

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BOARD OF EDUCATION BOARD AGENDA

Wednesday, October 9, 2024, 5:00 PM

In person
EUPISD Central Office
315 Armory Place
Sault Ste. Marie, MI 49783

- I. Roll Call
- II. Approval of Agenda
Approval of the Agenda as presented.
- III. Communications/Recognition/Presentation 3
Presentation: Audit Report presented by Hungerford Nichols CPAs + Advisors
- IV. Minutes
 - A. Approval of Regular Meeting minutes of September 11, 2024 115
It's recommended to approve the Regular Meeting minutes of September 11, 2024.
- V. Financial Report and Approval of Bills 117
The financial status of the district is represented by the Balance Sheet and Financial Statement for September. Attached are the Cash and Investment Report and a list of payments for the month of September which are presented for your review and approval.
- VI. Public Comment
- VII. Reports
 - A. Board of Education
 - B. Regular
 - 1. Superintendent 144
 - 2. Special Education & EUPISD Learning Center 145
 - 3. Early Childhood 150
 - 4. General Education, CTE, & STEM 152
 - 5. Technology 164
 - 6. Finance & Human Resources 165
- VIII. Unfinished Business
- IX. Policy Review
- X. New Business

- A. Audit Report for the 2023-2024 School Year
The 2023-2024 audit report was presented by the auditing firm of Hungerford Nichols CPAs + Advisors.
- B. Amendment to the 2024-2025 Budgets 167
The Uniform Budgeting and Accounting Act stipulates that changes in the adopted budget require a resolution which becomes a part of the minutes. The following resolution will update the adopted budget and more accurately depict our financial status in those funds.
- C. Approval of Job Descriptions 168
Attachments
- D. Amendment to Consultation Services Agreement 173
This is the U of M Psychiatry consult service that the EUPISD has participated in since last year. Previously grant funded, but now will need to be funded through 31n. The attached amendment to the Consulting Services agreement between the EUPISD and The Regents of The University of Michigan is to amend the scope of services of the agreement to add additional services.
- E. Commitment of Fund Balance
We are seeking commitment of fund balance for the Special Education Fund as follows:
\$140,339 decrease to the previously committed value of \$1,260,999 to \$1,120,660. This decrease is related to the staffing positions that were approved but not filled during the FY 2024 year.
- F. Approval of the EUP Promise Zone Authority Board 175
The Michigan Promise Zone Authority Act requires the following attributes for the 11 members of the Promise Zone Authority board.
Nine locally appointed members. The chief executive officer of the eligible entity, with the advice and consent of the governing body, shall appoint the 9 initial locally appointed members of the board described in this subparagraph.
One member appointed by the Senate Majority Leader.
One member appointed by the speaker of the House of Representatives.
Not more than 3 members of the board shall be government officials.
One member of the board shall be a representative of the public-school community.
MCL 390.1665

XI. Additional Business

XII. Adjourn

October 8, 2024

The Board of Education
Eastern Upper Peninsula Intermediate School District
Sault Ste. Marie, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and Government Auditing Standards and Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 17, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Eastern Upper Peninsula Intermediate School District are described in the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Government-Wide financial statements were:

- Management's estimate of the liability of the payout for the employee compensated absences upon their retirement is based on expected payout. We evaluated the key factors and assumptions used to develop the balance of compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the lives of capital assets. We evaluated the key factors and assumptions used to develop the estimated life span of the capital assets in determining that it is reasonable in relation to the financial statements taken as a whole. Certain amounts included in capital assets have been estimated by appraisers based on historical information for assets placed in service prior to implementation of GASB Statement No. 34.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were related to the District's share of the net pension and net OPEB liabilities related to GASB Statements No. 68 and 75.

The disclosure of the net pension liability and the net OPEB liability in the Notes to the financial statements were recorded as of June 30, 2024 based on information received from the Michigan Office of Retirement Services. We evaluated the key factors and assumptions used to develop these liabilities in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. There were no significant adjustments derived from the audit process.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matter, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management’s Discussion and Analysis and Schedules related to the Proportionate Share and Contributions of the District’s Net Pension and Net OPEB Liabilities, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Comments

The District General Fund balance increased by \$425,032 to \$2,092,531 at June 30, 2024. This balance represents approximately 28.19 percent of the District’s 2024-25 expenditure budget (up from 14.06 at June 30, 2023). Maintaining a fund balance of at least 10 to 20 percent of the ensuing year’s expenditure budget is advisable for Eastern Upper Peninsula Intermediate School District. This gives the District more stable operating funds during the year, helps avoid or reduce the necessity of borrowing for short-term cash flow purposes and acts as a buffer against the uncertainty of state aid revenues accruing to the District.

Eastern Upper Peninsula Intermediate School District
October 8, 2024
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Restriction on Use

This communication is intended solely for the information and use of the Eastern Upper Peninsula Intermediate School District Board of Education and management and is not intended to be, and should not be, used by anyone other than these specified parties. We have furnished a copy of this letter to the Michigan Departments of Education and Treasury as an enclosure with the audited financial statements as required by the State of Michigan.

A handwritten signature in black ink that reads "Hungerford". The signature is written in a cursive style with a large, prominent 'H' and a long, sweeping tail.

Certified Public Accountants

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

Additional Reports Required by the Uniform Guidance

For the year ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

October 8, 2024

The Board of Education
Eastern Upper Peninsula Intermediate School District
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Eastern Upper Peninsula Intermediate School District's basic financial statements, and have issued our report thereon dated October 8, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eastern Upper Peninsula Intermediate School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eastern Upper Peninsula Intermediate School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Hungerford". The signature is written in a cursive, flowing style.

Certified Public Accountants
Grand Rapids, Michigan

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

October 8, 2024

The Board of Education
Eastern Upper Peninsula Intermediate School District
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Eastern Upper Peninsula Intermediate School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Eastern Upper Peninsula Intermediate School District's major federal program for the year ended June 30, 2024. Eastern Upper Peninsula Intermediate School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Eastern Upper Peninsula Intermediate School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Eastern Upper Peninsula Intermediate School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for its major federal program. Our audit does not provide a legal determination of Eastern Upper Peninsula Intermediate School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Eastern Upper Peninsula Intermediate School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Eastern Upper Peninsula Intermediate School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Eastern Upper Peninsula Intermediate School District's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Eastern Upper Peninsula Intermediate School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Eastern Upper Peninsula Intermediate School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise of Eastern Upper Peninsula Intermediate School District's basic financial statements. We issued our report thereon dated October 8, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Grand Rapids, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
U.S. Department of Agriculture		
Direct Awards:		
Supplemental Nutrition Assistance Program:	10.561	
FY23 EUPISD		\$ 250,000
FY24 EUPISD		300,000
Total Supplemental Nutrition Assistance Program		<u>550,000</u>
Total U.S. Department of Agriculture		<u>550,000</u>
U. S. Department of Education		
Direct Awards:		
Rural Education Achievement Program:	84.358A	
S358A204732		22,903
S358A221489		24,715
S358A234733		3,040
Total Rural Education Achievement Program		<u>50,658</u>
Passed Through Michigan Department of Education:		
Special Education Cluster:		
I.D.E.A. Grants to States:	84.027	
220450-2122		1,739,736
230450-2223		1,732,832
230493-2223		145,200
240450-2324		1,811,027
240493-2324		159,700
221285-2122 ARP Flowthrough	84.027X	370,257
Total I.D.E.A. Grants to States		<u>5,958,752</u>
I.D.E.A. Preschool:	84.173	
230460-2223		59,556
240460-2324		60,651
221288-2122 ARP Preschool Flowthrough	84.173X	28,864
Total I.D.E.A. Preschool		<u>149,071</u>
Total Special Education Cluster		<u>6,107,823</u>

Accrued (Deferred) Revenue At July 1, 2023	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2024
\$ 49,216	\$ 183,907	\$ 60,289	\$ -	\$ 109,505	\$ -
-	-	153,093	-	101,542	51,551
49,216	183,907	213,382	-	211,047	51,551
49,216	183,907	213,382	-	211,047	51,551
7,942	7,942	14,961	-	22,903	-
-	-	24,715	-	17,916	6,799
-	-	3,040	-	-	3,040
7,942	7,942	42,716	-	40,819	9,839
56,134	360,921	-	-	56,134	-
384,959	1,541,526	191,305	150,780	576,264	-
23,211	145,200	-	-	23,211	-
-	-	1,729,767	247,959	1,361,422	368,345
-	-	159,700	-	148,466	11,234
26,925	26,925	343,332	-	370,257	-
491,229	2,074,572	2,424,104	398,739	2,535,754	379,579
7,351	59,556	-	4,217	7,351	-
-	-	60,651	45,099	52,214	8,437
-	-	28,864	-	28,864	-
7,351	59,556	89,515	49,316	88,429	8,437
498,580	2,134,128	2,513,619	448,055	2,624,183	388,016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2024

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
Special Education-Grants for Infants and Families:		
Infants and Toddler Formula:	84.181	
231340-2122		\$ 148,496
241340-2324		80,994
221283 - EO ARP	84.181X	<u>36,945</u>
Total Special Education-Grants for Infants and Families		<u>266,435</u>
Career and Technical Education - Perkins:	84.048	
233520-2223		109,075
243520-2324		<u>140,090</u>
Total Career and Technical Education - Perkins		<u>249,165</u>
Education Stabilization Fund:	84.425	
211012 2122 MV ARP Homeless II	84.425W	<u>18,276</u>
Passed Through Marquette-Alger RESA:		
Education Stabilization Fund:	84.425	
211012 2122 MV ARP Homeless I	84.425W	<u>75,641</u>
Total U.S. Department of Education		<u>6,767,998</u>
U.S. Department of Treasury		
Passed Through Michigan Department of Education:		
Coronavirus State and Local Fiscal Recovery Fund:	21.027	
222390 - GSRP2122		<u>626,400</u>
Total U.S. Department of Treasury		<u>626,400</u>
U.S. Department of Health and Human Services		
Passed Through Michigan Department of Education:		
Preschool Development Grants Birth-5:	93.434	
Trusted Advisors 2122 223910		<u>32,500</u>
Child Care Development Fund Cluster:		
Child Care and Development Block Grant:	93.575	
2331 QA, TA & AR		1,601,546
2431 QA, TA & AR		<u>2,437,886</u>
Total CCDF Cluster		<u>4,039,432</u>

Accrued (Deferred) Revenue At July 1, 2023	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2024
\$ 37,154	\$ 148,496	\$ -	\$ -	\$ 37,154	\$ -
-	-	80,994	-	73,654	7,340
22,762	22,762	14,183	-	36,945	-
59,916	171,258	95,177	-	147,753	7,340
53,676	109,075	-	53,677	53,676	-
-	-	140,090	114,719	115,796	24,294
53,676	109,075	140,090	168,396	169,472	24,294
-	-	4,988	-	-	4,988
-	-	11,929	-	-	11,929
620,114	2,422,403	2,808,519	616,451	2,982,227	446,406
333,910	366,488	-	60,999	333,910	-
333,910	366,488	-	60,999	333,910	-
561	8,461	9,179	-	9,740	-
583,314	1,754,082	714,199	690,855	1,297,513	-
-	-	1,681,101	1,105,719	1,289,162	391,939
583,314	1,754,082	2,395,300	1,796,574	2,586,675	391,939

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
 For the year ended June 30, 2024

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Approved Grant Award Amount
Passed Through Michigan Department of Health and Human Services:		
Medicaid Cluster:		
Medical Assistance Program:	93.778	
2324 Medicaid Outreach		\$ 109,514
Total U.S. Department of Health and Human Services		<u>4,181,446</u>
Total Federal Financial Assistance		<u>\$ 12,125,844</u>

Accrued (Deferred) Revenue At July 1, 2023	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2024
\$ -	\$ -	\$ 109,514	\$ 40,969	\$ 109,514	\$ -
583,875	1,762,543	2,513,993	1,837,543	2,705,929	391,939
<u>\$ 1,587,115</u>	<u>\$ 4,735,341</u>	<u>\$ 5,535,894</u>	<u>\$ 2,514,993</u>	<u>\$ 6,233,113</u>	<u>\$ 889,896</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2024

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Eastern Upper Peninsula Intermediate School District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Eastern Upper Peninsula Intermediate School District, it is not intended to and does not present the financial position, changes in net position, or cash flows, as applicable, of Eastern Upper Peninsula Intermediate School District.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

Eastern Upper Peninsula Intermediate School District has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Note D – Grant Section Auditor Report

Management has utilized the MDE Nexys Grant, Application and Cash Management System Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2024

Note E – Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Supplemental Nutrition Assistance Program	\$ 213,382	\$ 207,900	\$ 5,482 *
Rural Education Achievement Program	42,716	32,877	9,839 *
Special Education Cluster	2,513,619	2,536,334	(22,715) **
Special Education - Grants for Infants and Families	95,177	95,177	-
Career and Technical Education - Perkins	140,090	140,090	-
Education Stabilization Fund	16,917	16,917	-
Preschool Development Grants Birth-5	9,179	9,179	-
CCDF Cluster	2,395,300	2,395,300	-
Medicaid Cluster	109,514	109,514	-
	<u>\$ 5,535,894</u>	<u>\$ 5,543,288</u>	<u>\$ (7,394)</u>

* The excess in expenditures over revenues is due to deferred revenue recorded in the current year for funds not received within 60 days of year-end.

**The excess in revenues over expenditures is due to prior year deferred revenue of \$26,925 that was recognized during the current year; and \$4,210 of current year deferred revenue recorded for funds not received within 60 days of year-end.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported on accordance with the Uniform Guidance? _____ Yes X No

Identification of major programs audited: 93.575 - Child Care and Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statements Audit Findings

There were no findings that are required to be reported under *Government Auditing Standards*.

Section III - Major Federal Award Programs Findings and Questioned Costs

There were no findings or questioned costs.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Provided to Subrecipients

For the year ended June 30, 2024

Program Title/Subrecipient	Assistance Listing Number	Agency or Pass-Through Number	Approved Grant Award Amount
IDEA Grants to States (Flowthrough)			
	84.027	230450-2223	
Brimley Area Schools			\$ 31,950
Engadine Consolidated Schools			33,300
Bahweting Anishnabe			37,350
Lake Superior Academy			3,600
Les Cheneaux Community Schools			13,050
Moran Township Schools			8,550
Ojibwe Charter School			13,950
Pickford Public Schools			33,750
Rudyard Area Schools			49,050
Sault Ste. Marie Area Schools			152,100
St. Ignace Area Schools			33,750
Tahquamenon Area Schools			50,850
Three Lakes Academy			6,750
Total			468,000
IDEA Grants to States (Flowthrough)			
	84.027	240450-2324	
Brimley Area Schools			22,335
Engadine Consolidated Schools			23,350
Bahweting Anishnabe			30,118
Lake Superior Academy			4,061
Les Cheneaux Community Schools			10,491
Moran Township Schools			6,768
Ojibwe Charter School			14,213
Pickford Public Schools			27,073
Rudyard Area Schools			42,301
Sault Ste. Marie Area Schools			116,412
St. Ignace Area Schools			21,658
Tahquamenon Area Schools			31,134
Three Lakes Academy			5,076
Total			354,990
IDEA Preschool			
	84.173A		
Sault Ste. Marie Area Schools		230460-2023	48,289
Sault Ste. Marie Area Schools		240460-2024	45,099
			93,388

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients July 1, 2023	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients June 30, 2024
\$ -	\$ 31,950	\$ 31,950	\$ -	\$ -
-	25,650	25,650	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	8,143	8,143	-	-
-	-	-	-	-
-	85,037	85,037	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	150,780	150,780	-	-
-	-	22,335	22,335	-
-	-	16,920	23,350	6,430
-	-	30,118	30,118	-
-	-	4,061	4,061	-
-	-	10,491	10,491	-
-	-	6,768	6,768	-
-	-	14,213	14,213	-
-	-	8,382	27,074	18,692
-	-	42,301	42,301	-
-	-	39,578	119,412	79,834
-	-	21,658	21,658	-
-	-	31,134	31,134	-
-	-	-	5,076	5,076
-	-	247,959	357,991	110,032
-	4,217	4,217	-	-
-	-	45,099	45,099	-
-	4,217	49,316	45,099	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Provided to Subrecipients

For the year ended June 30, 2024

Program Title/Subrecipient	Assistance Listing Number	Agency or Pass-Through Number	Approved Grant Award Amount
Career and Technical Education - Perkins			
	84.048A		
Sault Ste. Marie Area Schools		233520-23123	\$ 102,980
Sault Ste. Marie Area Schools		243520-24123	131,586
			234,566
CCDF Cluster: Great Start Contracted Quality			
	93.575		
4C's of the UP		2331 QA, IT & AR	684,602
Northeast Resource Center (COOR ISD)		2331 QA, IT & AR	515,341
Northwest Resource Center (United Way NW)		2331 QA, IT & AR	578,542
Northwest Education Services		2331 QA, IT & AR	27,445
4C's of the UP		2431 QA & IT	691,740
Northeast Resource Center (COOR ISD)		2431 QA & IT	519,317
Northwest Resource Center (United Way)		2431 QA & IT	580,829
Northwest Education Services		2431 QA & IT	65,000
			3,662,816
Total			
Great Start Readiness Program			
	21.027		
Consolidated Community Schools		22S439	154,000
St. Ignace		22S439	154,000
CLMCAA		22S439	189,600
Inter Tribal Council (Bay Mills Tribe)		22S439	61,600
			559,200
Total			
Medicaid Outreach			
	93.778	2024	
Brimley Area Schools			4,780
DeTour Area Schools			1,494
DeTour Arts & Technology Academy			6
Engadine Consolidated Schools			1,761
Les Cheneaux Community Schools			1,808
Moran Township School			1,057
Ojibwe Charter School			1,434
Pickford Public Schools			1,587
Rudyard Area Schools			3,046

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients July 1, 2023	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients June 30, 2024
\$ -	\$ 53,677	\$ 53,677	\$ -	\$ -
-	-	114,719	131,086	16,367
-	53,677	168,396	131,086	16,367
-	54,694	254,085	199,391	-
-	39,912	179,135	139,223	-
-	41,667	222,711	181,044	-
-	-	34,924	34,924	-
-	-	439,175	491,120	51,945
-	-	330,494	365,681	35,187
-	-	336,050	371,920	35,870
-	-	-	51,904	51,904
-	136,273	1,796,574	1,835,207	174,906
-	-	-	-	-
-	-	-	-	-
-	60,999	60,999	-	-
-	-	-	-	-
-	60,999	60,999	-	-
-	-	4,780	4,780	-
-	-	1,494	1,494	-
-	-	6	6	-
-	-	1,761	1,761	-
-	-	1,808	1,808	-
-	-	1,057	1,057	-
-	-	1,434	1,434	-
-	-	1,587	1,587	-
-	-	3,046	3,046	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

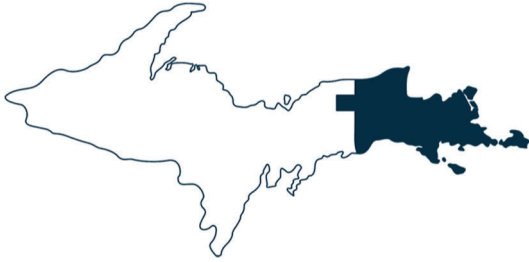
EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Provided to Subrecipients

For the year ended June 30, 2024

Program Title/Subrecipient	Assistance Listing Number	Agency or Pass-Through Number	Approved Grant Award Amount
Sault Ste. Marie Area Schools			\$ 13,836
St. Ignace Area Schools			4,624
Tahquamenon Area Schools			3,618
Three Lakes Academy			649
Whitefish Township Schools			1,269
Total			<u>40,969</u>
Total Federal Awards Passed Through to Subrecipients			<u><u>\$ 5,413,929</u></u>

(Memo Only) Prior Year Expenditures	Due to/(from) Subrecipients July 1, 2023	Current Year Cash Transferred to/ (from) Subrecipients	Current Year Expenditures Reported by Subrecipients	Due to/(from) Subrecipients June 30, 2024
\$ -	\$ -	\$ 13,836	\$ 13,836	\$ -
-	-	4,624	4,624	-
-	-	3,618	3,618	-
-	-	649	649	-
-	-	1,269	1,269	-
-	-	40,969	40,969	-
\$ -	\$ 405,946	\$ 2,514,993	\$ 2,410,352	\$ 301,305



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

Annual Financial Report
For the year ended June 30, 2024

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

October 8, 2024

The Board of Education
Eastern Upper Peninsula Intermediate School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Eastern Upper Peninsula Intermediate School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparisons for the General Fund, Early Childhood Special Revenue Fund, Special Education Special Revenue Fund, and CTE Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Eastern Upper Peninsula Intermediate School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Eastern Upper Peninsula Intermediate School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Eastern Upper Peninsula Intermediate School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Eastern Upper Peninsula Intermediate School District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2024, on our consideration of Eastern Upper Peninsula Intermediate School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Eastern Upper Peninsula Intermediate School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eastern Upper Peninsula Intermediate School District's internal control over financial reporting and compliance.



Certified Public Accountants
Grand Rapids, Michigan

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MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The Eastern Upper Peninsula Intermediate School District (EUPISD) services all local school districts located in Chippewa, Luce, Mackinac, and Schoolcraft Counties. The EUPISD is geographically the largest of the 56 intermediate school districts in the State of Michigan, covering 4,000 square miles, and servicing approximately 6,404 students. The 17 local education authorities (LEA) include: Sault Ste. Marie Schools, DeTour Area Schools, DeTour Arts & Technology Academy, Pickford Public Schools, Rudyard Area Schools, Brimley Area Schools, Whitefish Township School District, Tahquamenon Area Schools, St. Ignace City School District, Bois Blanc Pines School District, Les Cheneaux Community School District, Engadine Consolidated Schools, Lake Superior Academy, Moran Township School District, Mackinac Island Public Schools, Joseph K. Lumsden Bahweting Public School Academy, Ojibwe Charter School, and Three Lakes Academy.

As management of the Eastern Upper Peninsula Intermediate School District ("the District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which immediately follow this section.

Overview of the Financial Statements

This annual report consists of four parts: Management's Discussion and Analysis (this section), the Basic Financial Statements, Required Supplementary Information, and Supplementary Information. The Basic Financial Statements include two kinds of statements that present different views of the District:

- The first two statements, the Statement of Net Position, and the Statement of Activities, are *district-wide financial statements* that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - ♦ *Governmental funds statements* tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
 - ♦ *Proprietary funds statements* are used to report business-type activities in the district-wide financial statements.

The Basic Financial Statements also include Notes to Financial Statements that explain the information in the Basic Financial Statements and provide more detailed data; Required Supplementary Information includes pension and OPEB information schedules; Other Supplementary Information follows and includes combining and individual fund statements and schedules.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

District-wide Statements

- The district-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position, and how it has changed. Net position - the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources - is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, one should consider additional non-financial factors such as changes in the District's property tax-base, economic factors that might influence state aid revenue, and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are presented as follows:

- *Governmental activities*: The District's basic services are included here, such as instruction and pupil services for general and early education, special education, cooperative services, instructional support, transportation, administration, and operations and maintenance. State and Federal aid and property taxes finance most of these activities.
- *Business-type activities*: The District's Special Education Transportation Fund, Travel Fund and Childcare Center Fund are included here. Charges for services finance most of these activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Condensed District-wide Financial Information

The Statement of Net Position provides financial information on the District as a whole.

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets						
Current assets	\$ 21,404,964	\$ 17,800,230	\$ 899,057	\$ 1,016,624	\$ 22,304,021	\$ 18,816,854
Noncurrent assets	9,379,119	8,604,993	272,148	356,256	9,651,267	8,961,249
Net OPEB asset	462,587	-	-	-	462,587	-
Total Assets	31,246,670	26,405,223	1,171,205	1,372,880	32,417,875	27,778,103
Deferred Outflows of Resources	11,444,309	12,630,657	-	-	11,444,309	12,630,657
Liabilities						
Current liabilities	10,718,353	8,466,809	899,011	1,016,576	11,617,364	9,483,385
Noncurrent liabilities	2,493,004	2,771,467	-	-	2,493,004	2,771,467
Net pension liability	25,389,677	28,384,801	-	-	25,389,677	28,384,801
Net OPEB liability	-	1,575,662	-	-	-	1,575,662
Total Liabilities	38,601,034	41,198,739	899,011	1,016,576	39,500,045	42,215,315
Deferred Inflows of Resources	6,274,616	3,371,495	-	-	6,274,616	3,371,495
Net Position						
Net investment in capital assets	6,689,119	5,649,993	272,148	356,256	6,961,267	6,006,249
Restricted	8,889,080	7,950,922	-	-	8,889,080	7,950,922
Unrestricted (deficit)	(17,762,870)	(19,135,269)	46	48	(17,762,824)	(19,135,221)
Total Net Position	\$ (2,184,671)	\$ (5,534,354)	\$ 272,194	\$ 356,304	\$ (1,912,477)	\$ (5,178,050)

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The Statement of Activities presents changes in net position from operating results:

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues						
Program revenue:						
Charges for services	\$ 7,987,930	\$ 7,799,264	\$1,195,639	\$ 972,075	\$ 9,183,569	\$ 8,771,339
Operating grants	17,534,345	17,526,669	-	-	17,534,345	17,526,669
General revenue:						
Property taxes	8,385,509	7,814,778	-	-	8,385,509	7,814,778
State school aid, unrestricted	443,179	422,514	-	-	443,179	422,514
Federal medicaid reimbursement	109,514	95,556	-	-	109,514	95,556
Investment earnings	547,327	372,292	-	-	547,327	372,292
Other	960,526	956,261	506,356	557,118	1,466,882	1,513,379
Total Revenues	35,968,330	34,987,334	1,701,995	1,529,193	37,670,325	36,516,527
Expenses						
Instruction	11,263,605	12,584,961	-	-	11,263,605	12,584,961
Supporting services	18,590,581	19,671,332	-	-	18,590,581	19,671,332
Community services	639,550	831,113	-	-	639,550	831,113
Interest expense	63,645	72,202	-	-	63,645	72,202
Other	2,061,266	-	-	-	2,061,266	-
Special education transportation	-	-	1,379,132	1,425,752	1,379,132	1,425,752
Childcare center	-	-	406,973	-	406,973	-
Total Expenses	32,618,647	33,159,608	1,786,105	1,425,752	34,404,752	34,585,360
Increase (Decrease) in Net Position	3,349,683	1,827,726	(84,110)	103,441	3,265,573	1,931,167
Net Position,						
Beginning of Year	(5,534,354)	(7,362,080)	356,304	252,863	(5,178,050)	(7,109,217)
Net Position,						
End of Year	\$ (2,184,671)	\$ (5,534,354)	\$ 272,194	\$ 356,304	\$ (1,912,477)	\$ (5,178,050)

Unrestricted net position increased by \$1,372,397 to a deficit of \$17,762,824 at June 30, 2024. The District's net pension liability, including deferred outflows and inflows of resources, increased by \$230,056 during the fiscal year, and its net OPEB liability, including deferred outflows and inflows of resources, decreased by \$1,173,960 during the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Financial Analysis of the District as a Whole

The District's financial position is the product of various financial transactions, including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation and amortization of capital assets. A large portion of the District's net position reflects investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment, and construction in progress); less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its students; consequently, they are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental Activities

The District's total revenues were \$36.0 million. Property taxes and unrestricted State aid accounted for 25% of the District's revenues. State and federal aid for specific programs accounted for 49%; fees charged for services totaled 22% of revenues, with the remainder coming from interest earnings and other local sources.

The total cost of all programs was \$32.6 million. The District's expenses are predominantly related to instruction (37%) and caring for students (pupil services) (57%), with the remainder related primarily to community services.

Business-type Activities

Total expenses exceeded revenues by \$84,110 on the Statement of Activities, decreasing total net position from \$356,304 at June 30, 2023, to \$272,194 at June 30, 2024. Unrestricted net assets decreased from \$48 at June 30, 2023, to \$46 at June 30, 2024.

General Comments

The current position of the District's finances can be credited to careful monitoring of economic changes and appropriate cost-cutting measures to maintain programs during these challenging economic times. Despite the ongoing uncertainty of funding revenue from the State of Michigan, the District has endeavored to maintain a positive fund balance.

- The District has conducted a thorough budget analysis and has broken the budget down into specific components and their related expenses. This has allowed the District to prioritize expenses, and also to identify where cuts could occur if necessary.
- Regular updates were provided to the Board of Education during the school year. This information is also presented to the community via the District's website, staff meetings and presentations.
- Collaboration with the surrounding districts have helped reduced expenditures in many areas. The eighteen school districts (including EUPIED) in the four counties – Chippewa, Luce, Mackinac, and a small section in Schoolcraft, continue to collaborate in combining services where possible.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. As a general rule, fund balances from one fund are prohibited from being expended on expenditures of another fund.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The District utilizes two kinds of funds:

- *Governmental funds:* Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information following the governmental funds' statements explain the relationship (or differences) between them.
- *Proprietary funds:* Distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds relate to charges to local districts from operation of special education busing in their respective districts and charging internal district funds for their fleet activities. Operating expenses for proprietary funds include the cost of operating special education busing and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

Financial Analysis of the District's Funds

The District uses funds to record and analyze financial information. Eastern Upper Peninsula Intermediate School District's funds are described as follows:

Governmental Funds

Major Funds

- The General Fund is our primary operating fund. The General Fund had total revenues of \$7,445,279, other financing sources of \$550,289, total expenditures of \$6,028,423, and total other financing uses of \$1,542,113. The ending fund balance was \$2,092,531 at June 30, 2024, up from \$1,667,499 at June 30, 2023.
- The Early Childhood Fund accounts for revenue sources that are legally restricted to expenditure for early childhood purposes. Revenues totaled \$4,476,511, expenditures totaled \$4,404,897, and other financing uses totaled \$45,245 for the fiscal year. The ending fund balance was \$26,369 at June 30, 2024.
- The Special Education Fund accounts for revenue sources that are legally restricted to expenditure for special education purposes. Revenues totaled \$17,266,827, expenditures totaled \$15,804,005, and other financing uses totaled \$771,376 for the fiscal year. The ending fund balance was \$2,864,665 at June 30, 2024, up from \$2,173,219 at June 30, 2023.
- The Career and Technical Education (CTE) Fund accounts for revenue sources that are legally restricted to expenditure for vocational education purposes. Revenues totaled \$3,416,054, expenditures totaled \$3,826,294, and other financing uses totaled \$43,381 for the fiscal year. The ending fund balance was \$1,738,934 at June 30, 2024, down from \$2,192,555 at June 30, 2023.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

- The District operates a Building Capital Projects Fund which accounts for major improvement projects to our buildings and sites. Current year revenues totaled \$61,322, other financing sources of \$1,663,843 and expenditures totaled \$1,233,417. The ending fund balance was \$2,263,725 at June 30, 2024, up from \$1,771,977 at June 30, 2023.

Nonmajor Funds

- The Cooperative Activities Fund, which accounts for the District's technology funding expenditures, had total revenues of \$1,608,481, other financing sources of \$251,233, total expenditures of \$1,580,727, and other financing uses of \$45,000. The ending fund balance was \$913,971 at June 30, 2024, up from \$679,984 at June 30, 2023.
- The District operates a Business Services Consortium Fund which accounts for District business services funding and expenditures. Total revenues were \$1,691,258, total expenditures were \$1,630,700, and other financing uses totaled \$18,250. The ending fund balance was \$373,216 at June 30, 2024, up from \$330,908 at June 30, 2023.
- The District operates the Eastern Upper Peninsula (EUP) Collaborative Special Revenue Fund. Total revenues were \$1,080 and total expenditures were \$114,653. The ending fund balance was \$500,193 at June 30, 2024, down from \$613,766 at June 30, 2023.

Proprietary Funds

- The Special Education Transportation Fund accounts for the transportation of local districts' special education students. Total revenues were \$1,295,022 and total expenditures were \$1,379,132. The ending net position was \$272,194 at June 30, 2024, up from \$356,304 at June 30, 2023.
- The District maintains a Travel Fund to account for the travel costs of District employees. Total revenues were \$122,212, and total expenditures were \$120,694. The ending fund balance was \$350,323 at June 30, 2024, up from \$348,805 at June 30, 2023.
- The District maintains a Childcare Center Fund to account for the childcare center costs. Total revenues were \$406,973, and total expenditures were \$406,973. The ending fund balance was \$0 at June 30, 2024.

General Fund Budgetary Highlights

During the course of the year, the District continuously reviews the annual operating budget after the June adoption. Changes in the budget are due to the following:

- Changes made in the fall to account for the new grants and carryover funds of prior year grants.
- Final amendments are made in June for increases in appropriations to prevent budget overruns and reductions in expenditure put into place by the administration.
- The final budget for the General Fund anticipated the fund balance to be 20.38% of General Fund expenditures and transfers - the actual results equaled 27.64%.
- The increase in the General Fund fund balance was due to slightly lower actual costs than expected.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Capital Asset and Debt Administration

Capital Assets

By the end of fiscal year 2024, the District had a \$13,115,712 investment in a broad range of capital assets, including land, school buildings, athletic facilities, vehicles, computer equipment and software, and administrative offices. (More detailed information about capital assets can be found in Note E in the Notes to Basic Financial Statements.)

