

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT

AMENDED BUDGETS - APPROVED 1/12/2026

FISCAL YEAR ENDING JUNE 30, 2026

	General Fund	Special Education Fund	CTE Fund	MOP Co-op Fund	Capital Project Fund
Revenues	\$ 9,170,620	\$ 23,704,571	\$ 5,742,803	\$ 189,488	\$ 155,000
Expenditures	9,376,318	24,752,778	5,775,300	191,488	1,350,000
Revenues Over/(Under) Expenditures	\$ (205,698)	\$ (1,048,207)	\$ (32,497)	\$ (2,000)	\$ (1,195,000)
Other Financing Sources/(Uses)	\$ (801,000)	\$ 121,500	\$ (60,000)	\$ 2,000	\$ 1,050,000
Net Change in Fund Balance	\$ (1,006,698)	\$ (926,707)	\$ (92,497)	\$ -	\$ (145,000)
Beginning Fund Balance	2,163,408	6,673,969	1,836,521	253,954	4,957,587
Projected Ending Fund Balance	\$ 1,156,710	\$ 5,747,262	\$ 1,744,024	\$ 253,954	\$ 4,812,587

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
 GENERAL FUND
 AMENDED BUDGET - APPROVED 1/12/2026
 FISCAL YEAR ENDING JUNE 30, 2026

	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED
REVENUE			
Local Sources	\$ 863,965	\$ 888,055	\$ 891,794
State Sources	6,013,707	7,024,195	7,419,261
Federal Sources	590,266	813,928	859,565
Other/Interdistrict Sources	2,849	-	-
TOTAL REVENUES	\$ 7,470,787	\$ 8,726,178	\$ 9,170,620
EXPENDITURES			
<i>Instructional Expense</i>			
Basic Programs	\$ 1,606,514	\$ 1,643,577	\$ 1,951,798
Added Needs	63,615	67,137	67,137
<i>Support Services</i>			
Pupil	472,689	693,128	748,246
Instructional Staff	1,246,206	1,542,144	1,621,780
General Administration	270,192	316,632	335,362
School Administration	778	-	-
Business	151,768	165,969	188,026
Operation and Maintenance of Facilities	256,540	412,474	367,272
Pupil Transportation	97,846	101,550	88,018
Central Support	435,267	482,055	475,630
Community Services	294,723	314,364	204,421
Transfers to School Districts and other Governmental Units	2,024,097	3,013,133	3,328,628
TOTAL EXPENDITURES	\$ 6,920,235	\$ 8,752,163	\$ 9,376,318
Excess (Deficiency) of Revenues over Expenditures	\$ 550,552	\$ (25,985)	\$ (205,698)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ -	\$ -	\$ -
Sale of Capital Assets	20	-	1,000
Operating Transfers Out	(900,174)	(802,000)	(802,000)
Total Other Financing Sources (Uses)	\$ (900,154)	\$ (802,000)	\$ (801,000)
NET CHANGE IN FUND BALANCE	\$ (349,602)	\$ (827,985)	\$ (1,006,698)
Fund Balance - Beginning of Year	2,513,010	1,796,786	2,163,408
Fund Balance - End of Year	\$ 2,163,408	\$ 968,801	\$ 1,156,710

The 2025-2026 General Fund budgets are based on levying 0.2474 on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
 SPECIAL EDUCATION FUND
 AMENDED BUDGET - APPROVED 1/12/2026
 FISCAL YEAR ENDING JUNE 30, 2026

	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED
REVENUE			
Local Sources	\$ 10,558,923	\$ 10,668,977	\$ 10,960,296
State Sources	9,433,469	8,426,113	9,251,456
Federal Sources	3,129,878	3,059,473	3,318,948
Other/Interdistrict Sources	63,996	162,904	173,871
TOTAL REVENUES	\$ 23,186,266	\$ 22,317,467	\$ 23,704,571
EXPENDITURES			
<i>Instructional Expense</i>			
Added Needs	\$ 5,391,425	\$ 6,092,465	\$ 6,156,328
<i>Support Services</i>			
Pupil	7,746,888	8,524,011	8,525,724
Instructional Staff	1,696,089	1,988,596	1,995,034
General Administration	240,001	193,697	223,789
Business	478,155	507,177	469,797
Operation and Maintenance of Facilities	512,220	662,891	671,476
Pupil Transportation	1,941,410	1,858,105	2,192,488
Central Support	1,044,336	1,204,863	1,264,851
Community Services	40,172	57,164	51,888
Transfers to School Districts and other Governmental Units	2,890,678	2,943,308	3,201,403
Debt Service	22,578	-	-
TOTAL EXPENDITURES	\$ 22,003,952	\$ 24,032,277	\$ 24,752,778
Excess (Deficiency) of Revenues over Expenditures	\$ 1,182,314	\$ (1,714,810)	\$ (1,048,207)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 265,418	\$ 310,000	\$ 310,000
Sale of Capital Assets	65	-	11,500
Operating Transfers Out	(950,000)	(200,000)	(200,000)
Total Other Financing Sources (Uses)	\$ (684,517)	\$ 110,000	\$ 121,500
NET CHANGE IN FUND BALANCE	\$ 497,797	\$ (1,604,810)	\$ (926,707)
Fund Balance - Beginning of Year	\$ 6,176,172	\$ 5,988,866	\$ 6,673,969
Fund Balance - End of Year	\$ 6,673,969	\$ 4,384,056	\$ 5,747,262

