

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT  
 AMENDED BUDGET SUMMARY-APPROVED 1/13/2025  
 FISCAL YEAR ENDING JUNE 30, 2025**

	General Fund	Special Education Fund	CTE Fund	MOP Co-op Fund	Capital Project Fund
Revenues	\$ 7,724,651	\$ 22,563,163	\$ 5,622,709	\$ 174,302	\$ 139,000
Expenditures	7,438,875	22,660,469	5,494,658	176,302	1,150,000
Revenues Over/(Under) Expenditures	\$ 285,776	\$ (97,306)	\$ 128,051	\$ (2,000)	\$ (1,011,000)
Other Financing Sources/(Uses)	\$ (402,000)	\$ (90,000)	\$ (155,034)	\$ 2,000	\$ 1,050,000
Net Change in Fund Balance	\$ (116,224)	\$ (187,306)	\$ (26,983)	\$ -	\$ 39,000
Beginning Fund Balance	2,513,010	6,176,172	1,532,933	253,362	3,415,344
Projected Ending Fund Balance	\$ 2,396,786	\$ 5,988,866	\$ 1,505,950	\$ 253,362	\$ 3,454,344

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT  
GENERAL FUND  
AMENDED BUDGET-APPROVED 1/13/2025  
FISCAL YEAR ENDING JUNE 30, 2025**

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ORIGINAL</b>	<b>2024-2025 AMENDED</b>
<b>REVENUE</b>			
Local Sources	\$ 857,749	\$ 854,800	\$ 857,563
State Sources	5,117,429	5,620,357	6,027,504
Federal Sources	277,703	792,957	836,735
Other/Interdistrict Sources	47,151	-	2,849
<b>TOTAL REVENUES</b>	<b>\$ 6,300,032</b>	<b>\$ 7,268,114</b>	<b>\$ 7,724,651</b>
<b>EXPENDITURES</b>			
<i><b>Instructional Expense</b></i>			
Basic Programs	\$ 1,425,119	\$ 1,596,403	\$ 1,580,227
Added Needs	20,852	24,477	61,541
<i><b>Support Services</b></i>			
Pupil	66,867	692,560	690,481
Instructional Staff	1,263,757	1,328,313	1,294,329
General Administration	286,199	307,368	310,547
School Administration	16,949	16,949	-
Business	110,875	127,038	158,373
Operation and Maintenance of Facilities	206,620	210,492	320,651
Pupil Transportation	92,471	100,571	121,840
Central Support	329,922	458,677	507,207
Community Services	312,853	328,104	337,919
Transfers to School Districts and other Governmental Units	1,484,169	1,823,117	2,055,760
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,616,653</b>	<b>\$ 7,014,069</b>	<b>\$ 7,438,875</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 683,379</b>	<b>\$ 254,045</b>	<b>\$ 285,776</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ -	\$ -	\$ -
Sale of Capital Assets	-	-	-
Operating Transfers Out	(622,275)	(352,000)	(402,000)
Total Other Financing Sources (Uses)	\$ (622,275)	\$ (352,000)	\$ (402,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 61,104</b>	<b>\$ (97,955)</b>	<b>\$ (116,224)</b>
<i><b>Fund Balance - Beginning of Year</b></i>	<i>2,451,906</i>	<i>2,313,650</i>	<i>2,513,010</i>
<i><b>Fund Balance - End of Year</b></i>	<i>\$ 2,513,010</i>	<i>\$ 2,215,695</i>	<i>\$ 2,396,786</i>

The 2024-2025 General Fund budgets are based on levying 0.2456 on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT  
SPECIAL EDUCATION FUND  
AMENDED BUDGET-APPROVED 1/13/2025  
FISCAL YEAR ENDING JUNE 30, 2025**

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ORIGINAL</b>	<b>2024-2025 AMENDED</b>
<b>REVENUE</b>			
Local Sources	\$ 9,819,410	\$ 10,287,991	\$ 10,443,522
State Sources	8,415,866	8,595,800	8,925,228
Federal Sources	3,298,406	3,080,109	3,184,413
Other/Interdistrict Sources	9,213	6,000	10,000
<b>TOTAL REVENUES</b>	<b>\$ 21,542,895</b>	<b>\$ 21,969,900</b>	<b>\$ 22,563,163</b>
<b>EXPENDITURES</b>			
<i>Instructional Expense</i>			
Added Needs	\$ 5,177,644	\$ 5,403,885	5,555,109
<i>Support Services</i>			
Pupil	7,515,164	7,998,137	8,117,255
Instructional Staff	1,610,374	1,833,458	1,894,171
General Administration	175,234	193,191	218,113
Business	360,148	378,304	443,744
Operation and Maintenance of Facilities	511,300	607,354	663,190
Pupil Transportation	1,654,974	1,878,246	1,846,504
Central Support	934,269	1,096,266	1,024,587
Community Services	36,638	41,571	44,158
Transfers to School Districts and other Governmental Units	2,624,383	2,825,070	2,836,482
Debt Service	62,739	17,156	17,156
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,662,867</b>	<b>\$ 22,272,638</b>	<b>\$ 22,660,469</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 880,028</b>	<b>\$ (302,738)</b>	<b>\$ (97,306)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ 250,000	\$ 310,000	\$ 310,000
Sale of Capital Assets	1,250	-	-
Operating Transfers Out	(900,000)	(300,000)	(400,000)
Total Other Financing Sources (Uses)	\$ (648,750)	\$ 10,000	\$ (90,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 231,278</b>	<b>\$ (292,738)</b>	<b>\$ (187,306)</b>
<i>Fund Balance - Beginning of Year</i>	5,944,894	6,068,266	6,176,172
<i>Fund Balance - End of Year</i>	<b>\$ 6,176,172</b>	<b>\$ 5,775,528</b>	<b>\$ 5,988,866</b>