At June 30, 2024, the District's investment in capital assets (net of accumulated depreciation), was \$9,651,267. Net capital asset additions totaled \$1,203,503 for the fiscal year, with net accumulated depreciation increasing \$194,801, leaving a net increase in the book value of capital assets of \$690,018.

The District's net investment in capital assets, including land, land improvements, buildings and improvements, vehicles and furniture and equipment, is detailed as follows:

	Governmental Activities	Business-type Activities	Total
Land	\$ 68,616	\$ —	\$ 68,616
Construction in progress	22,459	—	22,459
Land improvements	219,350	—	219,350
Buildings and improvements	8,222,763	—	8,222,763
Furniture and equipment	692,372	—	692,372
Vehicles	153,559	272,148	425,707
Net Capital Assets	\$ 9,379,119	\$ 272,148	\$ 9,651,267

Long-term Obligations

At year end, the District had \$2,788,004 in general obligation bonds and accumulated sick leave – a net decrease of \$268,463 from June 30, 2023.

We present more detailed information about our long-term liabilities in Note F in the Notes to Basic Financial Statements.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- The District is the fiscal agent for a significant amount of state and federal grants. As grants increase and decrease, staffing increases and decreases.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

- Cost increases exceeding the general rate of inflation continue to be expected for the District relative to pension contribution obligations in 2024-25 and beyond. These costs represent a significant portion of the District's budget, and their rate of increase is a concern to management. Surges in prices of energy commodities such as diesel, gasoline and natural gas have abated, and prices have even declined. If this trend is sustained, it may provide some relief from the rate of growth in overall operating costs going forward.
- The District Professional Staff bargaining unit's contract expires June 30, 2024.
- The District Support Staff bargaining unit's contract expires June 30, 2024.
- As the District continues to face the budget challenges of the current and upcoming school years, operating efficiencies and balanced budgets will be necessary. The ability to continue to operate an adequate educational system with continued less revenue and increasing expenditures is the challenge of the future. The Board of Education is currently working on strategic plan goals that include fiscal oversight, fiscal responsibility, and financial planning.
- In August 2022, the region passed an increase and Headlee override to the Special Education millage, which now puts the EUPISD region as collecting the maximum amount of 1.75 mills under the current law. These additional funds will be utilized in the region to support our increasing special education needs.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Eastern Upper Peninsula Intermediate School District, 315 Armory Place, Sault Ste. Marie, Michigan 49783.

BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash	\$ 100	\$ -	\$ 100
Cash equivalents and investments (Note B)	15,702,193	563,689	16,265,882
Accounts receivable	7,349	2,117	9,466
Due from other governmental units (Note C)	5,695,322	333,251	6,028,573
Capital assets not being depreciated (Note E)	91,075	-	91,075
Capital assets being depreciated, net (Note E)	9,288,044	272,148	9,560,192
Net OPEB asset	462,587	-	462,587
Total Assets	31,246,670	1,171,205	32,417,875
Deferred Outflows of Resources			
Deferred pension amounts	9,136,613	-	9,136,613
Deferred OPEB amounts	2,307,696	-	2,307,696
Total Deferred Outflows of Resources	11,444,309	-	11,444,309
Liabilities			
Accounts payable	790,727	20,298	811,025
Due to other governmental units	3,483,006	710,821	4,193,827
Accrued interest payable	4,865	-	4,865
Payroll withholdings payable	316,924	-	316,924
Accrued expenses	63,765	-	63,765
Salaries payable	272,971	10,392	283,363
Unearned revenue	5,491,095	157,500	5,648,595
Long-term liabilities (Note F):			
Due within one year	295,000	-	295,000
Due in more than one year	2,493,004	-	2,493,004
Net pension liability	25,389,677	-	25,389,677
Total Liabilities	38,601,034	899,011	39,500,045
Deferred Inflows of Resources			
Deferred pension amounts	2,584,591	-	2,584,591
Deferred OPEB amounts	3,690,025	-	3,690,025
Total Deferred Inflows of Resources	6,274,616	-	6,274,616
Net Position			
Net investment in capital assets	6,689,119	272,148	6,961,267
Restricted for:			
Capital outlay	2,258,860	-	2,258,860
Early childhood	26,369	-	26,369
Special education	2,864,665	-	2,864,665
Vocational education	1,738,934	-	1,738,934
Supporting services	1,787,380	-	1,787,380
Pupil transportation services	212,872	-	212,872
Unrestricted (deficit)	(17,762,870)	46	(17,762,824)
Total Net Position	\$ (2,184,671)	\$ 272,194	\$ (1,912,477)

STATEMENT OF ACTIVITIES

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT For the year ended June 30, 2024

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants
Governmental Activities			
Instruction	\$ 11,263,605	\$ -	\$ 3,804,404
Supporting services	18,590,581	6,683,002	13,729,941
Community services	639,550	1,304,928	-
Interest on long-term debt	63,645	-	-
Other	2,061,266	-	-
Total governmental activities	<u>32,618,647</u>	<u>7,987,930</u>	<u>17,534,345</u>
Business-type Activities			
Special education transportation	1,379,132	788,666	-
Childcare center	406,973	406,973	-
Total Activities	<u>\$ 34,404,752</u>	<u>\$ 9,183,569</u>	<u>\$ 17,534,345</u>

General Revenues

Taxes:

Property taxes, levied for general operations

Property taxes, levied for vocational education

Property taxes, levied for special education

State school aid, unrestricted

Federal medicaid reimbursement

Interest and investment earnings

Other

Total General Revenues

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (7,459,201)	\$ -	\$ (7,459,201)
1,822,362	-	1,822,362
665,378	-	665,378
(63,645)	-	(63,645)
(2,061,266)		(2,061,266)
(7,096,372)	-	(7,096,372)
-	(590,466)	(590,466)
-	-	-
(7,096,372)	(590,466)	(7,686,838)
570,538	-	570,538
2,847,567	-	2,847,567
4,967,404	-	4,967,404
443,179	-	443,179
109,514	-	109,514
547,327	-	547,327
960,526	506,356	1,466,882
10,446,055	506,356	10,952,411
3,349,683	(84,110)	3,265,573
(5,534,354)	356,304	(5,178,050)
\$ (2,184,671)	\$ 272,194	\$ (1,912,477)

**BALANCE SHEET
GOVERNMENTAL FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

Assets	General	Early Childhood	Special Education
Cash	\$ 100	\$ -	\$ -
Cash equivalents and investments (Note B)	5,428,550	527,600	1,653,110
Accounts receivable	442	1,282	5,468
Due from other governmental units (Note C)	1,493,758	981,342	2,765,948
Total Assets	\$ 6,922,850	\$ 1,510,224	\$ 4,424,526
 Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 59,875	\$ 206,452	\$ 453,916
Due to other governmental units	466,532	422,546	261,557
Payroll withholdings payable	316,924	-	-
Accrued expenditures	-	-	63,765
Salaries payable	3,991	-	260,167
Unearned revenue	3,982,997	854,857	520,456
Total Liabilities	4,830,319	1,483,855	1,559,861
Fund Balances (Note A)			
Restricted	35,401	26,369	1,603,666
Committed	250,000	-	1,260,999
Unassigned	1,807,130	-	-
Total Fund Balances	2,092,531	26,369	2,864,665
Total Liabilities and Fund Balances	\$ 6,922,850	\$ 1,510,224	\$ 4,424,526

CTE	Building Capital Projects	Nonmajor	Total
\$ -	\$ -	\$ -	\$ 100
3,271,530	2,266,277	2,342,234	15,489,301
-	-	157	7,349
126,411	-	327,863	5,695,322
<u>\$ 3,397,941</u>	<u>\$ 2,266,277</u>	<u>\$ 2,670,254</u>	<u>\$ 21,192,072</u>

\$ 2,103	\$ 2,552	\$ 65,809	\$ 790,707
1,567,502	-	764,869	3,483,006
-	-	-	316,924
-	-	-	63,765
-	-	8,813	272,971
89,402	-	43,383	5,491,095
<u>1,659,007</u>	<u>2,552</u>	<u>882,874</u>	<u>10,418,468</u>

1,738,934	2,263,725	1,787,380	7,455,475
-	-	-	1,510,999
-	-	-	1,807,130
<u>1,738,934</u>	<u>2,263,725</u>	<u>1,787,380</u>	<u>10,773,604</u>
<u>\$ 3,397,941</u>	<u>\$ 2,266,277</u>	<u>\$ 2,670,254</u>	<u>\$ 21,192,072</u>

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024

Total governmental fund balances		\$ 10,773,604
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$12,183,239 and accumulated depreciation is \$2,804,120.		9,379,119
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
General obligation bonds	\$ (2,690,000)	
Accumulated sick leave	<u>(98,004)</u>	(2,788,004)
Accrued interest is not included in as a liability in governmental funds		(4,865)
Internal Service Fund assets and liabilities are included in governmental activities in the Statement of Net Position.		212,872
Net pension liability and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:		
Net pension liability	(25,389,677)	
Deferred outflows of resources	9,136,613	
Deferred inflows of resources	<u>(2,584,591)</u>	(18,837,655)
Net OPEB asset and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:		
Net OPEB asset	462,587	
Deferred outflows of resources	2,307,696	
Deferred inflows of resources	<u>(3,690,025)</u>	(919,742)
Total Net Position - Governmental Activities		<u><u>\$ (2,184,671)</u></u>

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**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	General	Early Childhood	Special Education
Revenues			
Local sources	\$ 855,673	\$ 25,169	\$ 6,371,841
Non-educational entity sources	1,149	12,439	54,049
State sources	4,951,580	2,676,808	4,607,796
Federal sources	995,255	1,762,095	2,645,848
Interdistrict sources	641,622	-	3,587,293
Total Revenues	7,445,279	4,476,511	17,266,827
Expenditures			
Current:			
Instruction	9,091	164,583	3,623,111
Supporting services	5,008,600	802,327	9,900,824
Community services	102,710	351,903	200,745
Interdistrict	432,846	1,499,994	1,707,128
Payments to other governmental or not-for-profit entities	475,176	1,586,090	-
Facilities acquisition, construction, and improvements	-	-	372,197
Debt service:			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	6,028,423	4,404,897	15,804,005
Excess (Deficiency) of Revenues Over Expenditures	1,416,856	71,614	1,462,822
Other Financing Sources (Uses)			
Transfers in	550,289	-	-
Transfers out	(1,542,113)	(45,245)	(771,376)
Total Other Financing Sources (Uses)	(991,824)	(45,245)	(771,376)
Net Change in Fund Balances	425,032	26,369	691,446
Fund Balances, Beginning of Year	1,667,499	-	2,173,219
Fund Balances, End of Year	\$ 2,092,531	\$ 26,369	\$ 2,864,665

CTE	Building Capital Projects	Nonmajor	Total
\$ 2,994,131	\$ 61,322	\$ 880,701	\$ 11,188,837
-	-	-	67,637
201,643	-	-	12,437,827
140,090	-	-	5,543,288
80,190	-	2,420,118	6,729,223
3,416,054	61,322	3,300,819	35,966,812
211,567	341	-	4,008,693
425,475	57,706	2,533,467	18,728,399
-	-	7,902	663,260
3,189,252	-	784,711	7,613,931
-	-	-	2,061,266
-	846,246	-	1,218,443
-	265,000	-	265,000
-	64,124	-	64,124
3,826,294	1,233,417	3,326,080	34,623,116
(410,240)	(1,172,095)	(25,261)	1,343,696
-	1,663,843	251,233	2,465,365
(43,381)	-	(63,250)	(2,465,365)
(43,381)	1,663,843	187,983	-
(453,621)	491,748	162,722	1,343,696
2,192,555	1,771,977	1,624,658	9,429,908
\$ 1,738,934	\$ 2,263,725	\$ 1,787,380	\$ 10,773,604

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024

Net change in fund balances - total governmental funds \$ 1,343,696

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period:

	Capital outlays	\$ 1,126,388	
	Depreciation expense	<u>(334,765)</u>	791,623

Repayment of long-term debt principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not effect the Statement of Activities:

General obligation bonds 265,000

Interest on long-term liabilities in the Statement of Activities differs from the amount reported on the governmental funds because interest is recorded as an expenditure in the funds when it is due and paid, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues regardless of when it is paid.

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In the Statement of Net Position, accumulated sick leave is measured by the by the amounts earned during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid). This year the amount of benefits used/paid exceeded the amounts earned by \$3,463.

3,463

The net revenue of certain activities of the Internal Service Fund are reported in the Statement of Activities.

1,518

The changes in net pension liability and related deferred outflows/inflows of resources are not included as revenues/expenditures in governmental funds.

(230,056)

The changes in net OPEB liability and related deferred outflows/inflows of resources are not included as revenues/expenditures in governmental funds.

1,173,960

Total changes in net position - governmental activities \$ 3,349,683

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local sources	\$ 871,596	\$ 831,693	\$ 855,673	\$ 23,980
Non-educational entity sources	-	-	1,149	1,149
State sources	6,463,789	6,764,820	4,951,580	(1,813,240)
Federal sources	2,866,276	1,210,591	995,255	(215,336)
Interdistrict sources	844,261	819,254	641,622	(177,632)
Total Revenues	11,045,922	9,626,358	7,445,279	(2,181,079)
Expenditures				
Current:				
Instruction:				
Basic programs	-	9,157	9,091	66
Supporting services:				
Pupil services	1,348,150	1,543,867	724,333	819,534
Instructional staff services	2,922,624	2,737,693	2,187,839	549,854
General administrative services	461,563	459,016	429,332	29,684
Business services	605,282	525,247	524,879	368
Operation and maintenance services	262,593	242,266	211,826	30,440
Central services	803,105	1,255,186	913,171	342,015
Other supporting services	27,200	20,400	17,220	3,180
Community services	410,149	99,563	102,710	(3,147)
Interdistrict	2,995,656	966,953	432,846	534,107
Payments to other governmental or not-for-profit entities	479,762	479,762	475,176	4,586
Total Expenditures	10,316,084	8,339,110	6,028,423	2,310,687
Excess of Revenues Over Expenditures	729,838	1,287,248	1,416,856	129,608
Other Financing Sources (Uses)				
Transfers in	601,173	601,173	550,289	(50,884)
Transfers out	(1,542,113)	(1,542,113)	(1,542,113)	-
Other Financing Sources (Uses)	(940,940)	(940,940)	(991,824)	(50,884)
Net Change in Fund Balances	(211,102)	346,308	425,032	78,724
Fund Balances, Beginning of Year	1,667,499	1,667,499	1,667,499	-
Fund Balances, End of Year	\$ 1,456,397	\$ 2,013,807	\$ 2,092,531	\$ 78,724

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – EARLY CHILDHOOD SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local sources	\$ 67,643	\$ 54,643	\$ 25,169	\$ (29,474)
Non-educational entity sources	-	52,500	12,439	(40,061)
State sources	3,255,794	3,475,698	2,676,808	(798,890)
Federal sources	2,518,880	2,518,880	1,762,095	(756,785)
Total Revenues	5,842,317	6,101,721	4,476,511	(1,625,210)
Expenditures				
Current:				
Instruction:				
Basic programs	5,000	224,566	164,583	59,983
Supporting services:				
Pupil services	229,883	285,369	227,099	58,270
Instructional staff services	665,106	686,896	521,416	165,480
Business services	14,848	14,848	14,853	(5)
Operation and maintenance services	11,700	14,800	11,775	3,025
Central services	37,910	54,525	24,894	29,631
Other supporting services	25,000	6,000	2,290	3,710
Community services	519,969	606,784	351,903	254,881
Interdistrict	4,332,901	1,920,216	1,499,994	420,222
Payments to not-for-profit entities	-	2,179,588	1,586,090	593,498
Facilities acquisition, construction, and improvements	-	12,000	-	12,000
Total Expenditures	5,842,317	6,005,592	4,404,897	1,600,695
Excess (Deficiency) of Revenues Over Expenditures	-	96,129	71,614	(24,515)
Other Financing Sources (Uses)				
Transfers out	-	(96,129)	(45,245)	50,884
Net Change in Fund Balance	-	-	26,369	26,369
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 26,369	\$ 26,369

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – SPECIAL EDUCATION SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local sources	\$ 6,136,294	\$ 6,389,519	\$ 6,371,841	\$ (17,678)
Non-educational entity sources	54,138	56,638	54,049	(2,589)
State sources	4,187,979	4,863,767	4,607,796	(255,971)
Federal sources	1,937,588	2,711,804	2,645,848	(65,956)
Interdistrict sources	2,655,519	3,916,229	3,587,293	(328,936)
Total Revenues	14,971,518	17,937,957	17,266,827	(671,130)
Expenditures				
Current:				
Instruction:				
Added needs	3,037,494	3,752,290	3,623,111	129,179
Supporting services:				
Pupil services	5,692,768	7,420,707	7,162,709	257,998
Instructional staff services	976,355	1,259,304	1,207,132	52,172
General administrative services	27,740	23,740	18,802	4,938
School administration services	239,108	269,541	269,986	(445)
Business services	20,000	25,684	13,443	12,241
Operation and maintenance services	274,168	200,510	168,023	32,487
Pupil transportation services	1,013,017	1,108,757	906,130	202,627
Central services	74,710	106,902	86,528	20,374
Other supporting services	6,500	77,073	68,071	9,002
Community services	250,221	257,688	200,745	56,943
Interdistrict	2,199,734	1,803,688	1,707,128	96,560
Facilities acquisition, construction, and improvements	372,197	372,197	372,197	-
Total Expenditures	14,184,012	16,678,081	15,804,005	874,076
Excess (Deficiency) of Revenues Over Expenditures	787,506	1,259,876	1,462,822	202,946
Other Financing Sources (Uses)				
Transfers out	(771,376)	(771,376)	(771,376)	-
Net Change in Fund Balance	16,130	488,500	691,446	202,946
Fund Balance, Beginning of Year	2,173,219	2,173,219	2,173,219	-
Fund Balance, End of Year	\$ 2,189,349	\$ 2,661,719	\$ 2,864,665	\$ 202,946

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – CTE SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local sources	\$ 2,778,370	\$ 2,990,715	\$ 2,994,131	\$ 3,416
State sources	29,465	316,394	201,643	(114,751)
Federal sources	109,075	140,090	140,090	-
Interdistrict sources	31,332	75,693	80,190	4,497
Total Revenues	2,948,242	3,522,892	3,416,054	(106,838)
Expenditures				
Current:				
Instruction:				
Added needs	95,276	260,524	191,349	69,175
Adult education services	-	34,634	20,218	14,416
Supporting services:				
Pupil services	27,238	54,110	59,433	(5,323)
Instructional staff services	302,899	325,256	318,993	6,263
General administration	2,500	-	-	-
School administration services	-	14,593	14,261	332
Business services	8,500	13,553	6,639	6,914
Operations and maintenance	-	8,630	7,350	1,280
Pupil transportation services	7,500	17,400	7,432	9,968
Central services	2,643	12,049	11,367	682
Interdistrict	2,612,327	3,453,617	3,189,252	264,365
Total Expenditures	3,058,883	4,194,366	3,826,294	368,072
Excess (Deficiency) of Revenues Over Expenditures	(110,641)	(671,474)	(410,240)	261,234
Other Financing Sources (Uses)				
Transfers out	(43,381)	(43,381)	(43,381)	-
Net Change in Fund Balance	(154,022)	(714,855)	(453,621)	261,234
Fund Balance, Beginning of Year	2,192,555	2,192,555	2,192,555	-
Fund Balance, End of Year	\$ 2,038,533	\$ 1,477,700	\$ 1,738,934	\$ 261,234

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Assets			
Current Assets			
Cash equivalents and investments (Note B)	\$ 563,689	\$ -	\$ 212,892
Accounts receivable	-	2,117	-
Due from other governmental units	322,091	11,160	-
Total Current Assets	885,780	13,277	212,892
Noncurrent Assets			
Buses	786,831	-	-
Vehicles	145,642	-	380,938
Less: accumulated depreciation	(660,325)	-	(243,487)
Total Noncurrent Assets	272,148	-	137,451
Total Assets	1,157,928	13,277	350,343
Liabilities			
Current Liabilities			
Accounts payable	15,267	5,031	20
Due to other governmental units	706,323	4,498	-
Salaries payable	6,644	3,748	-
Unearned revenue	157,500	-	-
Total Liabilities	885,734	13,277	20
Net Position			
Investment in capital assets	272,148	-	137,451
Unrestricted	46	-	212,872
Total Net Position	\$ 272,194	\$ -	\$ 350,323

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Operating Revenues			
Local sources	\$ 788,666	\$ 406,973	\$ 114,914
Incoming transfers and other financial sources	488,094	-	-
Total Operating Revenues	1,276,760	406,973	114,914
Operating Expenses			
Salaries	553,655	13,556	-
Employee benefits	436,322	1,558	-
Purchased services	122,178	367,400	42,865
Supplies and materials	160,914	20,391	43,163
Miscellaneous	3,693	4,068	2,514
Depreciation expense	102,370	-	32,152
Total Operating Expenses	1,379,132	406,973	120,694
Operating Income (Loss)	(102,372)	-	(5,780)
Nonoperating Revenues			
Investment income	-	-	7,298
Capital contributions	18,262	-	-
Total Nonoperating Revenues	18,262	-	7,298
Change In Net Position	(84,110)	-	1,518
Net Position, Beginning of Year	356,304	-	348,805
Net Position, End of Year	\$ 272,194	\$ -	\$ 350,323

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Cash Flows From Operating Activities			
Receipts from local districts	\$ 368,200	\$ 393,696	\$ 114,914
Receipts from interfund services provided	788,666	-	-
Payments to suppliers	(446,771)	(382,330)	(91,119)
Payments to employees	(983,333)	(11,366)	-
Net Cash Provided (Used) By Operating Activities	(273,238)	-	23,795
Cash Flows From From Capital and Related Financing Activities			
Purchase of capital assets	-	-	(14,655)
Cash Flows From Investing Activities			
Interest received	-	-	7,298
Net Increase (Decrease) In Cash Equivalents and Investments	(273,238)	-	16,438
Cash Equivalents and Investments, Beginning of Year	836,927	-	196,454
Cash Equivalents and Investments, End of Year	\$ 563,689	\$ -	\$ 212,892
Reconciliation of Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities			
Operating income (loss)	\$ (102,372)	\$ -	\$ (5,780)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	102,370	-	32,152
Changes in assets and liabilities:			
Increase in accounts receivable	-	(2,117)	-
Increase in due from other governmental units	(142,394)	(11,160)	-
Increase in accounts payable	9,442	5,031	(2,577)
Increase in due to other governmental units	(169,428)	4,498	-
Increase in salaries payable	6,644	3,748	-
Increase in unearned revenue	22,500	-	-
Total adjustments	(170,866)	-	29,575
Net Cash Provided (Used) By Operating Activities	\$ (273,238)	\$ -	\$ 23,795

NOTES TO BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Note A – Summary of Significant Accounting Policies

Eastern Upper Peninsula Intermediate School District (the “District”) was organized under the School Code of the State of Michigan, and services a population of approximately 6,188 students. The District is governed by an elected Board of Education consisting of seven members and administered by a Superintendent who is appointed by the aforementioned Board. The District provides a comprehensive range of educational services to students and local school districts, as specified by state statute and Board of Education policy, including instruction, pupil support services, special education, pupil transportation and general administrative services. The Board of Education also has broad financial responsibilities, including the approval of the annual budgets and the establishment of a system of accounting and budgetary controls.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to school districts. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District’s significant accounting policies are described below.

1. Reporting Entity

The financial reporting entity consists of a primary government and its component units. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District’s financial statements include the funds of those organizational entities for which its elected governing board is financially accountable.

2. District-wide and Fund Financial Statements

District-wide Financial Statements - The district-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) present financial information about the District as a whole. The reported information includes all of the nonfiduciary activities of the District. The District does not allocate indirect costs and, for the most part, the effect of interfund activity has been removed. These statements are to distinguish between the *governmental* and *business-type activities* of the District. *Governmental activities* normally are supported by taxes and intergovernmental revenues, and are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Net Position is reported on the full accrual, economic resources basis, which recognizes all long-term assets as well as all long-term debt and obligations. The District’s net position is reported in three parts: net investment in capital assets, restricted net position, and unrestricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Property taxes, unrestricted state aid, interest earnings and other items not included among program revenues are reported instead as *general revenues*.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Separate financial statements are provided for governmental and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The District's major funds include the General Fund, the Early Childhood Fund, the Special Education Fund, the Career and Technical Education (CTE) Fund and the Building Capital Projects Fund. Nonmajor funds are aggregated and presented in a single column. Proprietary funds include the Special Education Transportation Fund, the Childcare Center Fund, and the Travel Internal Service Fund.

Fund Financial Statements – Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Fund level statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. The Balance Sheet reports current assets, current liabilities, and fund balances. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources and uses of current financial resources. This differs from the economic resources measurement focus used to report at the district-wide level. Reconciliations between the two sets of statements are provided separately.

Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Expenditures are generally recorded when the liability is incurred if they are paid within 60 days after the end of the current fiscal period. The exception to this general rule is that principal and interest on long-term debt is recognized when due.

Revenues susceptible to accrual are property taxes, state aid, federal and interdistrict revenues and investment income. Other revenues are recognized when received. Unearned revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. Unearned revenue also arises when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of the qualifying expenditures.

3. Measurement Focus, Basis of Accounting and Financial Statement Presentation

District-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met.

Governmental Funds

Governmental funds are those funds through which most school district functions typically are financed. The acquisition, use and balances of a school district's expendable financial resources and the related current liabilities are accounted for through governmental funds.

Major Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Early Childhood Fund* accounts for revenue sources that are legally restricted to expenditure for early childhood purposes.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The *Special Education Fund* accounts for revenue sources that are legally restricted to expenditure for special education purposes.

The *Career and Technical Education Fund* (CTE) accounts for revenue sources that are legally restricted to expenditure for vocational education purposes.

Capital Projects Fund – The Building Capital Projects Fund is used to record the bond proceeds, investment earnings and the disbursement of the monies specifically designated for acquiring new school sites, buildings, equipment and for major remodeling and repairs. The fund will be retained until the purpose for which the fund was created has been accomplished.

Nonmajor Funds:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Proprietary Funds

The District reports the following proprietary funds:

Special Education Transportation Enterprise Fund accounts for the transportation of local districts' special education students.

Travel Internal Service Fund accounts for the District's fleet activities, which is funded by charging the other funds within the District.

Childcare Center Fund accounts for the District's childcare center activities, which is funded by charging the other funds within the District.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted as they are needed.

4. Budgets and Budgetary Accounting

State of Michigan Public Act 621 (the Uniform Budgetary and Accounting Act) requires that the General Fund of a school district be under budgetary control and that both budgeted and actual financial results do not incur a deficit. Eastern Upper Peninsula Intermediate School District has also adopted budgets for its Special Revenue Funds. A school district's Budget Appropriations Act (the "budget") must be adopted before the beginning of each fiscal year.

No violations (dollar deviations) from a district's budget may occur without a corresponding amendment to the budget. A school district has the ability to amend the budget provided that the amendment is prior to the occurrence of the deviation and prior to the fiscal year end. A school district may also permit the chief administrative or fiscal officer to execute transfers between line items, within defined dollar or percentage limits, without prior approval of the Board of Education. Expenditures may not legally exceed budgeted appropriations at the function level. All appropriations lapse at the end of the fiscal year.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The District's Early Childhood Fund received revenues below final budgeted amounts resulting a deficit for the fiscal year ended June 30, 2024. See the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on page 29.

Eastern Upper Peninsula Intermediate School District utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- Starting in the spring, District administrative personnel and department heads work with the Superintendent and Business Manager to establish proposed operating budgets for the fiscal year commencing the following July 1.
- In June, preliminary operating budgets are submitted to the Board of Education. These budgets include proposed expenditures and the means of financing them.
- Prior to June 30, a public hearing is held to obtain taxpayer comments on the proposed budgets.
- After the budgets are finalized, the Board of Education adopts an appropriations resolution setting forth the amount of the proposed expenditures and the sources of revenue to finance them.
- The original General and Special Revenue Funds budgets were amended during the year in compliance with State of Michigan Public Act 621 (the Uniform Budgetary and Accounting Act).
- Budgets for the General and Special Revenue Funds were adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

5. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budget integration in the governmental funds. There were no substantial encumbrances outstanding at year end.

6. Investments

Investments are recorded at fair value. Investment income is composed of interest and net changes in the fair value of applicable investments.

7. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the district-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

8. Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, vehicles and furniture and equipment, are reported in the district-wide financial statements. Assets having a useful life in excess of one year and whose costs exceed \$5,000 are capitalized. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are stated at fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's useful life are not capitalized. Improvements are capitalized and depreciated over the remaining useful life of the related assets.

Land improvements, buildings and improvements, furniture and equipment and vehicles are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 - 50 years
Buildings and improvements	40 - 50 years
Furniture and equipment	3 - 10 years
Vehicles	5 - 10 years

9. Long-term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities on the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payables are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

10. Accumulated Sick Leave

Accumulated sick leave at June 30, 2024 has been computed and recorded in the basic financial statements of the District. Employees who leave the District are entitled to reimbursement for a portion of their unused sick days. At June 30, 2024, the accumulated liabilities, including salary related payments, for accumulated sick leave amounted to \$98,004.

11. Retirement Plan

Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, were implemented by the District during the fiscal year ended June 30, 2015. These Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit pensions, the Statements identify the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Cost sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans – pension plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Michigan Public School Employees' Retirement System (MPSERS) and additions to/deductions from MPSERS fiduciary net position have been determined on the same basis as they are reported by MPSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

12. Postemployment Benefits Other Than Pensions

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, was implemented by the District during the fiscal year ended June 30, 2018. This Statement establishes standards for recognizing and measuring other postemployment benefits (OPEB) liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB plans, the Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about OPEB are also addressed. Distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet specific criteria. Cost-sharing employers are those whose employees are provided with defined benefit OPEB through cost-sharing multiple-employer OPEB plans—OPEB plans in which the OPEB obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides OPEB through the OPEB plan.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Michigan Public School Employees' Retirement System (MPSERS) and additions to/deductions from MPSERS fiduciary net position have been determined on the same basis as they are reported by MPSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

13. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has two such items that qualify for reporting in this category: the deferred outflows of resources relating to the recognition of net pension liability on the financial statements and the deferred outflows of resources relating to the recognition of net OPEB asset on the financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two types of items that qualify for reporting in this category: the deferred inflows of resources relating to the recognition of net pension liability on the financial statements and the deferred inflows of resources relating to the recognition of net OPEB asset on the financial statements.

14. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition or construction of those assets. Net position is reported as restricted when there are limitations imposed on their use either through legislation or through external restrictions imposed by creditors, grantors, laws, or regulations from other governments.

15. Fund Balance

The District had adopted Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. The stated objective of GASB Statement No. 54 is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds, detailed as follows:

- Nonspendable – resources that cannot be spent because they are either (a) not in spendable form (inventories and prepaid amounts) or (b) legally or contractually required to be maintained intact (the principal of a permanent fund).
- Restricted – resources that cannot be spent because of (a) constraints externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations or (b) imposed by law through constitutional provisions or enabling legislation and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.
- Committed – resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified uses by taking the same type of action it employed to previously commit those amounts. Committed fund balance does not lapse at year end.
- Assigned – resources that are constrained by the government's *intent* to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body or official to which the governing body has designated the authority to assign amounts to be used for specific purposes. Assigned fund balance does not lapse at year end.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

- Unassigned – unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

As of June 30, 2024, Eastern Upper Peninsula Intermediate School District had not established a policy for its use of unrestricted fund balance amounts; it considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

16. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources/uses.

17. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note B – Cash Equivalents, Deposits, and Investments

The State of Michigan allows a political subdivision to authorize its Treasurer or other chief fiscal officer to invest surplus funds belonging to and under the control of the entity as follows:

- Bonds, bills, or notes of the United States; obligations, the principal and interest of which are fully guaranteed by the United States; or obligations of the State.
- Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and that maintains a principal office or branch office located in this State under the laws of this State or the United States.
- Commercial paper rated at time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase.
- Securities issued or guaranteed by agencies or instrumentalities of the United States government.
- United States government or Federal agency obligation repurchase agreements.
- Banker's acceptances issued by a bank that is a member of the Federal Deposit Insurance Corporation.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

- Mutual funds composed entirely of investment vehicles which are legal for direct investment by a school district in Michigan.
- Investment pools, as authorized by the surplus funds investment pool act, Act No. 367 of the Public Acts of 1982, being sections 129.11 to 129.118 of the Michigan Compiled Laws, composed entirely of instruments that are legal for direct investment by a school district in Michigan.

Balances at June 30, 2024 related to cash equivalents and investments are detailed in the Basic Financial Statements as follows:

Statement of Net Position:	
Governmental activities	\$ 15,702,193
Business-Type Funds:	
Proprietary Funds	<u>563,689</u>
	<u>\$ 16,265,882</u>

Cash Equivalents

Depositories actively used by the District during the year are detailed as follows:

1. Central Savings Bank
2. Huntington Bank
3. Old Mission Bank

Cash equivalents consist of bank public funds checking and savings accounts.

