EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BOARD OF EDUCATION BOARD AGENDA

Wednesday, November 12, 2025, 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** **4**
Presentations:

1. Secondary Transition presented by Katia Hughes, EUPISD Transition Coordinator & Special Education Supervisor
    1. Presentation: Special Education Transition
2. Audit Report presented by Hungerford Nichols CPAs + Advisors (attachments)

IV. **Minutes**

A. Approval of Regular Meeting minutes of October 8, 2025 95

V. **Financial Report and Approval of Bills** **97**
The financial status of the district is represented by the Balance Sheet and Financial Statement for October. Attached are the Cash and Investment Report and a list of payments for the month of October which are presented for your review and approval.

VI. **Public Comment**

VII. **Reports**

A. Board of Education

B. Regular

1. Superintendent 131
2. Special Education & EUPISD Learning Center 132
3. Early Childhood 138
4. General Education, CTE, & STEM 140
5. Technology
6. Finance & Human Resources 149

VIII. **Unfinished Business**

IX. **New Business**

A. Audit Report for the 2024-2025 School Year
The 2024-2025 audit report was presented by the auditing firm of Hungerford Nichols CPAs + Advisors.

B. Commitment of Fund Balance
We are seeking commitment of fund balance for the Special Education Fund as follows:
A $191,415 increase to the previously committed value of $1,120,660 to a total of $1,312,075. The overall net increase is attributable to
staffing positions that were approved but remained unfilled during FY 2025.

C. Approve the October 2025 Thrun Policy Update 151
Thrun policies do not require two board readings before updating the policies; the updated policies do not need to be individually approved; the Board may simply approve the October 2025 Thrun Policy Update altogether in a single action.

D. Approval for Out-of-State Travel 152
This is request is for Merran Arbic, Special Education Supervisor, to attend the Council of Administrators of Special Education (CASE) Leadership Institute.

E. Parent Advisory Committee Appointment
The EUPISD Parent Advisory Committee would like to recommend Lori Desrochers to be approved to join the PAC as a "member at large".

Lori was approved as a PAC representative by the JKL Bahweting Board of Education on November 11, 2025.

The Parent Advisory Committee (PAC) is a group of community citizens and parents of special education students from local districts. The committee is established by Michigan law to advise parents of their legal rights and additional responsibilities regarding special education. The committee functions to review the Special Education plan and advise the ISD and local boards of education of needed changes to this plan.

F. Approval of Job Descriptions 153
Due to childcare licensing changes, we are required to update the job titles and other requirements for our childcare center staff, which is through our third-party contractor, Edustaff.

G. Closed Session
It is necessary to go into closed session to review a legal opinion.

1. Roll Call

H. Reconvene to Open Session
It is necessary to terminate the closed session and reconvene to an open session.

1. Roll Call

X. **Additional Business**

XI. **Adjourn**

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October 29, 2025

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, 2025. 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 29, 2025. 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, 2025. 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, 2025 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 29, 2025.

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

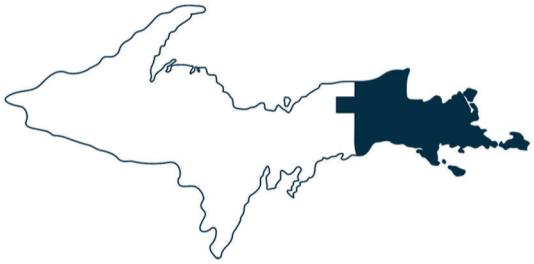
The District General Fund balance decreased by $334,657 to $1,757,874 at June 30, 2025. This balance represents approximately 24.34 percent of the District's 2025-26 expenditure budget (down from 28.19 at June 30, 2024). Maintaining a fund balance of at least 10 to 20 percent of the ensuing year's expenditure 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.

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.

Hungerford

Certified Public Accountants



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

Annual Financial Report

For the year ended June 30, 2025

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

October 29, 2025

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, 2025, 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, 2025, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the major funds 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 29, 2025, 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.

Hungerford

Certified Public Accountants
Grand Rapids, Michigan

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2025. 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.

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, and deferred outflows of resources, and 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 and Travel Fund included here. Charges for services finance most of these activities.

