

# Gratiot-Isabella Regional Education Service District

## Original Budget

2020/2021

	Mills To Be Levied	Tax Base
General Fund	0.2640	Levied on All Property
Special Education	4.2000	Levied on All Property
Vocational Education	1.0000	Levied on All Property
	<u>5.4640</u>	

Approved on:  
**June 17, 2020**

Gratiot-Isabella Regional Education Service District  
 General Fund  
 Proposed Budget  
 2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
<b>Revenues</b>			
Local Sources	\$1,076,015	\$1,190,811	\$1,210,796
State Sources	2,447,836	3,039,205	3,487,590
Federal Sources	-	-	-
Other Sources	909,779	1,006,406	1,037,430
<b>Total Revenues</b>	<b>4,433,630</b>	<b>5,236,422</b>	<b>5,735,816</b>
<b>Expenditures</b>			
<b>Support Services</b>			
Pupil Services	82,236	380,914	499,702
Instructional Staff	1,005,227	1,140,809	1,196,874
General Administration	485,948	534,177	557,355
Business Services	1,211,027	1,301,047	1,507,886
Operations And Maintenance	214,327	223,237	227,904
Central	1,004,436	1,154,330	1,186,933
<b>Total Support Services</b>	<b>4,003,201</b>	<b>4,734,514</b>	<b>5,176,654</b>
Other	-	-	-
<b>Total Expenditures</b>	<b>4,003,201</b>	<b>4,734,514</b>	<b>5,176,654</b>
Revenues Over (Under) Expenditures	430,429	501,908	559,162
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	1,003,548	1,173,940	1,191,675
Operating Transfers (Out)	(1,388,417)	(1,897,936)	(1,952,875)
Net Change In Fund Balance	45,560	(222,088)	(202,038)
Fund Balance - Beginning	3,126,544	3,172,104	2,950,016
Fund Balance - Ending	<b>\$3,172,104</b>	<b>\$2,950,016</b>	<b>\$2,747,978</b>

Gratiot-Isabella Regional Education Service District  
Special Education Fund  
Proposed Budget  
2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
Revenues			
Local Sources	\$12,289,875	\$12,723,217	\$13,750,278
State Sources	6,518,753	6,601,068	6,444,828
Federal Sources	3,725,916	4,126,789	4,182,862
Other Sources	334,588	365,803	320,000
Total Revenues	<u>22,869,132</u>	<u>23,816,877</u>	<u>24,697,968</u>
Expenditures			
Instruction			
Added Needs	8,261,425	8,597,428	8,701,305
Total Instruction	<u>8,261,425</u>	<u>8,597,428</u>	<u>8,701,305</u>
Support Services			
Pupil Services	6,570,347	7,108,880	7,516,603
Instructional Staff	69,120	109,756	95,358
General Administration	319,484	360,143	360,939
School Administration	714,336	711,110	709,450
Business Services	325,289	269,025	323,301
Operations And Maintenance	268,709	285,570	303,911
Pupil Transportation	3,082,217	3,404,200	3,508,200
Central	149,358	158,747	170,975
Total Support Services	<u>11,498,860</u>	<u>12,407,431</u>	<u>12,988,737</u>
Community Services	35,040	30,795	68,417
Other	2,353,926	2,297,559	2,775,169
Total Expenditures	<u>22,149,251</u>	<u>23,333,213</u>	<u>24,533,628</u>
Revenues Over (Under) Expenditures	<u>719,881</u>	<u>483,664</u>	<u>164,340</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,078,000	840,000	880,000
Operating Transfers (Out)	<u>(906,400)</u>	<u>(1,073,448)</u>	<u>(1,137,410)</u>
Net Change In Fund Balance	891,481	250,216	(93,070)
Fund Balance - Beginning	4,190,505	5,081,986	5,332,202
Fund Balance - Ending	<u>\$ 5,081,986</u>	<u>\$ 5,332,202</u>	<u>\$ 5,239,132</u>

