

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT
2015-16 Amendment 1
GENERAL FUND
January 14, 2016

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Proposed Budget</u>	<u>2015-16</u> <u>Amendment 1</u>	<u>Difference</u>
UNDESIGNATED FUND BALANCE JULY 1	\$ 498,649	\$ 248,375	\$ 123,104	\$ 196,261	\$ 73,157
REVENUES					
1 LOCAL REVENUE	365,189	402,138	321,036	365,541	\$ 44,505
2 INTERMEDIATE REVENUES	90,580	96,515	181,648	76,044	(105,604)
3 STATE REVENUES	1,674,931	1,849,455	2,120,664	2,189,478	68,814
4 FEDERAL REVENUES	95,520	160,478	66,735	64,842	(1,893)
5 TRANSFERS OUT/OTHER TRANS	955,582	871,217	966,237	547,198	(419,039)
6 FUND MODIFICATIONS/OTHER	455,000	701,484	441,058	470,500	29,442
7 TOTAL REVENUES	<u>\$ 3,636,802</u>	<u>\$ 4,081,287</u>	<u>\$ 4,097,378</u>	<u>\$ 3,713,603</u>	<u>\$ (383,775)</u>
EXPENDITURES					
10 ALTERNATIVE EDUCATION	\$ 120,969	\$ 130,922	\$ 133,095	\$ -	\$ (133,095)
11 GREAT START READINESS PROJECT	641,210	713,491	828,743	770,831	(57,912)
12 COMPENSATORY EDUCATION	61,135	56,790	61,974	58,217	(3,757)
13 GUIDANCE SERVICES	42,044	35,269	58,280	34,290	(23,990)
14 SOCIAL WORK SERVICES	307,827	260,330	223,980	121,949	(102,031)
15 IMPROVEMENT INSTRUCTION	329,999	451,407	384,938	260,132	(124,806)
16 LIBRARY	5,584	2,792	5,584	5,584	-
17 SUPERVISION-DIRECTION	282,768	288,598	283,489	306,907	23,418
18 ACADEMIC STUDENT ASSESSMENT	-	3,126	-	4,000	4,000
19 INSTRUCT. STAFF SERVICES	73,807	19,716	10,202	-	(10,202)
20 BOARD OF EDUCATION	27,289	27,494	28,897	20,197	(8,700)
21 EXECUTIVE ADMINISTRATION	160,761	200,572	179,262	266,053	86,791
22 OFFICE OF THE PRINCIPAL	10,609	-	-	-	-
23 FISCAL SERVICES	586,083	621,697	598,279	564,569	(33,710)
24 OTHER BUSINESS SERVICES	33,702	45,707	48,994	50,911	1,917
25 OPERATION AND MAINTENANCE	160,373	102,418	144,413	99,679	(44,734)
26 PUPIL TRANSPORTATION	17,349	55,891	54,433	69,918	15,485
27 PLANNING, RESEARCH & DEV.	120,266	131,605	121,857	127,862	6,005
28 COMMUNICATION SERVICES	22,017	13,409	18,109	17,873	(236)
29 STAFF/PERSONNEL SERVICES	60,634	15,434	14,545	13,270	(1,275)
30 DATA PROCESSING SERVICES	297,665	308,642	347,761	364,603	16,842
31 FOOD SERVICE	10,233	-	12,000	-	(12,000)
32 COMMUNITY SERVICES DIRECTION	44	1,520	5,600	9,300	3,700
33 COMMUNITY ACTIVITIES	51,733	61,117	85,350	36,780	(48,570)
34 CARE OF CHILDREN	46,524	50,334	39,900	41,400	1,500
35 OTHER COMMUNITY SERVICES	133,614	156,626	136,036	153,868	17,832
36 PAYMENTS TO NON-PROFIT	98,025	219,175	223,040	233,360	10,320
37 TRANSFERS OUT/OTHER TRANS	58,813	102,194	11,000	-	(11,000)
38 FUND MODIFICATIONS/OTHER	126,000	57,125	57,050	56,718	(332)
39					-
40 TOTAL EXPENDITURES	<u>\$ 3,887,077</u>	<u>\$ 4,133,401</u>	<u>\$ 4,116,811</u>	<u>\$ 3,688,271</u>	<u>\$ (428,540)</u>
41					
42 NET CHANGE FROM OPERATIONS	<u>\$ (250,275)</u>	<u>\$ (52,114)</u>	<u>\$ (19,433)</u>	<u>\$ 25,332</u>	
43					
44 UNDESIGNATED FUND BALANCE JUNE 30	<u>\$ 248,374</u>	<u>\$ 196,261</u>	<u>\$ 103,671</u>	<u>\$ 221,593</u>	
	6.39%	4.75%	2.52%	6.01%	