Condensed District-wide Financial Information

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

	Governmental activities		Business-type activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current assets	$ 22,433,436	$ 21,404,964	$ 862,948	$ 899,057	$ 23,296,384	$ 22,304,021
Noncurrent assets	9,346,060	9,379,119	153,281	272,148	9,499,341	9,651,267
Net OPEB asset	3,565,083	462,587	-	-	3,565,083	462,587
Total Assets	**35,344,579**	**31,246,670**	**1,016,229**	**1,171,205**	**36,360,808**	**32,417,875**
Deferred Outflows of Resources	**8,937,166**	**11,444,309**	-	-	**8,937,166**	**11,444,309**
Liabilities						
Current liabilities	10,671,230	10,718,353	862,903	899,011	11,534,133	11,617,364
Noncurrent liabilities	2,819,298	2,493,004	-	-	2,819,298	2,493,004
Net pension liability	20,046,576	25,389,677	-	-	20,046,576	25,389,677
Total Liabilities	**33,537,104**	**38,601,034**	**862,903**	**899,011**	**34,400,007**	**39,500,045**
Deferred Inflows of Resources	**10,190,642**	**6,274,616**	-	-	**10,190,642**	**6,274,616**
Net Position						
Net investment in capital assets	6,931,060	6,689,119	153,281	272,148	7,084,341	6,961,267
Restricted	10,320,332	8,889,080	-	-	10,320,332	8,889,080
Unrestricted (deficit)	(16,697,393)	(17,762,870)	45	46	(16,697,348)	(17,762,824)
Total Net Position	**$ 553,999**	**$ (2,184,671)**	**$ 153,326**	**$ 272,194**	**$ 707,325**	**$ (1,912,477)**

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

	Governmental activities		Business-type activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenue:						
Charges for services	$ 8,342,339	$ 7,987,930	$ 820,646	$ 1,195,639	$ 9,162,985	$ 9,183,569
Operating grants	18,114,565	17,534,345	-	-	18,114,565	17,534,345
General revenue:						
Property taxes	8,842,528	8,385,509	-	-	8,842,528	8,385,509
State school aid, unrestricted	443,466	443,179	-	-	443,466	443,179
Federal medicaid reimbursement	188,690	109,514	-	-	188,690	109,514
Investment earnings	594,838	547,327	-	-	594,838	547,327
Other	787,166	960,526	443,816	506,356	1,230,982	1,466,882
Total Revenues	37,313,592	35,968,330	1,264,462	1,701,995	38,578,054	37,670,325
Expenses						
Instruction	10,875,508	11,263,605	-	-	10,875,508	11,263,605
Supporting services	20,998,150	18,590,581	-	-	20,998,150	18,590,581
Community services	1,150,624	639,550	-	-	1,150,624	639,550
Interest expense	57,876	63,645	-	-	57,876	63,645
Other	1,492,764	2,061,266	-	-	1,492,764	2,061,266
Special education transportation	-	-	1,383,330	1,379,132	1,383,330	1,379,132
Childcare center	-	-	-	406,973	-	406,973
Total Expenses	34,574,922	32,618,647	1,383,330	1,786,105	35,958,252	34,404,752
Increase (Decrease) in Net Position	2,738,670	3,349,683	(118,868)	(84,110)	2,619,802	3,265,573
Net Position, Beginning of Year	(2,184,671)	(5,534,354)	272,194	356,304	(1,912,477)	(5,178,050)
Net Position, End of Year	**$ 553,999**	**$ (2,184,671)**	**$ 153,326**	**$ 272,194**	**$ 707,325**	**$ (1,912,477)**

Unrestricted net position increased by $1,065,476 to a deficit of $16,697,348 at June 30, 2025. The District's net pension liability, including deferred outflows and inflows of resources, decreased by $758,585 during the fiscal year, and its net OPEB asset, including deferred outflows and inflows of resources, decreased by $1,263,843 during the fiscal year.

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 increased by 3.74% to $37.3 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 increased by 5.95% to $34.6 million. The District's expenses are predominantly related to instruction (31%) and caring for students (pupil services) (61%), with the remainder related primarily to community services consisting of early childhood and special education.