June 30, 2024 balances are detailed as follows:

Cash equivalents	<u>\$ 3,816,239</u>
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Custodial Credit Risk Related to Deposits

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to the District. Protection of District deposits is provided by the Federal Deposit Insurance Corporation. At year end, the carrying amount of the District's cash equivalents was \$3,816,239, and the bank balance was \$3,745,195 of which \$655,694 was covered by federal depository insurance and \$3,089,501 was uninsured and uncollateralized.

Investments

As of June 30, 2024 the District had the following investments:

Surplus Funds Investment Pool Accounts:	
Michigan Liquid Asset Fund (MILAF+ Cash Mgmt)	\$ 6,583
Michigan Liquid Asset Fund (MILAF+ MAX Class)	<u>12,443,060</u>
	<u>\$ 12,449,643</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The Michigan Liquid Asset Fund Plus (MILAF) is an external pooled investment fund that includes qualified investments in accordance with the applicable sections of the School Code. MILAF is not regulated or registered with the Securities Exchange Commission. The MILAF+ Fund was carried at amortized cost and was rated AAAm by Standard and Poor's. The MILAF+ MAX Class requires a 14-day redemption notice.

Custodial Credit Risk Related to Investments

Custodial credit risk is the risk that, in the event of a failure of the counterparty, the District may not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District will minimize custodial credit risk by limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the District will do business. At June 30, 2024, the District had no investments that were subject to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District's investment policy does not specifically address credit risk but minimizes its credit risk by limiting investments to the types allowed by the State.

Interest Rate Risk

The District minimizes interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market funds, or similar investment pools and limiting the average maturity in accordance with the District's cash requirements.

Concentration of Credit Risk

The District minimizes concentration of credit risk which is the risk of loss attributed to the magnitude of the District's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The District's investment policy places no restrictions on the amount or percentage that may be invested in any one type of security.

Foreign Currency Risk

The District is not authorized to invest in investments which have this type of risk.

Note C – State School Aid/Property Taxes

On March 15, 1994, the voters of the State of Michigan approved Proposal A, which increased the State Sales and Use Tax rates from 4% to 6% and established a State Education Tax at a rate of 6 mills on all property, except that which is exempt by law from ad valorem property taxes, and dedicated the additional revenues generated to Michigan school districts.

The State of Michigan utilizes a foundation allowance approach, which provides for a specific annual amount of revenue per student based on a State-wide formula. The foundation allowance is funded from a combination of State and local sources. Revenues from State sources are primarily governed by the School Aid Act and the School Code of Michigan. The State portion of the foundation is provided from the State's School Aid Fund and is recognized as revenues in accordance with State law and accounting principles generally accepted in the United States of America. These State revenues pass through to Michigan school districts in the form of a per pupil "Foundation Allowance" paid on a "blended count" of District pupil membership in February 2023 and October 2023.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The District receives revenue from the State to administer certain "categorical" education programs. State rules require that revenue earmarked for those programs be used for each program's specific purpose. Certain categorical funds require an accounting to the State of the expenditures incurred. For categorical funds meeting this requirement, funds received, which are not expended by the close of the fiscal year are recorded as unearned revenue. Other categorical funding is recognized when the appropriation is received.

Eastern Upper Peninsula Intermediate School District's State Aid pupil membership for 2023-24 was 6,188 "full-time equivalent students." This generated \$11,955,636 in "categorical" state aid payments to the District of which \$2,055,369 was paid to the District in July and August 2024 and included in "Due From Other Governmental Units" of the General Fund, and various Special Revenue Funds of the District.

Property taxes for the District are levied on December 1 (the tax lien date) by the Counties of Chippewa, Luce, Mackinac and Schoolcraft and are due 75 days after levy dates. The taxes are then collected by each governmental unit and remitted to the District.

As Eastern Upper Peninsula Intermediate School District electors had previously (November 2022) approved an operating millage extension, the .2000 property tax millage was levied in the District for 2023.

The District levied 2.7442 mills for special and vocational education purposes in 2024, applied on all taxable property in the District.

Taxable property in the District is assessed initially at 50% of true cash value by the assessing officials of the various units of government that comprise the District. These valuations are then equalized by the county and finally by the State of Michigan, generating the State Equalized Valuation. Taxable valuation increases will be limited, or capped (known as capped valuation), at 5% or the rate of inflation, whichever is less. With the implementation of Proposal A and Public Act 36, taxable property is now divided into two categories: PRE and NPRE.

The District is subject to tax abatements granted by the Counties of Chippewa, Mackinac, Luce, and Schoolcraft with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assists in the building of new facilities, and promotes the establishment of high tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term up to 12 years as determined by the local unit of government. The agreements entered into by each local unit include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The tax abated property taxes are calculated by applying half the local property tax millage rate on the total IFT taxable value. This amounts to a reduction in property tax revenue of approximately 50%.

For the year ended June 30, 2024, there were no businesses located within the Eastern Upper Peninsula Intermediate School District boundaries with an active IFE certificate.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Note D – Interfund Receivables/Payables and Transfers

The District did not have interfund receivables/payables as of June 30, 2024.

Transfers between funds for budgeted transfers and to allocate costs to the between funds were as follows at June 30, 2024:

<u>Major Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Special Revenue Funds:		
Early Childhood	\$ 45,245	\$ -
Special Education	416,663	-
Career and Technical Education	43,381	-
Cooperative Activities	45,000	125,113
Capital Projects Fund:		
Building Capital Projects	-	1,417,000
	<hr/> 550,289	<hr/> 1,542,113
Special Revenue Funds:		
Early Childhood:		
General Fund	-	45,245
Special Education:		
General Fund	-	416,663
Cooperative Activities	-	107,870
Building Capital Projects	-	246,843
Career and Technical Education:		
General Fund	-	43,381
	<hr/> -	<hr/> 860,002
Capital Projects Fund:		
Building Capital Projects:		
General Fund	1,417,000	-
Special Education	246,843	-
	<hr/> 1,663,843	<hr/> -
Total Major Funds	<hr/> 2,214,132	<hr/> 2,402,115

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Nonmajor Funds</u>		
Special Revenue Funds:		
Cooperative Activities:		
General Fund	\$ 125,113	\$ 45,000
Special Education	107,870	-
Business Services Consortium	18,250	-
Business Services Consortium:		
Special Education	-	18,250
	<hr/>	<hr/>
Total Nonmajor Funds	251,233	63,250
	<hr/>	<hr/>
Total All Funds	\$ 2,465,365	\$ 2,465,365

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Note E – Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balances July 1, 2023	Additions	Adjustments	Deductions	Balances June 30, 2024
Capital assets not being depreciated:					
Land	\$ 68,616	\$ -	\$ -	\$ -	\$ 68,616
Construction in progress	7,244,163	670,185	-	7,891,889	22,459
Total capital assets not being depreciated	<u>7,312,779</u>	<u>\$ 670,185</u>	<u>\$ -</u>	<u>\$ 7,891,889</u>	<u>91,075</u>
Capital assets being depreciated:					
Land improvements	256,511	\$ 153,731	\$ -	\$ -	410,242
Buildings and improvements	1,614,995	7,792,476	-	-	9,407,471
Furniture and equipment	1,426,779	401,885	-	-	1,828,664
Vehicles	518,709	18,920	(64,447)	27,395	445,787
Total capital assets being depreciated	<u>3,816,994</u>	<u>\$ 8,367,012</u>	<u>\$ (64,447)</u>	<u>\$ 27,395</u>	<u>12,092,164</u>
Less accumulated depreciation for:					
Land improvements	176,157	\$ 14,735	\$ -	\$ -	190,892
Buildings and improvements	972,045	212,663	-	-	1,184,708
Furniture and equipment	1,040,055	96,237	-	-	1,136,292
Vehicles	336,523	43,282	(60,182)	27,395	292,228
Total accumulated depreciation	<u>2,524,780</u>	<u>\$ 366,917</u>	<u>\$ (60,182)</u>	<u>\$ 27,395</u>	<u>2,804,120</u>
Total capital assets being depreciated, net	<u>1,292,214</u>				<u>9,288,044</u>
Net Capital Assets	<u>\$ 8,604,993</u>				<u>\$ 9,379,119</u>

Depreciation expense was charged to District activities as follows:

Governmental activities:	
Supporting services	<u>\$ 366,917</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Business-Type Activities	Balances				Balances
	July 1, 2023	Additions	Adjustments	Deductions	June 30, 2024
Capital assets being depreciated:					
Buses	\$ 1,078,120	\$ -	\$ -	\$ 291,289	\$ 786,831
Vehicles	23,000	58,195	64,447	-	145,642
Total capital assets being depreciated	<u>1,101,120</u>	<u>\$ 58,195</u>	<u>\$ 64,447</u>	<u>\$ 291,289</u>	<u>932,473</u>
Less accumulated depreciation for:					
Buses	733,364	\$ 78,177	\$ -	\$ 247,091	564,450
Vehicles	11,500	24,193	60,182	-	95,875
Total accumulated depreciation	<u>744,864</u>	<u>\$ 102,370</u>	<u>\$ 60,182</u>	<u>\$ 247,091</u>	<u>660,325</u>
Net Capital Assets	<u>\$ 356,256</u>				<u>\$ 272,148</u>

Depreciation expense was charged to District activities as follows:

Business-type activities:	
Special Education transportation services	<u>\$ 102,370</u>

Note F – Long-term Obligations

Changes in long-term obligations for the year ended June 30, 2024 are summarized as follows:

	Debt		Debt	
	Outstanding July 1, 2023	Debt Added	Debt Retired	Outstanding June 30, 2024
General obligation bonds:				
September 21, 2021	\$ 2,955,000	\$ -	\$ 265,000	\$ 2,690,000
Accumulated sick leave	101,467	-	3,463	98,004
	<u>\$ 3,056,467</u>	<u>\$ -</u>	<u>\$ 268,463</u>	<u>\$ 2,788,004</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Long-term obligations at June 30, 2024 are comprised of the following:

	Final Maturity Dates	Interest Rates	Outstanding Balance	Amount Due Within One Year
General Obligation Bonds				
\$3,460,000 Building and Site: Annual maturities of \$275K to \$325K	May 1, 2033	2.17%	\$ 2,690,000	\$ 275,000
Other Obligations				
Accumulated sick leave			98,004	20,000
			<u>\$ 2,788,004</u>	<u>\$ 295,000</u>

The annual requirements to pay principal and interest on long-term bonds are as follows:

Years Ending June 30	Principal	Interest	Total
2025	\$ 275,000	\$ 58,374	\$ 333,374
2026	280,000	52,406	332,406
2027	285,000	46,330	331,330
2028	290,000	40,146	330,146
2029	300,000	33,852	333,852
2030	305,000	27,342	332,342
2031	310,000	20,724	330,724
2032	320,000	13,996	333,996
2033	325,000	7,052	332,052
	<u>\$ 2,690,000</u>	<u>\$ 300,222</u>	<u>\$ 2,990,222</u>

Note G – Retirement Plan

Plan Description

The Michigan Public School Employees' Retirement System (MPSERS) (the "System") is a cost-sharing, multiple-employer, state-wide, defined benefit public employee retirement plan and fiduciary component unit of the State of Michigan (State) originally created under Public Act 136 of 1945, recodified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. The board consists of twelve members – eleven appointed by the Governor, and the State Superintendent of Instruction, who serves as the ex-officio member.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The System's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides all retirees with the option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees' Retirement Act (1980 PA 300 as amended).

The System is administered by the Office of Retirement Services (ORS) within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State Treasurer serves as the investment officer and custodian for the System.

The System's financial statements are available at www.michigan.gov/orsschools.

Benefits Provided

Benefit provisions of the defined benefit pension plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit (DB) pension plan. Depending on the plan option selected, member retirement benefits are determined by final average compensation, years of service, and a pension factor ranging from 1.25 percent to 1.50 percent. DB members are eligible to receive a monthly benefit when they meet certain age and service requirements. The age and service requirements range from attaining the age of 46 to 60 with years of service ranging from 5 to 30 years, depending on when the employee became a member. Early retirement is computed in the same manner as a regular pension but is permanently reduced by .50 percent for each full and partial month between the pension effective date and the date the member will attain age 60. There is no mandatory retirement age. The System also provides disability and survivor benefits to DB plan members.

Certain employees have the option to participate in the defined contribution (DC) plan that provides a 50 percent employer match (up to 3 percent of salary) on employee contributions.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustment, if applicable, is 3 percent. Some members who do not receive an annual increase are eligible to receive a supplemental payment in those years when investment earnings exceed actuarial assumptions.

A DB plan member who leaves Michigan public school employment may request a refund of his or her member contributions to the retirement system account if applicable. A refund cancels a former member's rights to future benefits. However, returning members who previously received a refund of their contributions may reinstate their service through repayment of the refund upon satisfaction of certain requirements.

Contributions and Funded Status

Employers are required by Public Act 300 of 1980, as amended, to contribute amounts necessary to finance the coverage of active and retired members. Contribution provisions are specified by State statute and may be amended only by action of the State Legislature.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Employer contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The portion of this cost allocated to the current valuation year is called the normal cost. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis. The unfunded (overfunded) actuarial accrued liability as of the September 30, 2022 valuation will be amortized over a 16-year period beginning October 1, 2022 and ending September 30, 2038.

The schedule below summarizes pension contribution rates in effect for the plan fiscal year ended September 30, 2023.

Plan Name	Pension Contribution Rates:		
	Plan Status	Member	District
Basic	Closed	0.0 – 4.0 %	20.16%
Member Investment Plan (MIP)	Closed	3.0 – 7.0%	20.16%
Pension Plus	Closed	3.0 – 6.4 %	17.24%
Pension Plus 2	Open	6.2%	19.95%
Defined Contribution	Open	0.0%	13.75%

The District's contributions to MPSERS under all pension plans for the year ended June 30, 2024 inclusive of the MSPERS UAAL Stabilization, totaled \$3,440,560.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported a liability of \$25,389,677 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2022. The District's proportion of the net pension liability was determined by dividing each employer's statutorily required pension contributions to the System during the measurement period by the percent of the pension contributions required from all applicable employers during the measurement period. As of September 30, 2023 the District's proportion was 0.07844536% which was an increase from 0.07547399% at September 30, 2022.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

For the year ended June 30, 2024 the District recognized pension expense of \$4,307,007. As of June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 801,475	\$ 38,893
Changes of assumptions	3,440,417	1,983,666
Net difference between projected and actual earnings on pension plan investments	—	519,555
Changes in proportion and differences between District contributions and proportionate share of contributions	1,836,234	42,477
District contributions subsequent to the measurement date*	3,058,487	—
Total	\$ 9,136,613	\$ 2,584,591

* This amount, reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2025	\$ 1,442,990
2026	949,159
2027	1,383,369
2028	(281,983)

Actuarial Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Additional information as of the latest actuarial valuation follows:

Summary of Actuarial Assumptions:

Valuation Date:	September 30, 2022
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	2.75%
Investment Rate of Return:	
MIP and Basic Plans (Non-Hybrid):	6.00% net of investment expenses
Pension Plus Plan (Hybrid):	6.00% net of investment expenses
Pension Plus 2:	6.00% net of investment expenses
Projected Salary Increases:	2.75% - 11.55%, including wage inflation of 2.75%
Cost-of-Living Adjustments:	3% annual non-compounded for MIP members
Mortality:	
Retirees:	PubT-2010 Male and Female Retiree Mortality Tables scaled by 116% for males and 116% for females and adjusted for mortality improvements using projection scale MP-2021 from 2010.
Active Members:	PubT-2010 Male and Female Employee Mortality Tables scaled by 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010.

Notes:

- Assumption changes as a result of an experience study for the period 2017 through 2022 have been adopted by the System for use in the annual pension valuations beginning with the September 30, 2023 valuation. The total pension liability as of September 30, 2023 is based on the results of an actuarial valuation date of September 30, 2022 and rolled forward using generally accepted actuarial procedures, including the experience study.
- Recognition period for liabilities is the average of the expected remaining service lives of all employees in years: [4.4406 for non-university employers].
- Recognition period for assets in years: 5.0000.
- Full actuarial assumptions are available in the 2023 MPSERS Annual Comprehensive Financial Report found on the ORS website at (www.michigan.gov/orsschools).

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Long-Term Expected Rate of Return on Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2023 are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	25.0%	5.8%
Private Equity Pools	16.0%	9.6%
International Equity	15.0%	6.8%
Fixed Income Pools	13.0%	1.3%
Real Estate and Infrastructure Pools	10.0%	6.4%
Absolute Return Pools	9.0%	4.8%
Real Return/Opportunistic Pools	10.0%	7.3%
Short-term Investment Pools	2.0%	0.3%
Total	100.0%	

*Long-term rates of return are net of administrative expenses and 2.7% inflation.

Rate of Return

For the fiscal year ended September 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.29%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

A discount rate of 6.00% was used to measure the total pension liability (6.00% for the Pension Plus Plan, 6.00% for the Pension Plus 2 Plan, hybrid plans provided through non-university employers only). This discount rate was based on the long-term expected rate of return on pension plan investments of 6.00% (6.00% for the Pension Plus Plan, 6.00% for the Pension Plus 2 plan). The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.00% (6.00% for the Pension Plus plan, 6.00% for the Pension Plus 2 plan), as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease 5.00%	Current Discount Rate Assumption 6.00%	1% Increase 7.00%
District’s proportionate share of the net pension liability	\$34,301,380	\$25,389,677	\$17,970,363

Michigan Public School Employees’ Retirement System (MPERS) Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Michigan Public School Employees’ Retirement System September 30, 2023 Annual Comprehensive Financial Report, available here: (www.michigan.gov/orsschools).

Payables to the Michigan Public School Employees’ Retirement System (MPERS)

Payables to the pension plan totaling \$353,166 at June 30, 2024 arise from the normal legally required contributions based on the accrued salaries payable at year end, expected to be liquidated with expendable available financial resources and is included in Due to Other Governmental Units.

Note H – Other Postemployment Benefits

Plan Description

The Michigan Public School Employees' Retirement System (MPERS or "System") is a cost-sharing, multiple- employer, state-wide, defined benefit public employee retirement plan and a fiduciary component unit of the State of Michigan (State) originally created under Public Act 136 of 1945, recodified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. The board consists of twelve members— eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System’s health plan provides all eligible retirees with the option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees’ Retirement Act (1980 PA 300 as amended).

The System is administered by the Office of Retirement Services (ORS) within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State Treasurer serves as the investment officer and custodian for the System.

The System’s financial statements are available on the ORS website at www.michigan.gov/orsschools.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Benefits Provided

Benefit provisions of the postemployment healthcare plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions. Retirees have the option of health coverage, which, through 2012, was funded on a cash disbursement basis. Beginning fiscal year 2013, it is funded on a prefunded basis. The System has contracted to provide comprehensive group medical, prescription drug, dental and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by the System with the balance deducted from the monthly pension of each retiree healthcare recipient. For members who first worked before July 1, 2008, (Basic, MIP-Fixed, and MIP Graded plan members) the subsidy is the maximum allowed by statute. To limit future liabilities of Other Postemployment Benefits, members who first worked on or after July 1, 2008 (MIP-Plus plan members) have a graded premium subsidy based on career length where they accrue credit towards their insurance premiums in retirement, not to exceed the maximum allowable by statute. Public Act 300 of 2012 sets the maximum subsidy at 80% beginning January 1, 2013; 90% for those Medicare eligible and enrolled in the insurances as of that date. Dependents are eligible for healthcare coverage if they meet the dependency requirements set forth in Public Act 300 of 1980, as amended.

Public Act 300 of 2012 granted all active members of the Michigan Public School Employees' Retirement System, who earned service credit in the 12 months ending September 3, 2012 or were on an approved professional services or military leave of absence on September 3, 2012, a voluntary election regarding their retirement healthcare. Any changes to a member's healthcare benefit are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

Under Public Act 300 of 2012, members were given the choice between continuing the 3% contribution to retiree healthcare and keeping the premium subsidy benefit described above, or choosing not to pay the 3% contribution and instead opting out of the subsidy benefit and becoming a participant in the Personal Healthcare Fund (PHF), a portable, tax-deferred fund that can be used to pay healthcare expenses in retirement. Participants in the PHF are automatically enrolled in a 2% employee contribution into their 457 account as of their transition date, earning them a 2% employer match into a 401(k) account. Members who selected this option stop paying the 3% contribution to retiree healthcare as of the day before their transition date, and their prior contributions were deposited into their 401(k) account.

Contributions and Funded Status

Employers are required by Public Act 300 of 1980, as amended, to contribute amounts necessary to finance the coverage of active and retired members. Contribution provisions are specified by State statute and may be amended only by action of the State Legislature.

Employer OPEB contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The portion of this cost allocated to the current valuation year is called the normal cost. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis. The unfunded (overfunded) actuarial accrued liability as of the September 30, 2022 valuation will be amortized over a 16-year period beginning October 1, 2022 and ending September 30, 2038.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

The schedule below summarizes OPEB contribution rates in effect for fiscal year ended September 30, 2023:

OPEB Contribution Rates:

Benefit Structure	Member	District
Premium Subsidy	3.0%	8.07%
Personal Healthcare Fund (PHF)	0.0 %	7.21%

Required contributions to the OPEB plan from the District were \$731,939 for the year ended June 30, 2024.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2024, the District reported an asset of \$462,587 for its proportionate share of the MPSERS net OPEB liability. The net OPEB liability was measured as of September 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation rolled forward from September 2022. The District's proportion of the net OPEB liability was determined by dividing each employer's statutorily required OPEB contributions to the System during the measurement period by the percent of OPEB contributions required from all applicable employers during the measurement period. As of September 30, 2023 the District's proportion was 0.08177270% which was an increase from 0.07439168% at September 30, 2022.

For the year ended June 30, 2024, the District recognized OPEB credit of \$1,293,769. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ —	\$ 3,495,544
Changes of assumptions	1,029,799	124,007
Net difference between projected and actual earnings on OPEB plan investments	1,410	—
Changes in proportion and differences between District contributions and proportionate share of contributions	707,503	70,474
District contributions subsequent to the measurement date*	568,984	—
Total	\$ 2,307,696	\$ 3,690,025

* This amount, reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30		Amount
2025	\$	(623,983)
2026		(613,801)
2027		(187,150)
2028		(250,840)
2029		(183,550)
Thereafter		(91,989)

Actuarial Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Summary of Actuarial Assumptions:

Valuation Date:	September 30, 2022
Actuarial Cost Method:	Entry Age, Normal
Asset Valuation Method:	Fair Value
Wage Inflation Rate:	2.75%
Investment Rate of Return:	6.00% net of investment expense
Projected Salary Increases:	2.75% - 11.55%, including wage inflation of 2.75%
Healthcare Cost Trend Rate:	Pre-65 - 7.50% Year 1 graded to 3.5% Year 15 Post-65 - 6.25% Year 1 graded to 3.5% Year 15
Mortality:	
Retirees:	PubT-2010 Male and Female Retiree Mortality Tables, scaled by 116% for males and 116% for females and adjusted for mortality improvements using projection scale MP-2021 from 2010.
Active Members:	PubT-2010 Male and Female Employee Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Other Assumptions:

Opt Out Assumptions:	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan.
Survivor Coverage:	80% of male retirees and 67% of female retirees are assumed to have coverages continuing after the retiree's death.
Coverage Election at Retirement:	75% of male and 60% of female future retirees are assumed to elect coverage for one or more dependents.

Notes:

- Assumption changes as a result of an experience study for the period 2017 through 2022 have been adopted by the System for use in the annual OPEB valuations beginning with the September 30, 2023 valuation. The total OPEB asset as of September 30, 2023 is based on the results of an actuarial valuation date of September 30, 2022 and rolled forward using generally accepted actuarial procedures, including the experience study.
- Recognition period for liabilities is the average of the expected remaining service lives of all employees in years: [6.5099 for non-university employers].
- Recognition period for assets in years: 5.0000.
- Full actuarial assumptions are available in the 2023 MPSERS Annual Comprehensive Financial Report found on the ORS website at www.michigan.gov/orsschools.

Long-Term Expected Rate of Return on Investments

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of September 30, 2023, are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	25.0%	5.8%
Private Equity Pools	16.0%	9.6%
International Equity	15.0%	6.8%
Fixed Income Pools	13.0%	1.3%
Real Estate and Infrastructure Pools	10.0%	6.4%
Absolute Return Pools	9.0%	4.8%
Real Return/Opportunistic Pools	10.0%	7.3%
Short-term Investment Pools	2.0%	0.3%
Total	100.0%	

* Long-term rates of return are net of administrative expenses and 2.7% inflation.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Rate of Return

For the fiscal year ended September 30, 2023, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 7.94%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

A discount rate of 6.00% was used to measure the total OPEB asset. This discount rate was based on the long-term expected rate of return on OPEB plan investments of 6.00%. The projection of cash flows used to determine this discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.00 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
District's proportionate share of the net OPEB liability	\$479,564	(\$462,587)	(\$1,272,273)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Healthcare Cost Trend Rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using assumed trend rates, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a trend rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	(\$1,274,292)	(\$462,587)	\$415,944

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued 2023 MPERS Annual Comprehensive Financial Report, available on the ORS website at www.michigan.gov/orsschools.

Payables to the OPEB Plan

Payables to the OPEB plan totaling \$21,917 at June 30, 2024 arise from the normal legally required contributions based on the accrued salaries payable at year end, expected to be liquidated with expendable available financial resources and is included in Due to Other Governmental Units.

Note I – Risk Management and Employee Benefits

The District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The District has purchased commercial insurance for property loss, errors and omissions, workers' compensation, health benefits, and dental and vision benefits provided to employees. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

There were no significant reductions in insurance coverage in fiscal 2023-24, and as of year ended June 30, 2024, there were no material pending claims against the District.

Note J – Stewardship, Compliance and Accountability

The District has an unrestricted net position deficit of \$17,762,824 and a total net position deficit of \$1,912,477, as of June 30, 2024. These deficit net positions result primarily from the net pension and OPEB liabilities of \$18,837,655 and \$919,742, respectively (net of deferred outflows and inflows of resources related to the pension and OPEB plans).

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MPSERS COST-SHARING MULTIPLE-EMPLOYER PLAN**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	<u>Year Ended June 30, 2024</u>	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2022</u>
District's proportion of the net pension liability	0.07844536%	0.07547399%	0.07255356%
District's proportionate share of the net pension liability	\$ 25,389,677	\$ 28,384,801	\$ 17,177,355
District's covered-employee payroll	\$ 8,695,160	\$ 8,298,005	\$ 6,918,881
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	292.00%	342.07%	248.27%
Plan fiduciary net position as a percentage of the total pension liability	65.91%	60.77%	72.60%

The amounts presented for each fiscal year were determined as of September 30 of the preceding year.

Year Ended June 30, 2021	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018	Year Ended June 30, 2017	Year Ended June 30, 2016	Year Ended June 30, 2015
0.06701467%	0.06304277%	0.05839787%	0.05533184%	0.05254424%	0.04851513%	0.04649827%
\$ 23,020,268	\$ 20,877,646	\$ 17,555,454	\$ 14,338,832	\$ 13,109,358	\$ 11,849,833	\$ 10,241,943
\$ 6,122,380	\$ 5,679,536	\$ 5,172,448	\$ 4,682,057	\$ 4,579,941	\$ 4,051,545	\$ 3,994,803
376.00%	367.59%	339.40%	306.25%	286.23%	292.48%	256.38%
59.72%	60.08%	62.12%	63.96%	63.01%	62.92%	66.15%

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
(ASSET) MPSERS COST-SHARING MULTIPLE-EMPLOYER PLAN**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	<u>Year Ended June 30, 2024</u>	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2022</u>
District's proportion of the net OPEB liability (asset)	0.08177270%	0.07439168%	0.07597216%
District's proportionate share of the net OPEB liability (asset)	\$ (462,587)	\$ 1,575,662	\$ 1,159,622
District's covered-employee payroll	\$ 8,695,160	\$ 8,298,005	\$ 6,918,881
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	(5.32%)	18.99%	16.76%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	105.04%	82.89%	87.33%

The amounts presented for each fiscal year were determined as of September 30 of the preceding year.

Note: GASB Statement No 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

<u>Year Ended June 30, 2021</u>	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2019</u>	<u>Year Ended June 30, 2018</u>
0.06880452%	0.06491822%	0.06075657%	0.05529883%
\$ 3,686,042	\$ 4,659,666	\$ 4,829,510	\$ 4,896,972
\$ 6,122,380	\$ 5,679,536	\$ 5,172,448	\$ 4,682,057
60.21%	82.04%	93.37%	104.59%
59.44%	48.67%	43.10%	36.53%

**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
MPSERS COST-SHARING MULTIPLE-EMPLOYER PLAN**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	Year Ended June 30, 2024	Year Ended June 30, 2023	Year Ended June 30, 2022
Contractually required contribution	\$ 3,440,560	\$ 2,880,787	\$ 2,594,498
Contributions in relation to the contractually required contribution	<u>3,440,560</u>	<u>2,880,787</u>	<u>2,594,498</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 8,918,855	\$ 8,353,630	\$ 7,195,664
Contributions as a percentage of covered employee payroll	38.58%	34.49%	36.06%

Note: GASB Statement No 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Year Ended June 30, 2021	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018	Year Ended June 30, 2017	Year Ended June 30, 2016	Year Ended June 30, 2015
\$ 2,192,458	\$ 1,825,392	\$ 1,683,865	\$ 1,486,290	\$ 1,433,865	\$ 1,322,654	\$ 1,231,720
2,192,458	1,825,392	1,683,865	1,486,290	1,433,865	1,322,654	1,231,720
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,655,931	\$ 5,902,790	\$ 5,664,618	\$ 5,061,066	\$ 4,564,945	\$ 4,360,911	\$ 3,997,516
32.94%	30.92%	29.73%	29.37%	31.41%	30.33%	30.81%

**SCHEDULE OF DISTRICT OPEB CONTRIBUTIONS
MPSERS COST-SHARING MULTIPLE-EMPLOYER PLAN**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	Year Ended June 30, 2024	Year Ended June 30, 2023	Year Ended June 30, 2022
Contractually required contribution	\$ 731,939	\$ 678,760	\$ 581,598
Contributions in relation to the contractually required contribution	<u>731,939</u>	<u>678,760</u>	<u>581,598</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 8,918,855	\$ 8,353,630	\$ 7,195,664
Contributions as a percentage of covered employee payroll	8.21%	8.13%	8.08%

Note: GASB Statement No 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Year Ended June 30, 2021	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018
\$ 524,070	\$ 480,115	\$ 452,048	\$ 375,804
<u>524,070</u>	<u>480,115</u>	<u>452,048</u>	<u>375,804</u>
\$ -	\$ -	\$ -	\$ -
\$ 6,655,931	\$ 5,902,790	\$ 5,664,618	\$ 5,061,066
7.87%	8.13%	7.98%	7.43%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2024

Note A – Net Pension Liability and Contributions

Changes of benefit terms: There were no changes of benefit terms in 2023-24.

Changes of assumptions: There were no changes of benefit assumptions in 2023-24.

Note B – Net OPEB Liability (Asset) and Contributions

Changes of benefit terms: There were no changes of benefit terms in 2023-24.