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT
 2015-16 Amendment 1
 SPECIAL EDUCATION
 January 14, 2016

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Proposed Budget</u>	<u>2015-16</u> <u>Amendment 1</u>	<u>Difference</u>
UNDESIGNATED FUND BALANCE JULY 1	\$ 3,221,083	\$ 2,029,151	\$ 2,043,328	\$ 2,673,924	
REVENUES					
1 LOCAL REVENUE	8,154,071	8,515,180	8,343,902	8,364,050	20,148
2 INTERMEDIATE REVENUES	71,696	61,471	45,000	45,000	-
3 STATE REVENUES	5,587,457	6,108,326	5,717,000	5,894,870	177,870
4 FEDERAL REVENUES	2,508,261	3,357,169	2,751,290	2,751,290	-
5 TRANSFERS OUT/OTHER TRANS	2,537,906	2,395,252	2,579,500	2,555,761	(23,739)
6 FUND MODIFICATIONS	-	-	-	-	-
7					
8 TOTAL REVENUES	18,859,391	20,437,398	19,436,692	19,610,971	174,279
9					
EXPENDITURES					
11 SPEC ED CLASSROOM PROGRAM	6,867,072	7,387,637	7,453,160	7,288,665	(164,495)
12 HEALTH SERVICES	1,316,016	1,363,923	1,413,970	1,267,537	(146,433)
13 PSYCHOLOGICAL SERVICES	1,280,636	1,444,233	1,500,529	1,235,617	(264,912)
14 SPEECH THERAPY/AUDIOLOGY	2,759,601	2,699,218	2,735,709	2,444,038	(291,671)
15 SOCIAL WORK SERVICES	1,791,805	1,851,802	1,961,020	1,945,520	(15,500)
16 VISUAL AID SERVICES	109,015	115,686	116,103	113,479	(2,624)
17 TEACHER CONSULTANTS	597,745	648,552	660,204	678,615	18,411
18 OTHER PUPIL SERVICES	536,838	497,381	445,970	496,809	50,839
19 IMPROVEMENT INSTRUCTION	69,053	57,165	57,777	91,924	34,147
20 LIBRARY	3,000	-	-	-	-
21 SUPERVISION-DIRECTION	809,478	850,647	776,616	582,921	(193,695)
22 BOARD OF EDUCATION	37,822	59,671	61,820	61,820	-
23 EXECUTIVE ADMINISTRATION	59,440	79,020	70,351	71,865	1,514
24 OFFICE OF THE PRINCIPAL	189,384	198,338	203,657	205,622	1,965
25 FISCAL SERVICES	256	-	-	-	-
26 OTHER BUSINESS SERVICES	67,572	62,187	64,145	65,276	1,131
27 OPERATION AND MAINTENANCE	340,720	352,736	338,542	330,454	(8,088)
28 PUPIL TRANSPORTATION	51,686	63,116	61,954	61,954	-
29 PLANNING, RESEARCH & DEV.	281,559	296,811	299,102	297,913	(1,189)
30 COMMUNICATION SERVICES	1,202	1,319	1,500	1,500	-
31 STAFF/PERSONNEL SERVICES	70,339	67,715	77,480	84,330	6,850
32 DATA PROCESSING SERVICES	189,937	202,461	207,069	199,495	(7,574)
33 OTHER SUPPORT SVCS	-	844	1,900	4,000	2,100
34 WELFARE ACTIVITIES	5,780	1,440	-	-	-
35 OTHER COMMUNITY SERVICES	9,649	13,816	2,000	2,000	-
36 TRANSFERS OUT/OTHER TRANS	2,156,460	1,001,711	943,670	1,439,145	495,475
37 FUND MODIFICATIONS/OTHER	449,258	475,196	615,145	716,466	101,321
38 DESIGNATED FUND BALANCE USE					
39 TOTAL EXPENDITURES	20,051,323	19,792,625	20,069,393	19,686,965	(382,428)
40					
41 NET CHANGE FROM OPERATIONS	(1,191,932)	644,773	(632,701)	(75,994)	
42					
43 UNDESIGNATED FUND BALANCE JUNE 30	2,029,151	2,673,924	1,410,627	2,597,930	
	10.12%	13.51%	7.03%	13.20%	