Business-type Activities

Total expenses exceeded revenues by $118,868, decreasing total net position from $272,194 at June 30, 2024, to $153,326 at June 30, 2025. Unrestricted net assets decreased from $46 at June 30, 2024, to $45 at June 30, 2025.

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 EUPISD) 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.

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 $6,949,215, total other financing sources of $591,499, total expenditures of $6,179,674, and total other financing uses of $1,695,697. The ending fund balance was $1,757,874 at June 30, 2025, down from $2,092,531 at June 30, 2024.

- The Early Childhood Fund accounts for revenue sources that are legally restricted to expenditure for early childhood purposes. The Fund had total revenues of $4,895,080, total other financing sources of $271,401, total expenditures of $5,074,214, and total other financing uses of $36,226. The ending fund balance was $82,410 at June 30, 2025, up from $26,369 at June 30, 2024.

- The Special Education Fund accounts for revenue sources that are legally restricted to expenditure for special education purposes. The Fund had total revenues of $18,685,706, total other financing sources of $62,597, total expenditures of $17,398,162, and total other financing uses of $822,576. The ending fund balance was $3,392,230 at June 30, 2025, up from $2,864,665 at June 30, 2024.

- The Career and Technical Education (CTE) Fund accounts for revenue sources that are legally restricted to expenditure for vocational education purposes. The Fund had total revenues of $3,353,726, total other financing sources of $1,474, total expenditures of $3,615,217, and total other financing uses of $42,189 for the fiscal year. The ending fund balance was $1,436,728 at June 30, 2025, down from $1,738,934 at June 30, 2024.

- The District operates a Building Capital Improvement Fund which accounts for major improvement projects to our buildings and sites. The Fund had total revenues of $86,566, total other financing sources of $1,545,105, and total expenditures of $791,951. The ending fund balance was $3,103,445 at June 30, 2025, up from $2,263,725 at June 30, 2024.

Nonmajor Funds

- The Cooperative Activities Fund, which accounts for the District's technology funding expenditures, had total revenues of $1,679,767, total other financing sources of $304,409, total expenditures of $1,519,670, and total other financing uses of $45,000. The ending fund balance was $1,333,477 at June 30, 2025, up from $913,971 at June 30, 2024.

- The District operates a Business Services Consortium Fund which accounts for District business services funding and expenditures. The Fund had total revenues of $1,567,809, total other financing sources of $4,041, total expenditures of $1,555,139, and total other financing uses of $65,596. The ending fund balance was $324,331 at June 30, 2025, down from $373,216 at June 30, 2024.

- The District operates the Eastern Upper Peninsula (EUP) Collaborative Special Revenue Fund. The Fund had total revenues of $15,554 and total expenditures of $68,588. The ending fund balance was $447,159 at June 30, 2025, down from $500,193 at June 30, 2024.

Proprietary Funds

- The Special Education Transportation Fund accounts for the transportation of participating local districts' special education students. Total revenues were $1,346,083 and total expenditures were $1,464,951. The ending net position was $153,326 at June 30, 2025, down from $272,194 at June 30, 2024.

- The District maintains a Travel Fund to account for the travel costs of District employees. Total revenues were $132,324, and total expenditures were $125,397. The ending fund balance was $357,250 at June 30, 2025, up from $350,323 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 2024 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 16.92% of General Fund expenditures and transfers - the actual results equaled 22.32%.
- The overall decrease in the actual General Fund balance was due to overall operation increases, facility upgrades, and support of programs and services provided.

Capital Asset and Debt Administration

Capital Assets

By the end of fiscal year 2025, the District had a $12.3 million 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, 2025, the District's investment in capital assets (net of accumulated depreciation), which decreased by $151,926 from prior year-end, is detailed as follows:

	Governmental Activities	Business-type Activities	Total
Land	$ 68,616	$ —	$ 68,616
Construction in progress	9,580	—	9,580
Land improvements	605,387	—	605,387
Buildings and improvements	7,809,283	—	7,809,283
Furniture and equipment	692,247	—	692,247
Vehicles	160,947	153,281	314,228
Net Capital Assets	$ 9,346,060	$ 153,281	$ 9,499,341

Long-term Obligations

At year end, the District had $3,135,298 in general obligation bonds and other long-term liabilities outstanding – a net increase of $347,294 from June 30, 2024.