The 2025-2026 Special Education Fund budget is based on levying 3.2549 mills on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
 CAREER AND TECHNICAL EDUCATION FUND
 AMENDED BUDGET - APPROVED 1/12/2026
 FISCAL YEAR ENDING JUNE 30, 2026

	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED
REVENUE			
Local Sources	\$ 4,324,252	\$ 4,447,184	\$ 4,501,132
State Sources	899,821	720,358	761,030
Federal Sources	414,057	421,262	420,641
Other/Interdistrict Sources	-	-	60,000
TOTAL REVENUES	\$ 5,638,130	\$ 5,588,804	\$ 5,742,803
EXPENDITURES			
<i>Instructional Expense</i>			
Added Needs	\$ 2,906,776	\$ 3,080,802	\$ 3,321,379
Adult/Continuing Education	21,111	44,778	48,842
<i>Support Services</i>			
Pupil	220,218	234,921	231,477
Instructional Staff	45,179	221,692	205,021
General Administration	97,662	110,369	126,744
School Administration	371,625	373,376	382,694
Business	116,985	121,190	131,613
Operation and Maintenance of Facilities	621,015	698,463	726,081
Pupil Transportation	15,787	18,680	35,760
Central Support	230,495	281,989	272,914
Other	15,539	20,500	20,500
Community Services	2,112	6,000	7,500
Transfers to School Districts and other Governmental Units	260,856	265,396	264,775
TOTAL EXPENDITURES	\$ 4,925,360	\$ 5,478,156	\$ 5,775,300
Excess (Deficiency) of Revenues over Expenditures	\$ 712,770	\$ 110,648	\$ (32,497)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ -	\$ -	\$ -
Sale of Capital Assets	406,236	300,000	300,000
Operating Transfers Out	(815,418)	(360,000)	(360,000)
Total Other Financing Sources (Uses)	\$ (409,182)	\$ (60,000)	\$ (60,000)
NET CHANGE IN FUND BALANCE	\$ 303,588	\$ 50,648	\$ (92,497)
Fund Balance - Beginning of Year	1,532,933	1,505,950	1,836,521
Fund Balance - End of Year	\$ 1,836,521	\$ 1,556,598	\$ 1,744,024

The 2025-2026 Career and Technical Education Fund budget is based on levying 1.4589 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)
 AMENDED BUDGET - APPROVED 1/12/2026
 FISCAL YEAR ENDING JUNE 30, 2026

	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED
REVENUE			
Local Sources	\$ -	\$ -	\$ -
State Sources	-	-	-
Federal Sources	-	-	-
Other/Interdistrict Sources	80,644	179,812	189,488
TOTAL REVENUES	\$ 80,644	\$ 179,812	\$ 189,488
EXPENDITURES			
<i>Instructional Expense</i>			
Basic Programs	\$ -	\$ -	\$ -
Added Needs	-	-	-
<i>Support Services</i>			
Pupil	61,862	71,032	80,708
Instructional Staff	-	-	-
General Administration	174	2,000	2,000
School Administration	-	-	-
Business	-	-	-
Operation and Maintenance of Facilities	-	-	-
Pupil Transportation	17,282	40,000	40,000
Central Support	908	68,780	68,780
Community Services	-	-	-
Transfers to School Districts and other Governmental Units	-	-	-
TOTAL EXPENDITURES	\$ 80,226	\$ 181,812	\$ 191,488
Excess (Deficiency) of Revenues over Expenditures	\$ 418	\$ (2,000)	\$ (2,000)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 174	\$ 2,000	\$ 2,000
Sale of Capital Assets	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ 174	\$ 2,000	\$ 2,000
NET CHANGE IN FUND BALANCE	\$ 592	\$ -	\$ -
Fund Balance - Beginning of Year	253,362	253,362	253,954
Fund Balance - End of Year	\$ 253,954	\$ 253,362	\$ 253,954

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
 CAPITAL PROJECT FUND
 AMENDED BUDGET - APPROVED 1/12/2026
 FISCAL YEAR ENDING JUNE 30, 2026

	2024-2025 ACTUAL	2025-2026 ORIGINAL	2025-2026 AMENDED
REVENUE			
Local Sources	\$ 136,048	\$ 105,000	\$ 155,000
State Sources	-	-	-
Federal Sources	-	-	-
Other/Interdistrict Sources	-	-	-
TOTAL REVENUES	\$ 136,048	\$ 105,000	\$ 155,000
EXPENDITURES			
<i>Instructional Expense</i>			
Basic Programs	\$ -	\$ -	\$ -
Added Needs	-	-	-
<i>Support Services</i>			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	-	-	-
Operation and Maintenance of Facilities	-	350,000	-
Pupil Transportation	-	-	-
Central Support	-	-	-
Community Services	-	-	-
Capital Outlay	993,805	1,000,000	1,350,000
TOTAL EXPENDITURES	\$ 993,805	\$ 1,350,000	\$ 1,350,000
Excess (Deficiency) of Revenues over Expenditures	\$ (857,757)	\$ (1,245,000)	\$ (1,195,000)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 2,400,000	\$ 1,050,000	\$ 1,050,000
Sale of Capital Assets	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ 2,400,000	\$ 1,050,000	\$ 1,050,000
NET CHANGE IN FUND BALANCE	\$ 1,542,243	\$ (195,000)	\$ (145,000)
<i>Fund Balance - Beginning of Year</i>	3,415,344	3,454,344	4,957,587
<i>Fund Balance - End of Year</i>	\$ 4,957,587	\$ 3,259,344	\$ 4,812,587