

# Gratiot-Isabella Regional Education Service District

## Budget Amendments

2018/2019

	Mills To Be Levied
General Fund	0.2640
Special Education	4.0345
Vocational Education	1.0000
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	5.2985
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Approved on:  
**February 20, 2019**

**Gratiot-Isabella Regional Education Service District**  
**General Fund**  
**Proposed Budget Amendments**  
**2018/2019**

	Current Budget	Proposed Amendments	Proposed Amended Budget
<b>Revenues</b>			
Local Sources	\$1,021,275	\$ 43,745	\$1,065,020
State Sources	2,612,732	(159,495)	2,453,237
Federal Sources	-	-	-
Other Sources	909,210	38,853	948,063
Total Revenues	<u>4,543,217</u>	<u>(76,897)</u>	<u>4,466,320</u>
<b>Expenditures</b>			
Support Services			
Pupil Services	82,901	1,176	84,077
Instructional Staff	953,540	60,068	1,013,608
General Administration	529,420	2,771	532,191
Business Services	1,193,856	80,440	1,274,296
Operations And Maintenance	276,826	(55,111)	221,715
Central	1,101,108	6,567	1,107,675
Total Expenditures	<u>4,137,651</u>	<u>95,911</u>	<u>4,233,562</u>
Revenues Over (Under) Expenditures	<u>405,566</u>	<u>(172,808)</u>	<u>232,758</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	881,780	165,907	1,047,687
Operating Transfers (Out)	(1,390,888)	2,471	(1,388,417)
Net Change In Fund Balance	(103,542)	(4,430)	(107,972)
Fund Balance - Beginning	2,981,295	145,249	3,126,544
Fund Balance - Ending	<u>\$2,877,753</u>	<u>\$ 140,819</u>	<u>\$3,018,572</u>

Gratiot-Isabella Regional Education Service District  
Special Education Fund  
Proposed Budget Amendments  
2018/2019

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	\$ 12,227,387	\$ (203,091)	\$ 12,024,296
State Sources	6,064,490	454,263	6,518,753
Federal Sources	4,032,178	60,751	4,092,929
Other Sources	250,000	71,811	321,811
Total Revenues	<u>22,574,055</u>	<u>383,734</u>	<u>22,957,789</u>
Expenditures			
Instruction			
Added Needs	8,426,248	97,982	8,524,230
Total Instruction	<u>8,426,248</u>	<u>97,982</u>	<u>8,524,230</u>
Support Services			
Pupil Services	6,670,474	166,699	6,837,173
Instructional Staff	129,611	4,872	134,483
General Administration	331,086	(1,718)	329,368
School Administration	718,081	27,405	745,486
Business Services	255,369	2,429	257,798
Operations And Maintenance	258,073	24,372	282,445
Pupil Transportation	3,407,000	-	3,407,000
Central	144,071	16,583	160,654
Total Support Services	<u>11,913,765</u>	<u>240,642</u>	<u>12,154,407</u>
Community Services	43,844	(8,805)	35,039
Other	2,400,000	(51,332)	2,348,668
Total Expenditures	<u>22,783,857</u>	<u>278,487</u>	<u>23,062,344</u>
Revenues Over (Under) Expenditures	<u>(209,802)</u>	<u>105,247</u>	<u>(104,555)</u>
Other Financing Sources (Uses)			
Operating Transfers In	878,000	200,000	1,078,000
Operating Transfers (Out)	(862,212)	(84,560)	(946,772)
Net Change In Fund Balance	(194,014)	220,687	26,673
Fund Balance - Beginning	3,950,225	240,280	4,190,505
Fund Balance - Ending	<u>\$ 3,756,211</u>	<u>\$ 460,967</u>	<u>\$ 4,217,178</u>

**Gratiot-Isabella Regional Education Service District**  
**Vocational Education Fund**  
**Proposed Budget Amendments**  
**2018/2019**