- The District continued to pay down its debt, retiring $275,000 of outstanding bonds.
- The District's other obligations include employee compensated absences.

More detailed information about long-term liabilities is presented in Note F of 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.
- Cost increases exceeding the general rate of inflation continue to be expected for the District relative to pension contribution obligations in 2025-26 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, 2027.
- The District Support Staff bargaining unit's contract expires June 30, 2027.
- 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.

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BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash	$ 100	$ -	$ 100
Cash equivalents, deposits, and investments (Note B)	17,803,904	628,298	18,432,202
Accounts receivable	14,271	-	14,271
Due from other governmental units (Note C)	4,614,333	234,650	4,848,983
Prepaid expenditures	828	-	828
Capital assets not being depreciated (Note E)	78,196	-	78,196
Capital assets being depreciated, net (Note E)	9,267,864	153,281	9,421,145
Net OPEB asset	3,565,083	-	3,565,083
Total Assets	35,344,579	1,016,229	36,360,808
Deferred Outflows of Resources			
Deferred pension amounts	7,564,094	-	7,564,094
Deferred OPEB amounts	1,373,072	-	1,373,072
Total Deferred Outflows of Resources	8,937,166	-	8,937,166
Liabilities			
Accounts payable	544,539	17,336	561,875
Due to other governmental units	3,101,034	665,567	3,766,601
Accrued interest payable	4,367	-	4,367
Payroll withholdings payable	204,191	-	204,191
Accrued expenses	97,476	-	97,476
Salaries payable	405,348	-	405,348
Unearned revenue	5,998,275	180,000	6,178,275
Long-term liabilities (Note F):			
Due within one year	316,000	-	316,000
Due in more than one year	2,819,298	-	2,819,298
Net pension liability	20,046,576	-	20,046,576
Total Liabilities	33,537,104	862,903	34,400,007
Deferred Inflows of Resources			
Deferred pension amounts	5,596,588	-	5,596,588
Deferred OPEB amounts	4,594,054	-	4,594,054
Total Deferred Inflows of Resources	10,190,642	-	10,190,642
Net Position			
Net investment in capital assets	6,931,060	153,281	7,084,341
Restricted for:			
Capital outlay	3,099,078	-	3,099,078
Early childhood	82,410	-	82,410
Special education	3,392,230	-	3,392,230
Vocational education	1,436,728	-	1,436,728
Supporting services	2,104,967	-	2,104,967
Pupil transportation services	204,919	-	204,919
Unrestricted (deficit)	(16,697,393)	45	(16,697,348)
Total Net Position	$ 553,999	$ 153,326	$ 707,325

See accompanying notes to basic financial statements.

STATEMENT OF ACTIVITIES

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants
Governmental Activities			
Instruction	$ 10,875,508	$ -	$ 3,901,714
Supporting services	20,998,150	6,536,794	14,212,851
Community services	1,150,624	1,805,545	-
Interest on long-term debt	57,876	-	-
Other	1,492,764	-	-
Total governmental activities	34,574,922	8,342,339	18,114,565
Business-type Activities			
Special education transportation	1,383,330	820,646	-
Total Activities	$ 35,958,252	$ 9,162,985	$ 18,114,565

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
$ (6,973,794)	$ -	$ (6,973,794)
(248,505)	-	(248,505)
654,921	-	654,921
(57,876)	-	(57,876)
(1,492,764)	-	(1,492,764)
(8,118,018)	-	(8,118,018)
-	(562,684)	(562,684)
(8,118,018)	(562,684)	(8,680,702)
601,591	-	601,591
2,990,078	-	2,990,078
5,250,859	-	5,250,859
443,466	-	443,466
188,690	-	188,690
594,838	-	594,838
787,166	443,816	1,230,982
10,856,688	443,816	11,300,504
2,738,670	(118,868)	2,619,802
(2,184,671)	272,194	(1,912,477)
$ 553,999	$ 153,326	$ 707,325

BALANCE SHEET
GOVERNMENTAL FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2025

