b>\$ 21,743,148</b>	<b>\$ 21,755,959</b>
<b>EXPENDITURES</b>				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	5,903,271	5,487,826	5,296,147	5,233,547
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	6,867,494	7,716,834	7,605,503	7,516,612
Instructional Staff	1,371,422	1,469,844	1,622,076	1,610,167
General Administration	128,082	164,679	186,221	178,652
School Administration	-	-	-	-
Business	371,037	368,851	380,829	362,796
Operations and Maintenance	448,305	650,715	646,366	524,482
Pupil Transportation	1,382,503	1,709,155	1,671,190	1,726,132
Central	850,862	1,011,146	1,038,419	943,468
Community Services	44,676	66,440	42,181	40,459
Other	<u>2,915,185</u>	<u>2,992,232</u>	<u>3,130,844</u>	<u>3,561,262</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,282,837</b>	<b>\$ 21,637,722</b>	<b>\$ 21,619,776</b>	<b>\$ 21,697,577</b>
<b>REVENUES OVER / (UNDER) EXPENDITURES</b>	<b>\$ 1,389,612</b>	<b>\$ (784,719)</b>	<b>\$ 123,372</b>	<b>\$ 58,382</b>
<b>BEGINNING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	4,555,282	4,619,928	5,944,894	5,944,894
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,555,282</b>	<b>\$ 4,619,928</b>	<b>\$ 5,944,894</b>	<b>\$ 5,944,894</b>
<b>ENDING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,944,894	3,835,209	6,068,266	6,003,276
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,944,894</b>	<b>\$ 3,835,209</b>	<b>\$ 6,068,266</b>	<b>\$ 6,003,276</b>

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>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2023-2024 FINAL</u>
<b>REVENUES</b>				
Local Sources	\$ 3,796,777	\$ 3,997,570	\$ 4,066,058	\$ 4,097,454
State Sources	909,164	738,363	992,170	1,042,802
Federal Sources	407,289	400,634	404,950	494,912
Other	530	-	276,000	1,107
<b>TOTAL REVENUES</b>	<b>\$ 5,113,760</b>	<b>\$ 5,136,567</b>	<b>\$ 5,739,178</b>	<b>\$ 5,636,275</b>
<b>EXPENDITURES</b>				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	2,819,245	3,100,253	3,064,614	2,947,065
Adult/Continuing Education	45,621	62,413	54,298	47,064
Support Services				
Pupil	280,563	247,239	268,036	260,064
Instructional Staff	147,087	138,213	268,651	163,083
General Administration	88,189	95,616	104,195	101,747
School Administration	342,986	353,258	363,663	355,071
Business	87,454	88,374	94,623	86,135
Operations and Maintenance	444,131	601,401	640,136	624,091
Pupil Transportation	12,620	16,124	16,180	13,499
Central	179,785	214,459	235,994	312,449
Community Services	5,358	2,500	6,000	6,000
Other	568,136	352,399	555,119	711,795
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,021,175</b>	<b>\$ 5,272,249</b>	<b>\$ 5,671,509</b>	<b>\$ 5,628,063</b>
<b>REVENUES OVER / (UNDER) EXPENDITURES</b>	<b>\$ 92,585</b>	<b>\$ (135,682)</b>	<b>\$ 67,669</b>	<b>\$ 8,212</b>
<b>BEGINNING FUND BALANCE</b>				
Non-Spendable	\$ 65,041	\$ 65,041	\$ 68,063	\$ 68,063
Restricted	1,257,399	1,225,486	1,346,962	1,346,962
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,322,440</b>	<b>\$ 1,290,527</b>	<b>\$ 1,415,025</b>	<b>\$ 1,415,025</b>
<b>ENDING FUND BALANCE</b>				
Non-Spendable	\$ 68,063	\$ 51,108	\$ 68,063	\$ 60,000
Restricted	1,346,962	1,103,737	1,414,631	1,363,237
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,415,025</b>	<b>\$ 1,154,845</b>	<b>\$ 1,482,694</b>	<b>\$ 1,423,237</b>

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>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2023-2024 FINAL</u>
<b>REVENUES</b>				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	337,578	229,364	341,844	252,666
<b>TOTAL REVENUES</b>	<b>\$ 337,578</b>	<b>\$ 229,364</b>	<b>\$ 341,844</b>	<b>\$ 252,666</b>
<b>EXPENDITURES</b>				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	40,450	50,751	57,560	50,870
Instructional Staff	72,406	-	-	-
General Administration	1,180	2,000	2,000	2,000
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	21,823	35,000	40,000	35,000
Central	79,520	141,613	120,083	42,595
Community Services	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 215,379</b>	<b>\$ 229,364</b>	<b>\$ 219,643</b>	<b>\$ 130,465</b>
<b>REVENUES OVER / (UNDER) EXPENDITURES</b>	<b>\$ 122,199</b>	<b>\$ -</b>	<b>\$ 122,201</b>	<b>\$ 122,201</b>
<b>BEGINNING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	122,199	122,199
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,199</b>	<b>\$ 122,199</b>
<b>ENDING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	122,199	-	244,400	244,400
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL</b>	<b>\$ 122,199</b>	<b>\$ -</b>	<b>\$ 244,400</b>	<b>\$ 244,400</b>

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

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2023-2024 FINAL</u>
<b>REVENUES</b>				
Local Sources	\$ 12,153	\$ 11,000	\$ 80,000	\$ 91,000
State Sources	-	-	-	48,363
Federal Sources	-	-	-	-
Other	725,000	400,000	700,000	1,550,000
<b>TOTAL REVENUES</b>	<b>\$ 737,153</b>	<b>\$ 411,000</b>	<b>\$ 780,000</b>	<b>\$ 1,689,363</b>
<b>EXPENDITURES</b>				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Central	-	-	-	-
Community Services	-	-	-	-
Other	405,002	600,000	600,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 405,002</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 150,000</b>
<b>REVENUES OVER / (UNDER) EXPENDITURES</b>	<b>\$ 332,151</b>	<b>\$ (189,000)</b>	<b>\$ 180,000</b>	<b>\$ 1,539,363</b>
<b>BEGINNING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned				
Assigned: General Fund	469,000	431,822	594,000	594,000
Assigned: Special Education Fund	212,822	-	107,820	107,820
Assigned: Career & Technical Education Fund	830,000	730,000	1,130,000	1,130,000
Unassigned	-	-	12,153	12,153
<b>TOTAL</b>	<b>\$ 1,511,822</b>	<b>\$ 1,161,822</b>	<b>\$ 1,843,973</b>	<b>\$ 1,843,973</b>
<b>ENDING FUND BALANCE</b>				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned				
Assigned: General Fund	594,000	431,822	694,000	844,000
Assigned: Special Education Fund	107,820	100,000	307,820	1,006,713
Assigned: Career & Technical Education Fund	1,130,000	430,000	930,000	1,429,470
Unassigned	12,153	11,000	92,153	103,153
<b>TOTAL</b>	<b>\$ 1,843,973</b>	<b>\$ 972,822</b>	<b>\$ 2,023,973</b>	<b>\$ 3,383,336</b>