Gratiot-Isabella Regional Education Service District  
Vocational Education Fund  
Proposed Budget  
2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
Revenues			
Local Sources	\$2,791,173	\$3,169,762	\$3,041,846
State Sources	135,600	426,848	498,269
Federal Sources	490,882	458,643	436,312
Total Revenues	<u>3,417,655</u>	<u>4,055,253</u>	<u>3,976,427</u>
Expenditures			
Instruction			
Added Needs	-	-	30,000
Total Instruction	<u>-</u>	<u>-</u>	<u>30,000</u>
Support Services			
Pupil Services	35,468	212,515	228,442
Instructional Staff	213,588	363,511	450,263
General Administration	4,536	12,000	12,000
Business Services	31,614	30,100	30,100
Pupil Transportation	49	1,403	13,597
Central	-	3,130	4,100
Total Support Services	<u>285,255</u>	<u>622,659</u>	<u>738,502</u>
Other			
Payments to Other Schools	3,150,010	3,796,902	3,227,356
Site Acquisition	-	-	-
Total Expenditures	<u>3,435,265</u>	<u>4,419,561</u>	<u>3,995,858</u>
Revenues Over (Under) Expenditures	<u>(17,610)</u>	<u>(364,308)</u>	<u>(19,431)</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers (Out)	<u>(80,198)</u>	<u>(80,000)</u>	<u>(82,000)</u>
Net Change In Fund Balance	(97,808)	(444,308)	(101,431)
Fund Balance - Beginning	980,668	882,860	438,552
Fund Balance - Ending	<u>\$ 882,860</u>	<u>\$ 438,552</u>	<u>\$ 337,121</u>

**Gratiot-Isabella Regional Education Service District**  
**Cooperative Education Fund**  
**Proposed Budget**  
**2020/2021**

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
<b>Revenues</b>			
Local Sources	\$1,501,665	\$1,547,629	\$1,413,943
Non-Educational Entity or Political Subdivision	75,742	117,348	33,003
State Sources	506,459	358,328	408,105
Federal Sources	262,237	376,883	413,051
Other Sources	162,009	207,250	123,000
<b>Total Revenues</b>	<u>2,508,112</u>	<u>2,607,438</u>	<u>2,391,102</u>
<b>Expenditures</b>			
Support Services			
Pupil Services	414,574	522,322	552,048
Instructional Staff	211,379	214,842	168,500
Business Services	5,365	6,125	6,125
Operations And Maintenance	856,266	1,073,792	1,029,886
Central	272,395	671,077	680,374
Other Support Services	16,880	51,644	10,000
<b>Total Support Services</b>	<u>1,776,859</u>	<u>2,539,802</u>	<u>2,446,933</u>
Community Services	220,033	394,561	374,513
Facilities Improvements	-	32,772	-
Other	403,462	242,052	234,852
<b>Total Expenditures</b>	<u>2,400,354</u>	<u>3,209,187</u>	<u>3,056,298</u>
<b>Revenues Over (Under) Expenditures</b>	<u>107,758</u>	<u>(601,749)</u>	<u>(665,196)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	1,035,417	1,657,936	1,595,875
Operating Transfers (Out)	(741,950)	(920,492)	(924,550)
<b>Net Change In Fund Balance</b>	401,225	135,695	6,129
<b>Fund Balance - Beginning</b>	1,567,279	1,968,504	2,104,199
<b>Fund Balance - Ending</b>	<u>\$1,968,504</u>	<u>\$2,104,199</u>	<u>\$2,110,328</u>

**Gratiot-Isabella Regional Education Service District**  
**Funded Projects Fund**  
**Proposed Budget**  
**2020/2021**