	General	Early Childhood	Special Education
Assets			
Cash	$ 100	$ -	$ -
Cash equivalents, deposits, and investments (Note B)	5,453,558	809,068	3,133,669
Accounts receivable	1,340	6,364	3,145
Due from other governmental units (Note C)	1,369,670	834,872	2,287,070
Prepaid expenditures	90	-	738
Total Assets	$ 6,824,758	$ 1,650,304	$ 5,424,622
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 185,127	$ 72,471	$ 188,275
Due to other governmental units	415,288	218,638	913,411
Payroll withholdings payable	204,191	-	-
Accrued expenditures	4,371	-	93,105
Salaries payable	51,840	2,160	343,894
Unearned revenue	4,206,067	1,274,625	493,707
Total Liabilities	5,066,884	1,567,894	2,032,392
Fund Balances (Note A)			
Nonspendable	90	-	738
Restricted	12,114	82,410	2,270,832
Committed	-	-	1,120,660
Unassigned	1,745,670	-	-
Total Fund Balances	1,757,874	82,410	3,392,230
Total Liabilities and Fund Balances	$ 6,824,758	$ 1,650,304	$ 5,424,622

CTE	Building Capital Improvement	Nonmajor	Total
$ -	$ -	$ -	$ 100
2,926,395	3,104,145	2,167,566	17,594,401
-	-	3,422	14,271
55,863	1,000	65,858	4,614,333
-	-	-	828
$ 2,982,258	$ 3,105,145	$ 2,236,846	$ 22,223,933
$ 1,872	$ 1,700	$ 90,510	$ 539,955
1,542,900	-	10,797	3,101,034
-	-	-	204,191
-	-	-	97,476
758	-	6,696	405,348
-	-	23,876	5,998,275
1,545,530	1,700	131,879	10,346,279
-	-	-	828
1,436,728	3,103,445	2,104,967	9,010,496
-	-	-	1,120,660
-	-	-	1,745,670
1,436,728	3,103,445	2,104,967	11,877,654
$ 2,982,258	$ 3,105,145	$ 2,236,846	$ 22,223,933

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

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2025

Total governmental fund balances		$ 11,877,654
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 $12,233,928 and accumulated depreciation is $2,887,868.		9,346,060
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	$ (2,415,000)	
Compensated absences	(720,298)	(3,135,298)
Accrued interest is not included in as a liability in governmental funds		(4,367)
Internal Service Fund assets and liabilities are included in governmental activities in the Statement of Net Position.		204,919
Net pension liability and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:		
Net pension liability	(20,046,576)	
Deferred outflows of resources	7,564,094	
Deferred inflows of resources	(5,596,588)	(18,079,070)
Net OPEB asset and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:		
Net OPEB asset	3,565,083	
Deferred outflows of resources	1,373,072	
Deferred inflows of resources	(4,594,054)	344,101
Total Net Position - Governmental Activities		$ 553,999

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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, 2025

	General	Early Childhood	Special Education
Revenues			
Local sources	$ 911,581	$ 369,147	$ 6,857,791
Non-educational entity sources	1,119	67,061	69,059
State sources	4,695,060	3,648,662	6,241,930
Federal sources	759,568	810,210	2,156,359
Interdistrict sources	581,887	-	3,360,567
Total Revenues	6,949,215	4,895,080	18,685,706
Expenditures			
Current:			
Instruction	75,431	158,102	3,793,904
Supporting services	5,744,685	1,002,325	11,517,579
Community services	13,675	974,770	204,596
Interdistrict	345,883	1,416,499	1,882,083
Payments to other governmental or not-for-profit entities	-	1,492,518	-
Capital outlay	-	30,000	-
Debt service:			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	6,179,674	5,074,214	17,398,162
Excess (Deficiency) of Revenues Over Expenditures	769,541	(179,134)	1,287,544
Other Financing Sources (Uses)			
Transfers in	574,243	265,261	22,572
Transfers out	(1,695,697)	(36,226)	(822,576)
Other transactions	17,256	6,140	40,025
Total Other Financing Sources (Uses)	(1,104,198)	235,175	(759,979)
Net Change in Fund Balances	(334,657)	56,041	527,565
Fund Balances, Beginning of Year	2,092,531	26,369	2,864,665
Fund Balances, End of Year	$ 1,757,874	$ 82,410	$ 3,392,230

See accompanying notes to basic financial statements.