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	\$2,749,360	\$ 19,183	\$2,768,543
State Sources	18,800	1,364,963	1,383,763
Federal Sources	421,117	-	421,117
Total Revenues	<u>3,189,277</u>	<u>1,384,146</u>	<u>4,573,423</u>
Expenditures			
Instruction			
Added Needs	-	30,000	30,000
Total Instruction	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Support Services			
Pupil Services	40,000	551,500	591,500
Instructional Staff	228,358	388,432	616,790
General Administration	7,500	2,500	10,000
Business Services	17,100	5,000	22,100
Pupil Transportation	-	15,000	15,000
Total Support Services	<u>292,958</u>	<u>962,432</u>	<u>1,255,390</u>
Other			
Payments to Other Schools	2,908,589	609,952	3,518,541
Site Acquisition	-	-	-
Total Expenditures	<u>3,201,547</u>	<u>1,602,384</u>	<u>4,803,931</u>
Revenues Over (Under) Expenditures	<u>(12,270)</u>	<u>(218,238)</u>	<u>(230,508)</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers (Out)	-	(80,198)	(80,198)
Net Change In Fund Balance	<u>(12,270)</u>	<u>(298,436)</u>	<u>(310,706)</u>
Fund Balance - Beginning	860,532	120,136	980,668
Fund Balance - Ending	<u>\$ 848,262</u>	<u>\$ (178,300)</u>	<u>\$ 669,962</u>

**Gratiot-Isabella Regional Education Service District**  
**Cooperative Education Fund**  
**Proposed Budget Amendments**  
**2018/2019**

	Current Budget	Proposed Amendments	Proposed Amended Budget
<b>Revenues</b>			
Local Sources	\$1,065,190	\$ (38,087)	\$1,027,103
Non-Educational Entity or Political Subdivision	46,391	(1,679)	44,712
State Sources	357,824	246,811	604,635
Federal Sources	420,698	(105,353)	315,345
Other Sources	190,859	(29,190)	161,669
Total Revenues	<u>2,080,962</u>	<u>72,502</u>	<u>2,153,464</u>
<b>Expenditures</b>			
Support Services			
Pupil Services	486,477	(21,793)	464,684
Instructional Staff	389,784	(168,845)	220,939
Business Services	7,000	-	7,000
Operations And Maintenance	820,138	(26,579)	793,559
Central	275,278	2,860	278,138
Other Support Services	8,080	4,499	12,579
Total Support Services	<u>1,986,757</u>	<u>(209,858)</u>	<u>1,776,899</u>
Community Services	76,343	195,390	271,733
Other	210,000	188,975	398,975
Total Expenditures	<u>2,273,100</u>	<u>174,507</u>	<u>2,447,607</u>
Revenues Over (Under) Expenditures	<u>(192,138)</u>	<u>(102,005)</u>	<u>(294,143)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	862,888	47,529	910,417
Operating Transfers (Out)	<u>(690,637)</u>	<u>69,920</u>	<u>(620,717)</u>
Net Change In Fund Balance	(19,887)	15,444	(4,443)
Fund Balance - Beginning	1,532,518	34,761	1,567,279
Fund Balance - Ending	<u>\$1,512,631</u>	<u>\$ 50,205</u>	<u>\$1,562,836</u>

**Gratiot-Isabella Regional Education Service District**  
**Funded Projects Fund**  
**Proposed Budget Amendments**  
**2018/2019**

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	\$ 4,964	\$ (1,488)	\$ 3,476
State Sources	145,211	15,857	\$ 161,068
Federal Sources	2,258,635	(49,727)	2,208,908
Total Revenues	<u>2,408,810</u>	<u>(35,358)</u>	<u>2,373,452</u>
Expenditures			
General Administration	16,964	(2,825)	14,139
Business Services	51,588	13,148	64,736
Operations And Maintenance	302,711	10,232	312,943
Central	6,285	1,883	8,168
Community Services	1,932,549	(24,552)	1,907,997
Other	98,285	(33,241)	65,044
Total Expenditures	<u>2,408,382</u>	<u>(35,355)</u>	<u>2,373,027</u>
Revenues Over (Under) Expenditures	<u>428</u>	<u>(3)</u>	<u>425</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	-	
Operating Transfers (Out)	-	-	
Net Change In Fund Balance	<u>428</u>	<u>(3)</u>	<u>425</u>
Fund Balance - Beginning	23,238	(9)	23,229
Fund Balance - Ending	<u>\$ 23,666</u>	<u>\$ (12)</u>	<u>\$ 23,654</u>