Changes of assumptions: There were no changes of benefit assumptions in 2023-24.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2024**

	Special Revenue			Total
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	
Assets				
Cash equivalents and investments	\$ 748,715	\$ 1,092,941	\$ 500,578	\$ 2,342,234
Accounts receivable	157	-	-	157
Due from other governmental units	248,366	79,497	-	327,863
Total Assets	\$ 997,238	\$ 1,172,438	\$ 500,578	\$ 2,670,254
Liabilities and Fund Balance				
Liabilities				
Accounts payable	\$ 36,977	\$ 28,832	\$ -	\$ 65,809
Due to other governmental units	978	763,506	385	764,869
Salaries payable	1,929	6,884	-	8,813
Unearned revenue	43,383	-	-	43,383
Total Liabilities	83,267	799,222	385	882,874
Fund Balance				
Restricted	913,971	373,216	500,193	1,787,380
Total Liabilities and Fund Balance	\$ 997,238	\$ 1,172,438	\$ 500,578	\$ 2,670,254

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Special Revenue			Total
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	
Revenues				
Local sources:				
Interest earnings	\$ 43,703	\$ 6,883	\$ 1,080	\$ 51,666
Other local sources	33,969	795,066	-	829,035
Total local sources	77,672	801,949	1,080	880,701
Interdistrict sources	1,530,809	889,309	-	2,420,118
Total Revenues	1,608,481	1,691,258	1,080	3,300,819
Expenditures				
Supporting services	1,580,727	845,989	106,751	2,533,467
Community services	-	-	7,902	7,902
Interdistrict	-	784,711	-	784,711
Total Expenditures	1,580,727	1,630,700	114,653	3,326,080
Excess (Deficiency) of Revenues Over Expenditures	27,754	60,558	(113,573)	(25,261)
Other Financing Sources (Uses)				
Transfers in	251,233	-	-	251,233
Transfers out	(45,000)	(18,250)	-	(63,250)
Total Other Financing Sources (Uses)	206,233	(18,250)	-	187,983
Net Change in Fund Balance	233,987	42,308	(113,573)	162,722
Fund Balance, Beginning of Year	679,984	330,908	613,766	1,624,658
Fund Balance, End of Year	\$ 913,971	\$ 373,216	\$ 500,193	\$ 1,787,380

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – COOPERATIVE ACTIVITIES SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budget	Actual	Variance
Revenues			
Local sources	\$ 86,452	\$ 77,672	\$ (8,780)
Interdistrict sources	1,590,768	1,530,809	(59,959)
Total Revenues	1,677,220	1,608,481	(68,739)
Expenditures			
Supporting services:			
Business services	220	26	194
Operation and maintenance services	23,403	18,316	5,087
Central services	1,755,010	1,562,385	192,625
Total Expenditures	1,778,633	1,580,727	197,906
Excess (Deficiency) of Revenues Over Expenditures	(101,413)	27,754	129,167
Other Financing Sources (Uses)			
Transfers in	251,233	251,233	-
Transfers out	(45,000)	(45,000)	-
Other Financing Sources (Uses)	206,233	206,233	-
Net Change in Fund Balance	104,820	233,987	129,167
Fund Balance, Beginning of Year	679,984	679,984	-
Fund Balance, End of Year	\$ 784,804	\$ 913,971	\$ 129,167

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – BUSINESS SERVICES CONSORTIUM SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budget	Actual	Variance
Revenues			
Local sources	\$ 825,713	\$ 801,949	\$ (23,764)
Interdistrict sources	908,858	889,309	(19,549)
Total Revenues	1,734,571	1,691,258	(43,313)
Expenditures			
Supporting services:			
Business services	887,996	845,989	42,007
Central services	10,892	-	10,892
Interdistrict	810,358	784,711	25,647
Total Expenditures	1,709,246	1,630,700	78,546
Excess (Deficiency) of Revenues Over Expenditures	25,325	60,558	35,233
Other Financing Sources (Uses)			
Transfers out	(18,250)	(18,250)	-
Net Change in Fund Balance	7,075	42,308	35,233
Fund Balance, Beginning of Year	330,908	330,908	-
Fund Balance, End of Year	\$ 337,983	\$ 373,216	\$ 35,233

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – EUP CONNECT COLLABORATIVE SPECIAL REVENUE FUND**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2024**

	Budget	Actual	Variance
Revenues			
Local sources	\$ 925	\$ 1,080	\$ 155
Expenditures			
Supporting services:			
General administration services	5,000	-	5,000
Central services	108,932	106,751	2,181
Community services	12,000	7,902	4,098
Total Expenditures	125,932	114,653	11,279
Net Change in Fund Balance	(125,007)	(113,573)	11,434
Fund Balance, Beginning of Year	613,766	613,766	-
Fund Balance, End of Year	\$ 488,759	\$ 500,193	\$ 11,434

MINUTES OF THE REGULAR MEETING OF THE BOARD OF EDUCATION
OF THE
EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

EUPISD CENTRAL OFFICE
SAULT STE. MARIE, MICHIGAN

September 11, 2024
5:00 P.M.

The regular meeting of the Board of Education of the Eastern Upper Peninsula Intermediate School District was called to order at 5:00 p.m. by President Patricia Weinreis.

I. ROLL CALL

- A. Board Members Present: Doug Besteman, Eric Galer, Don Gustafson, Marjorie Nelson, Janice O’Boyle, Patti Weinreis
- B. Board Members Absent: Kurt Perron
- C. EUPISD Staff Present: A. McArthur, R. Byma, T. Hazley, D. Mayer, D. Reintsma, V. Masuga, J. Savoie
- D. Visitors: none

II. APPROVAL OF THE AGENDA

- A. Moved by Gustafson, supported by Besteman, to approve the agenda as presented. Motion **CARRIED** (unanimous).

III. COMMUNICATION/RECOGNITION/PRESENTATION

None

IV. MINUTES

- A. Moved by Gustafson, supported by Besteman, to approve the regular meeting minutes of August 14, 2024. Trustee Galer abstained from the vote as he was not an acting Board Member during the August meeting. Motion **CARRIED**.

V. FINANCIAL REPORT AND APPROVAL OF BILLS

- A. Moved by Besteman, supported by O’Boyle, to approve August payment of vouchers in the total amount of \$3,191,724. Motion **CARRIED** (unanimous).

VI. PUBLIC COMMENT

A. None

VII. REPORTS

- A. Board of Education
- B. Regular
 - 1. Superintendent McArthur updated the board on the new EUPISD website, her role in administrative support for Bois Blanc and the MITTEN Grant.
 - a. Discussion around use of Zoom for board meetings. Continue to utilize for guest speakers.
 - 2. Other reports were received as presented.

VIII. UNFINISHED BUSINESS

- A. Board Committee assignments were presented to the board members.

IX. NEW BUSINESS

- A. Moved by Gustafson, supported by Galer, to nominate Janice O’Boyle for EUPISD Board Vice-President. Motion **CARRIED** (unanimous)
- B. Moved by O’Boyle, supported by Besteman, to nominate Don Gustafson for EUPISD Board Secretary. Motion **CARRIED** (unanimous).
- C. Moved by O’Boyle, supported by Gustafson, to designate Patti Weinreis as the MASB voting delegate at the 2024 MASB Delegate Assembly with Eric Galer as the alternate. Motion **CARRIED** (unanimous).
- D. Moved by O’Boyle, supported by Besteman, to approve the Memorandum of Understanding between the EUPISD and Chippewa County Health Department. Motion **CARRIED** (unanimous).
- E. Moved by Galer, supported by O’Boyle, to approve the EUPISD participation in MI TriShare Child-Care. Motion **CARRIED** (unanimous).
- F. Moved by O’Boyle, supported by Besteman, to approve the attendance of Angie McArthur at the Association of Educational Service Agencies (AESAs) Annual Conference in Orlando, Florida. Motion **CARRIED** (unanimous).

X. ADDITIONAL BUSINESS

- A. None

XI. ADJOURN

- A. Moved by Galer, supported by O’Boyle, to adjourn the meeting at 6:32 p.m. Motion **CARRIED** (unanimous).

Respectfully Submitted:

Approved:

Don Gustafson
Secretary

Patricia Weinreis
President

Eastern Upper Peninsula Intermediate School District

**Balance Sheet
As of September 30, 2024**

	General	Early Childhood Fund	Special Education Fund	EUPConnect Collaborative Fund	CTE Fund	Co-op Fund	EUPBSC Fund	Capital Projects Fund	SE Transportation Fund	Childcare Centers Fund	Travel Fund	Total Governmental Funds
ASSETS:												
Cash and equivalents	\$ 5,514,022	\$ 478,872	\$ 1,561,170	\$ 495,031	\$ 1,683,252	\$ 393,153	\$ 123,994	\$ 1,921,960	\$ 48,347	\$ (108,708)	\$ 184,333	\$ 12,295,426
Due from other governmental units	55,325	1,547	392,565	-	-	54,757	2,576	-	31,142	-	-	537,912
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	(29)	-	-	-	-	-	-	-	-	-	-	(29)
Capital Assets, Net	-	-	-	-	-	-	-	-	272,148	-	153,591	425,739
Total Assets	\$ 5,569,318	\$ 480,419	\$ 1,953,735	\$ 495,031	\$ 1,683,252	\$ 447,910	\$ 126,570	\$ 1,921,960	\$ 351,637	\$ (108,708)	\$ 337,924	\$ 13,259,048
LIABILITIES:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued salaries and withholdings	556,845	-	-	-	-	-	-	-	-	-	-	556,845
Unearned revenue	255,052	-	511,519	-	-	-	-	-	157,500	-	-	924,071
Due to other governmental units	1,150	-	989	-	-	-	-	-	31,439	-	-	33,578
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	813,047	-	512,508	-	-	-	-	-	188,939	-	-	1,514,494
FUND BALANCES:												
Restricted for Special Education	-	-	178,187	-	-	-	-	-	-	-	-	\$ 178,187
Restricted for Special Education Program Expansion-Millage	-	-	-	-	-	-	-	-	-	-	-	-
Restricted for Early Childhood	-	-	-	-	-	-	-	-	-	(108,708)	-	(108,708)
Restricted for Technology Operations	-	-	-	-	-	175,910	-	-	-	-	-	175,910
Restricted for Future Network/System Upgrades	-	-	-	-	-	150,000	27,750	-	-	-	-	177,750
Restricted for Facility Upgrades	-	-	-	-	-	122,000	-	-	-	-	-	122,000
Restricted for Business Services Consortium	-	-	-	-	-	-	98,820	-	-	-	-	98,820
Restricted for EUPConnect Collaborative	-	-	-	495,031	-	-	-	-	-	-	-	495,031
Restricted for Capital Projects	-	-	-	-	-	-	-	1,921,960	-	-	-	1,921,960
Restricted for Transportation	-	-	-	-	-	-	-	-	(109,450)	-	184,333	74,883
Restricted for CTE Program	-	-	-	-	1,683,252	-	-	-	-	-	-	1,683,252
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	272,148	-	153,591	425,739
Non Spendable	-	-	-	-	-	-	-	-	-	-	-	-
Committed	261,407	24,048	1,263,040	-	-	-	-	-	-	-	-	1,548,495
Unassigned	4,494,864	456,371	-	-	-	-	-	-	-	-	-	4,951,235
Total fund balances	4,756,271	480,419	1,441,227	495,031	1,683,252	447,910	126,570	1,921,960	162,698	(108,708)	337,924	11,744,554
Total liabilities and fund balances	\$ 5,569,318	\$ 480,419	\$ 1,953,735	\$ 495,031	\$ 1,683,252	\$ 447,910	\$ 126,570	\$ 1,921,960	\$ 351,637	\$ (108,708)	\$ 337,924	\$ 13,259,048

Revenues & Expenditures as of September 30, 2024

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
General Fund	1xx-Local Sources	\$ 734,057	\$ 84,419	\$ 649,638	11.5%
	2xx-Non-Political	\$ -	\$ 25,851	\$ (25,851)	#DIV/0!
	3xx-State Sources	\$ 4,762,443	\$ 3,598,801	\$ 1,163,642	75.6%
	4xx-Federal Sources	\$ 344,673	\$ 22,828	\$ 321,845	6.6%
	5xx-Other Districts	\$ 766,485	\$ 14,344	\$ 752,141	1.9%
	6xx-Transfers	\$ 634,129	\$ -	\$ 634,129	0.0%
	Total Revenues	\$ 7,241,787	\$ 3,746,243	\$ 3,495,544	51.7%
	12x-Added Needs	\$ -	\$ 15,000	\$ (15,000)	#DIV/0!
	21x-Pupil Services	\$ 1,120,674	\$ 12,150	\$ 1,108,524	1.1%
	22x-Instructional Support	\$ 2,217,614	\$ 474,370	\$ 1,743,244	21.4%
	23x-General Administration	\$ 452,673	\$ 133,352	\$ 319,321	29.5%
	25x-Business Services	\$ 574,897	\$ 64,916	\$ 509,981	11.3%
	26x-Operations and Maintenance	\$ 232,928	\$ 59,784	\$ 173,144	25.7%
	28x-Central Support Services	\$ 913,798	\$ 165,991	\$ 747,807	18.2%
	29x-Other Support Services	\$ 19,400	\$ 104,452	\$ (85,052)	538.4%
	3xx-Community Services	\$ 2,874	\$ -	\$ 2,874	0.0%
	4xx-Payments to Others	\$ 1,020,402	\$ 52,488	\$ 967,914	5.1%
	6xx-Transfers Out	\$ 868,860	\$ -	\$ 868,860	0.0%
	Total Expenditures	\$ 7,424,120	\$ 1,082,503	\$ 6,341,617	14.6%
	Net Increase (Decrease)	\$ (182,333)			
	July 1, 2024 Fund Balance	\$ 2,092,531			
	June 30, 2025 Fund Balance	\$ 1,910,198			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amount
Early Childhood Fund	1xx-Local Sources	\$ 67,643	\$ 42,047	\$ 25,596	62.2%
	2xx-Non-Political	\$ -	\$ 40,061	\$ (40,061)	#DIV/0!
	3xx-State Sources	\$ 3,100,080	\$ 785,595	\$ 2,314,485	25.3%
	4xx-Federal Sources	\$ 2,518,880	\$ 226,661	\$ 2,292,219	9.0%
	Total Revenues	\$ 5,686,603	\$ 1,094,364	\$ 4,592,239	19.2%
	11x-Basic Programs	\$ -	\$ 12,850	\$ (12,850)	#DIV/0!
	21x-Pupil Services	\$ 223,842	\$ 34,170	\$ 189,672	15.3%
	22x-Instructional Support	\$ 613,241	\$ 167,639	\$ 445,602	27.3%
	25x-Business Services	\$ 14,848	\$ 34,142	\$ (19,294)	229.9%
	26x-Operations and Maintenance	\$ 11,700	\$ -	\$ 11,700	0.0%
	28x-Central Support Services	\$ 37,910	\$ 1,860	\$ 36,050	4.9%
	29x-Other Support Services	\$ 25,000	\$ 2,155	\$ 22,845	8.6%
	3xx-Community Services	\$ 474,416	\$ 151,624	\$ -	32.0%
	4xx-Payments to Others	\$ 4,189,517	\$ 235,874	\$ 3,953,643	5.6%
	6xx-Transfers Out	\$ 96,129	\$ -	\$ 96,129	0.0%
	Total Expenditures	\$ 5,686,603	\$ 640,314	\$ 4,723,497	11.3%
	Net Increase (Decrease)	\$ -			
	July 1, 2024 Fund Balance	\$ 26,369			
	June 30, 2025 Fund Balance	\$ 26,369			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Special Education Fund	1xx-Local Sources	\$ 6,461,237	\$ 400,237	\$ 6,061,000	6.2%
	2xx-Non-Political Sources	\$ 56,638	\$ -	\$ 56,638	0.0%
	3xx-State Sources	\$ 5,228,450	\$ (47,586)	\$ 5,276,036	-0.9%
	4xx-Federal Sources	\$ 2,067,576	\$ 45,921	\$ 2,021,655	2.2%
	5xx-Other Districts	\$ 3,828,957	\$ -	\$ 3,828,957	0.0%
	Total Revenues	\$ 17,642,858	\$ 398,572	\$ 17,244,286	2.3%
	12x-Added Needs	\$ 3,908,921	\$ 375,979	\$ 3,532,942	9.6%
	21x-Pupil Services	\$ 7,816,443	\$ 900,267	\$ 6,916,176	11.5%
	22x-Instructional Support	\$ 1,258,809	\$ 328,808	\$ 930,001	26.1%
	23x-General Administration	\$ 23,740	\$ 6,122	\$ 17,618	25.8%
	24x-School Administration	\$ 264,459	\$ 64,128	\$ 200,331	24.2%
	25x-Business Services	\$ 23,284	\$ 8,614	\$ 14,670	37.0%
	26x-Operations and Maintenance	\$ 215,039	\$ 37,303	\$ 177,736	17.3%
	27x-Transportation	\$ 1,052,457	\$ (108)	\$ 1,052,565	0.0%
	28x-Central Support Services	\$ 202,698	\$ 26,707	\$ 175,991	13.2%
	29x-Other Support Services	\$ 71,023	\$ 6,176	\$ 64,847	8.7%
	3xx-Community Services	\$ 275,599	\$ 68,015	\$ 207,584	24.7%
	4xx-Payments to Others	\$ 1,777,462	\$ -	\$ 1,777,462	0.0%
	6xx-Transfers Out	\$ 755,471	\$ -	\$ 755,471	0.0%
	Total Expenditures	\$ 17,645,405	\$ 1,822,011	\$ 15,823,394	10.3%
	Net Increase (Decrease)	\$ (2,547)			
	July 1, 2024 Fund Balance	\$ 2,864,665			
	June 30, 2025 Fund Balance	\$ 2,862,118			

Revenues & Expenditures as of September 30, 2024

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amount
EUPConnect Collaborative Fund	1xx-Local Sources	\$ 650	\$ 2,354	\$ (1,704)	362.2%
	Total Revenues	\$ 650	\$ 2,354	\$ (1,704)	362.2%
	23x-General Administration	\$ 30,000	\$ 7,500	\$ 22,500	25.0%
	28x-Central Support Services	\$ 228,499	\$ 18	\$ 228,481	0.0%
	3xx-Community Services	\$ 71,650	\$ -	\$ 71,650	0.0%
	Total Expenditures	\$ 330,149	\$ 7,518	\$ 322,631	2.3%
	Net Increase (Decrease)	\$ (329,499)			
	July 1, 2024 Fund Balance	\$ 500,193			
	June 30, 2025 Fund Balance	\$ 170,694			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Career & Technical Education Fund	1xx-Local Sources	\$ 2,972,275	\$ 32,299	\$ 2,939,976	1.1%
	3xx-State Sources	\$ 27,806	\$ 89,402	\$ (61,596)	321.5%
	4xx-Federal Sources	\$ 103,854	\$ -	\$ 103,854	0.0%
	5xx-Other Districts	\$ 76,013	\$ -	\$ 76,013	0.0%
	Total Revenues	\$ 3,179,948	\$ 121,701	\$ 3,058,247	3.8%
	12x-Added Needs	\$ 123,467	\$ 43,605	\$ 79,862	35.3%
	13x-Adult/Continuing Education	\$ -	\$ -	\$ -	#DIV/0!
	21x-Pupil Services	\$ 19,620	\$ 41	\$ 19,579	0.2%
	22x-Instructional Support	\$ 341,374	\$ 72,665	\$ 268,709	21.3%
	24x-School Administration	\$ -	\$ 3,362	\$ (3,362)	#DIV/0!
	25x-Business Services	\$ 8,500	\$ 205	\$ 8,295	2.4%
	27x-Transportation	\$ 7,000	\$ -	\$ 7,000	0.0%
	28x-Central Support Services	\$ 5,550	\$ 18,923	\$ (13,373)	341.0%
	4xx-Payments to Others	\$ 3,716,052	\$ 38,584	\$ 3,677,468	1.0%
	6xx-Transfers Out	\$ 46,352	\$ -	\$ 46,352	0.0%
	Total Expenditures	\$ 4,267,915	\$ 177,385	\$ 4,090,530	4.2%
	Net Increase (Decrease)	\$ (1,087,967)			
	July 1, 2024 Fund Balance	\$ 1,738,934			
	June 30, 2025 Fund Balance	\$ 650,967			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Cooperative Technology Fund	1xx-Local Sources	\$ 529,120	\$ 15,867	\$ 513,253	3.0%
	4xx-Federal Sources	\$ -	\$ -	\$ -	#DIV/0!
	5xx-Other Districts	\$ 1,565,656	\$ 43,383	\$ 1,522,273	2.8%
	6xx-Transfers	\$ 272,150	\$ -	\$ 272,150	0.0%
	Total Revenues	\$ 2,366,926	\$ 59,250	\$ 2,307,676	2.5%
	25x-Business Services	\$ 220	\$ -	\$ -	0.0%
	26x-Operations and Maintenance	\$ 54,711	\$ 4,900	\$ 4,817	9.0%
	28x-Central Support Services	\$ 2,283,146	\$ 520,410	\$ 589,291	22.8%
	45x-Building Improvements	\$ 62,000	\$ -	\$ 62,000	0.0%
	6xx-Transfers Out	\$ 45,000	\$ -	\$ -	0.0%
	Total Expenditures	\$ 2,445,077	\$ 525,310	\$ 656,108	21.5%
	Net Increase (Decrease)	\$ (78,151)			
	July 1, 2024 Fund Balance	\$ 913,971			
June 30, 2025 Fund Balance	\$ 835,820				

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Business Consortium Fund	1xx-Local Sources	\$ 559,323	\$ 2,497	\$ 556,826	0.4%
	5xx-Other Districts	\$ 985,393	\$ 143	\$ 985,250	0.0%
	Total Revenues	\$ 1,544,716	\$ 2,640	\$ 1,542,076	#DIV/0!
	25x-Business Services	\$ 987,931	\$ 249,285	\$ 738,646	25.2%
	28x-Central Support Services	\$ 10,892	\$ -	\$ 10,892	0.0%
	4xx-Payments to Others	\$ 545,468	\$ -	\$ 545,468	0.0%
	6xx-Transfers Out	\$ 23,250	\$ -	\$ 23,250	0.0%
	Total Expenditures	\$ 1,567,541	\$ 249,285	\$ 1,318,256	15.9%
	Net Increase (Decrease)	\$ (22,825)			
	July 1, 2024 Fund Balance	\$ 373,216			
June 30, 2025 Fund Balance	\$ 350,391				

Revenues & Expenditures as of September 30, 2024

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Capital Project Fund	1xx-Local Sources	\$ -	\$ 26,017
	6xx-Transfers	\$ -	\$ -
	Total Revenues	\$ -	\$ 26,017
	12x-Added Needs	\$ -	\$ -
	25x-Business Services	\$ -	\$ 14
	26x-Operations and Maintenance	\$ -	\$ 3,198
	28x-Central Support Services	\$ -	\$ -
	29x-Other Support Services	\$ -	\$ -
	45x-Building Improvements	\$ -	\$ 364,570
	5xx-Debt Service	\$ -	\$ -
	6xx-Transfers Out	\$ -	\$ -
	Total Expenditures	\$ -	\$ 367,782
	Net Increase (Decrease)	\$ -	
	July 1, 2024 Fund Balance	\$ 2,263,725	
June 30, 2025 Fund Balance	\$ 2,263,725		

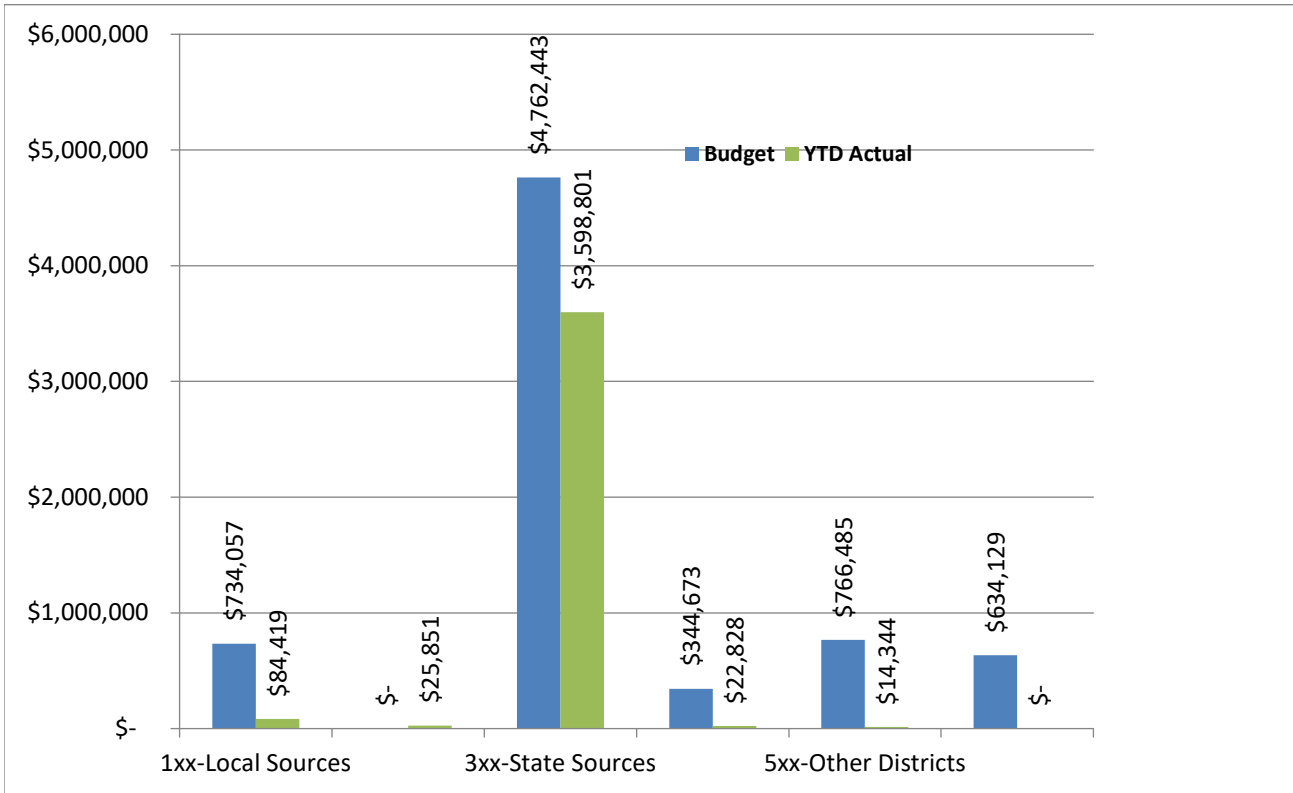
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Special Education Transportation Fund	1xx-Local Sources	\$ -	\$ -
	5xx-Other Districts	\$ -	\$ -
	Total Revenues	\$ -	\$ -
	27x-Transportation	\$ -	\$ 109,496
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 109,496
	Net Increase (Decrease)	\$ -	
July 1, 2024 Fund Balance	\$ 272,194		
June 30, 2025 Fund Balance	\$ 272,194		

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Childcare Centers Fund	1xx-Local Sources	\$ -	\$ 45,950
	Total Revenues	\$ -	\$ 45,950
	25x-Business Services	\$ -	\$ (1)
	3xx-Community Services	\$ -	\$ 154,659
	Total Expenditures	\$ -	\$ 154,658
	Net Increase (Decrease)	\$ -	
July 1, 2024 Fund Balance	\$ -	Unaudited	
June 30, 2025 Fund Balance	\$ -		

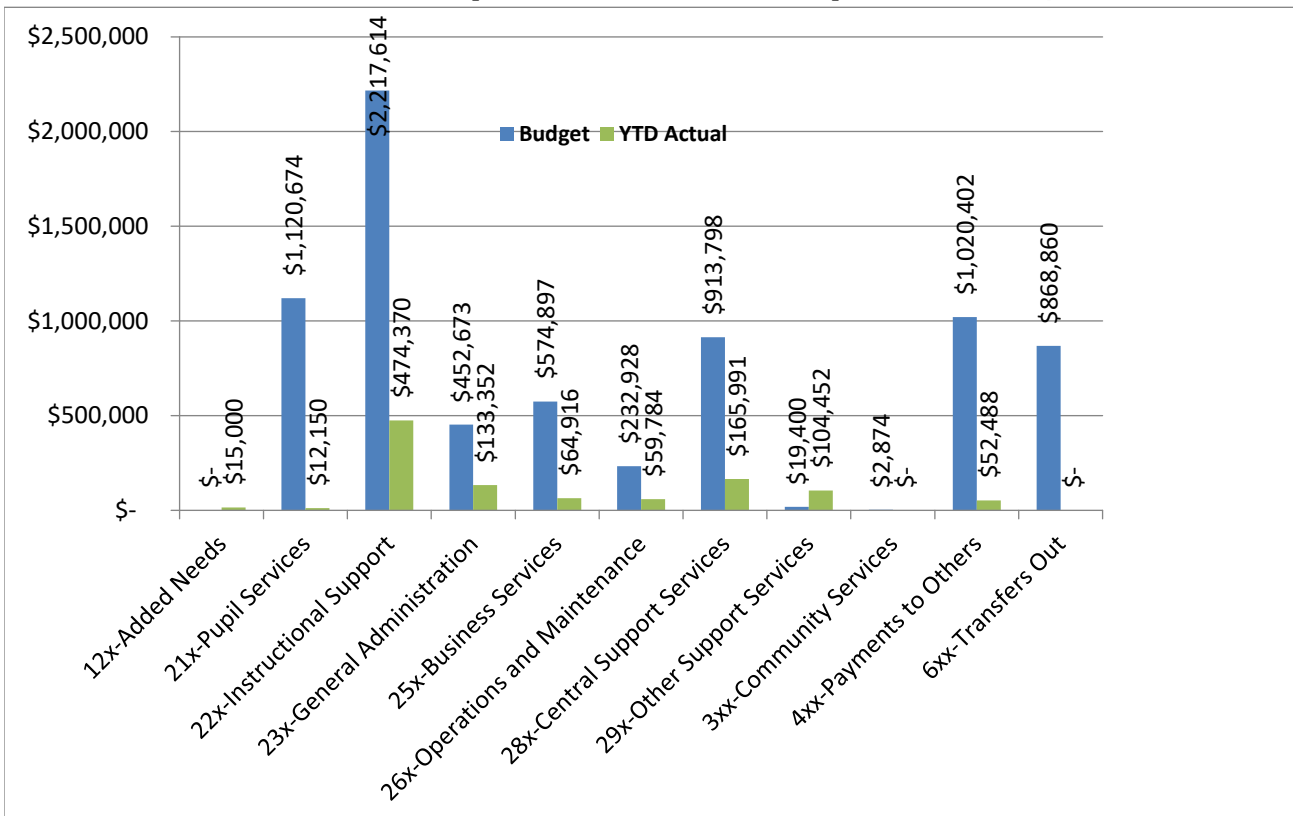
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Travel Fund	1xx-Local Sources	\$ -	\$ 16,941
	Total Revenues	\$ -	\$ 16,941
	25x-Business Services	\$ -	\$ 3
	26x-Operations and Maintenance	\$ -	\$ 29,337
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 29,340
	Net Increase (Decrease)	\$ -	
July 1, 2024 Fund Balance	\$ 350,323		
June 30, 2025 Fund Balance	\$ 350,323		

