Mecosta-Osceola Intermediate School District

Intermediate School District Website Reporting

Fiscal Year Ended June 30, 2021

According to the Michigan Compiled Laws - State School Aid Act - MCL 380.620:

(1) Not later than December 31 of each year, each intermediate school district shall post on its website a report containing all of the following information for the immediately preceding school fiscal year:

(a) All of the following general information: *Sections of the requirements were omitted if not applicable. Modifications were made to text of the MCL listed below for ease of reading information.*

(i) The amount of the intermediate school district's total budget:

APPENDIX A: Mecosta-Osceola Intermediate School District 2020-2021 Audited Financial Statements document pages 17-18, pdf pages 20-21.

(ii) The number of full-time equated pupils served by the intermediate school district:

ISD Membership	217.52
LEA Membership	7,995.26

(iii) The number of employees employed by the intermediate school district:

278 Employees

(iv) The constituent districts, public school academies, and nonpublic schools served by the intermediate school district:

Mecosta-Osceola Intermediate School District
- Career Center
- Special Education Center
- Downtown Adult Transition Center
- Eastwood Early Childhood Center
- US 10 Corridor Schools
  - Muskegon River Youth Home
  - Pineview Homes

Big Rapids Public Schools
- Big Rapids High School
- Big Rapids Middle School
- Big Rapids Virtual
- Brookside Elementary
- Riverview Elementary

Chippewa Hills School District
- Chippewa Hills High School
- Chippewa Hills Intermediate School
- MOSAIC School
- Barryton Elementary School
- Mecosta Elementary
- Weidman Elementary

Crossroads Charter Academy
- Crossroad Charter High School
- Crossroad Charter Middle School
- Crossroad Charter Elementary School

Evart Public Schools
- Evart High School
- Evart Middle School
- Evart Elementary

Morley Stanwood Community Schools
- Morley Stanwood High School
- Morley Stanwood Middle School
- Morley Stanwood Elementary

Reed City Area Public Schools
- Reed City High School
- Reed City Middle School
- Godfrey T. Norman Elementary

Non-Public Schools
- Daystar Christian Academy
- St. Marys
- St. Michaels
- St. Peters Lutheran School
- Trinity Lutheran

(b) Travel expenses during the fiscal year that totaled more than $3,000:

There were not travel expenses during the 2020-2021 fiscal year that totaled more than $3,000.

(e) List of compensation information for intermediate school district employees with a compensation package with a total annual monetary value in the top 3% among the intermediate school district's employees:

APPENDIX B: Top 3% salary information

(g) Payments made during the school fiscal year for lobbying and legal services and a description of services:

Lobbying Services

Organization	Amount
Northern Michigan School Legislative Association	$4,432
School Equity Caucus	$875

Legal Services

Organization	Amount
Thrun Law Firm	$10,347
Miller Johnson	$5,510

(i) The amount and percentage of the intermediate school district's total budget that was spent on each of the following:

(i) Administrative costs, as defined under the Michigan public school accounting manual:

$469,401 General Administrative Costs / $26,885,495 Total Budget = 1.75%

(ii) Public relations, surveys, polling, lobbying, and legal services:

$21,164 Lobbying & Legal Services Costs / $26,885,495 Total Budget = 0.08%

(j) A list of all motor vehicles weighing 7,500 pounds or less that were owned or leased by the intermediate school district during the school fiscal year and a description of the purposes for which each of these motor vehicles was used:

Year	Make/Model	Passengers	Description
2014	Dodge Grand Caravan	7	Transportation

2017	Dodge Grand Caravan	7	Transportation
2018	Dodge Grand Caravan	7	Transportation
2010	Dodge Grand Caravan	7	Transportation
2014	Dodge Grand Caravan	7	Transportation
2014	Dodge Grand Caravan	7	Education Center
2006	Ford Club Cab	8	Transition Center
2013	Dodge Grand Caravan	7	Career Center
2017	Dodge Grand Caravan	7	Career Center
2018	GMC 4X4	3	Career Center - Building Trades
2016	Dodge Grand Caravan	7	Staff
2010	Ford Connect Panel	2	Currier
2010	GMC 4X4 Sierra	3	Maintenance
2003	Wuling Mini Pick Up	2	Maintenance
2020	GMC Savanna	2	Technology

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	Special Education Fund	Vocational Education Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Local sources					
Property taxes	$ 550,854	$ 7,376,019	$ 3,306,453	$ -	$ 11,233,326
Tuition	164	-	32,820	-	32,984
Investment earnings	2,999	1,453	664	-	5,116
Community service	-	1,058,155	-	-	1,058,155
Student activities	-	-	27,312	-	27,312
Other	114,627	-	11,214	-	125,841
Total local sources	668,644	8,435,627	3,378,463	-	12,482,734
State sources	3,655,312	6,796,317	886,251	13,419	11,351,299
Federal sources	339,126	2,709,424	341,660	-	3,390,210
Interdistrict sources	325,114	-	-	427,341	752,455
TOTAL REVENUES	4,988,196	17,941,368	4,606,374	440,760	27,976,698
EXPENDITURES					
Current					
Instruction	1,301,477	5,307,432	2,561,712	541,266	9,711,887
Supporting services	2,086,284	9,792,736	1,536,481	-	13,415,501
Community service activities	190,874	19,172	700	-	210,746

See notes to financial statements.

	General Fund	Special Revenue: Special Education Fund	Special Revenue: Vocational Education Fund	Total Nonmajor Funds	Total Governmental Funds
EXPENDITURES (continued)					
Transfer to school districts and other governmental units	$ 1,097,744	$ 2,234,371	$ 215,246	$ -	$ 3,547,361
TOTAL EXPENDITURES	4,676,379	17,353,711	4,314,139	541,266	26,885,495
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	311,817	587,657	292,235	(100,506)	1,091,203
OTHER FINANCING SOURCES (USES)					
Proceeds from the sale of capital assets	1,500	-	-	-	1,500
Transfers in	6,327	100,000	-	549,506	655,833
Transfers out	(369,240)	(106,593)	(180,000)	-	(655,833)
TOTAL OTHER FINANCING SOURCES (USES)	(361,413)	(6,593)	(180,000)	549,506	1,500
NET CHANGE IN FUND BALANCES	(49,596)	581,064	112,235	449,000	1,092,703
FUND BALANCES					
Beginning of year	2,289,192	3,352,975	1,017,242	450,000	7,109,409
End of year	$ 2,239,596	$ 3,934,039	$ 1,129,477	$ 899,000	$ 8,202,112

See notes to financial statements.

APPENDIX B

2020-2021 district employees with a compensation package with a total annual monetary value in the top 3% among district employees.

TITLE	SALARY	NON-WAGE COMPENSATION	SUPPLEMENTAL COMPENSATION	TOTAL COMPENSATION
SUPERINTENDENT	140,191.00	11,275.28	7,500.00	158,966.28
ASST SUPERINTENDENT	122,576.00	138.00	1,500.00	124,214.00
CAREER & TECHNICAL EDUCATION TEACHER	83,256.78		16,397.90	99,654.68
DIRECTOR OF GENERAL EDUCATION	90,286.00	90.00	7,400.00	97,776.00
TEACHER CONSULTANT	88,983.30		8,472.52	97,455.82
DIRECTOR OF SPECIAL EDUCATION	94,500.00	54.00	800.00	95,354.00
SPECIAL EDUCATION TEACHER	88,983.30		4,300.00	93,283.30
SCHOOL PSYCHOLOGIST	82,515.92		8,897.12	91,413.04
SPECIAL EDUCATION TEACHER	76,793.31		14,604.58	91,397.89