The 2024-2025 Special Education Fund budget is based on levying 3.289 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 1/13/2025  
 FISCAL YEAR ENDING JUNE 30, 2025**

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ORIGINAL</b>	<b>2024-2025 AMENDED</b>
<b>REVENUE</b>			
Local Sources	\$ 4,148,312	\$ 4,259,240	\$ 4,391,634
State Sources	1,041,410	861,327	817,018
Federal Sources	494,912	414,057	414,057
Other/Interdistrict Sources	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,684,634</b>	<b>\$ 5,534,624</b>	<b>\$ 5,622,709</b>
<b>EXPENDITURES</b>			
<i><b>Instructional Expense</b></i>			
Added Needs	\$ 2,924,164	\$ 3,166,029	\$ 3,231,390
Adult/Continuing Education	41,532	42,778	44,778
<i><b>Support Services</b></i>			
Pupil	258,688	243,759	229,735
Instructional Staff	159,211	206,932	139,746
General Administration	97,785	108,652	107,406
School Administration	354,470	375,558	362,668
Business	83,567	100,477	120,177
Operation and Maintenance of Facilities	615,235	672,402	701,163
Pupil Transportation	11,315	17,680	18,680
Central Support	278,753	237,034	249,059
Other	28,319	20,500	23,000
Community Services	3,000	6,000	6,000
Transfers to School Districts and other Governmental Units	311,794	260,856	260,856
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,167,833</b>	<b>\$ 5,458,657</b>	<b>\$ 5,494,658</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 516,801</b>	<b>\$ 75,967</b>	<b>\$ 128,051</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ -	\$ -	\$ -
Sale of Capital Assets	1,107	276,000	404,966
Operating Transfers Out	(400,000)	(360,000)	(560,000)
Total Other Financing Sources (Uses)	\$ (398,893)	\$ (84,000)	\$ (155,034)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 117,908</b>	<b>\$ (8,033)</b>	<b>\$ (26,983)</b>
<i><b>Fund Balance - Beginning of Year</b></i>	<i>1,415,025</i>	<i>1,482,694</i>	<i>1,532,933</i>
<i><b>Fund Balance - End of Year</b></i>	<i>\$ 1,532,933</i>	<i>\$ 1,474,661</i>	<i>\$ 1,505,950</i>

The 2024-2025 Career and Technical Education Fund budget is based on levying 1.4742 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 1/13/2025  
FISCAL YEAR ENDING JUNE 30, 2025

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ORIGINAL</b>	<b>2024-2025 AMENDED</b>
<b>REVENUE</b>			
Local Sources	\$ -	\$ -	\$ -
State Sources	-	-	-
Federal Sources	-	-	-
Other/Interdistrict Sources	103,287	169,555	174,302
<b>TOTAL REVENUES</b>	<b>\$ 103,287</b>	<b>\$ 169,555</b>	<b>\$ 174,302</b>
<b>EXPENDITURES</b>			
<i>Instructional Expense</i>			
Basic Programs	\$ -	\$ -	\$ -
Added Needs	-	-	-
<i>Support Services</i>			
Pupil	46,162	60,060	64,807
Instructional Staff	-	-	-
General Administration	74	2,000	2,000
School Administration	-	-	-
Business	-	-	-
Operation and Maintenance of Facilities	-	-	-
Pupil Transportation	21,241	40,000	40,000
Central Support	26,922	69,495	69,495
Community Services	-	-	-
Transfers to School Districts and other Governmental Units	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,399</b>	<b>\$ 171,555</b>	<b>\$ 176,302</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 8,888</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ 122,275	\$ 2,000	\$ 2,000
Sale of Capital Assets	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ 122,275	\$ 2,000	\$ 2,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 131,163</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Fund Balance - Beginning of Year</i>	122,199	244,400	253,362
<i>Fund Balance - End of Year</i>	<b>\$ 253,362</b>	<b>\$ 244,400</b>	<b>\$ 253,362</b>

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT  
 CAPITAL PROJECT FUND  
 AMENDED BUDGET-APPROVED 1/13/2025  
 FISCAL YEAR ENDING JUNE 30, 2025

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ORIGINAL</b>	<b>2024-2025 AMENDED</b>
<b>REVENUE</b>			
Local Sources	\$ 91,448	\$ 139,000	\$ 139,000
State Sources	48,363	-	-
Federal Sources		-	-
Other/Interdistrict Sources		-	-
<b>TOTAL REVENUES</b>	<b>\$ 139,811</b>	<b>\$ 139,000</b>	<b>\$ 139,000</b>
<b>EXPENDITURES</b>			
<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	118,440	1,000,000	800,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 118,440</b>	<b>\$ 1,000,000</b>	<b>\$ 1,150,000</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 21,371</b>	<b>\$ (861,000)</b>	<b>\$ (1,011,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ 1,550,000	\$ 700,000	\$ 1,050,000
Sale of Capital Assets	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ 1,550,000	\$ 700,000	\$ 1,050,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,571,371</b>	<b>\$ (161,000)</b>	<b>\$ 39,000</b>
<i>Fund Balance - Beginning of Year</i>	1,843,973	2,023,973	3,415,344
<i>Fund Balance - End of Year</i>	<b>\$ 3,415,344</b>	<b>\$ 1,862,973</b>	<b>\$ 3,454,344</b>