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT
2015-16 Amendment 1
VOCATIONAL EDUCATION
January 14, 2016

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Proposed Budget</u>	<u>2015-16</u> <u>Amendment 1</u>	<u>Difference</u>
UNDESIGNATED FUND BALANCE JULY 1	\$ 346,999	\$ 343,127	\$ 203,212	\$ 226,616	
REVENUES					
1 LOCAL REVENUE	1,257,051	1,277,796	1,272,988	1,272,427	(561)
2 INTERMEDIATE REVENUES	-	-		-	-
3 STATE REVENUES	607,835	578,772	556,701	633,850	77,149
4 FEDERAL REVENUES	78,834	70,214	70,214	70,214	-
5 TRANSFERS OUT/OTHER TRANS	56,710	47,378	49,000	-	(49,000)
6 FUND MODIFICATIONS					-
7					
8 TOTAL REVENUES	2,000,430	1,974,160	1,948,903	1,976,491	27,588
9					
EXPENDITURES					
11 VOCATIONAL EDUCATION	1,112,946	1,198,002	1,181,361	1,024,149	(157,212)
12 GUIDANCE SERVICES	66,486	59,157	64,272	64,261	(11)
13 IMPROVEMENT INSTRUCTION	20,698	16,945	12,735	11,567	(1,168)
14 SUPERVISION-DIRECTION	4,892	4,782	4,870	3,598	(1,272)
15 BOARD OF EDUCATION	2,807	5,422	5,289	6,289	1,000
16 EXECUTIVE ADMINISTRATION	22,836	27,082	24,283	24,893	610
17 OFFICE OF THE PRINCIPAL	327,407	345,830	348,903	340,717	(8,186)
18 OTHER BUSINESS SERVICES	2,543	3,266	2,716	550	(2,166)
19 OPERATION AND MAINTENANCE	130,647	129,152	130,300	131,149	849
20 PUPIL TRANSPORTATION	227,896	209,780	211,076	210,136	(940)
21 COMMUNICATION SERVICES	6,726	4,498	5,000	5,000	-
22 STAFF / PERSONNELL SERVICES	3,464	3,850	2,500	2,500	-
23 TRANSFERS OUT/OTHER TRANS	74,954	18,724	10,500	10,500	-
24 FUND MODIFICATIONS		64,181	36,746	137,892	101,146
25					
26 TOTAL EXPENDITURES	2,004,302	2,090,671	2,040,551	1,973,201	(67,350)
27					
28 NET CHANGE FROM OPERATIONS	(3,872)	(116,511)	(91,648)	3,290	
29					
30 UNDESIGNATED FUND BALANCE JUNE 30	343,127	226,616	111,564	229,906	
	17.12%	10.84%	5.47%	11.65%	

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT
2015-16 Amendment 1
DEBT RETIRMENENT
January 14, 2016

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Proposed Budget</u>	<u>2015-16</u> <u>Amendment 1</u>	<u>Difference</u>
UNDESIGNATED FUND BALANCE JULY 1	\$ 100	\$ 99	\$ 100	\$ 99	(1)
REVENUES					
1 LOCAL REVENUE					-
2 STATE REVENUE	-				-
3 FUND MOD. GENERAL FUND	57,800	57,125	57,020	57,020	(105)
4 FUND MOD. SPECIAL ED	57,800	57,125	57,020	57,020	(105)
5		114,250	114,040	114,040	(210)
6 EXPENDITURES	\$ 115,600				\$ (210)
7 FUNCTION 1000					
8 DEBT SERVICE	115,600	114,250	114,040	114,040	(210)
9					
10	\$ 115,600	\$ 114,250	\$ 114,040	\$ 114,040	\$ (210)
11					
12 NET CHANGE FROM OPERATIONS	-	-	-	-	
13					
14 UNDESIGNATED FUND BALANCE JUNE 30	100	99	100	99	