Eastern Upper Peninsula ISD

General Fund Revenues as of September 30, 2024

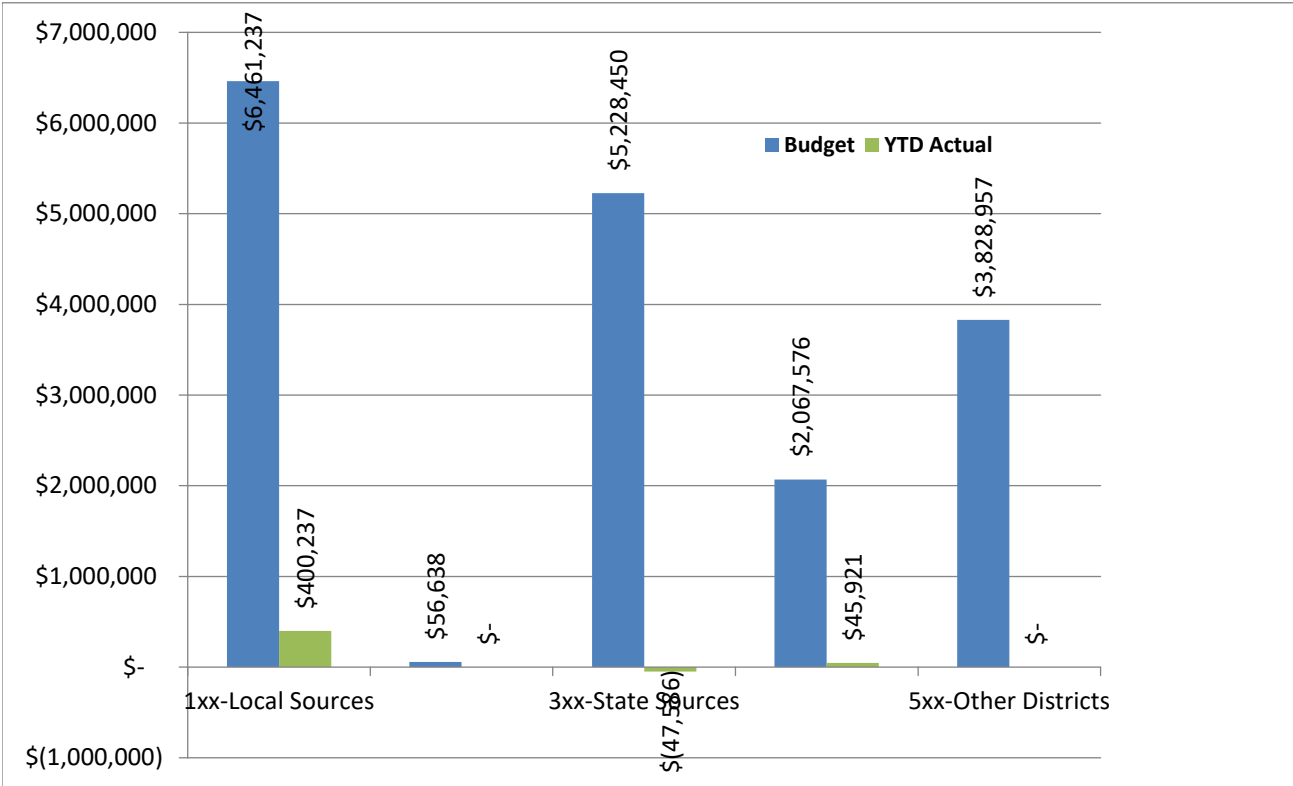


General Fund Expenditures as of September 30, 2024

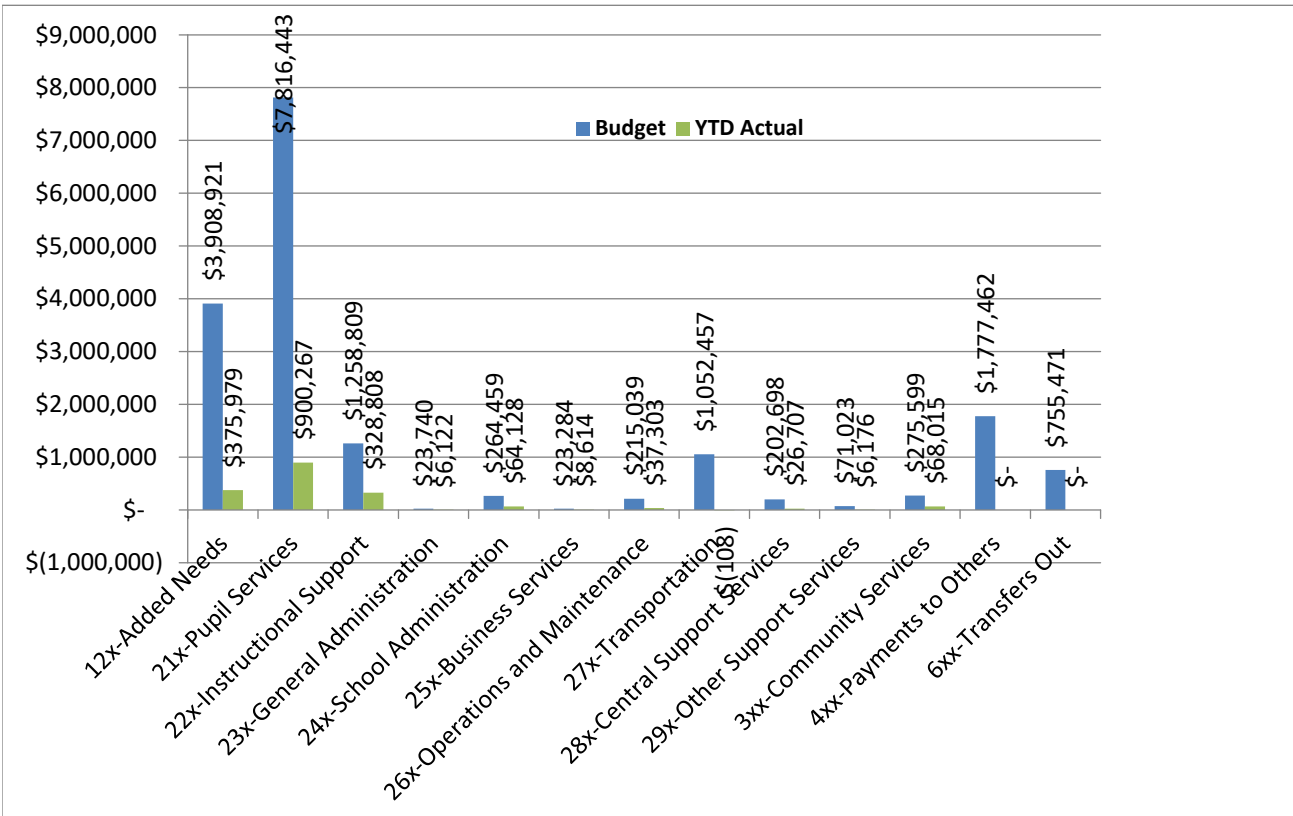


Eastern Upper Peninsula ISD

Special Education Fund Revenues as of September 30, 2024



Special Education Fund Expenditures as of September 30, 2024

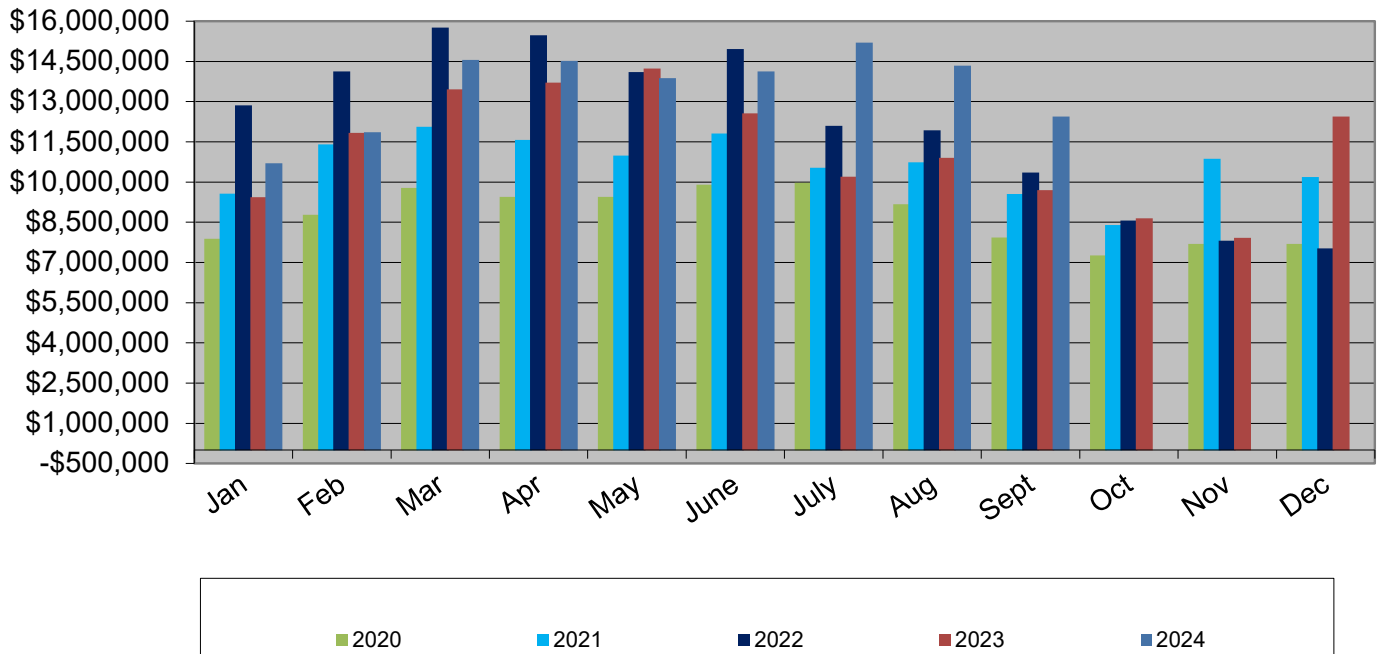


EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT CASH AND INVESTMENT REPORT

September 30, 2024

<u>BANK</u>	<u>ACCOUNT TYPE</u>	<u>BANK BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST EARNED</u>	<u>MATURITY DATE</u>
4Front Credit Union	Savings/Checking	\$ 844,230	0.46%	\$ 320	
Huntington Bank	Savings	\$ 202,319	0.30%	\$ 47	
Central Savings Bank	CD	\$ 250,885	4.17%	N/A	1/12/2025
Central Savings Bank	Savings	\$ 252,828	3.15%	\$ 666	
MILAF	Pool	<u>\$ 10,889,354</u>	5.17%	<u>\$ 47,880</u>	
Total Cash Invested		<u>\$ 12,439,616</u>		<u>\$ 48,913</u>	

BANK CASH BALANCE HISTORY



EASTERN UPPER PENINSULA ISD

Check Register - September 2024

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
11	GENERAL FUND	ADN ADMINISTRATORS INC.	3	09/12/2024	V906063	AUG 2024 CLAIMS	\$11,978.19	11	B451.09
ADN ADMINISTRATORS INC. - Total							\$11,978.19		
		AFLAC	3	09/25/2024	303819	DED:6001 AFLAC-AT	\$1,025.32	11	B451.10
			3	09/25/2024	303819	DED:6002 AFLAC PRE	\$1,932.54	11	B451.10
			3	09/27/2024	303820	DED:6001 AFLAC-AT	\$1,025.32	11	B451.10
			3	09/27/2024	303820	DED:6002 AFLAC PRE	\$1,932.54	11	B451.10
AFLAC - Total							\$5,915.72		
		AFLAC 20 PAY	3	09/27/2024	303821	DED:6005 AFLAC A 20	\$107.29	11	B451.22
			3	09/27/2024	303821	DED:6006 AFLAC P 20	\$217.60	11	B451.22
AFLAC 20 PAY - Total							\$324.89		
		AT&T	3	09/17/2024	102946	ISD CO ELEVATOR/FAX	\$101.29	11.1261.000.1080	3410.01
AT&T - Total							\$101.29		
		BAHWETING ANISHNABE SCHOOL	3	09/04/2024	102887	1 TEACHER @ \$150 PER	\$150.00	11.1221.000.2013	8290.18
BAHWETING ANISHNABE SCHOOL - Total							\$150.00		
		BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-ANDERSON K	\$69.99	11.1252.000.1060	9999.01
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$43.31	11.1226.000.2041	3410.02
			3	09/27/2024	600492	PCARD-BAZINAU J	\$41.34	11.1221.000.3070	3120.01
			3	09/27/2024	600492	PCARD-BEACOM B	\$388.70	11.1221.000.1380	5110.01
			3	09/27/2024	600492	PCARD-BENNETT C	\$51.83	11.1221.000.3080	3220.01
			3	09/27/2024	600492	PCARD-BENNETT C	\$215.15	11.1259.000.1100	9999.03
			3	09/27/2024	600492	PCARD-BENNETT C	\$358.05	11.1221.000.3080	5110.01
			3	09/27/2024	600492	PCARD-BOIS BLANC	\$175.64	11.1259.000.1100	9999.04
			3	09/27/2024	600492	PCARD-BRINDLEY L	\$39.75	11.1221.000.3070	5110.01
			3	09/27/2024	600492	PCARD-BRINDLEY L	\$116.39	11.1289.000.1320	3220.01
			3	09/27/2024	600492	PCARD-CONESET J	\$41.00	11.1221.000.1370	7910.01
			3	09/27/2024	600492	PCARD-CONESET J	\$423.11	11.1261.000.1080	3410.02
			3	09/27/2024	600492	PCARD-CRAIG H	\$147.50	11.1221.000.2027	3220.01
			3	09/27/2024	600492	PCARD-CRAIG H	\$147.50	11.1221.000.2037	3220.01
			3	09/27/2024	600492	PCARD-DAVIS J	\$349.81	11.1261.000.1080	5990.01
			3	09/27/2024	600492	PCARD-DAVIS J	\$1,005.00	11.1261.000.1080	3220.01
			3	09/27/2024	600492	PCARD-DEUMAN H	\$349.14	11.1232.000.1050	3220.02
			3	09/27/2024	600492	PCARD-DEUMAN H	\$1,106.80	11.1232.000.1050	3220.01
			3	09/27/2024	600492	PCARD-ECKERLE B	\$79.90	11.1259.000.1100	9999.04
			3	09/27/2024	600492	PCARD-EILOLA T	\$4.41	11.1259.000.1100	9999.04
			3	09/27/2024	600492	PCARD-EILOLA T	\$90.00	11.1285.000.1300	7410.01
			3	09/27/2024	600492	PCARD-EILOLA T	\$307.40	11.1285.000.1300	3220.01
			3	09/27/2024	600492	PCARD-FINFROCK P	\$6.03	11.1259.000.1100	9999.03
			3	09/27/2024	600492	PCARD-FINFROCK P	\$78.61	11.1221.000.3080	3220.01
			3	09/27/2024	600492	PCARD-FINFROCK P	\$124.18	11.1221.000.3070	3220.01
			3	09/27/2024	600492	PCARD-FINFROCK P	\$279.46	11.1221.000.3080	5110.01
			3	09/27/2024	600492	PCARD-FOLKERSMA D	\$161.60	11.1221.000.3080	5110.01
			3	09/27/2024	600492	PCARD-GILLHOOLEY M	\$135.00	11.1252.000.1060	7410.01
			3	09/27/2024	600492	PCARD-LUBBEN S	\$120.00	11.1252.000.1060	3220.01

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11	GENERAL FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-MASUGA V	\$42.34	11.1283.000.1095	5990.01			
			3	09/27/2024	600492	PCARD-MASUGA V	\$362.26	11.1221.000.3070	3120.01			
			3	09/27/2024	600492	PCARD-MASUGA V	\$1,409.38	11.1259.000.1100	9999.03			
			3	09/27/2024	600492	PCARD-MASUGA V	\$2,273.66	11.1221.000.1370	3220.01			
			3	09/27/2024	600492	PCARD-MAYER D	\$9.85	11.1252.000.1060	3210.01			
			3	09/27/2024	600492	PCARD-MAYER E	\$18.00	11.1261.000.1080	3830			
			3	09/27/2024	600492	PCARD-MAYER E	\$122.21	11.1232.000.1050	5990.01			
			3	09/27/2024	600492	PCARD-MAYER E	\$406.48	11.1261.000.1080	3410.02			
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$10.08	11.1259.000.1100	9999.02			
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$113.54	11.1221.000.1052	3220.05			
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$172.88	11.1232.000.1050	3220.02			
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$1,491.64	11.1232.000.1050	3220.01			
			3	09/27/2024	600492	PCARD-MCCORD T	\$50.92	11.1283.000.2095	3220.01			
			3	09/27/2024	600492	PCARD-MCCORD T	\$1,580.00	11.1221.000.2027	3450			
			3	09/27/2024	600492	PCARD-MCCORD T	\$1,580.00	11.1221.000.2037	3450			
			3	09/27/2024	600492	PCARD-MCKINNEY D	\$22.99	11.1283.000.1065	5990.01			
			3	09/27/2024	600492	PCARD-MCKINNEY D	\$313.39	11.1252.000.1060	5910.01			
			3	09/27/2024	600492	PCARD-MILLER S	\$427.49	11.1216.000.2041	5110.01			
			3	09/27/2024	600492	PCARD-MYERS J	\$49.44	11.1261.000.1080	3410.02			
			3	09/27/2024	600492	PCARD-MYERS J	\$49.44	11.1283.000.1065	3410.02			
			3	09/27/2024	600492	PCARD-ORTIZ C	\$288.65	11.1221.000.3080	5110.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$11.97	11.1232.000.1050	5990.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$40.00	11.1221.000.1430	3220.06			
			3	09/27/2024	600492	PCARD-PARISH M	\$76.96	11.1221.000.3070	3220.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$150.00	11.1289.000.1320	3220.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$150.67	11.1283.000.2095	3220.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$246.00	11.1221.000.2008	3220.01			
			3	09/27/2024	600492	PCARD-PARISH M	\$921.86	11.1221.000.2013	3220.01			
			3	09/27/2024	600492	PCARD-RUTLEDGE T	\$21.69	11.1259.000.1100	9999.03			
			3	09/27/2024	600492	PCARD-SANDVIK L	\$90.00	11.1285.000.1300	7410.01			
			3	09/27/2024	600492	PCARD-SANDVIK L	\$900.00	11.1285.000.1300	3220.01			
			3	09/27/2024	600492	PCARD-SANDVIK L	\$1,189.78	11.1261.000.1080	5520			
			3	09/27/2024	600492	PCARD-SAVOIE J	\$357.00	11.1283.000.1045	3510.03			
			3	09/27/2024	600492	PCARD-ST ONGE K	\$46.40	11.1221.000.2008	3220.01			
			3	09/27/2024	600492	PCARD-ST ONGE K	\$1,243.05	11.1221.000.2013	3220.01			
			BMO FINANCIAL GROUP - Total							\$22,696.62		
					BOSTON UNIVERSITY	3	09/04/2024	102889	V-BNGST EUP PTHWY FEE	\$2,700.00	11.1221.000.2008	3220.01
			BOSTON UNIVERSITY - Total							\$2,700.00		
					CENTRAL MICHIGAN PAPER	3	09/11/2024	102931	PALLET OF PAPER LC	\$342.50	11.1261.000.1082	5910.01
			CENTRAL MICHIGAN PAPER - Total							\$342.50		
					CITY OF SAULT STE MARIE	3	09/25/2024	102969	WATER/SEWER SEPT 2024	\$201.78	11.1261.000.1080	3830
			CITY OF SAULT STE MARIE - Total							\$201.78		
		DENISE FOLKERSMA	3	09/05/2024	V906050	AUG 24 TRAVEL	\$406.02	11.1221.000.3080	3210.01			

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11	GENERAL FUND	DENISE FOLKERSMA - Total					\$406.02			
		DTE ENERGY CO.	3	09/17/2024	102952	HEAT 8/3-9/4	\$38.77	11.1261.000.1080	5510	
		DTE ENERGY CO. - Total					\$38.77			
		EDMENTUM, INC.	3	09/25/2024	102973	CCSS 7/23-7/2026	\$4,350.00	11.1259.000.1100	9999.03	
			3	09/25/2024	102973	DATA 7/23-7/2026	\$2,900.00	11.1259.000.1100	9999.03	
			3	09/25/2024	102973	DETOUR 7/23-7/2026	\$1,450.00	11.1259.000.1100	9999.03	
			3	09/25/2024	102973	EUPISD 7/23-7/2026	\$1,957.50	11.1259.000.1100	9999.03	
			3	09/25/2024	102973	LES CHENEAU7/23-7/26	\$754.00	11.1259.000.1100	9999.03	
			3	09/25/2024	102973	ST IGNACE 7/23-7/2026	\$2,900.00	11.1259.000.1100	9999.03	
		EDMENTUM, INC. - Total					\$14,311.50			
		EDUSTAFF	3	09/16/2024	303818	PPE 08/18-08/31/24	\$737.59	11.1261.000.1080	3190.01	
			3	09/16/2024	303818	PPE 08/18-08/31/24	\$2,308.70	11.1221.000.3080	3190.04	
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$273.01	11.1261.000.1080	3190.01	
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$2,513.95	11.1221.000.3080	3190.04	
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$8,850.00	11.1299.000.1042	3190.01	
		EDUSTAFF - Total					\$14,683.25			
		EFTPS	3	09/09/2024	303813	DED:*FI FICA	\$45,885.22	11	B451.01	
			3	09/09/2024	303813	DED:*FM MEDICARE	\$10,731.24	11	B451.01	
			3	09/09/2024	303813	DED:*FT FEDERAL	\$27,354.41	11	B451.02	
			3	09/27/2024	303822	DED:*FI FICA	\$54,236.78	11	B451.01	
			3	09/27/2024	303822	DED:*FM MEDICARE	\$12,684.54	11	B451.01	
			3	09/27/2024	303822	DED:*FT FEDERAL	\$35,508.26	11	B451.02	
		EFTPS - Total					\$186,400.45			
		ELIZABETH CHRISTIANSEN	3	09/04/2024	102894	NEXT GEN WKSHP 8/7-15	\$2,400.00	11.1221.000.2008	3220.01	
		ELIZABETH CHRISTIANSEN - Total					\$2,400.00			
		EPARS	3	09/09/2024	303814	DED:7200 403B	\$620.28	11	B451.13	
			3	09/09/2024	303814	DED:7201 403B	\$250.00	11	B451.13	
			3	09/09/2024	303814	DED:7202 403B	\$560.00	11	B451.13	
			3	09/09/2024	303814	DED:7203 403B	\$1,145.00	11	B451.13	
			3	09/09/2024	303814	DED:7204 403B	\$775.00	11	B451.13	
			3	09/09/2024	303814	DED:7213 403B%	\$185.61	11	B451.13	
			3	09/09/2024	303814	DED:7214 403B%	\$587.47	11	B451.13	
			3	09/09/2024	303814	DED:7263 403B%	\$199.94	11	B451.13	
			3	09/09/2024	303814	DED:7300 457 PRE T	\$487.00	11	B451.13	
			3	09/09/2024	303814	DED:7303 457 PRE T	\$406.81	11	B451.13	
			3	09/09/2024	303814	DED:7304 457 PRE T	\$550.00	11	B451.13	
			3	09/09/2024	303814	DED:7353 457 ROTH	\$600.00	11	B451.13	
			3	09/27/2024	303823	DED:7200 403B	\$620.28	11	B451.13	
			3	09/27/2024	303823	DED:7201 403B	\$250.00	11	B451.13	
			3	09/27/2024	303823	DED:7202 403B	\$560.00	11	B451.13	
			3	09/27/2024	303823	DED:7203 403B	\$1,145.00	11	B451.13	
			3	09/27/2024	303823	DED:7204 403B	\$775.00	11	B451.13	
	3	09/27/2024	303823	DED:7213 403B%	\$197.70	11	B451.13			
	3	09/27/2024	303823	DED:7214 403B%	\$677.47	11	B451.13			
	3	09/27/2024	303823	DED:7263 403B%	\$249.94	11	B451.13			

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11	GENERAL FUND	EPARS	3	09/27/2024	303823	DED:7300 457 PRE T	\$487.00	11	B451.13		
			3	09/27/2024	303823	DED:7303 457 PRE T	\$734.65	11	B451.13		
			3	09/27/2024	303823	DED:7304 457 PRE T	\$550.00	11	B451.13		
			3	09/27/2024	303823	DED:7353 457 ROTH	\$600.00	11	B451.13		
		EPARS - Total							\$13,214.15		
		GFL ENVIRONMENTAL USA INC	3	09/18/2024	V906077	ISD CO TRASH	\$379.71	11.1261.000.1080	3840		
		GFL ENVIRONMENTAL USA INC - Total							\$379.71		
		GREAT LAKES COCA-COLA DISTRIBUTION	3	09/04/2024	102899	POP	\$443.78	11.1261.000.1080	5990.02		
			3	09/04/2024	102899	POP CAN RETURNS	(\$72.00)	11.1261.000.1080	5990.02		
		GREAT LAKES COCA-COLA DISTRIBUTION - Total							\$371.78		
		GUD MARKETING	3	09/05/2024	V906052	JULY 24 SERVICES	\$19,826.25	11.1281.000.2005	3510.02		
		GUD MARKETING - Total							\$19,826.25		
		GUIDOS PREMIUM PIZZA	3	09/26/2024	V906090	GEN ED LUNCH	\$110.55	11.1221.000.1370	3220.01		
		GUIDOS PREMIUM PIZZA - Total							\$110.55		
		HEALTH EQUITY INC	3	09/09/2024	303815	DED:2205 HSA EE ADM	\$3,537.08	11	B451.17		
			3	09/09/2024	303815	DED:2206 HSA EE TCH	\$1,522.09	11	B451.17		
			3	09/27/2024	303824	DED:2205 HSA EE ADM	\$3,537.08	11	B451.17		
			3	09/27/2024	303824	DED:2206 HSA EE TCH	\$1,522.09	11	B451.17		
			3	09/27/2024	303824	DED:2207 HSA EE SUP	\$90.00	11	B451.17		
		HEALTH EQUITY INC - Total							\$10,208.34		
		HUNGERFORD NICHOLS	3	09/04/2024	102902	2023-24 AUDIT	\$4,000.00	11.1231.000.1040	3180		
		HUNGERFORD NICHOLS - Total							\$4,000.00		
		INK AND TONER ALTERNATIVE	3	09/05/2024	V906053	BUSINESS OFFICE 78A	\$552.40	11.1284.000.1070	5910.01		
		INK AND TONER ALTERNATIVE - Total							\$552.40		
		KALAMAZOO RESA/REMC 12	3	09/17/2024	102954	BEG BUS MANUALS	\$227.50	11.1283.000.2095	5990.01		
			3	09/17/2024	102954	CCE MANUALS	\$698.26	11.1283.000.2095	5990.01		
			3	09/17/2024	102954	SHIPPING	\$67.66	11.1283.000.2095	5990.01		
		KALAMAZOO RESA/REMC 12 - Total							\$993.42		
		KSS ENTERPRISES	3	09/12/2024	V906062	JANITORIAL SUPPLIES	\$251.93	11.1261.000.1080	5990.01		
		KSS ENTERPRISES - Total							\$251.93		
		LAKE SUPERIOR ACADEMY	3	09/04/2024	102905	OST RFF	\$27,141.56	11.1411.000.2055	8510.30		
		LAKE SUPERIOR ACADEMY - Total							\$27,141.56		
		LOCK CITY HOME CENTER	3	09/04/2024	102909	PAPER CUTTERS SHARPEN	\$25.00	11.1261.000.1080	5910.01		
		LOCK CITY HOME CENTER - Total							\$25.00		
		LOGAN HUFF	3	09/04/2024	102901	STIPEND 8/20/24	\$150.00	11.1221.000.2037	3120.05		
			3	09/04/2024	102901	STIPEND 8/22/24	\$150.00	11.1221.000.2037	3120.05		
		LOGAN HUFF - Total							\$300.00		
		MACKINAC ISLAND SCHOOL	3	09/05/2024	V906055	FY24 OST RFF	\$2,026.04	11.1411.000.2055	8510.12		
		MACKINAC ISLAND SCHOOL - Total							\$2,026.04		
		MADISON NATIONAL LIFE	3	09/17/2024	102956	OCT LIFE & LTD	\$4,573.19	11	B451.18		

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Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code	
11	GENERAL FUND	MADISON NATIONAL LIFE - Total					\$4,573.19			
		MARQUETTE-ALGER RESA	3	09/17/2024	102957	CRISIS SERVICE	\$2,750.00	11.1232.000.1050	7410.01	
		MARQUETTE-ALGER RESA - Total					\$2,750.00			
		MEGAN BURKITT	3	09/04/2024	102892	WL CRT CHAIR STIPEND	\$300.00	11.1227.000.1001	3190.01	
		MEGAN BURKITT - Total					\$300.00			
		MESSA	3	09/16/2024	303816	SEPT 2024 OPTIONS	\$677.09	11	B451.07	
			3	09/16/2024	303816	SEPT 2024 STAFF	\$102,791.17	11	B451.06	
			3	09/16/2024	303816	SEPT 2024 SUPPORT	\$21,521.47	11	B451.05	
		MESSA - Total					\$124,989.73			
		MICHIGAN ASSOC PUPIL TRANSP	3	09/17/2024	102958	BTMC J BIRCHFIELD	\$250.00	11.1283.000.2095	3220.01	
		MICHIGAN ASSOC PUPIL TRANSP - Total					\$250.00			
		MICHIGAN PUBLIC SCHOOL	3	09/27/2024	303825	DED:0101 BASIC 0% H	\$3,686.60	11	B451.04	
			3	09/27/2024	303825	DED:0104 MIP FIX H	\$1,165.27	11	B451.04	
			3	09/27/2024	303825	DED:0105 MIP GRAD H	\$30,005.65	11	B451.04	
			3	09/27/2024	303825	DED:0106 MIP PLUS H	\$4,430.77	11	B451.04	
			3	09/27/2024	303825	DED:0107 MIP 7% H	\$22,486.60	11	B451.04	
			3	09/27/2024	303825	DED:0109 PEN PLUS H	\$1,218.42	11	B451.04	
			3	09/27/2024	303825	DED:0199 MPSERS HCC	\$5,257.53	11	B451.04	
			3	09/27/2024	303825	DED:0201 BASIC 0% P	\$77.48	11	B451.04	
			3	09/27/2024	303825	DED:0207 MIP 7% P	\$1,627.74	11	B451.04	
			3	09/27/2024	303825	DED:0209 PEN PLUS P	\$6,845.13	11	B451.04	
			3	09/27/2024	303825	DED:0210 DC PHF	\$18,388.36	11	B451.04	
			3	09/27/2024	303825	DED:0211 P PLUS 2	\$27,940.24	11	B451.04	
			3	09/27/2024	303825	DED:0999 TDP	\$150.30	11	B451.04	
			3	09/30/2024	303837	DED:0101 BASIC 0% H	\$2,595.53	11	B451.04	
			3	09/30/2024	303837	DED:0104 MIP FIX H	\$703.11	11	B451.04	
			3	09/30/2024	303837	DED:0105 MIP GRAD H	\$29,288.20	11	B451.04	
			3	09/30/2024	303837	DED:0106 MIP PLUS H	\$4,355.22	11	B451.04	
			3	09/30/2024	303837	DED:0107 MIP 7% H	\$21,698.23	11	B451.04	
			3	09/30/2024	303837	DED:0109 PEN PLUS H	\$1,231.36	11	B451.04	
			3	09/30/2024	303837	DED:0199 MPSERS HCC	\$4,959.19	11	B451.04	
			3	09/30/2024	303837	DED:0201 BASIC 0% P	\$29.34	11	B451.04	
			3	09/30/2024	303837	DED:0207 MIP 7% P	\$1,627.74	11	B451.04	
			3	09/30/2024	303837	DED:0209 PEN PLUS P	\$7,477.78	11	B451.04	
			3	09/30/2024	303837	DED:0210 DC PHF	\$17,436.64	11	B451.04	
			3	09/30/2024	303837	DED:0211 P PLUS 2	\$27,306.34	11	B451.04	
			3	09/30/2024	303837	DED:0999 TDP	\$150.30	11	B451.04	
			MICHIGAN PUBLIC SCHOOL - Total					\$242,139.07		
			MICHIGAN PUBLIC SCHOOL - DC	3	09/27/2024	303826	DED:0299 MPSERS PHF	\$8,230.28	11	B451.04
		3		09/27/2024	303826	DED:0302 DEF CONT	\$349.18	11	B451.04	
3	09/27/2024	303826		DED:0303 PP DEF CON	\$3,454.32	11	B451.04			
3	09/27/2024	303826		DED:0306 P PLUS2 DC	\$4,616.38	11	B451.04			
3	09/27/2024	303826		DED:0310 DC 4% ER	\$3,449.27	11	B451.04			
3	09/27/2024	303826		DED:0399 DC EE CONT	\$7,275.57	11	B451.04			

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11	GENERAL FUND	MICHIGAN PUBLIC SCHOOL - DC	3	09/27/2024	303828	DED:1005 MIP ADJ DC	\$25.44	11	B451.04
			3	09/30/2024	303838	DED:0299 MPSERS PHF	\$10,256.10	11	B451.04
			3	09/30/2024	303838	DED:0302 DEF CONT	\$375.30	11	B451.04
			3	09/30/2024	303838	DED:0303 PP DEF CON	\$4,116.79	11	B451.04
			3	09/30/2024	303838	DED:0306 P PLUS2 DC	\$5,843.40	11	B451.04
			3	09/30/2024	303838	DED:0310 DC 4% ER	\$4,503.65	11	B451.04
			3	09/30/2024	303838	DED:0399 DC EE CONT	\$9,475.82	11	B451.04
MICHIGAN PUBLIC SCHOOL - DC - Total							\$61,971.50		
	MISDU		3	09/09/2024	102926	DED:1008 CHILD SUP	\$17.70	11	B451.15
			3	09/30/2024	102982	DED:1008 CHILD SUP	\$17.70	11	B451.15
MISDU - Total							\$35.40		
	MYMICHIGAN HEALTH FOUNDATION		3	09/04/2024	102914	DONATION-J. CLARK	\$40.00	11.1296.000.1016	7920.01
MYMICHIGAN HEALTH FOUNDATION - Total							\$40.00		
	NATIONAL OFFICE PRODUCTS		3	09/05/2024	V906056	NAME PLATE-BRD MEMBER	\$17.00	11.1231.000.1040	7910.01
			3	09/12/2024	V906067	BUS OFFICE COP OVG	\$275.89	11.1261.000.1080	4120.01
			3	09/12/2024	V906067	COPIER OVG RATE	\$33.45	11.1261.000.1080	4120.01
			3	09/12/2024	V906067	EC LSSU COPIER OVG	\$298.68	11.1261.000.1080	4120.01
			3	09/12/2024	V906067	LC BUS OFF COP OVG	\$26.66	11.1261.000.1060	4120.01
			3	09/12/2024	V906067	UPSTAIRS COPIER OVG	\$914.83	11.1261.000.1080	4120.01
			3	09/18/2024	V906079	INV73224 WAS UNDERPAI	\$30.98	11.1261.000.1060	4120.01
			3	09/18/2024	V906079	INV74289 WAS UNDERPAI	\$52.84	11.1261.000.1060	4120.01
NATIONAL OFFICE PRODUCTS - Total							\$1,650.33		
	NATIONAL VISION ADMINISTRATORS, LLC		3	09/11/2024	102939	AUG 2024 CLAIMS	\$2,749.20	11	B451.09
NATIONAL VISION ADMINISTRATORS, LLC - Total							\$2,749.20		
	OAKLAND SCHOOLS		3	09/04/2024	102916	PBL FCLLTR REIMBURSE	\$3,200.00	11.1221.000.2013	3220.01
OAKLAND SCHOOLS - Total							\$3,200.00		
	OHA PEST SOLUTIONS		3	09/25/2024	102979	PEST CONTROL	\$200.00	11.1261.000.1080	4910.03
OHA PEST SOLUTIONS - Total							\$200.00		
	OTTAWA AREA ISD		3	09/04/2024	102917	FY25 CURRICULUM DEVEL	\$1,500.00	11.1283.000.2095	3220.01
OTTAWA AREA ISD - Total							\$1,500.00		
	PARKERS HARDWARE		3	09/04/2024	102918	PANEL LITE EGG CRATE	\$39.98	11.1261.000.1080	5990.01
			3	09/04/2024	102918	VELCRO	\$12.99	11.1261.000.1080	5990.01
PARKERS HARDWARE - Total							\$52.97		
	PENNYS KITCHEN		3	09/05/2024	V906058	CONSTITUTION DAY LUNC	\$67.50	11.1221.000.1340	3220.01
			3	09/05/2024	V906058	DATA MANAGMENT LUNCH	\$91.82	11.1227.000.1360	3220.01
			3	09/05/2024	V906058	MCIFN LUNCH	\$204.02	11.1289.000.1320	3220.01
			3	09/05/2024	V906058	MDE LUNCH	\$107.26	11.1289.000.1320	3220.01
			3	09/05/2024	V906058	WORLD LANGUAGE LUNCH	\$68.18	11.1221.000.1430	3220.06
			3	09/26/2024	V906093	STRONG BEGINNING LUNC	\$111.16	11.1259.000.1100	9999.10
PENNYS KITCHEN - Total							\$649.94		
	PICKFORD PUBLIC SCHOOLS		3	09/05/2024	V906059	FY24 OST RFF	\$23,320.23	11.1411.000.2055	8510.14

