

Mecosta-Osceola Intermediate School District
Intermediate School District Website Reporting
Fiscal Year Ended June 30, 2023

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 2022-2023 Audited
Financial Statements document pages 18-19 pdf pages for 22-23.

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

ISD Membership 154.30
LEA Membership 7,814.36

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

235 Employees

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

Mecosta-Osceola Intermediate School District

Career Center
Mecosta Osceola Education Center
Downtown Adult Transition Center
Eastwood Early Childhood Center
US 10 Corridor School
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

Evert Public Schools

Evert High School
Evert Middle School
Evert 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 no travel expenses during the 2022-2023 fiscal year that totaled more than \$3,000.

(c.) Contract Information

APPENDIX B

(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 C: Top 3% salary information

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

Lobbying Services	
<u>Organization</u>	<u>Amount</u>
Northern Michigan School Legislative Association	\$4,432
School Equity Caucus	\$875

Legal Services	
<u>Organization</u>	<u>Amount</u>
Thrun Law Firm	\$4,835
Miller Johnson	\$29,124

(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:

\$972,564 General Administrative Costs / \$30,465,767 Total Budget = 3.19%

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

\$39,266 Lobbying & Legal Services Costs / \$30,465,767 Total Budget = 0.13%

(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
2014	Dodge Grand Caravan	7	Transportation
2016	Dodge Grand Caravan	7	Transportation
2018	Dodge Grand Caravan	7	Transportation
2018	Dodge Grand Caravan	7	Transportation
2017	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
2019	GMC 4X4	6	Career Center - Building Trades
2014	Dodge Grand Caravan	7	Currier
2010	Ford Connect Panel	2	Maintenance
2010	GMC 4X4 Sierra	3	Maintenance
2004	Wuling Mini Pick Up	2	Maintenance
2020	GMC Savanna	2	Technology
2011	Ford Crown Victoria	5	Career Center – Public Safety
2019	Dodge Grand Caravan	7	Transportation
2017	Dodge Grand Caravan	7	Transportation
2020	Chrysler Voyager	7	Transportation

APPENDIX A

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	Special Revenue		Capital Projects		Special Revenue		Total Governmental Funds
	General Fund	Special Education Fund	Vocational Education Fund	Building and Site	Nonmajor Fund - Cooperative Education		
ASSETS							
Cash and cash equivalents	\$ 4,218,825	\$ 2,356,024	\$ 981,790	\$ 206,820	\$ 58,978	\$ 7,822,437	
Investments	341	2,108,928	522,253	1,637,153	-	4,268,675	
Receivables							
Accounts receivable	3,651	2,286	1,693	-	-	7,630	
Due from other funds	126,946	9,093	-	-	-	136,039	
Intergovernmental	1,012,433	3,817,015	369,455	-	198,738	5,397,641	
Inventories	-	-	68,063	-	-	68,063	
Prepays	289,822	-	-	-	-	289,822	
TOTAL ASSETS	\$ 5,652,018	\$ 8,293,346	\$ 1,943,254	\$ 1,843,973	\$ 257,716	\$ 17,990,307	
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 28,604	\$ 122,143	\$ 43,932	\$ -	\$ -	\$ 194,679	
Accrued salaries and related items	165,551	1,141,316	229,682	-	529	1,537,078	
Accrued retirement	112,813	653,895	132,840	-	-	899,548	
Due to local school districts	228,356	431,098	-	-	-	659,454	
Due to other funds	-	-	1,051	-	134,988	136,039	
Unearned revenue	2,664,788	-	120,724	-	-	2,785,512	
TOTAL LIABILITIES	3,200,112	2,348,452	528,229	-	135,517	6,212,310	

See notes to financial statements.

	Special Revenue		Capital Projects		Special Revenue		Total Governmental Funds
	General Fund	Special Education Fund	Vocational Education Fund	Building and Site	Nonmajor Fund - Cooperative Education	Governmental Funds	
FUND BALANCES							
Nonspendable	\$ -	\$ -	\$ 68,063	\$ -	\$ -	\$ -	\$ 68,063
Inventories							
Prepays	289,822	-	-	-	-	-	289,822
Restricted for							
Special education							
Operations	-	5,374,574	-	-	-	-	5,374,574
Special projects	-	570,320	-	-	-	-	570,320
Vocational education	-	-	1,346,962	-	-	-	1,346,962
Assigned for							
Capital projects	-	-	-	1,843,973	122,199	-	1,966,172
Compensated absences	42,824	-	-	-	-	-	42,824
Subsequent year expenditures	379,150	-	-	-	-	-	379,150
Unassigned	1,740,110	-	-	-	-	-	1,740,110
TOTAL FUND BALANCES	2,451,906	5,944,894	1,415,025	1,843,973	122,199		11,777,997
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,652,018	\$ 8,293,346	\$ 1,943,254	\$ 1,843,973	\$ 257,716		\$ 17,990,307
Total governmental fund balances							\$ 11,777,997
Amounts reported for governmental activities in the statement of net position are different because:							
Deferred outflows of resources - related to pension							13,708,090
Deferred inflows of resources - related to pension							(1,414,173)
Deferred inflows of resources - related to other postemployment benefit							(5,549,984)
Deferred outflows of resources - related to other postemployment benefit							3,402,635
Deferred inflows of resources - related to state funding for pension							(3,174,198)
Capital assets used in governmental activities are not financial resources and are not reported in the funds:							
The cost of the capital assets is					\$ 16,365,894		
Accumulated depreciation/amortization is					(8,147,618)		
Long-term liabilities are not due and payable in the current period and are not reported in the funds:							
Compensated absences							(422,820)
Note from direct borrowing and direct placements							(83,387)
Net other postemployment benefit liability							(2,451,794)
Net pension liability							(44,745,260)
Net position of governmental activities							\$ (20,734,618)

See notes to financial statements.

APPENDIX B

ISDs occasionally enter into contracts with vendors to perform specific services. ISDs must follow state requirement for seeking competitive bids on some purchases. Not all contracts are required to be competitively bid. Below are the contracts required to be reported under this section.

Subject matter	Cost	Bid	Signed By	Position
Soliant	\$ 60,104	No	Christy Miller	Director of Special Education
Presence Learning Inc	153,617	No	Christy Miller	Director of Special Education
Public Consulting Group	91,054	No	Christy Miller	Director of Special Education
Montcalm Area ISD	22,258	No	Christy Miller	Director of Special Education
Edustaff LLC	113,770	No	Mark Klumpp	Assistant Superintendent
Clare Gladwin RESD	44,316	No	Steve Locke	Superintendent
MI Rehabilitation Services	35,400	No	Steve Locke	Superintendent
Connected Speech	84,885	No	Christy Miller	Director of Special Education
Fun First Therapy	46,720	No	Christy Miller	Director of Special Education
JBS CONTRACTING	437,955	Yes	Mark Klumpp	Assistant Superintendent

APPENDIX C

2022-2023 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
SUPERINTENDENT	150,844.00	12,068.00	7,200.00	170,112.00
ASST SUPERINTENDENT	105,590.00			105,590.00
ASST SUPERINTENDENT	101,680.00			101,680.00
ASST SUPERINTENDENT	100,602.00	-		100,602.00
ASST SUPERINTENDENT	98,344.00			98,344.00
PRINCIPAL CAREER TECHNICAL EDUCATION	89,773.00			89,773.00
SPECIAL EDUCATION SUPERVISOR	89,152.00			89,152.00
PSYCHOLOGIST	85,788.00		3,000.00	88,788.00