CTE	Building Capital Improvement	Nonmajor	Total
$ 3,084,280	$ 86,566	$ 675,186	$ 11,984,551
-	-	-	137,239
120,945	-	59,352	14,765,949
103,854	-	-	3,829,991
44,647	-	2,528,592	6,515,693
3,353,726	86,566	3,263,130	37,233,423
142,710	-	-	4,170,147
394,514	76,376	2,637,177	21,372,656
-	-	-	1,193,041
3,077,993	-	506,220	7,228,678
-	-	-	1,492,518
-	382,201	-	412,201
-	275,000	-	275,000
-	58,374	-	58,374
3,615,217	791,951	3,143,397	36,202,615
(261,491)	(705,385)	119,733	1,030,808
-	1,545,105	300,103	2,707,284
(42,189)	-	(110,596)	(2,707,284)
1,474	-	8,347	73,242
(40,715)	1,545,105	197,854	73,242
(302,206)	839,720	317,587	1,104,050
1,738,934	2,263,725	1,787,380	10,773,604
$ 1,436,728	$ 3,103,445	$ 2,104,967	$ 11,877,654

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, 2025

Net change in fund balances - total governmental funds		$ 1,104,050
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, excluding the District's Internal Service Fund, by which depreciation expense exceeded capital outlay in the current period:		
Capital outlay	$ 532,810	
Depreciation expense	(580,503)	(47,693)
In the Statement of Activities, only the loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale(s) increase financial resources. Thus the change in net position differs from the change in fund balance by the net book value of the assets sold/retired, excluding the District's Internal Service Fund.		(246)
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		275,000
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.		498
In the Statement of Net Position, compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid). This year the amount of benefits earned exceeded the amounts used/paid.		(622,294)
The net revenue of certain activities of the Internal Service Fund are reported in the Statement of Activities.		6,927
The changes in net pension liability and related deferred outflows/inflows of resources are not included as revenues/expenditures in governmental funds.		758,585
The changes in net OPEB asset and related deferred outflows/inflows of resources are not included as revenues/expenditures in governmental funds.		1,263,843
Total changes in net position - governmental activities		$ 2,738,670

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, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Local sources	$ 734,057	$ 927,455	$ 911,581	$ (15,874)
Non-educational entity sources	-	40,851	1,119	(39,732)
State sources	4,762,443	5,739,966	4,695,060	(1,044,906)
Federal sources	344,673	824,689	759,568	(65,121)
Interdistrict sources	766,485	625,397	581,887	(43,510)
Total Revenues	6,607,658	8,158,358	6,949,215	(1,209,143)
Expenditures				
Current:				
Instruction:				
Basic programs	-	3,000	-	3,000
Added needs	-	75,430	75,431	(1)
Supporting services:				
Pupil services	1,120,674	1,005,917	813,200	192,717
Instructional staff services	2,217,614	2,418,537	2,077,483	341,054
General administrative services	452,673	486,549	462,318	24,231
Business services	574,897	580,477	526,280	54,197
Operation and maintenance services	232,928	260,090	240,070	20,020
Pupil transportation services	-	17,820	17,820	-
Central services	913,798	1,940,590	1,474,824	465,766
Other supporting services	19,400	131,682	132,690	(1,008)
Community services	2,874	50,308	13,675	36,633
Interdistrict	1,020,402	566,515	345,883	220,632
Total Expenditures	6,555,260	7,536,915	6,179,674	1,357,241
Excess of Revenues Over Expenditures	52,398	621,443	769,541	148,098
Other Financing Sources (Uses)				
Transfers in	634,129	579,440	574,243	(5,197)
Transfers out	(868,860)	(1,740,554)	(1,695,697)	44,857
Other transactions	-	17,256	17,256	-
Total Other Financing Sources (Uses)	(234,731)	(1,143,858)	(1,104,198)	39,660
Net Change in Fund Balances	(182,333)	(522,415)	(334,657)	187,758
Fund Balances, Beginning of Year	2,092,531	2,092,531	2,092,531	-
Fund Balances, End of Year	$ 1,910,198	$ 1,570,116	$ 1,757,874	$ 187,758

See accompanying notes to basic financial statements.

