

**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	\$ 6,520,744	\$ 21,743,148	\$ 5,739,178	\$ 341,844	\$ 780,000
Expenditures	6,659,000	21,619,776	5,671,509	219,643	600,000
Revenues Over / (Under) Expenditures	(138,256)	123,372	67,669	122,201	180,000
Beginning Fund Balance	2,451,906	5,944,894	1,415,025	122,199	1,843,973
Projected Ending Fund Balance	\$ 2,313,650	\$ 6,068,266	\$ 1,482,694	\$ 244,400	\$ 2,023,973

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

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

The 2023-2024 General Fund budget is based on levying 0.2463 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**

	2022-2023 ACTUAL	2023-2024 ORIGINAL	2023-2024 AMENDMENT
REVENUES			
Local Sources	\$ 9,231,736	\$ 9,684,845	\$ 9,776,309
State Sources	8,714,838	7,691,864	8,427,500
Federal Sources	3,399,842	3,226,294	3,288,089
Other	326,033	250,000	251,250
TOTAL REVENUES	\$ 21,672,449	\$ 20,853,003	\$ 21,743,148
EXPENDITURES			
Instruction			
Basic Programs	\$ -	\$ -	\$ -
Added Needs	5,903,271	5,487,826	5,296,147
Adult/Continuing Education	-	-	-
Support Services			
Pupil	6,867,494	7,716,834	7,605,503
Instructional Staff	1,371,422	1,469,844	1,622,076
General Administration	128,082	164,679	186,221
School Administration	-	-	-
Business	371,037	368,851	380,829
Operations and Maintenance	448,305	650,715	646,366
Pupil Transportation	1,382,503	1,709,155	1,671,190
Central	850,862	1,011,146	1,038,419
Community Services	44,676	66,440	42,181
Other	2,915,185	2,992,232	3,130,844
TOTAL EXPENDITURES	\$ 20,282,837	\$ 21,637,722	\$ 21,619,776
REVENUES OVER / (UNDER) EXPENDITURES	\$ 1,389,612	\$ (784,719)	\$ 123,372
BEGINNING FUND BALANCE			
Non-Spendable	\$ -	\$ -	\$ -
Restricted	4,555,282	4,619,928	5,944,894
Assigned	-	-	-
Unassigned	-	-	-
TOTAL	\$ 4,555,282	\$ 4,619,928	\$ 5,944,894
ENDING FUND BALANCE			
Non-Spendable	\$ -	\$ -	\$ -
Restricted	5,944,894	3,835,209	6,068,266
Assigned	-	-	-
Unassigned	-	-	-
TOTAL	\$ 5,944,894	\$ 3,835,209	\$ 6,068,266

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**

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

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

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