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11	GENERAL FUND	PICKFORD PUBLIC SCHOOLS - Total						\$23,320.23		
		PITNEY BOWES	3	09/17/2024	102961	RED INK (2)	\$182.58	11.1261.000.1080	3430	
		PITNEY BOWES - Total						\$182.58		
		QUILL CORPORATION	3	09/05/2024	V906060	AA BATTERY	\$19.37	11.1232.000.1050	5990.01	
			3	09/05/2024	V906060	AAA BATTERY	\$18.52	11.1232.000.1050	5990.01	
			3	09/05/2024	V906060	CARDSTOCK	\$7.40	11.1222.000.1450	7910.01	
			3	09/05/2024	V906060	FOLDERS HEATHER	\$45.88	11.1261.000.1080	5910.01	
			3	09/05/2024	V906060	PAPER	\$124.47	11.1261.000.1080	5910.01	
			3	09/05/2024	V906060	STICKY NOTES	\$6.90	11.1261.000.1080	5910.01	
			3	09/26/2024	V906096	REMC LAMINATOR ROLLS	\$132.99	11.1222.000.1450	7910.01	
		QUILL CORPORATION - Total						\$355.53		
		RYAN BRUBAKER	3	09/04/2024	102890	STIPEND 8/23/24	\$150.00	11.1221.000.2037	3120.05	
		RYAN BRUBAKER - Total						\$150.00		
		SAULT SOUP KITCHEN	3	09/04/2024	102921	DONATION-C. BENNETT	\$40.00	11.1296.000.1016	7920.01	
		SAULT SOUP KITCHEN - Total						\$40.00		
		SEG WORKERS COMPENSATION FUND	3	09/11/2024	102941	2024-25 Q2 WC	\$5,558.00	11	B451.09	
		SEG WORKERS COMPENSATION FUND - Total						\$5,558.00		
		SEHI-PROCOMP COMPUTER PRDTS	3	09/26/2024	V906097	ZRG-00001 MICROSOFT SURFA	\$2,177.00	11.1219.000.2041	6420.01	
		SEHI-PROCOMP COMPUTER PRDTS - Total						\$2,177.00		
		SET INSURANCE	3	09/16/2024	303817	SEPTEMBER 2024	\$2,477.43	11	B451.09	
		SET INSURANCE - Total						\$2,477.43		
		ST MARY STAR OF THE SEA PARISH	3	09/17/2024	102963	DONATION-S. LUBBEN	\$40.00	11.1296.000.1016	7920.01	
		ST MARY STAR OF THE SEA PARISH - Total						\$40.00		
		STATE OF MICHIGAN TREASURY	3	09/27/2024	303827	DED:*SMI STATE	\$29,119.27	11	B451.03	
		STATE OF MICHIGAN TREASURY - Total						\$29,119.27		
		TASC FLEX	3	09/06/2024	303834	C CARR OWES	\$38.42	11	B451.08	
			3	09/06/2024	303834	DED:6000 TASC-FS UM	\$656.55	11	B451.08	
			3	09/20/2024	303835	C CARR OWES	\$57.69	11	B451.08	
			3	09/20/2024	303835	DED:6000 TASC-FS UM	\$637.28	11	B451.08	
			3	09/30/2024	303836	OCTOBER FEES	\$114.55	11.1259.000.1090	3990.01	
		TASC FLEX - Total						\$1,504.49		
		THRUN LAW FIRM P.C.	3	09/18/2024	V906084	PHONE CONVERSATION 7/	\$97.50	11.1283.000.1065	3170.01	
		THRUN LAW FIRM P.C. - Total						\$97.50		
		UNITED WAY OF THE EASTERN UPPER PEN	3	09/30/2024	102983	DED:8000 UNITED WAY	\$176.00	11	B451.15	
UNITED WAY OF THE EASTERN UPPER PEN - Total						\$176.00				
UPSBO C/O LISA SANDVIK	3	09/17/2024	102965	24-25 DUES GILLHOOLEY	\$15.00	11.1252.000.1060	7410.01			
	3	09/17/2024	102965	24-25 DUES KIPKA	\$15.00	11.1252.000.1060	7410.01			
	3	09/17/2024	102965	24-25 DUES LUBBEN	\$15.00	11.1252.000.1060	7410.01			
	3	09/17/2024	102965	24-25 DUES MAYER	\$25.00	11.1252.000.1060	7410.01			

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11	GENERAL FUND	UPSBO C/O LISA SANDVIK	3	09/17/2024	102965	24-25 DUES MCCONKEY	\$15.00	11.1283.000.1065	7410.01		
			3	09/17/2024	102965	24-25 DUES MCCORD	\$15.00	11.1252.000.1060	7410.01		
			3	09/17/2024	102965	24-25 DUES MCKINNEY	\$15.00	11.1252.000.1060	7410.01		
			3	09/17/2024	102965	24-25 DUES SANDVIK	\$15.00	11.1252.000.1060	7410.01		
			3	09/17/2024	102965	24-25 DUES SLATER	\$15.00	11.1252.000.1060	7410.01		
			3	09/17/2024	102965	24-25 DUES T EILOLA	\$15.00	11.1285.000.1300	7410.01		
			UPSBO C/O LISA SANDVIK - Total							\$160.00	
11 - Total							\$854,461.47				
21	EARLY CHILDHOOD FUND	4C OF THE UPPER PENINSULA	3	09/05/2024	V906047	JULY 24 IT	\$24,410.15	21.1445.000.3126	8510.33		
			3	09/05/2024	V906047	JULY 24 QE	\$39,085.00	21.1445.000.3126	8510.33		
		4C OF THE UPPER PENINSULA - Total							\$63,495.15		
		BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-BIRGY R	(\$55.00)	21.1311.000.3126	3220.35		
			3	09/27/2024	600492	PCARD-BIRGY R	\$1.00	21.1259.000.1100	9999.10		
			3	09/27/2024	600492	PCARD-BIRGY R	\$190.87	21.1283.000.3126	3220.01		
			3	09/27/2024	600492	PCARD-DAVIS C	\$106.43	21.1221.000.2270	3220.01		
			3	09/27/2024	600492	PCARD-DENIS R	\$28.98	21.1259.000.1100	9999.10		
			3	09/27/2024	600492	PCARD-DENIS R	\$956.30	21.1283.000.2246	3220.01		
			3	09/27/2024	600492	PCARD-HASKINS H	\$212.18	21.1221.000.2270	3220.01		
			3	09/27/2024	600492	PCARD-KJOLHEDE J	\$775.15	21.1351.000.1650	5990.01		
			3	09/27/2024	600492	PCARD-LAWLOR A	\$130.00	21.1311.000.3126	7410.01		
			3	09/27/2024	600492	PCARD-LAWLOR A	\$178.50	21.1311.000.2230	3220.01		
			3	09/27/2024	600492	PCARD-LAWLOR A	\$223.27	21.1283.000.3126	3220.01		
			3	09/27/2024	600492	PCARD-LAWLOR A	\$969.78	21.1226.000.3126	5990.52		
			3	09/27/2024	600492	PCARD-LOHFF K	\$96.00	21.1311.000.3126	7410.01		
			3	09/27/2024	600492	PCARD-MAYER E	\$174.09	21.1259.000.1100	9999.10		
			3	09/27/2024	600492	PCARD-MAYER E	\$246.84	21.1311.000.3126	3220.35		
			3	09/27/2024	600492	PCARD-MAYER E	\$365.58	21.1118.000.2276	5110.01		
			3	09/27/2024	600492	PCARD-MAYER E	\$413.24	21.1221.000.2270	3220.01		
		3	09/27/2024	600492	PCARD-NEVEU S	\$489.84	21.1283.000.2246	3220.01			
		3	09/27/2024	600492	PCARD-NEVEU S	\$1,222.95	21.1321.000.1505	7410.01			
		3	09/27/2024	600492	PCARD-NEVEU S	\$2,270.85	21.1321.000.1505	5990.01			
		3	09/27/2024	600492	PCARD-RYE E	\$1,476.60	21.1221.000.2152	5110.01			
		3	09/27/2024	600492	PCARD-SAVOIE J	\$216.42	21.1259.000.1100	9999.10			
		BMO FINANCIAL GROUP - Total							\$10,689.87		
		CAROLYN ROE	3	09/04/2024	102920	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05		
		CAROLYN ROE - Total							\$300.00		
		CARROLL MCTIVER	3	09/04/2024	102910	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05		
CARROLL MCTIVER - Total							\$300.00				
CASSANDRA LAVAKE	3	09/04/2024	102906	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05				
CASSANDRA LAVAKE - Total							\$300.00				
CHAMBER OF COMMERCE-SAULT	3	09/26/2024	V906087	MEMBER DUES	\$235.00	21.1331.000.2230	3190.12				
CHAMBER OF COMMERCE-SAULT - Total							\$235.00				

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21	EARLY CHILDHOOD FUND	CMH EDUCATIONAL CONSULTING LLC	3	09/25/2024	102970	EDU CONSULTING	\$14,440.00	21.1311.000.3126	3220.35	
		CMH EDUCATIONAL CONSULTING LLC - Total						\$14,440.00		
		COOR ISD	3	09/05/2024	V906049	JULY 24 IT	\$17,474.67	21.1411.000.3126	8510.34	
			3	09/05/2024	V906049	JULY 24 QE	\$27,521.90	21.1411.000.3126	8510.34	
		COOR ISD - Total						\$44,996.57		
		DANIELLE FORD	3	09/04/2024	102898	GSRP TRAINING	\$150.00	21.1118.000.2276	3120.05	
		DANIELLE FORD - Total						\$150.00		
		DIANE MILLER	3	09/04/2024	102895	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		DIANE MILLER - Total						\$300.00		
		DOLLYWOOD FOUNDATION	3	09/26/2024	V906088	IMAGINATION LIBRARY	\$1,297.15	21.1296.000.1012	7920.01	
		DOLLYWOOD FOUNDATION - Total						\$1,297.15		
		EDUSTAFF	3	09/30/2024	303829	PPE 9/1-9/14/24	\$5,289.36	21.1118.950.2270	3190.04	
		EDUSTAFF - Total						\$5,289.36		
		ELIZABETH O'ROURKE	3	09/04/2024	102897	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		ELIZABETH O'ROURKE - Total						\$300.00		
		EVERGROWTH CONSULTING	3	09/25/2024	102974	NECSN CONSULTING	\$700.00	21.1311.000.3126	3190.01	
		EVERGROWTH CONSULTING - Total						\$700.00		
		GTSOFT INC.	3	09/11/2024	102935	EZ CHILD	\$800.00	21.1259.000.1100	9999.10	
		GTSOFT INC. - Total						\$800.00		
		JENNIFER LYNN ROBBINS	3	09/04/2024	102903	AUG 2024 LICC	\$50.00	21.1331.000.2230	3220.18	
		JENNIFER LYNN ROBBINS - Total						\$50.00		
		KATHLEEN LEE	3	09/04/2024	102907	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		KATHLEEN LEE - Total						\$300.00		
		KRISTINA NICHOLS	3	09/04/2024	102915	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		KRISTINA NICHOLS - Total						\$300.00		
		LISA R. LEMMERMAN	3	09/04/2024	102908	GSRP TRAINING	\$150.00	21.1118.000.2276	3120.05	
		LISA R. LEMMERMAN - Total						\$150.00		
		MEGAN SCHUTZ	3	09/04/2024	102922	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		MEGAN SCHUTZ - Total						\$300.00		
		MICHELE BIGELOW	3	09/04/2024	102888	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		MICHELE BIGELOW - Total						\$300.00		
		MICHELLE SCHMITIGAL	3	09/04/2024	102911	GSRP TRAINING	\$150.00	21.1118.000.2276	3120.05	
		MICHELLE SCHMITIGAL - Total						\$150.00		
MONICA DOWNEY	3	09/04/2024	102896	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05			
MONICA DOWNEY - Total						\$300.00				
NORTH CENTRAL MICHIGAN COLLEGE	3	09/25/2024	102978	NECSN SUPPORT	\$36,071.65	21.1311.000.3126	3190.01			
NORTH CENTRAL MICHIGAN COLLEGE - Total						\$36,071.65				
ROBERT STENNETT	3	09/11/2024	102943	NECSN WORKSHOP	\$1,500.00	21.1311.000.3126	3190.01			

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21	EARLY CHILDHOOD FUND	ROBERT STENNETT - Total					\$1,500.00			
		RUDYARD AREA SCHOOL	3	09/13/2024	V906070	GSRP FY24 RFF 1	\$126,370.37	21.1411.000.2270	8510.15	
		RUDYARD AREA SCHOOL - Total					\$126,370.37			
		STEPHANIE BRUNELL	3	09/04/2024	102891	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		STEPHANIE BRUNELL - Total					\$300.00			
		SUSAN KRUPSKI	3	09/04/2024	102904	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		SUSAN KRUPSKI - Total					\$300.00			
		TIFFANY DUFF	3	09/04/2024	102923	AUG 2024 LICC	\$50.00	21.1331.000.2230	3220.18	
		TIFFANY DUFF - Total					\$50.00			
		UNITED WAY OF NORTHWEST MICHIGAN	3	09/05/2024	V906061	JULY 24 IT	\$21,345.89	21.1445.000.3126	8510.35	
			3	09/05/2024	V906061	JULY 24 QE	\$16,698.18	21.1445.000.3126	8510.35	
		UNITED WAY OF NORTHWEST MICHIGAN - Total					\$38,044.07			
		WANDA HOOLSEMA-MITCHELL	3	09/04/2024	102900	GSRP TRAINING	\$300.00	21.1118.000.2276	3120.05	
		WANDA HOOLSEMA-MITCHELL - Total					\$300.00			
21 - Total						\$348,379.19				
22	SPECIAL EDUCATION FUND	AT&T LONG DISTANCE	3	09/11/2024	102928	SPECIAL ED FAX	\$46.85	22.1226.000.1055	3410.01	
		AT&T LONG DISTANCE - Total					\$46.85			
		BAY MILLS COMMUNITY COLLEGE	3	09/11/2024	102929	2/7/25 HALL RESERVE	\$100.00	22.1221.000.1052	3220.01	
			3	09/25/2024	102967	SPRING CROSS DISC.3.7	\$100.00	22.1221.000.1052	3220.01	
		BAY MILLS COMMUNITY COLLEGE - Total					\$200.00			
		BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-ANDERSON A	\$11.65	22.1216.041.1770	5110.01	
			3	09/27/2024	600492	PCARD-ANDERSON A	\$135.48	22.1283.041.1770	3220.01	
			3	09/27/2024	600492	PCARD-ARBIC M	\$36.00	22.1283.081.1790	3210.01	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$8.00	22.1283.000.1055	3220.01	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$28.68	22.1213.013.1750	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$28.68	22.1215.031.1760	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$43.31	22.1213.011.1755	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$43.31	22.1214.021.3600	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$43.31	22.1219.000.1795	5990.01	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$43.31	22.1241.000.1742	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$77.05	22.1226.081.1790	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$82.45	22.1122.194.1787	3410.02	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$200.00	22.1226.081.1790	7410.01	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$233.13	22.1226.000.1055	5910.01	
			3	09/27/2024	600492	PCARD-ARMSTRONG T	\$289.44	22.1216.041.1770	3410.02	
	3	09/27/2024	600492	PCARD-ARMSTRONG T	\$404.13	22.1221.000.1052	3220.01			
	3	09/27/2024	600492	PCARD-ARMSTRONG T	\$511.07	22.1259.000.1100	9999.05			
	3	09/27/2024	600492	PCARD-ARMSTRONG T	\$969.36	22.1259.000.1090	2310			
	3	09/27/2024	600492	PCARD-BEATTY J	\$2.99	22.1283.081.1790	5990.01			
	3	09/27/2024	600492	PCARD-BENNER D	\$439.89	22.1122.194.1787	5110.01			
	3	09/27/2024	600492	PCARD-BYMA R	\$285.31	22.1221.000.1052	3220.01			
	3	09/27/2024	600492	PCARD-BYMA R	\$357.53	22.1122.120.1700	5110.01			

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-BYMA R	\$432.75	22.1241.000.1742	5110.01
			3	09/27/2024	600492	PCARD-BYMA R	\$454.78	22.1122.140.1710	5110.01
			3	09/27/2024	600492	PCARD-BYMA R	\$463.34	22.1283.000.1742	3220.01
			3	09/27/2024	600492	PCARD-CALLOCKIO K	\$12.95	22.1215.031.1760	5110.01
			3	09/27/2024	600492	PCARD-CARR C	\$75.68	22.1218.067.3600	5110.16
			3	09/27/2024	600492	PCARD-CARR C	\$76.00	22.1221.000.1835	5110.01
			3	09/27/2024	600492	PCARD-CHROMY R	\$151.25	22.1122.120.1700	5110.01
			3	09/27/2024	600492	PCARD-CHROMY R	\$414.25	22.1122.110.1725	5110.01
			3	09/27/2024	600492	PCARD-CHROMY R	\$513.20	22.1122.140.1710	5110.01
			3	09/27/2024	600492	PCARD-CHROMY R	\$1,226.58	22.1241.000.1742	5110.01
			3	09/27/2024	600492	PCARD-CLARK J	\$74.10	22.1218.067.3600	5110.16
			3	09/27/2024	600492	PCARD-DANKERT J	\$276.91	22.1122.120.1700	5110.01
			3	09/27/2024	600492	PCARD-DAVIS J	\$351.42	22.1261.000.1083	5990.01
			3	09/27/2024	600492	PCARD-DAVIS S	\$13.08	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-DAVIS S	\$70.00	22.1216.041.1770	7410.01
			3	09/27/2024	600492	PCARD-DAVIS S	\$138.00	22.1283.041.1770	3220.01
			3	09/27/2024	600492	PCARD-DAVIS S	\$199.99	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-DENIS R	\$154.53	22.1122.271.1745	5110.01
			3	09/27/2024	600492	PCARD-DEUMAN H	\$175.00	22.1241.000.1742	7410.01
			3	09/27/2024	600492	PCARD-FENLON K	(\$27.84)	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-FENLON K	\$119.80	22.1122.271.1745	3220.01
			3	09/27/2024	600492	PCARD-FUERER R	\$96.47	22.1283.000.1055	3220.01
			3	09/27/2024	600492	PCARD-FUERER R	\$131.61	22.1226.000.1055	3450.01
			3	09/27/2024	600492	PCARD-FUSCO G	\$449.27	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-GARBULINSKI K	\$229.00	22.1213.011.1755	7410.01
			3	09/27/2024	600492	PCARD-HALL T	\$300.00	22.1226.081.1790	7410.01
			3	09/27/2024	600492	PCARD-HALL T	\$655.00	22.1283.081.1790	3220.01
			3	09/27/2024	600492	PCARD-HAZLEY T	\$36.00	22.1283.081.1790	3210.01
			3	09/27/2024	600492	PCARD-HAZLEY T	\$325.00	22.1226.081.1790	7410.01
			3	09/27/2024	600492	PCARD-HAZLEY T	\$1,039.00	22.1221.000.1052	3220.01
			3	09/27/2024	600492	PCARD-HUGHES K	\$166.85	22.1221.000.1052	3220.01
			3	09/27/2024	600492	PCARD-HUGHES K	\$495.00	22.1283.081.1790	3220.01
			3	09/27/2024	600492	PCARD-KRANENDONK S	\$322.91	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-LIPPLE C	\$2.28	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-LIPPLE C	\$74.09	22.1122.120.1700	3220.21
			3	09/27/2024	600492	PCARD-LIPPLE C	\$415.68	22.1122.120.1700	5110.01
			3	09/27/2024	600492	PCARD-MALASKA H	\$6.12	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-MALASKA H	\$101.96	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-MALASKA H	\$109.00	22.1283.041.1770	3220.01
			3	09/27/2024	600492	PCARD-MAYER E	\$125.00	22.1122.271.1745	3220.01
3	09/27/2024	600492	PCARD-MAYER E	\$454.26	22.1226.000.1055	3410.02			
3	09/27/2024	600492	PCARD-MAYER E	\$663.40	22.1122.271.1745	5110.01			
3	09/27/2024	600492	PCARD-MCKINNEY D	\$20.10	22.1261.000.1742	5990.01			
3	09/27/2024	600492	PCARD-MCKINNEY D	\$894.30	22.1261.000.1083	6420.01			
3	09/27/2024	600492	PCARD-MEINTS K	\$1.28	22.1259.000.1100	9999.05			

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-MEINTS K	\$22.07	22.1221.140.1715	3220.01
			3	09/27/2024	600492	PCARD-MEINTS K	\$347.48	22.1122.140.1715	5110.01
			3	09/27/2024	600492	PCARD-MILLER S	\$6.50	22.1218.062.3600	5110.15
			3	09/27/2024	600492	PCARD-MILLER S	\$17.10	22.1221.000.1030	5990.01
			3	09/27/2024	600492	PCARD-NEAL T	\$21.00	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-NEAL T	\$123.34	22.1283.041.1770	3220.01
			3	09/27/2024	600492	PCARD-NEAL T	\$123.35	22.1219.000.1770	3220.01
			3	09/27/2024	600492	PCARD-NEMECEK M	\$4.55	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-NEMECEK M	\$293.00	22.1122.120.1700	5110.01
			3	09/27/2024	600492	PCARD-NOSTRANT W	\$341.17	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-PARISH M	\$8.97	22.1122.271.1745	5110.01
			3	09/27/2024	600492	PCARD-PARISH M	\$100.00	22.1122.271.1745	3220.01
			3	09/27/2024	600492	PCARD-PERRON A	\$18.31	22.1283.041.1770	3220.01
			3	09/27/2024	600492	PCARD-PERRON A	\$368.05	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-PIIPPO J	\$21.16	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-PIIPPO J	\$183.84	22.1391.000.1822	3220.30
			3	09/27/2024	600492	PCARD-PIIPPO J	\$816.14	22.1391.000.1822	5990.01
			3	09/27/2024	600492	PCARD-ROSS A	\$129.15	22.1391.000.1821	5990.01
			3	09/27/2024	600492	PCARD-SANDVIK L	\$1,428.56	22.1261.000.1083	5520
			3	09/27/2024	600492	PCARD-STARK R	\$10.61	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-STARK R	\$821.34	22.1283.081.1790	3220.01
			3	09/27/2024	600492	PCARD-STEVENS-CALDER	\$4.00	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-STEVENS-CALDER	\$22.14	22.1259.000.1100	9999.05
			3	09/27/2024	600492	PCARD-STEVENS-CALDER	\$109.00	22.1283.041.1770	3220.01
			3	09/27/2024	600492	PCARD-VANSLOTEN A	\$65.71	22.1226.000.1056	5910
			3	09/27/2024	600492	PCARD-VISSER N	\$44.96	22.1214.021.3600	5110.18
			3	09/27/2024	600492	PCARD-VISSER N	\$80.09	22.1221.000.1052	3220.01
			3	09/27/2024	600492	PCARD-VISSER N	\$230.00	22.1214.021.3600	7410.08
			3	09/27/2024	600492	PCARD-WEKENMAN C	\$216.61	22.1216.041.1770	5110.01
			3	09/27/2024	600492	PCARD-WILSON T	\$34.46	22.1221.191.1720	3220.01
			3	09/27/2024	600492	PCARD-WILSON T	\$147.42	22.1122.191.1720	5110.01
			3	09/27/2024	600492	PCARD-WILSON T	\$159.99	22.1122.191.1720	6420.01
			BMO FINANCIAL GROUP - Total						
	BRIGHTSPEED		3	09/17/2024	102948	LC PHONES AUG/SEPT24	\$396.24	22.1241.000.1742	3410.01
BRIGHTSPEED - Total							\$396.24		
	CENTRAL MICHIGAN PAPER		3	09/11/2024	102931	PALLET OF PAPER LC	\$1,027.50	22.1261.000.1082	5910.01
CENTRAL MICHIGAN PAPER - Total							\$1,027.50		
	CHG MEDICAL STAFFING INC.		3	09/11/2024	102932	G PIERRE, OT	\$337.50	22.1213.011.1755	3130.01
		3	09/11/2024	102932	K CROFFOOT, OT	\$3,260.03	22.1213.011.1755	3130.01	
		3	09/11/2024	102932	K YORK, SLP	\$3,562.50	22.1215.031.1760	3130.01	
		3	09/11/2024	102932	L BILOSZ, SLP	\$3,675.00	22.1215.031.1760	3130.01	
		3	09/11/2024	102932	R DANIEL, SLP	\$3,675.00	22.1215.031.1760	3130.01	
		3	09/17/2024	102950	CROFFOOT OT AUG	\$4,409.34	22.1213.011.1755	3130.01	
		3	09/17/2024	102950	DANIEL SLP AUG	\$3,675.00	22.1215.031.1760	3130.01	
			3	09/17/2024	102950	DZIEDZIC OT AUG	\$2,737.50	22.1213.011.1755	3130.01

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22	SPECIAL EDUCATION FUND	CHG MEDICAL STAFFING INC.	3	09/25/2024	102968	BILOSZ-SP-SEPT	\$2,940.00	22.1215.031.1760	3130.01		
			3	09/25/2024	102968	CROFFOOT-OT SEPT2024	\$4,162.12	22.1213.011.1755	3130.01		
			3	09/25/2024	102968	DANIEL-SP-SEPT	\$2,940.00	22.1215.031.1760	3130.01		
			3	09/25/2024	102968	DZIEDZIC COTA 9.1-9.7	\$2,250.00	22.1213.011.1755	3130.01		
			3	09/25/2024	102968	YORK-SP SEPT24	\$2,850.00	22.1215.031.1760	3130.01		
		CHG MEDICAL STAFFING INC. - Total							\$40,473.99		
		CLARK HILL PLC ATTORNEYS AT LAW	3	09/12/2024	V906065	SE LEGAL SVS JUNE 24	\$1,323.00	22.1231.000.1040	3170.01		
		CLARK HILL PLC ATTORNEYS AT LAW - Total							\$1,323.00		
		DTE ENERGY CO.	3	09/17/2024	102952	HEAT 8/2-9/3	\$130.83	22.1261.000.1083	5510		
		DTE ENERGY CO. - Total							\$130.83		
		EDUSTAFF	3	09/16/2024	303818	PPE 08/18-08/31/24	\$267.54	22.1226.000.1055	3190.01		
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$160.11	22.1122.110.1725	3110.05		
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$254.40	22.1122.140.1715	3110.05		
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$450.09	22.1122.140.1710	3110.05		
			3	09/30/2024	303829	PPE 9/1-9/14/24	\$705.65	22.1391.000.1822	3190.04		
		EDUSTAFF - Total							\$1,837.79		
		GFL ENVIRONMENTAL USA INC	3	09/18/2024	V906077	EC SHREDDING	\$45.74	22.1122.271.1745	7910.01		
			3	09/18/2024	V906077	LC TRASH	\$427.94	22.1261.000.1083	3840		
			3	09/18/2024	V906077	RDYRD DUMPSTR/CLEANOU	\$972.10	22.1261.000.1742	3840		
		GFL ENVIRONMENTAL USA INC - Total							\$1,445.78		
		GLOBAL EQUIPMENT COMPANY, INC	3	09/17/2024	102953	AIR FILTERS	\$150.01	22.1261.000.1083	5990.01		
		GLOBAL EQUIPMENT COMPANY, INC - Total							\$150.01		
		GRAFTON INTEGRATED HEALTH NETWORK	3	09/11/2024	102934	UKERU TRAINING	\$6,012.87	22.1221.000.1052	3220.01		
		GRAFTON INTEGRATED HEALTH NETWORK - Total							\$6,012.87		
		HUNGERFORD NICHOLS	3	09/04/2024	102902	2023-24 AUDIT	\$4,000.00	22.1231.000.1040	3180		
		HUNGERFORD NICHOLS - Total							\$4,000.00		
		INK AND TONER ALTERNATIVE	3	09/26/2024	V906091	TONER PROJECT SEARCH	\$489.80	22.1122.120.1822	5990.01		
		INK AND TONER ALTERNATIVE - Total							\$489.80		
		KINROSS CHARTER TOWNSHIP	3	09/17/2024	102955	WATER 8/1-8/31	\$445.23	22.1261.000.1083	3830		
		KINROSS CHARTER TOWNSHIP - Total							\$445.23		
		KSS ENTERPRISES	3	09/12/2024	V906062	JANITORIAL SUPPLIES	\$329.67	22.1261.000.1083	5990.01		
			3	09/26/2024	V906086	JANITORIAL SUPPLIES	\$549.49	22.1261.000.1083	5990.01		
		KSS ENTERPRISES - Total							\$879.16		
		LYNN AUTO PARTS	3	09/05/2024	V906054	2TON POWER PULLER	\$70.99	22.1261.000.1083	5990.01		
			3	09/05/2024	V906054	BATTERY	\$189.99	22.1261.000.1083	5990.01		
3	09/05/2024		V906054	CORE DEPOSIT	(\$18.00)	22.1261.000.1083	5990.01				
LYNN AUTO PARTS - Total							\$242.98				
MSC INDUSTRIAL SUPPLY CO., INC.	3	09/17/2024	102960	AIR FILTERS	\$398.64	22.1261.000.1083	5990.01				

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22	SPECIAL EDUCATION FUND	MSC INDUSTRIAL SUPPLY CO., INC. - Total						\$398.64		
		MYMICHIGAN MEDICAL CENTER SAULT	3	09/11/2024	102938	REHAB OT JULY 24	\$24,054.01	22.1213.011.1755	3130.01	
			3	09/11/2024	102938	REHAB PT JULY 24	\$14,323.68	22.1213.013.1750	3130.01	
			3	09/11/2024	102938	REHAB SLP JULY 24	\$48,051.33	22.1215.031.1760	3130.01	
			3	09/25/2024	102977	PROJ.SEARCH UNIFROMS	\$2,034.00	22.1122.120.1822	5990.01	
		MYMICHIGAN MEDICAL CENTER SAULT - Total						\$88,463.02		
		NATIONAL OFFICE PRODUCTS	3	09/05/2024	V906056	EO FORMS	\$165.00	22.1122.271.1745	5110.01	
			3	09/12/2024	V906067	LC PRINCIPAL OFF COP	\$385.96	22.1261.000.1742	4120.01	
			3	09/12/2024	V906067	LC SE OFFICE COP OVG	\$540.62	22.1261.000.1055	4120.01	
			3	09/12/2024	V906067	LC WORKROOM COP OVG	\$276.86	22.1261.000.1055	4120.01	
		NATIONAL OFFICE PRODUCTS - Total						\$1,368.44		
		PATRICIA DZIEDZIC	3	09/25/2024	102971	OT SUPPLY REIMBURSEME	\$60.97	22.1213.011.1755	5110.01	
		PATRICIA DZIEDZIC - Total						\$60.97		
		PENNY'S KITCHEN	3	09/05/2024	V906058	QBS LUNCH	\$76.80	22.1221.000.1030	5990.01	
		PENNY'S KITCHEN - Total						\$76.80		
		PRESIDIO NETWORKS SOLUTIONS GROUP,	3	09/26/2024	V906094	7 DELL LATTITUDE 3550 15"	\$682.00	22.1213.013.1750	5110.01	
			3	09/26/2024	V906094	7 DELL LATTITUDE 3550 15"	\$1,364.00	22.1213.011.1755	5110.01	
			3	09/26/2024	V906094	7 DELL LATTITUDE 3550 15"	\$2,728.00	22.1215.031.1760	5110.01	
		PRESIDIO NETWORKS SOLUTIONS GROUP, - Total						\$4,774.00		
		QUANTUM HEALTH PROFESSIONALS, INC.	3	09/26/2024	V906095	PIERRE-OT-SEPT	\$1,050.00	22.1213.011.1755	3130.01	
		QUANTUM HEALTH PROFESSIONALS, INC. - Total						\$1,050.00		
		SEHI-PROCOMP COMPUTER PRDTS	3	09/26/2024	V906097	ZRG-00001 MICROSOFT SURFA	\$2,177.00	22.1218.065.3600	5110.17	
			3	09/26/2024	V906097	ZRG-00001 MICROSOFT SURFA	\$4,354.00	22.1283.081.1790	5990.01	
			3	09/26/2024	V906097	ZRG-00001 MICROSOFT SURFA	\$6,531.00	22.1216.041.1770	5110.01	
		SEHI-PROCOMP COMPUTER PRDTS - Total						\$13,062.00		
		SUNBELT STAFFING	3	09/12/2024	V906069	D DEIMEL, SLP	\$3,800.00	22.1215.031.1760	3130.01	
			3	09/12/2024	V906069	D WILL, SLP	\$4,417.50	22.1215.031.1760	3130.01	
			3	09/12/2024	V906069	M SEYMOUR, SLP	\$5,723.75	22.1215.031.1760	3130.01	
			3	09/26/2024	V906098	DEIMEL-SLP	\$2,850.00	22.1215.031.1760	3130.01	
			3	09/26/2024	V906098	DEJONG.SLP	\$475.00	22.1215.031.1760	3130.01	
			3	09/26/2024	V906098	DEJONG.SLP.SEPT2024	\$475.00	22.1215.031.1760	3130.01	
			3	09/26/2024	V906098	SEYMOUR-SLP	\$2,850.00	22.1215.031.1760	3130.01	
			3	09/26/2024	V906098	WILL-SLP	\$2,137.50	22.1215.031.1760	3130.01	
		SUNBELT STAFFING - Total						\$22,728.75		
THE STEPPING STONES GROUP LLC	3	09/25/2024	102980	DROCKTON,SPEECH.AUG24	\$2,385.00	22.1215.031.1760	3130.01			
	3	09/25/2024	102980	WARDER,SLP-AUG.2024	\$1,822.50	22.1215.031.1760	3130.01			
THE STEPPING STONES GROUP LLC - Total						\$4,207.50				
UNIVERSITY OF FLORIDA	3	09/17/2024	102964	IMPLEMENTATION TRN	\$8,400.00	22.1221.000.1052	3220.01			
UNIVERSITY OF FLORIDA - Total						\$8,400.00				
UNIVERSITY OF OREGON	3	09/25/2024	102981	PBIS-SWIS LICENSES	\$3,475.00	22.1122.000.1805	5110.13			
UNIVERSITY OF OREGON - Total						\$3,475.00				