**Gratiot-Isabella Regional Education Service District**  
**Debt Service Funds**  
**Proposed Budget Amendments**  
**2018/2019**

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	\$ -	\$ 5	\$ 5
Federal Sources	-	-	-
Total Revenues	<u>-</u>	<u>5</u>	<u>5</u>
Expenditures			
Outgoing Transfers And Other Transactions			
Debt Service	84,695	-	84,695
Total Expenditures	<u>84,695</u>	<u>-</u>	<u>84,695</u>
Revenues Over (Under) Expenditures	<u>(84,695)</u>	<u>5</u>	<u>(84,690)</u>
Other Financing Sources (Uses)			
Operating Transfers In	84,695	-	84,695
Operating Transfers (Out)	-	-	-
Net Change In Fund Balance	-	5	5
Fund Balance - Beginning	94	1	95
Fund Balance - Ending	<u>\$ 94</u>	<u>\$ 6</u>	<u>\$ 100</u>

Gratiot-Isabella Regional Education Service District  
 Capital Projects Fund  
 Proposed Budget Amendments  
 2018/2019

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	\$ 550	\$ 22,450	\$ 23,000
Federal Sources	-	-	-
Total Revenues	<u>550</u>	<u>22,450</u>	<u>23,000</u>
Expenditures			
Facilities Acquisition, Construction, and Improvements	<u>200,000</u>	<u>150,000</u>	<u>350,000</u>
Total Expenditures	<u>200,000</u>	<u>150,000</u>	<u>350,000</u>
Revenues Over (Under) Expenditures	<u>(199,450)</u>	<u>(127,550)</u>	<u>(327,000)</u>
Other Financing Sources (Uses)			
Operating Transfers In	300,000	(300,000)	-
Operating Transfers (Out)	<u>(84,695)</u>	<u>-</u>	<u>(84,695)</u>
Net Change In Fund Balance	15,855	(427,550)	(411,695)
Fund Balance - Beginning	1,763,485	208,480	1,971,965
Fund Balance - Ending	<u>\$1,779,340</u>	<u>\$ (219,070)</u>	<u>\$1,560,270</u>



Middle Michigan Network for Educational Telecommunications  
Proposed Budget Amendments  
2018/2019

	Current Budget	Proposed Amendments	Proposed Amended Budget
<b>Revenues</b>			
Interest Income	\$ 3,500	\$ -	\$ 3,500
Miscellaneous Income	-	-	-
Direct Access-Non Member	316,283	20,050	336,333
Direct Access Members	72,590	-	72,590
Total Revenues	<u>392,373</u>	<u>20,050</u>	<u>412,423</u>
<b>Expenses</b>			
Fingerprinting Costs	200	-	200
Contracted Consultant	185,136	-	185,136
Audit	4,025	-	4,025
Misc Contracted Services	56,675	10,000	66,675
Postage	50	-	50
T-1 Circuit Expense	24,799	-	24,799
Misc Supplies	5,000	-	5,000
MMNet Equipment	6,000	-	6,000
Bank Fees	50	-	50
Internet Fee	88,750	(10,000)	78,750
Depreciation	14,004	-	14,004
Out Trans - Admin Fee	44,000	-	44,000
Total Expenses	<u>428,689</u>	<u>-</u>	<u>428,689</u>
Change in Net Position	<u>(36,316)</u>	<u>20,050</u>	<u>(16,266)</u>
Net Position - Beginning	633,680	40,694	674,374
Net Position - Ending	<u>\$ 597,364</u>	<u>\$ 60,744</u>	<u>\$ 658,108</u>