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, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Local sources	$ 67,643	$ 428,597	$ 369,147	$ (59,450)
Non-educational entity sources	-	80,061	67,061	(13,000)
State sources	3,100,080	4,871,087	3,648,662	(1,222,425)
Federal sources	2,518,880	810,210	810,210	-
Total Revenues	5,686,603	6,189,955	4,895,080	(1,294,875)
Expenditures				
Current:				
Instruction:				
Basic programs	-	203,440	158,102	45,338
Supporting services:				
Pupil services	223,842	408,450	305,422	103,028
Instructional staff services	613,241	819,619	636,237	183,382
School administration	-	9,417	7,040	2,377
Business services	14,848	15,484	15,418	66
Operation and maintenance services	11,700	14,827	11,700	3,127
Central services	37,910	43,462	26,508	16,954
Other supporting services	25,000	25,000	-	25,000
Community services	474,416	1,175,267	974,770	200,497
Interdistrict	4,285,646	1,895,628	1,416,499	479,129
Payments to not-for-profit entities	-	1,738,046	1,492,518	245,528
Facilities acquisition, construction, and improvements	-	30,000	30,000	-
Total Expenditures	5,686,603	6,378,640	5,074,214	1,304,426
Excess (Deficiency) of Revenues Over Expenditures	-	(188,685)	(179,134)	9,551
Other Financing Sources (Uses)				
Transfers in	-	276,928	265,261	(11,667)
Transfers out	-	(41,225)	(36,226)	4,999
Other transactions	-	6,140	6,140	-
Total Other Financing Sources (Uses)	-	241,843	235,175	(6,668)
Net Change in Fund Balance	-	53,158	56,041	2,883
Fund Balance, Beginning of Year	26,369	26,369	26,369	-
Fund Balance, End of Year	$ 26,369	$ 79,527	$ 82,410	$ 2,883

See accompanying notes to basic financial statements.

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, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Local sources	$ 6,461,237	$ 6,902,355	$ 6,857,791	$ (44,564)
Non-educational entity sources	56,638	71,225	69,059	(2,166)
State sources	5,228,450	6,120,393	6,241,930	121,537
Federal sources	2,067,576	2,295,754	2,156,359	(139,395)
Interdistrict sources	3,828,957	3,326,081	3,360,567	34,486
Total Revenues	17,642,858	18,715,808	18,685,706	(30,102)
Expenditures				
Current:				
Instruction:				
Added needs	3,908,921	3,968,507	3,793,904	174,603
Supporting services:				
Pupil services	7,816,443	8,810,524	8,174,493	636,031
Instructional staff services	1,306,754	1,505,748	1,490,299	15,449
General administrative services	23,740	74,500	70,608	3,892
School administration services	264,459	266,350	260,190	6,160
Business services	23,284	23,200	17,589	5,611
Operation and maintenance services	215,039	211,475	214,044	(2,569)
Pupil transportation services	1,052,457	1,099,174	1,122,494	(23,320)
Central services	154,753	112,462	96,537	15,925
Other supporting services	71,023	89,201	71,325	17,876
Community services	275,599	280,305	204,596	75,709
Interdistrict	2,532,933	1,882,231	1,882,083	148
Total Expenditures	17,645,405	18,323,677	17,398,162	925,515
Excess (Deficiency) of Revenues Over Expenditures	(2,547)	392,131	1,287,544	895,413
Other Financing Sources (Uses)				
Transfers in	-	23,166	22,572	(594)
Transfers out	-	(822,576)	(822,576)	-
Other transactions	-	40,025	40,025	-
Total Other Financing Sources (Uses)	-	(759,385)	(759,979)	(594)
Net Change in Fund Balance	(2,547)	(367,254)	527,565	894,819
Fund Balance, Beginning of Year	2,864,665	2,864,665	2,864,665	-
Fund Balance, End of Year	$ 2,862,118	$ 2,497,411	$ 3,392,230	$ 894,819

See accompanying notes to basic financial statements.