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22	SPECIAL EDUCATION FUND	WEBER AND DEVERS	3	09/11/2024	102945	SCHOOL EVALS 2024	\$24,801.23	22.1214.021.3600	3130.05	
		WEBER AND DEVERS - Total						\$24,801.23		
22 - Total							\$255,041.88			
26	CTE FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-JONES P	\$883.46	26.1226.000.1112	3220.01	
			3	09/27/2024	600492	PCARD-RUTLEDGE T	\$19.99	26.1221.000.2100	5910.01	
			3	09/27/2024	600492	PCARD-RUTLEDGE T	\$254.01	26.1283.000.3010	3220.01	
			3	09/27/2024	600492	PCARD-RUTLEDGE T	\$1,794.52	26.1127.000.2106	3220.01	
		BMO FINANCIAL GROUP - Total						\$2,951.98		
		CEPD COUNCIL TREASURER	3	09/05/2024	V906048	CEPD DUES 2024-25	\$100.00	26.1221.000.2100	7410.01	
		CEPD COUNCIL TREASURER - Total						\$100.00		
		EDGE PARTNERSHIPS, LLC	3	09/25/2024	102972	OPRNTIES MATH&CTE	\$150.00	26.1127.000.2106	3220.01	
		EDGE PARTNERSHIPS, LLC - Total						\$150.00		
		ENGADINE CONSOLIDATED SCHOOLS	3	09/12/2024	V906066	EQUIPMENT	\$3,022.51	26.1411.000.1123	8510.09	
			3	09/12/2024	V906066	PROGRAM	\$32,695.71	26.1411.000.1121	8510.09	
		ENGADINE CONSOLIDATED SCHOOLS - Total						\$35,718.22		
		IRVING ENTERTAINMENT STUDIOS INC.	3	09/11/2024	102936	CTE PGM VID MLSTNE 1	\$5,983.33	26.1282.000.2106	3190.01	
			3	09/11/2024	102936	CTE PGM VID MLSTNE 2	\$5,983.33	26.1282.000.2106	3190.01	
			3	09/11/2024	102936	CTE PGM VID MLSTNE 3	\$5,983.34	26.1282.000.2106	3190.01	
		IRVING ENTERTAINMENT STUDIOS INC. - Total						\$17,950.00		
		LES CHENEAX COMM SCHOOLS	3	09/26/2024	V906092	PD SUB TUITION 24-25	\$2,915.92	26.1127.000.2106	3220.01	
		LES CHENEAX COMM SCHOOLS - Total						\$2,915.92		
		SAULT AREA SCHOOLS	3	09/13/2024	V906071	REIMB INV#2603000001	\$44,258.00	26.0518.000.1745	0518.01	
			3	09/18/2024	V906083	PD	\$11,883.47	26.1127.000.2106	3220.01	
3	09/18/2024		V906083	TUITION	\$14,965.00	26.1127.000.2106	2310			
SAULT AREA SCHOOLS - Total						\$71,106.47				
TAHQAMENON AREA SCHOOLS	3	09/26/2024	V906099	PD SUB TUITION 24/25	\$598.00	26.1127.000.2106	3220.01			
TAHQAMENON AREA SCHOOLS - Total						\$598.00				
26 - Total							\$131,490.59			
27	COOPERATIVE TECH FUND	ALL PHASE ELECTRIC SUPPLY CO	3	09/04/2024	102884	PROJECT MATERIALS SO	\$9.85	27.1284.000.1865	5990.01	
			3	09/04/2024	102884	WIRING PROJECTS SO	\$2,430.00	27.1284.000.1865	5990.01	
			3	09/11/2024	102927	WIRING PROJECTS SO	\$1,050.00	27.1284.000.1896	5990.01	
		ALL PHASE ELECTRIC SUPPLY CO - Total						\$3,489.85		
		ASTREA	3	09/04/2024	102885	WAN LCS	\$330.00	27.1284.000.1870	3160.01	
			3	09/04/2024	102885	WAN MIS	\$174.95	27.1284.000.1870	3160.01	
			3	09/04/2024	102885	WAN PPS	\$330.00	27.1284.000.1870	3160.01	
			3	09/25/2024	102966	WAN LCS	\$330.00	27.1284.000.1870	3160.01	
			3	09/25/2024	102966	WAN MIS	\$174.95	27.1284.000.1870	3160.01	
			3	09/25/2024	102966	WAN PPS	\$330.00	27.1284.000.1870	3160.01	
		ASTREA - Total						\$1,669.90		
		AT&T	3	09/04/2024	102886	WAN ASEOD	\$5,776.69	27.1284.000.1870	3160.01	
		AT&T - Total						\$5,776.69		
AT&T MOBILITY	3	09/17/2024	102947	DISTRICT BACKUP LINKS	\$371.28	27.1284.000.1870	3160.01			

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27	COOPERATIVE TECH FUND	AT&T MOBILITY	3	09/17/2024	102947	TECH LINES: CJ&DR	\$98.88	27.1284.000.1865	3410.02		
			3	09/17/2024	102947	TECH LINES: CJ&DR&TS	\$148.32	27.1284.000.1865	3410.02		
			3	09/17/2024	102947	TS - NEW PHONE	\$303.18	27.1284.000.1865	3410.02		
		AT&T MOBILITY - Total							\$921.66		
		BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-CARR E	\$170.00	27.1284.000.1865	3210.01		
			3	09/27/2024	600492	PCARD-CARR E	\$250.00	27.1284.000.1870	3160.01		
			3	09/27/2024	600492	PCARD-DEUMAN H	\$45.00	27.1259.000.1925	9999.25		
			3	09/27/2024	600492	PCARD-JODOIN C	\$82.00	27.1284.000.1865	5990.01		
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$17.19	27.1259.000.1925	9999.25		
			3	09/27/2024	600492	PCARD-OLSON S	\$120.80	27.1259.000.1925	9999.43		
			3	09/27/2024	600492	PCARD-OLSON S	\$197.54	27.1284.000.1865	5990.01		
			3	09/27/2024	600492	PCARD-SANDVIK L	\$183.04	27.1261.000.1887	5520		
		BMO FINANCIAL GROUP - Total							\$1,089.54		
		CAMERA CORNER/CONNECTING POINT	3	09/18/2024	V906075	DETOUR SCHOOL	\$9,185.00	27.1259.000.1925	9999.28		
			3	09/18/2024	V906075	DRUMMOND ISLAND SCHOOL	\$4,907.00	27.1259.000.1925	9999.28		
		CAMERA CORNER/CONNECTING POINT - Total							\$14,092.00		
		CDW GOVERNMENT INC.	3	09/12/2024	V906064	INFRASTRUCTURE UPG	\$84,499.04	27.1284.000.1865	6420.01		
			3	09/12/2024	V906064	PRODEPLOY SERVICE	\$5,436.65	27.1284.000.1865	3190.01		
			3	09/18/2024	V906076	AZURE SUPPORT STANDARD -	\$1,301.88	27.1284.000.1865	3450.01		
			3	09/18/2024	V906076	CABLES - NEW INFRASTR	\$149.95	27.1284.000.1870	6420.01		
			3	09/18/2024	V906076	EPSON ELPMBPJG UNIVERSAL	\$91.00	27.1259.000.1925	9999.44		
			3	09/18/2024	V906076	FORTINET FORTICARE 24X7 C	\$2,887.42	27.1284.000.1865	3190.01		
			3	09/18/2024	V906076	FORTINET FORTIGATE 600F -	\$11,343.46	27.1284.000.1865	6420.01		
			3	09/18/2024	V906076	ITEM # 6069272 - EPSON PO	\$775.00	27.1259.000.1925	9999.44		
			3	09/18/2024	V906076	MICROSOFT 365 A3 - SUBSCR	\$47,829.50	27.1284.000.1865	3450.01		
			3	09/18/2024	V906076	MICROSOFT DYNAMICS 365 FO	\$5,988.60	27.1259.000.1925	9999.40		
			3	09/18/2024	V906076	MICROSOFT SQL SERVER STAN	\$2,768.32	27.1284.000.1865	3450.01		
			3	09/18/2024	V906076	MICROSOFT VISIO PRO FOR O	\$260.30	27.1284.000.1865	3450.01		
			3	09/18/2024	V906076	MICROSOFT WINDOWS AZURE -	\$1,301.88	27.1284.000.1865	3450.01		
			3	09/18/2024	V906076	MICROSOFT WINDOWS SERVER	\$1,869.00	27.1284.000.1865	3450.01		
3	09/18/2024		V906076	POWER BI PRO - SUBSCRIPTI	\$99.48	27.1284.000.1865	3450.01				
CDW GOVERNMENT INC. - Total							\$166,601.48				
CHARTER COMMUNICATIONS HOLDINGS LLC	3	09/04/2024	102893	WAN RAS OCS ISDLCCCS	\$579.92	27.1284.000.1870	3160.01				
	3	09/17/2024	102949	WAN RAS OCS CCS ISDLCC	\$579.92	27.1284.000.1870	3160.01				
CHARTER COMMUNICATIONS HOLDINGS LLC - Total							\$1,159.84				
LOGISOFT	3	09/11/2024	102937	ADOBE VIP ENTERPRISE CC K	\$2,350.00	27.1259.000.1925	9999.39				

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27	COOPERATIVE TECH FUND	LOGISOFT	3	09/11/2024	102937	ADOBE VIP ENTERPRISE CC K	\$2,350.00	27.1259.000.1925	9999.40	
			3	09/11/2024	102937	ADOBE VIP ENTERPRISE CC K	\$2,350.00	27.1284.000.1865	3450.01	
		LOGISOFT - Total						\$7,050.00		
		MARATHON-WEX BANK	3	09/30/2024	303831	AUG FUEL 192.78 GAL	\$540.12	27.1261.000.1865	5710.01	
		MARATHON-WEX BANK - Total						\$540.12		
		MICHIGAN BROADBAND SERVICES	3	09/04/2024	102912	WAN DIS	\$604.00	27.1284.000.1870	3160.01	
			3	09/17/2024	102959	WAN DIS	\$604.00	27.1284.000.1870	3160.01	
		MICHIGAN BROADBAND SERVICES - Total						\$1,208.00		
		PARKERS HARDWARE	3	09/04/2024	102918	PPS TOOL RENTAL SO	\$110.00	27.1284.000.1865	4290.01	
			3	09/04/2024	102918	PROJECT MATERIALS SO	\$50.00	27.1284.000.1865	5990.01	
			3	09/04/2024	102918	TOOL RENTAL SO	\$40.00	27.1284.000.1865	4290.01	
			3	09/04/2024	102918	WIRING PROJECTS SO	\$32.73	27.1284.000.1865	5990.01	
			3	09/11/2024	102940	PROJECT MATERIALS -SO	\$13.92	27.1284.000.1865	5990.01	
		PARKERS HARDWARE - Total						\$246.65		
		PENINSULA FIBER NETWORK LLC	3	09/05/2024	V906057	WAN BAS WTS CCSS NEW	\$4,305.00	27.1284.000.1870	3160.01	
			3	09/18/2024	V906080	WAN BAS WTS CCSS-NEW	\$4,305.00	27.1284.000.1870	3160.01	
		PENINSULA FIBER NETWORK LLC - Total						\$8,610.00		
		PEOPLE DRIVEN TECHNOLOGY, INC.	3	09/04/2024	102919	246110 - CHROME MANAGEMEN	\$2,969.01	27.1284.000.1865	3450.01	
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total						\$2,969.01		
		PRESIDIO NETWORKS SOLUTIONS GROUP,	3	09/18/2024	V906082	246440 - DELL OPTIPLEX SF	\$512.50	27.1259.000.1925	9999.38	
		PRESIDIO NETWORKS SOLUTIONS GROUP, - Total						\$512.50		
		QUILL CORPORATION	3	09/05/2024	V906060	USB	\$10.70	27.1284.000.1865	5990.01	
		QUILL CORPORATION - Total						\$10.70		
		SEHI-PROCOMP COMPUTER PRDTS	3	09/12/2024	V906068	1GK-00001 MICROSOFT SURFA	\$203.00	27.1259.000.1925	9999.45	
			3	09/12/2024	V906068	A9W-00216 SURFACE LAPTOP	\$177.00	27.1259.000.1925	9999.45	
			3	09/12/2024	V906068	ZRG-00001 MICROSOFT SURFA	\$2,000.00	27.1259.000.1925	9999.45	
		SEHI-PROCOMP COMPUTER PRDTS - Total						\$2,380.00		
		SOLARWINDS INC.	3	09/11/2024	102942	8240523 - SOLARWINDS WEB	\$624.00	27.1259.000.1925	9999.40	
			3	09/11/2024	102942	8240523 - SOLARWINDS WEB	\$2,340.00	27.1284.000.1890	3450.01	
		SOLARWINDS INC. - Total						\$2,964.00		
		WEX BANK/SUNOCO SUNTRAK	3	09/30/2024	303832	AUG FUEL 93.899 GAL	\$288.32	27.1261.000.1865	5710.01	
		WEX BANK/SUNOCO SUNTRAK - Total						\$288.32		
27 - Total						\$221,580.26				
28	BUSINESS SVC CONSORT FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-GILLHOOLEY M	\$65.00	28.1252.000.1252	7410.01	
			3	09/27/2024	600492	PCARD-LUBBEN S	\$80.00	28.1252.000.1252	3220.01	
			3	09/27/2024	600492	PCARD-MCKINNEY D	\$308.97	28.1252.000.1252	6420.01	

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28	BUSINESS SVC CONSORT FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-MYERS J	\$150.00	28.1252.000.1252	7410.01	
		BMO FINANCIAL GROUP - Total						\$603.97		
		INK AND TONER ALTERNATIVE	3	09/26/2024	V906091	CHECK PRINTER TONER	\$219.98	28.1252.000.1252	5910.01	
		INK AND TONER ALTERNATIVE - Total						\$219.98		
		POWERSCHOOL GROUP, LLC.	3	09/18/2024	V906081	2024-25 SUNGARD/EFINA	\$25,736.74	28.1252.000.1252	3450.04	
		POWERSCHOOL GROUP, LLC. - Total						\$25,736.74		
		UPSBO C/O LISA SANDVIK	3	09/17/2024	102965	24-25 DUES ANDERSON	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES ECKERLE	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES HUTCHINSON	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES MOLINA	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES MYERS	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES N EILOLA	\$15.00	28.1252.000.1252	7410.01	
			3	09/17/2024	102965	24-25 DUES SCHROEDER	\$15.00	28.1252.000.1252	7410.01	
		UPSBO C/O LISA SANDVIK - Total						\$105.00		
28 - Total							\$26,665.69			
41	CAPITAL PROJECTS FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-CHROMY R	\$884.75	41.1455.000.0050	6420.02	
		BMO FINANCIAL GROUP - Total						\$884.75		
		U.P. ENGINEERS & ARCHITECTS, INC.	3	09/04/2024	102924	LC PARKING LOT	\$2,250.00	41.1453.000.0050	3190.01	
		U.P. ENGINEERS & ARCHITECTS, INC. - Total						\$2,250.00		
41 - Total							\$3,134.75			
71	SE TRANSPORTATION FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-MYERS J	\$26.82	71.1271.000.4050	3410.02	
		BMO FINANCIAL GROUP - Total						\$26.82		
		BP	3	09/30/2024	303830	AUG FUEL 169.420 GAL	\$565.71	71.1271.000.4070	5710.01	
		BP - Total						\$565.71		
		DEAN MANAGEMENT SERVICES, INC	3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.58	71.1271.000.4095	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4020	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4050	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4060	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4070	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4073	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4091	3150.01	
			3	09/11/2024	102933	MGMT SERVICES - AUG	\$1,529.59	71.1271.000.4094	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4020	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4050	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4060	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4070	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4073	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4091	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.03	71.1271.000.4095	3150.01	
			3	09/17/2024	102951	MGMT SERVICES MARCH	\$1,485.09	71.1271.000.4094	3150.01	
DEAN MANAGEMENT SERVICES, INC - Total						\$24,117.01				

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71	SE TRANSPORTATION FUND	GREAT LAKES TRUCK SVC & TOWING LLC	3	09/05/2024	V906051	TAHQ BUX #2 LABOR	\$200.00	71.1271.000.4090	4130		
			3	09/05/2024	V906051	TAHQ BUX #2 REPAIRS	\$455.56	71.1271.000.4090	5730		
			3	09/26/2024	V906089	BUS #21 LABOR	\$200.00	71.1271.000.4070	4130		
			3	09/26/2024	V906089	BUS #21 REPAIRS	\$200.49	71.1271.000.4070	5730		
		GREAT LAKES TRUCK SVC & TOWING LLC - Total							\$1,056.05		
		MARATHON-WEX BANK	3	09/30/2024	303831	AUG FUEL 11.18 GAL	\$30.62	71.1271.000.4095	5710.01		
		MARATHON-WEX BANK - Total							\$30.62		
		TRI-COUNTY MOTORS	3	09/11/2024	102944	097X878 LABOR	\$159.90	71.1271.000.4045	4130		
			3	09/11/2024	102944	097X878 REPAIRS	\$109.52	71.1271.000.4045	5730		
		TRI-COUNTY MOTORS - Total							\$269.42		
		WEX BANK/SUNOCO SUNTRAK	3	09/30/2024	303832	AUG FUEL 107.028 GAL	\$354.48	71.1271.000.4050	5710.01		
			3	09/30/2024	303832	AUG FUEL 115.862 GAL	\$346.23	71.1271.000.4091	5710.01		
			3	09/30/2024	303832	AUG FUEL 118.027 GAL	\$391.17	71.1271.000.4060	5710.01		
			3	09/30/2024	303832	AUG FUEL 22.004 GAL	\$65.75	71.1271.000.4094	5710.01		
			3	09/30/2024	303832	AUG FUEL 9.47 GAL	\$30.54	71.1271.000.4045	5710.01		
			3	09/30/2024	303832	AUG FUEL 92.779 GAL	\$307.50	71.1271.000.4020	5710.01		
		WEX BANK/SUNOCO SUNTRAK - Total							\$1,495.67		
		ZAREMBA EQUIPMENT INC	3	09/04/2024	102925	BRIMLEY SE BUS#19-5	\$1,918.03	71.1271.000.4050	5730		
			3	09/04/2024	102925	CDRVILE BUS #18 REPAI	\$625.68	71.1271.000.4020	5730		
		ZAREMBA EQUIPMENT INC - Total							\$2,543.71		
		71 - Total							\$30,105.01		
		73	CHILDCARE CENTER FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-DAVIS C	\$46.91	73.1351.000.1650	5990.01
					3	09/27/2024	600492	PCARD-DENIS R	\$10.98	73.1351.000.1652	5990.01
3	09/27/2024				600492	PCARD-DENIS R	\$10.98	73.1351.000.1653	5990.01		
3	09/27/2024				600492	PCARD-DENIS R	\$10.98	73.1351.000.1654	5990.01		
3	09/27/2024				600492	PCARD-MAYER E	\$77.62	73.1351.000.1651	3220.01		
3	09/27/2024				600492	PCARD-MAYER E	\$77.62	73.1351.000.1652	3220.01		
3	09/27/2024				600492	PCARD-MAYER E	\$77.62	73.1351.000.1653	3220.01		
3	09/27/2024				600492	PCARD-MAYER E	\$77.62	73.1351.000.1654	3220.01		
3	09/27/2024				600492	PCARD-MAYER E	\$77.64	73.1351.000.1650	3220.01		
3	09/27/2024				600492	PCARD-MAYER E	\$84.47	73.1351.000.1653	5990.01		
3	09/27/2024				600492	PCARD-MAYER E	\$198.98	73.1351.000.1652	5990.01		
3	09/27/2024				600492	PCARD-MAYER E	\$248.59	73.1351.000.1654	5990.01		
BMO FINANCIAL GROUP - Total							\$1,000.01				
EDUSTAFF	3			09/16/2024	303818	PPE 08/18-08/31/24	\$3,445.94	73.1351.000.1654	3190.04		
	3			09/16/2024	303818	PPE 08/18-08/31/24	\$3,779.10	73.1351.000.1651	3190.04		
	3			09/16/2024	303818	PPE 08/18-08/31/24	\$4,313.14	73.1351.000.1653	3190.04		
	3			09/16/2024	303818	PPE 08/18-08/31/24	\$5,599.78	73.1351.000.1652	3190.04		
	3			09/16/2024	303818	PPE 08/18-08/31/24	\$7,363.64	73.1351.000.1650	3190.04		
	3			09/30/2024	303829	PPE 9/1-9/14/24	\$3,598.56	73.1351.000.1653	3190.04		
	3			09/30/2024	303829	PPE 9/1-9/14/24	\$4,179.70	73.1351.000.1654	3190.04		
	3			09/30/2024	303829	PPE 9/1-9/14/24	\$5,415.77	73.1351.000.1650	3190.04		
	3			09/30/2024	303829	PPE 9/1-9/14/24	\$5,826.53	73.1351.000.1652	3190.04		
	3			09/30/2024	303833	R. FOIX OCT MEDICAL	\$641.90	73.1351.000.1653	3190.04		
EDUSTAFF - Total							\$44,164.06				

EASTERN UPPER PENINSULA ISD

Check Register - September 2024

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code		
73	CHILDCARE CENTER FUND	GTSOFT INC.	3	09/11/2024	102935	EZ CHILD	\$800.00	73.1351.000.1650	3190.01		
			3	09/11/2024	102935	EZ CHILD	\$800.00	73.1351.000.1652	3190.01		
			3	09/11/2024	102935	EZ CHILD	\$800.00	73.1351.000.1653	3190.01		
			3	09/11/2024	102935	EZ CHILD	\$800.00	73.1351.000.1654	3190.01		
		GTSOFT INC. - Total							\$3,200.00		
		JUSTICE KJOLHEDE	3	09/25/2024	102976	AUG TEV	\$135.20	73.1351.000.1650	3210.01		
		JUSTICE KJOLHEDE - Total							\$135.20		
		LAKE SUPERIOR STATE UNIVERSITY	3	09/18/2024	V906078	8.4-8.31.24 A. LIPE	\$1,915.62	73.1351.000.1651	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 B. PETERS	\$106.43	73.1351.000.1654	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 B. PETERS	\$425.69	73.1351.000.1651	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 B. PETERS	\$1,110.79	73.1351.000.1650	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 G. SMITH	\$53.21	73.1351.000.1650	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 H. BELONG	\$133.03	73.1351.000.1652	3190.01		
			3	09/18/2024	V906078	8.4-8.31.24 N. CHENEY	\$1,001.71	73.1351.000.1654	3190.01		
		LAKE SUPERIOR STATE UNIVERSITY - Total							\$4,746.48		
		NICHOLAS CASSEL	3	09/11/2024	102930	REG REIMBURSEMENT	\$100.00	73.0181.000.1650	0181.06		
		NICHOLAS CASSEL - Total							\$100.00		
		REBEKAH FOIX	3	09/25/2024	102975	AUG TEV	\$201.45	73.1351.000.1653	3210.01		
		REBEKAH FOIX - Total							\$201.45		
		73 - Total							\$53,547.20		
81	TRAVEL FUND	BMO FINANCIAL GROUP	3	09/27/2024	600492	PCARD-ARMSTRONG T	\$41.50	81.1261.000.0000	4130		
			3	09/27/2024	600492	PCARD-CRAIG H	\$7.37	81.1261.000.0000	5710.01		
			3	09/27/2024	600492	PCARD-MCARTHUR A	\$160.31	81.1261.000.0000	5710.01		
		BMO FINANCIAL GROUP - Total							\$209.18		
		BP	3	09/30/2024	303830	AUG FUEL 71.082 GAL	\$226.21	81.1261.000.0000	5710.01		
		BP - Total							\$226.21		
		MARATHON-WEX BANK	3	09/30/2024	303831	AUG FUEL 200.72 GAL	\$559.92	81.1261.000.0000	5710.01		
		MARATHON-WEX BANK - Total							\$559.92		
		MIKE'S GARAGE	3	09/04/2024	102913	125X832 OIL CHANGE LA	\$30.00	81.1261.000.0000	4130		
			3	09/04/2024	102913	125X832 OIL CHANGE PA	\$84.65	81.1261.000.0000	5730		
		MIKE'S GARAGE - Total							\$114.65		
		SAFELITE FULFILLMENT INC	3	09/17/2024	102962	125X832 WINSLD CHIP L	\$92.00	81.1261.000.0000	4130		
		SAFELITE FULFILLMENT INC - Total							\$92.00		
		U P TIRE AND SUPPLY	3	09/18/2024	V906085	076X110 TIRE REPAIR	\$2.50	81.1261.000.0000	5730		
			3	09/18/2024	V906085	076X110 TIRE REPAIR L	\$39.00	81.1261.000.0000	4130		
			3	09/18/2024	V906085	114X007 TIRE REPAIR	\$2.50	81.1261.000.0000	5730		
			3	09/18/2024	V906085	114X007 TIRE REPAIR L	\$24.00	81.1261.000.0000	4130		
		U P TIRE AND SUPPLY - Total							\$68.00		
		WEX BANK/SUNOCO SUNTRAK	3	09/30/2024	303832	AUG FUEL 286.711 GAL	\$895.15	81.1261.000.0000	5710.01		
		WEX BANK/SUNOCO SUNTRAK - Total							\$895.15		
81 - Total							\$2,165.11				
Overall - Total							\$1,926,571.15				



**EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT**
SUPERINTENDENT'S REPORT
October 2024

Legislative Update

- On Wednesday, the Legislature sent HB 5803 to the Governor, permanently reducing school districts' MPERS contributions by 5.75% and eliminating the 3% healthcare contribution for employees. Effective October 1, 2026, this new law will ease financial burdens by lowering the MPERS payroll rate and directly increasing educator salaries by eliminating the 3% healthcare contribution for employees hired before September 4, 2012. In the current fiscal year, districts will still need to collect the 3%, but the budget signed in June allocates \$180 million for districts to reimburse employees.
- The Legislature also approved HB 5503, a School Aid Fund Supplemental, restoring \$125 million for the 31aa School Safety and Mental Health fund.
- Passage of the dyslexia bills are expected to be signed by the governor shortly. We will be reviewing the passed legislation to plan for implementation in 2027-2028. This will have a significant impact on the evaluation needs in the region. The laws are extremely prescriptive.

Policy Review

- We'll review a few policy manual sections at each board meeting. For October, we'll review sections 2400-3100. Please review them before the meeting if you have time.

Superintendent Evaluation

- There are three models for Superintendent Evaluation: 1) our current local process; 2) the School Advance model; or 3) MASB's model. We currently use School Advance for evaluation of our principal, so I recommend either staying with the current or moving to School Advance. I've emailed the documents separately for your review.

Advocacy:

- | | |
|-------------------------------------|-------------------------------|
| • EUP Administrators | UP Superintendents/UPCED |
| • Set Seg Property & Casualty Board | City of Sault Ste. Marie LDFA |
| • MAISA | Headwaters North (SmartZone) |
| • Rotary of Sault Ste. Marie, MI | |



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report October 2024

Department Highlight - Staff Shout Outs

At each of our ISD buildings we have staff recognition opportunities. At the Learning Center, we have a tree where staff are encouraged to recognize each other each month for the good work being done:



The shout outs give a nice peek into the day-to-day work of the ISD. Here are a just few from September:

- “Tyffanie – Thanks for your assistance with transitions to Kindergarten!”
- “Teresa – THANK YOU for all of your work getting new staff up & running this year. Phew!”
- “Staff, Awesome Active Supervision 😊”
- “Joe – thanks for leading the DeTour PREPARE response!”
- “Laura – Wow! What an amazing Para to have by my side. Always 1 step ahead of the task. Super Team Player”
- “Beth – Thanks for your support with Rx and for assistance recruiting a new Physical Therapist!”
- “Katia – Thanks for going above and beyond to support Project Search students!”
- “Ms. Pattie, Thanks for making therapy fun for our students! 😊”
- “Nate & Cinthia, Thank you for your work with PFA SBT @ the LC this year!”
- “Gail, Great job tackling the inclusion schedule. It’s beast & you’re doing great!”



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report October 2024

-
- “Melissa – Thanks for stepping into a teaching role this year. I know you are going to be a great teacher as you have been an instructional aide.”
 - “Rebekah – Thanks for staying positive during tough situations.”
 - “Hayley – thank you for being such an outstanding SSWer! You set the bar high for yourself challenging all of us to do better 😊”
 - “Rachel B – Wonderful work w/ the Open House, back to school PL & recruiting new staff!”
 - “Tim – Thanks for your flexibility & willingness to take on an additional district when needed!”
 - “Cari – Thanks for your on-going passion for & dedication to being a great teacher!”
 - “Ria, Thanks for always saying good-morning. Always putting a smile on.”

We also get staff shout outs from districts, other agencies, and community members. Here are a few of those from this month:

- "I have to give a shout out to Tammy Hazley and Merran Arbic, our new SpEd supervisors for Sault schools this year. Their communication, organization, and attention to detail really help!!"
- “Shout out to Andrea for making a wonderful case manager how-to for Medicaid billing! Who knew if you read it, it would actually make sense?! Who knew.... 😊”

Staffing

We continue to hire and contract for face to face professionals and virtual positions as necessary in many specialized areas throughout the region.

Currently posted positions

- Certified Occupational Therapy Assistant (COTA)
- Occupational Therapist
- School-based Mental Health Provider
- School Psychology Intern (for Fall '25)
- Special Education Teacher
- Special Education Teacher Apprentice



EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report
October 2024

- Speech & Language Pathologist
- Teacher Consultant for the Visually Impaired

Action Items

1. Approval of MC3 contract to provide U of M psychiatry case consult to School-based Mental Health providers. Contract to be paid through 31n funds.
2. Job description update for Special Education Department Administrative Assistant and new job description for Registered Behavior Technician.

EUPISD LEARNING CENTER

2024
OCTOBER



CABINETRY CTE

Chris is getting tips from his instructor in the Rudyard Cabinetry CTE class.



INSTRUMENT TRIALS

Trevor had a great time trialing instruments in his music inclusion class.



DR. IN THE HOUSE

Dr. Cooper is having fun during imaginative play time checking on his animal patients.

LEARNING LIFE SKILLS

Our students have had a busy month back in school! We are excited to see that our classes are putting our life skills room to good use. This is a designated area for students to practice like skill activities that help them gain confidence and independence. Our classes have designated times they participate in cooking activities, laundry, and even planting/gardening. The students and staff really enjoy having this space for practicing these important life-long skills.

LIBRARY TIME

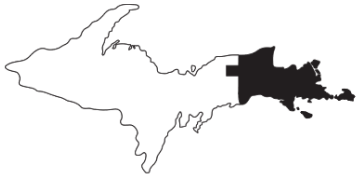
Our students have had a great time utilizing the library this year. We want to give a big thank you to the Summer YOU students who were assigned to the Learning Center as their work site. They did a great job getting all of our books scanned into our digital library system so students can check-out books this year!



STUDENTS OF THE MONTH

This great group of students are our May Students of the Month! Jase, Justice, Quinton, Edward, Fred, Parker, Anders and Cooper demonstrated our PBIS principles of being safe, responsible, and respectful this past month. Classrooms choose the student who demonstrated growth or consistency in these areas. Well done everyone!





Early Childhood Department

Report to the EUPISD Board of Education

EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

October 2024

Wendrick Truss Outdoor Play Donation

Outdoor play is crucial to children's development. It brings many benefits to their development, from learning about science to better sleep and many more benefits in between. Please see this [article link](#) from NAEYC (National Association for the Education of Young Children) about all of the benefits of outdoor play and exploration.

To support the learning and exploration of our youngest learners in the EUPISD-operated Infant and Toddler programs, Wendrick's Truss graciously donated labor and materials to build 3 sensory tables and 3 sound walls that were delivered on Friday, September 27th to each of the programs (EUPISD Early Learning Center, Sault Early Learning Center, and Les Cheneaux Early Learning Center). These beautiful additions to the outdoor spaces at each location will provide hours of fun and learning for those children in care. We are grateful to Wendrick's Truss and Mike Lounds for the generous donation.