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
<b>Revenues</b>			
Local Sources	\$ 4,012	\$ 4,964	\$ 4,964
State Sources	129,838	292,307	276,545
Federal Sources	1,395,964	1,893,338	2,461,708
Total Revenues	<u>1,529,814</u>	<u>2,190,609</u>	<u>2,743,217</u>
<b>Expenditures</b>			
General Administration	4,000	-	-
Business Services	32,494	48,078	65,736
Operations And Maintenance	249,926	232,473	277,880
Central	2,066	4,557	6,599
Community Services	1,176,288	1,905,152	2,392,652
Other	65,044	-	-
Total Expenditures	<u>1,529,818</u>	<u>2,190,260</u>	<u>2,742,867</u>
Revenues Over (Under) Expenditures	<u>(4)</u>	<u>349</u>	<u>350</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	-	-	-
Operating Transfers (Out)	-	-	-
Net Change In Fund Balance	<u>(4)</u>	<u>349</u>	<u>350</u>
Fund Balance - Beginning	23,229	23,225	23,574
Fund Balance - Ending	<u>\$ 23,225</u>	<u>\$ 23,574</u>	<u>\$ 23,924</u>

Gratiot-Isabella Regional Education Service District  
 Debt Service Funds  
 Proposed Budget  
 2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
Revenues			
Local Sources	\$ 1	\$ -	\$ -
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenues	<u>1</u>	<u>-</u>	<u>-</u>
Expenditures			
Outgoing Transfers And Other Transactions			
Debt Service	<u>84,695</u>	<u>84,695</u>	<u>-</u>
Total Expenditures	<u>84,695</u>	<u>84,695</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(84,694)</u>	<u>(84,695)</u>	<u>-</u>
Other Financing Sources (Uses)			
Operating Transfers In	84,695	84,599	-
Operating Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change In Fund Balance	1	(96)	-
Fund Balance - Beginning	95	96	-
Fund Balance - Ending	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ -</u>

Gratiot-Isabella Regional Education Service District  
 Capital Projects Fund  
 Proposed Budget  
 2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
Revenues			
Local Sources	\$ 28,986	\$ 26,200	\$ 20,000
Federal Sources	-	-	
Total Revenues	<u>28,986</u>	<u>26,200</u>	<u>20,000</u>
Expenditures			
Facilities Acquisition, Construction, and Improvements	-	350,000	320,000
Total Expenditures	-	<u>350,000</u>	<u>320,000</u>
Revenues Over (Under) Expenditures	<u>28,986</u>	<u>(323,800)</u>	<u>(300,000)</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	300,000	300,000
Operating Transfers (Out)	<u>(84,695)</u>	<u>(84,599)</u>	-
Net Change In Fund Balance	(55,709)	(108,399)	-
Fund Balance - Beginning	1,971,965	1,916,256	1,807,857
Fund Balance - Ending	<u>\$1,916,256</u>	<u>\$1,807,857</u>	<u>\$1,807,857</u>



Middle Michigan Network for Educational Telecommunications  
Proposed Budget  
2020/2021

	Actual 2018/2019	Final Amended Budget 2019/2020	Proposed Budget 2020/2021
<b>Revenues</b>			
Interest Income	\$ 11,253	\$ 9,500	\$ 7,000
Gain (Loss) on Sale of Fixed Assets	-	-	-
Miscellaneous	-	-	-
Direct Access-Non Member	336,434	311,433	313,841
Direct Access Members	72,590	90,000	90,000
Total Revenues	<u>420,277</u>	<u>410,933</u>	<u>410,841</u>
<b>Expenses</b>			
Fingerprinting Costs	-	-	-
Contracted Consultant	185,136	196,018	205,619
Audit	4,025	4,200	4,300
Misc Contracted Services	38,718	52,275	63,573
Postage	16	50	50
T-1 Circuit Expense	24,468	24,799	24,775
Office Supplies	441	500	500
Misc Supplies	5,028	6,000	6,000
MMNet Equipment	5,334	7,000	7,000
Bank Fees	63	100	100
Internet Fee	62,420	58,042	23,000
Depreciation	10,341	10,341	4,150
Miscellaneous	-	500	500
Out Trans - Admin Fee	44,000	44,000	44,000
Total Expenses	<u>379,990</u>	<u>403,825</u>	<u>383,567</u>
Change in Net Position	<u>40,287</u>	<u>7,108</u>	<u>27,274</u>
Net Position - Beginning	674,374	714,661	721,769
Net Position - Ending	<u>\$ 714,661</u>	<u>\$ 721,769</u>	<u>\$ 749,043</u>