Michigan Receives Preschool Development Grant

Michigan has been awarded the Preschool Development Birth Through Five Grant (PDG B-5). This grant builds on the important work of previous grants and capitalizes on the momentum created by Michigan's historic investments in early care and education.

For this grant, the focus is on mobilizing existing investment in early childhood talent attraction, social-emotional well-being, and sustainable infrastructure by leveraging the community, family, and philanthropy relationships that have been developed over the past five years. Using the federal Good Jobs Framework, support will focus on innovative programming and projects by funding:

- Coordinated eligibility and enrollment strategies
- Early intervention and inclusion supports
- Health and retirement benefits pilots for child care workers

- Professional development in language, literacy, and social-emotional supports
- Strengthened transitions between PreK and Kindergarten,
- Piloting options to expand PreK

Caring for Mi Future Wraps Up

In May 2022, Michigan launched Caring for MI Future (CFMF)- a bold initiative to open or expand 1,000 child care programs. This week Michigan celebrated all that was accomplished including:

- Opening of 1,656 new child care businesses across the state
- Expanded capacity in over 2,000 existing child care businesses
- Awarded over \$50m for 3,618 projects for minor renovations to meet safety standards and enhance early learning for Michigan’s children
- Connected over 2,000 early educators with scholarships to train and retain talent
- Supported over 5,000 child care entities with business support services

PreK for All and Child Care Expansion

Priority 1: Expand Access of Quality Early Learning Environments

Soo Cooperative Preschool has completed all of the requirements and has been approved as a Great Start Readiness Program (GSRP) site for this school year bringing our total to 23 classrooms in 18 locations for GSRP and Strong Beginnings.

There are still openings in some GSRP and both Strong Beginnings programs in the region. GSRP is FREE and available to all children turning 4 on or before December 1. Strong Beginnings is free for income-eligible families. Please share this [flyer](#) with interested families. Families can also visit www.eupearlychildhood.org to view available programs and complete an enrollment application.

Priority 2: Early Educator Workforce Development

We are partnering with the Upper Peninsula Resource Center to offer Infant & Toddler Early Learning Center staff the opportunity to participate in the *Great Start to Quality Infant & Toddler Specialist Learning Community*. This is a fantastic initiative aimed at enhancing the quality of care for infants and toddlers. This community provides a platform for childcare educators to network, share resources, and participate in professional development opportunities. These opportunities are offered in various formats, including virtual, in-person, hybrid, and correspondence. The program focuses on supporting infant and toddler care providers by facilitating learning communities and offering specialized training. This helps ensure that caregivers are well-equipped with the knowledge and skills needed to provide high-quality care

Staffing Update

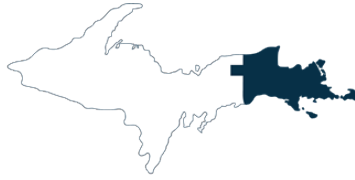
New Hires

- Brooke Maleport – High School Work-Based Learning Student Intern – Les Cheneaux Early Learning Center

Needs

- Sub Lead and Assistant Caregivers (all sites)
- Early Childhood Parent Educator

Jessica Savoie, Director of Early Childhood
jessicas@eupschools.org
 (906) 259-8038



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

General Education Department
Report to the EUPISD Board of Education
October 2024

Gen Ed Updates and Information for 2024-2025

- Important Links
- News and Updates
- Professional Learning Opportunities
- Student Events & Opportunities



Nine districts joined the regional application for the 2024-2025 Out-of-School Time grant, which includes after-school and summer programming.

JKL Bahweting
Lake Superior Academy
Les Cheneaux
Pickford

Rudyard
Sault Ste Mary

St Ignace
St Mary's
Three Lakes

Our LifeSPAN team is preparing this week for their FY25 programming. With two new members, they are taking time to map their curriculum, develop and practice lessons, and develop and/or order materials. Programming includes pre-K and elementary tasting lessons, middle and high school native nutrition lessons on the 13 Moons, as well as sessions with tribal elders on the 13 Moons. Their Policy, Systems, and Environmental change work has them collaborating with local community organizations, farmers markets, grocery stores, etc.

Project Director: Paula Finfrock
Native Nutrition Facilitator: Carrie Bennett
PreK Nutrition Facilitator: Cara Ortiz
Elementary Nutrition Facilitator: Denise Folkersma



EUP MiSTEM Region Newsletter

October 2024

News and Resources from the EUP MiSTEM Region at the EUP Intermediate School District

As region 14 of the MiSTEM Network, the EUP MiSTEM Region is working with regional and statewide partners to empower education while making solid connections to business, industry, and careers.



New: MiSTEM Collaboratives Website

Click [here](#) to see the new MiSTEM Collaboratives Website for Computer Science, Math and Science/Engineering!



Student Opportunities

- [EUP Freshman Manufacturing Day](#) - October 24, 2024 at LSSU
- [LSSU Math Modeling Competition](#) - November 7, 2024
- [FIRST Lego League Challenge](#) at LSSU - November 23, 2024
- [EUP Regional Science and Engineering Fair](#) - December 12, 2024 at LSSU

- EUP Sophomore Health Careers Day - December 2024 at MyMichigan Sault, date to be determined
- Pi Day at LSSU - March 11, 2025 at LSSU
- [FIRST Robotics](#) event at LSSU - 3/20/25
- EUP Trig Star - In late April/early May 2025, date to be determined

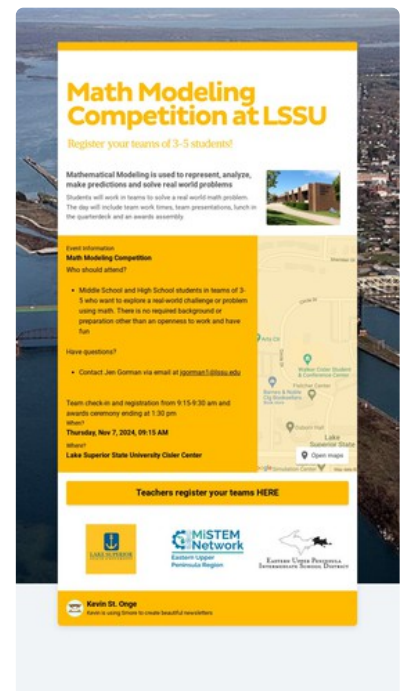
New this fall!!

Math Modeling Competition at LSSU

See the [FLYER](#) for details!

Mathematical Modeling is used to represent, analyze, make predictions and solve real world problems

Students will work in teams to solve a real world math problem. The day will include team work times, team presentations, lunch in the quarterdeck and an awards assembly.



FIRST Lego League Challenge



FIRST LEGO League Challenge (FLLC) creates a world where students meet science and technology and want more. Where obstacles and challenges are eagerly met. Where gaining confidence and life skills are by-products of a good time. Interested schools can reach out to Angela Hite (angela@firstinmichigan.org) and find information on the [FLLC webpage](#). This program can be funded through the [Michigan Department of Education Robotics Competition Grant](#).

Lake Superior State University will be hosting a regional FLLC event on November 23 this year!

Future City

Registration For Future City Is Open!



What is Future City?

Future City is a cross-curricular National education program organized locally by The Engineering Society of Detroit. This year we are proud to be celebrating the 30th year of the program! This hands-on STEM program is open to anyone in 6th - 8th grade. It gives students an opportunity to do the things that engineers do—identify problems; brainstorm ideas; design solutions; test, retest, and build; and share their results. This process is called the engineering design process. With this at its center, Future City is a hands-on engaging way to build students' 21st century skills. Watch this awesome [video](#) or visit the [Future City Webpage](#) to see Future City in action.

For more information about Future City, contact Allison Marrs, ESD Future City Program Manager, at amarrs@esd.org or 248-353-0735, ext. 121.

Professional Learning

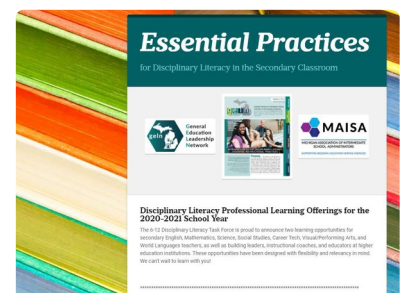
Add+VantageMR® Fraction Course

- This program is presented as a blended course of seven online independent learning modules and eight 2-hour virtual meetings. The course focuses on understanding fractions as part-whole relationships, as measures, and as numbers with meaning. After completing the course, teachers will be able to confidently provide instructional sequences for fractions taking into account detailed information about students' current levels of knowledge, as well as know how student reorganize their ways of working with whole numbers in order to meaningfully work with fractions.
 - [Registration Link](#)



High-Quality 6-12 Instruction: Applying Essential Practices

This collaborative opportunity is for secondary educators and instructional leaders in ALL AREAS to learn about and apply the [Essential Instructional Practices for Disciplinary Literacy in the Secondary Classroom: Grades 6-12](#).



Participants/districts can mix and match from the following formats:

- Quarterly face-to-face sessions at the ISD (9/30, 11/13, 2/11, 4/8)
- Monthly virtual check-ins (4th Tuesday, 3:45-4:45 starting in October)
- In-district/routine support (PLC, DPPD, coaching, etc.).

All participants are encouraged to attend the September 30 kick-off in person, if possible. Two supported learning sessions will also be offered at our regional Fall Conference.

[Check out this flyer](#), contact Lindsay Brindley (brindley@eupschools.org) for details, and [register in Wisdomwhere](#) today!

Computer Science SCRIPT CSforAll Workshop

SCRIPT

- The New District SCRIPT workshop is for school district teams who are completing SCRIPT for the first time. The Strategic CSforALL Resource and Implementation Planning Tool (“SCRIPT”) is a framework used to guide the creation of customized implementation plans to meet the goals and needs of school districts that are seeking to create computer science education (“CSed”) plans, guided by CSforALL values of rigor, inclusion, and sustainability. The SCRIPT engages school districts in goal-setting across five thematic areas: (1) Materials and Curriculum, (2) Leadership, (3) Teacher Capacity and Development, (4) Partners & Community, and (5) Technology Infrastructure.
- During the SCRIPT Workshop, Districts Team formed by multiple agents of change in the education system collaborate on self-assessment and goal-setting, to evaluate what needs, strengths and challenges their district faces to develop a long-term CSed plan. District teams will also set 3-month, 6-month and 12-month/long term goals. SCRIPT workshops are led by the CSforALL team or by a SCRIPT Facilitator trained by CSforALL. SCRIPT workshops are provided at no cost to the districts.
 - [Registration Link](#)

CSforMichigan Education Conference

The Michigan Department of Education (MDE) and the CS for Michigan Collaborative is partnering with the Michigan Association for Computer Users in Learning (MACUL) to continue our efforts in bringing you a unique learning opportunity to connect statewide work in the areas of Computer Science, including the implementation of the K-12 CS Standards and many other technology-driven initiatives.



CSforMichigan will be hosting two days of focused learning, networking and in person tinkering on all things Computer Science. We hope that you block off the time on your calendars to join us for our in-depth workshops and the CSforMichigan Event on October 3-4, 2024 with a focus exploring, learning from peers and sessions to expand your Computer Science knowledge.

New Structure

This year there will be a new structure for the CSforMichigan Event! The event will span over two days, no longer separated by the Leadership and Education Summit. The 2024 format will entail:

- Thursday - Workshops all day (8:30am-4:30pm), workshops will be in 2 or 3 hour blocks
- Friday - Keynote, workshops, and breakout sessions (8:00am-1:30pm)

Registration

CSforMichigan will take place at the DeVos Place in the Gallery Overlook rooms for workshops and sessions. Registration will be \$99 for this event. Both days are included, and attendees are expected to participate in both days.

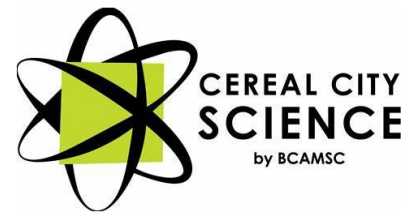
[Registration Link](#)

Accommodations

Hotel Rooms will be available at the Amway Grand. We expect to have a hotel scholarship opportunity for this year's event to include a hotel room stay for those who need one.

Calling All Middle School Science Educators!

- Cereal City Science was recently approved for a MiSTEM Advisory Council Grant that will fund virtual Curriculum Training sessions for all of our Middle School units for the 2024-25 school year. To help educators take full advantage of this opportunity, we will be offering free Teacher Guides for training participants and an additional 10% discount on all Middle School purchases. This is a great opportunity to maximize an investment into a high-quality science curriculum with free and discounted instructional materials and free PD.
 - [Flyer and Registration Information](#)
 - [Direct Registration Link](#)



Michigan Master Teachers Program for Middle School Science and STEM Teachers

The Master Teachers Program (MTP) aims to recruit 30 experienced and effective science teachers to lead efforts to improve science education in grades 5-9 in diverse, high-need schools throughout Michigan. 20 teachers will enter the program as master's degree holders and 10 teachers will earn a Master's in Educational Instruction Curriculum, jointly developed and administered by MTU and NMU. The degree will be offered entirely online, making it accessible to teachers throughout Michigan.

Two Cohorts of Fellows	
Cohort 1: Have master's <ul style="list-style-type: none"> • 5-year commitment • 20 teachers • 250 hours per year expected time commitment • \$10,000/year stipend 	Cohort 2: Will earn master's <ul style="list-style-type: none"> • 6-year commitment • 10 teachers • Take courses and earn master's degree during first 2 years (tuition/fees paid) • 250 hours per year expected time commitment in years 3-6 • \$10,000/year stipend for years 2 through 6
Fellows must continue as classroom teachers in a high-need LEA for the entire program. Repayments required if commitment is not fulfilled; exceptions possible for extreme hardship.	

MTU and NMU are seeking experienced middle school STEM teachers from high-need districts who are interested in building their leadership skills and improving STEM education in Michigan. All participants must be committed to continue serving as a classroom teacher in a high-need district* for at least 5 of the next 7 years. See [FLYER](#) for more details.

Leadership Development *Leadership-development program designed specifically for Michigan in full collaboration with participating MTP STEM teachers.*

Stipend: *Master's degree holders will receive a \$10,000 stipend annually for 5 years in return for their completing all program requirements. Bachelor's degree holders will receive a \$10,000 stipend upon completion of the master's and additional \$10,000 stipends each year for 4 subsequent years*

Application Process

- Complete the application form [HERE](#) or using the button below.
 - The application takes less than one hour to complete
- Applications will be reviewed beginning October 30.
- Email mtp@mtu.edu for any questions

Michigan Green Schools

The Michigan Green Schools Program supports and celebrates the achievements of PreK-12 schools in protecting the state's air, land, water, and ecosystems through their commitments to environmental education and stewardship actions.



[Michigan Green Schools Webpage](#)

[Michigan Green Schools September Newsletter](#)

Check out the REMC22 Lend Library for classroom resources!



MiSTEM Network

Seeds for STEM

Connecting with Business and Industry Partners

Chippewa County EDC

Luce County EDC

Sault Ste. Marie EDC

Mackinac County Economic Alliance

Chippewa County Community Foundation

Lake Superior State University

Bay Mills Community College

Eastern Upper Peninsula Intermediate School District

Upper Peninsula Michigan Works!

Career Connections

We are working with a number of partner organizations regionally and statewide to provide connections between employers, students, job seekers, and economic development organizations. If you are from any of those sectors and are interested in discussing career awareness,

internships, apprenticeships, work-based learning, and training/education please reach out to us! Here are a few of our partner resources that you may find helpful.



[UP Michigan Works!](#)



[Tomorrow's Talent Series](#)



[Michigan Department of Labor and Economic Opportunity](#)



Contact the EUP MiSTEM Region

Email: eupstem@eupschools.org

[EUP MiSTEM Region Website](#)

[EUP MiSTEM Region Facebook Page](#)

STEM Teaching Tools

The [STEM Teaching Tools](#) are resources that have been developed through a project called [ACESSE](#) through the Council of State Science Supervisors. EUP teacher Billie Ennes was part of the team from Michigan, along with MiSTEM Executive Director Megan Schrauben who contributed to the development of the [newest STEM Teaching Tool](#) aimed at helping STEM education leaders move with community towards culturally affirming and sustaining practices! Thank you to Billie for representing Michigan and the EUP!



MiSTEM Network

VISION

Michigan is home to a generation of innovators who create more inclusive and prosperous businesses and communities.

MISSION

Be the catalyst for equitable access and engagement in authentic STEM experiences in every community in Michigan.

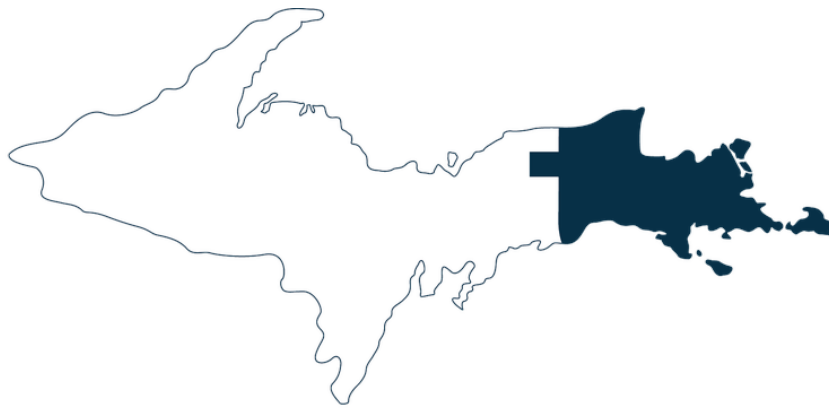
STRENGTHEN
NETWORK

ADDRESS
DISPARITIES

STRATEGIC
COMMUNITY
PARTNERSHIPS

DEVELOP 3P
LEARNING

ELEVATE
COMPUTER
SCIENCE



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

In the Background...

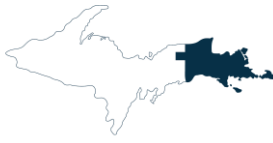
The Atlantic salmon are running in the St. Mary's River!



Kevin St. Onge

Kevin is using Smore to create beautiful newsletters





EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

REMC 22 and Technology Report - Oct 2024

Dusty Reintsma
Director of Technology and REMC22

Artificial Intelligence tools and our data

Assessing data privacy concerns with a couple of AI tools being requested for use at local Districts, thus far only meeting attendant bots like Otter.ai that transcribe and summarize meetings but expect an increase in all things AI over time.

Not much else materially new to report this month, focus has been on supporting the start of the new school year and advancing the big projects we've covered in recent months (Newberry and DeTour construction, core infrastructure replacement, migration to new document retention platform).

**FINANCE/HUMAN RESOURCES REPORT TO THE
EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BOARD OF EDUCATION
Dena Mayer, Director of Finance and Human Resources
October 2024**

BUSINESS/FINANCE

Financials. We are working on the month-end reconciliations for September and will not have the financials ready by the time the agenda is published. I fully expect the information will be ready by early next week and will get the information posted as soon as possible.

2024-25 Budgets. We are working on the first budget amendment for this fiscal year, and it will be presented for your approval at the meeting. There is a lot of information still unknown, so we plan to also have an amendment in December, March, and a final amendment in June.



June 30, 2024, Audit. As discussed last week, we will have a presentation from our audit firm at the beginning of the meeting and then an action item to accept the audit report.



Commitment of Fund Balance - Adjustment. As discussed last month, with the completion of the FY 2024, we need to adjust the balance of the commitment to fund balance for the Special Education Fund as it relates to the additional millage for program expansion as follows:

Special Education Fund for program expansion. \$140,339 decrease to the previously committed value of \$1,260,999 to \$1,120,660. This overall net decrease is related to the staffing positions that were approved but not filled during the FY 2024 year and an allocation to lower speech costs for the local districts.

HUMAN RESOURCES



Job Description Update:

Registered Behavior Technician. As previously discussed, we are requesting approval for a new job description/posting. The funding for this position will be from the Special Education Program Expansion budget.

SE Admin Assistant. Due to needs within the Special Education department, an update to the job description is presented for your review and approval as well as an additional position. The funding for this position will be from the Special Education budget.

Updates:

- The following retirements have been received:
 - **None**
- The following resignations have been received since the last meeting:
 - **Kayla Brown**, Payroll/Business Office Specialist
 - **Alicia Lawlor**, ECSN Administrator (Grant/Program ended)
- The following new hires have occurred since the last meeting:
 - **Tom Hanke**, Project Search Skills Trainer
 - **Donna Bergman**, Special Projects – Business Office
 - **Tracy Rye**, Special Projects – Business Office

- The following LSSU/Edustaff resignations have been received since the last meeting:
 - **None**

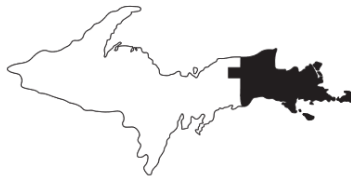
- The following new contracted staff have occurred since the last meeting:
 - **None**

- Other Updates:
 - **Julie Coneset**, General Education Administrative Assistant, had stayed on part-time to help with training/transition and has now officially tendered her full resignation.
 - **Brian Reattoir**, Bus Driver Trainer, retired at the end of August from Brimley Area Schools and that did not allow him to continue for the EUPISD in the trainer capacity.
 - **Early Childhood Parent Educator**. Due to additional grant funding, we are posting to add another position to the team.

Update on Current Openings:

- Custodian – Part Time – Learning Center
- Office Assistant Student Intern (REMC)
- Occupational Therapist - Multiple Openings
- Payroll/Business Office Specialist
- Shared Services Business Manager
- Certified Occupational Therapist Assistant (COTA)
- Bus Driver – Inclusion Runs (2 Openings)
- Early Childhood Parent Educator
- School Psychologist Student Intern
- School Based Mental Health Provider - Multiple Openings
- Speech & Language Pathologist - Multiple Openings
- Special Education Teachers – Multiple Openings
- Special Education Teacher Apprentice – Multiple Openings
- Teacher Consultant – Visually Impaired
- Childcare Center (Edustaff) – Les Chenaux Location

Please contact me with any questions or concerns at 906-632-3373 ext. 5126 or by email at dmayer@eupschools.org



EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

RESOLUTION

Resolved that the general appropriations for the EUPISD for the fiscal year for the General Fund, Early Childhood Fund, Special Education Fund, EUPConnect Collaborative Fund, Career and Technical Education Fund, Cooperative Technology Fund, and Business Services Consortium Fund budgets for 2024-2025 are amended as per Attachment.

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION**

ADMINISTRATIVE ASSISTANT FOR SPECIAL EDUCATION

Reports to: Director of Special Education

Purpose of Position: To provide administrative support for special education programs and services

Period of Employment: Up to 230 days, up to 8 hours per day

Minimum Qualifications:

- Associates degree in Education or Office Management, bachelor's preferred, with at least three years' relevant experience in a progressive office environment
- Proficient with the use of technology including Internet, Microsoft Word, Excel, Windows and other software applications
- Excellent oral and written communication skills
- Professional tact, diplomacy and presentation with administrators, staff, teachers, students, parents, and the community
- Highly organized with ability to handle high volume of work, multiple tasks under strict timelines and frequent interruptions
- Pleasant disposition, neat appearance, self-initiating and ability to work in harmony with other employees
- Possess valid driver's license
- Ability to lift/carry up to 50 pounds
- Must have regular and reliable attendance

Duties and Responsibilities:

All worksites-

- Maintain high degree of confidentiality in program operation and with student/staff information
- Coordinate workflow, establish priorities and allocation of work to meet deadlines
- Coordinate special events in district and throughout the community as directed
- Assistance at meetings/professional development offerings to include IEPs, PAC, Regional Special Education Supervisors, Transition Council, CAT and coach's meetings
- Maintain lists of assignment related reporting timelines such as submission of 4096, student count, data verification
- Archival of departmental and student level documentation aligned with the required retention of records policy
- Serve as phone receptionist for department and back-up for receptionist for agency as determined by administration
- As needed for completion of duties, attend meetings outside of normal working hours and travel within ISD and state.
- Cross train with other department staff between worksites.
- Remain free of substance abuse and/or illegal drug use at all times
- Attend trainings and professional development to understandings and skills in the area of Special Education operations
- Adheres to required confidentiality practices
- Other duties as may be assigned by the supervisor

Special Education Administration Assignment 1-

- Provide administrative support to the Special Education Director and department staff
- Maintain department files and contracts
- Onboarding new staff and day-to-day technical assistance for all staff in the special education department
- Regional Special Education Credentialing
 - Maintain up to date list of regional special staff
 - Processing of MDE approvals and maintaining up to date certification records for special education personnel across the EUP region
 - Track LARA licensing requirements for ancillary preschool providers
- Department communications to include:
 - Point of contact for the department, answering inquiries from staff, external agencies, and community members.
 - Correspondence and reports
 - Website and ensuring compliance with section 508 and/or W3C's accessibility standards
 - Develop and distribute newsletters, bulletins, announcements, and dept and staff calendars
 - Manage and update all special education forms and guidance documents within the regional system
 - Monthly newsletters
 - Child Find communication
 - Community-wide communications to include social media
 - Department specific recruitment efforts
- Michigan Rehabilitation Services Support
 - Track and process all authorizations for services across region
 - Summer YOU training, onboarding, payroll, evaluations, and invoicing
- Project Search
 - Enrollment, count submissions
- Professional Learning
 - Coordinate training and events to include room reservation, catering, sub reimbursements, SCECH requests, stipends, and Wisdomwhere
- Compliance Support
 - Obtain and submit Section 53 data
 - Facilitate Proportionate Share meetings bi-annually with regional non-public schools to include coordination with grants manager and Special Education Director
- Provide appropriate technical and/or professional development assistance to LEA/PSA staff as directed by supervisor

Special Education Administration Assignment 2 -

- Medicaid program support:
 - Request all scripts for therapists, ensure compliance with requirements, and upload into Medicaid billing system
 - Update all forms as necessary
 - Request all Personal Care referrals, ensure all documentation requirements have been met, upload into Medicaid billing system
 - Complete all transportation logging requirements as directed
 - Enter all Medicaid consents
 - Assist with Medicaid audit requirements
 - Cross train with Medicaid Coordinator
- Process department purchase cards and purchase requests

- Accounts payable and processing of invoices
- Process and track mileage and travel requests
- Asset management
- Check-in/out Evaluation Tools and Equipment
- Update listervs
- Learning Center location vehicle management
- Serve as regional support for the Special Education Data System, MI School Data and MSDS.

Learning Center School assignment-

- Arrange for substitutes for approved leave requests
- Maintain Learning Center records:
 - student records to include information requests on all student correspondence, support services, student schedules, IEPs, medication, MSDS, CEPI, Student data system and other student related records as required, student count
 - Assist with document archival, correspondence, reports, filing, purchase card processing, AP, processing of mail, acquisition of equipment and materials, purchase orders, and processing invoices.
- Maintain a system for all staff related reporting procedures for injury/accidents, insurance and payroll/staff leave time
- Maintain recordkeeping for vehicle operation and maintenance, petty cash, postage meter and related activities
- Annual updates and web-posting of Learning Center Handbook, Entry-Exit guidelines and Center calendars
- Maintain all certifications as required for Learning Center operations to include Safetycare, Ukeru, and CPR

Wages and Fringes: As established by the EUPISD Board of Education

10/2024

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION**

REGISTERED BEHAVIOR TECHNICIAN (RBT)

Reports to: Director of Special Education

Purpose of Position: To assist in delivering behavior-analytic services and practice under the direction of BCBA's (Board Certified Behavior Analyst) in their service-delivery activities

Period of Employment: Up to 190 days, 7.5 hours per day

Minimum Qualifications:

- At least 18 years old
- High school diploma or equivalent
- Ability to pass certification & school employment required background checks
- Possess the RBT credential preferred; Candidate without RBT certification must be willing to actively pursue certification to include 40+ hours of coursework and sitting for a certification test
- Possess emotional stability, physical stamina and strength necessary to complete duties
- Passion for working with individuals with developmental disabilities
- Must have regular and reliable attendance

Duties and Responsibilities:

- Work under the direction of a Board-Certified Behavior Analyst (BCBA)
- Provide clinical skills instruction and behavior reduction protocols based on the principles of Applied Behavior Analysis (ABA)
- Work with individuals with autism and related developmental disabilities in various 1-1 and group settings (school, community etc.).
- Implement behavior intervention plans developed by the BCBA with fidelity
- Prepare program materials and treatment protocols covering domains such as:
 - Toilet training
 - Communication
 - Social Skills
 - Adaptive Skills
- Collect and maintain accurate data and clinical notes using prescribed collection methods
- Communicate effectively with the BCBA regarding the learner's progress
- Communicate effectively with students, families, and team members
- Assist with parent/staff training and clinical assessments as directed
- Assist with skill acquisition and behavior reduction programs
- Provide direct one-on one or small group therapy sessions
- Monitor and report on student progress
- As directed by Supervisor/BCBA and as necessary for treatment of target behaviors, assist school staff in providing for student needs, which may include, but are not limited to toileting and/or diapering, proper lifting and/or transferring (up to 100 pounds), feeding, medically related needs and personal hygiene needs of assigned students
- Attend and participate in all staff and team meetings, IEPTs, and training sessions at the request of the supervisor
- Maintain confidentiality and adhere to ethical guidelines

- Track supervision hours and annually renew RBT certification as mandated by the regulatory body
- As needed for completion of duties, attend meetings outside of normal working hours
- Remain free of substance abuse and/or illegal drug use at all times
- Other duties as assigned by the Director of Special Education

Wages and Fringes: As established by the EUPISD Board of Education

10/24

**AMENDMENT ONE TO CONSULTING SERVICES AGREEMENT BETWEEN
THE REGENTS OF THE UNIVERSITY OF MICHIGAN AND EASTERN UPPER PENINSULA INTERMEDIATE
SCHOOL DISTRICT**

This Amendment One (Amendment) to the Consulting Services Agreement (Agreement) by and between The Regents of the University of Michigan (MC3) and Eastern Upper Peninsula Intermediate School District (School District) shall be effective _____.

The parties entered into the Agreement October 1, 2023.

The parties agree to amend Exhibit A, Scope of Services of the Agreement to add additional services:

- MC3 will provide other services at no cost to the School District that include:
 - Consulting Psychiatrists and Psychologist to provide drop-in clinical consultation office hours to licensed school mental health professionals (school counselors, social workers, and psychologists) and school nurses to provide diagnostic clarification and advice about appropriate behavioral programming in schools and assist in treatment planning.
 - MC3 to provide web-based trainings on topics of interest and education and resources to licensed school mental health professionals and school nurses.
- School District shall pay MC3 a fee of \$10,100.00 for package A for the clinical and reflective consultation services in accordance with the following: on the first of the month following the month in which Services were rendered, MC3 shall, invoice the School District for all Services performed under this Agreement in the prior month. The School District shall pay MC3 within thirty (30) days of receiving a completed invoice. School District shall pay an established monthly fee based on the package selected. In the event and to the extent of any cancellation by School District of a consultation the School District shall be obligated to pay the full monthly fee.
- The clinical consultation services will begin September 1, 2024, through May 31, 2025.

This Amendment, coupled with the underlying terms and conditions of the Agreement, contains and merges all of the terms and conditions between the parties with respect to the subject matter hereof. No modifications or amendments to the Agreement or this Amendment shall be of any force or effect unless reduced to writing and signed by the parties. Except as expressly set forth above in the Amendment, the Agreement shall remain unchanged and shall continue in full force and effect.

School District

For the Regents of the University of Michigan

By: _____
Printed Name: Rachel Fuerer
Title: Supervisor
Date of Signature: _____
Address for notices: _____

By: _____
Printed Name: _____
Title: _____
Date of Signature: _____
Address for notices: _____

The Michigan Promise Zone Authority Act requires the following attributes for the 11 members of the Promise Zone Authority board.

(a) The board shall consist of 11 members, as follows:

- (i) Nine locally appointed members. The chief executive officer of the eligible entity, with the advice and consent of the governing body, shall appoint the 9 initial locally appointed members of the board described in this subparagraph.

If a vacancy occurs in an office of a locally appointed member appointed under this subparagraph, the board shall appoint a new member to fill that vacancy. As used in this subparagraph, for a local school district or an intermediate school district, "chief executive officer" means the superintendent of that local school district or intermediate school district.

- (ii) One member appointed by the Senate Majority Leader.
- (iii) One member appointed by the speaker of the House of Representatives.

(b) Not more than 3 members of the board shall be government officials.

(c) One member of the board shall be a representative of the public-school community.
MCL 390.1665

Current Recommendations:

1. Ken Drenth, Cedarville (Mackinac County)
2. Tammy Henry, Luce County EDC, Newberry (Luce County)
3. Dan Reattoir, Brimley (Chippewa County)
4. Steve Habusta, Chippewa Community Foundation, Sault Ste. Marie (Chippewa County)
5. Joyce Bowser, Naubinway (Mackinac County)
6. TBD
7. TBD
8. TBD
9. EUPISD Superintendent –current- Angie McArthur (Chippewa County)
10. Legislative Appt- Stephanie McGreevy, Mackinac Island Community Foundation (Mackinac County)
11. Legislative Appt- Ron Meister, retired, Central Savings Bank (Chippewa County)