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, 2025

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Local sources	$ 2,972,275	$ 3,120,999	$ 3,084,280	$ (36,719)
State sources	27,806	120,945	120,945	-
Federal sources	103,854	103,854	103,854	-
Interdistrict sources	76,013	44,258	44,647	389
Total Revenues	3,179,948	3,390,056	3,353,726	(36,330)
Expenditures				
Current:				
Instruction:				
Added needs	123,467	142,904	142,710	194
Supporting services:				
Pupil services	19,620	-	-	-
Instructional staff services	341,374	348,666	337,729	10,937
Business services	8,500	8,500	2,208	6,292
Operations and maintenance	7,000	-	-	-
Pupil transportation services	-	5,469	5,469	-
Central services	5,550	50,939	49,108	1,831
Interdistrict	3,762,404	3,367,355	3,077,993	289,362
Total Expenditures	4,267,915	3,923,833	3,615,217	308,616
Excess (Deficiency) of Revenues Over Expenditures	(1,087,967)	(533,777)	(261,491)	272,286
Other Financing Sources (Uses)				
Transfers out	-	(43,189)	(42,189)	1,000
Other transactions	-	1,474	1,474	-
Total Other Financing Sources (Uses)	-	(41,715)	(40,715)	1,000
Net Change in Fund Balance	(1,087,967)	(575,492)	(302,206)	273,286
Fund Balance, Beginning of Year	1,738,934	1,738,934	1,738,934	-
Fund Balance, End of Year	$ 650,967	$ 1,163,442	$ 1,436,728	$ 273,286

See accompanying notes to basic financial statements.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2025

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Assets			
Current Assets			
Cash equivalents and investments (Note B)	$ 628,298	$ -	$ 209,503
Due from other governmental units	234,650	-	-
Total Current Assets	862,948	-	209,503
Noncurrent Assets			
Buses	598,318	-	-
Vehicles	154,796	-	412,538
Less: accumulated depreciation	(599,833)	-	(260,207)
Total Noncurrent Assets	153,281	-	152,331
Total Assets	1,016,229	-	361,834
Liabilities			
Current Liabilities			
Accounts payable	17,336	-	4,584
Due to other governmental units	665,567	-	-
Unearned revenue	180,000	-	-
Total Liabilities	862,903	-	4,584
Net Position			
Investment in capital assets	153,281	-	152,331
Unrestricted	45	-	204,919
Total Net Position	$ 153,326	$ -	$ 357,250

See accompanying notes to basic financial statements.

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

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2025

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Operating Revenues			
Local sources	$ 820,646	$ -	$ 124,647
Incoming transfers and other financial sources	484,082	-	-
Total Operating Revenues	1,304,728	-	124,647
Operating Expenses			
Salaries	586,122	-	-
Employee benefits	376,160	-	-
Purchased services	198,286	-	34,873
Supplies and materials	140,346	-	53,481
Miscellaneous	3,815	-	323
Depreciation expense	78,601	-	31,895
Total Operating Expenses	1,383,330	-	120,572
Operating Income (Loss)	(78,602)	-	4,075
Nonoperating Revenues (Expenses)			
Investment income	-	-	7,677
Capital contributions	41,355	-	-
Loss on disposal of assets	(81,621)	-	(4,825)
Total Nonoperating Revenues (Expenses)	(40,266)	-	2,852
Change In Net Position	(118,868)	-	6,927
Net Position, Beginning of Year	272,194	-	350,323
Net Position, End of Year	$ 153,326	$ -	$ 357,250

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2025

	Business-Type Activities		Governmental Activities
	Special Education Transportation Fund	Childcare Center Fund	Travel Fund
Cash Flows From Operating Activities			
Receipts from local districts	$ 594,023	$ 13,277	$ 124,647
Receipts from interfund services provided	820,646	-	-
Payments to suppliers	(381,134)	(9,529)	(84,113)
Payments to employees	(968,926)	(3,748)	-
Net Cash Provided (Used) By Operating Activities	64,609	-	40,534
Cash Flows From Capital and Related Financing Activities			
Purchase of capital assets	-	-	(51,600)
Cash Flows From Investing Activities			
Interest received	-	-	7,677
Net Increase (Decrease) In Cash Equivalents and Investments	64,609	-	(3,389)
Cash Equivalents and Investments, Beginning of Year	563,689	-	212,892
Cash Equivalents and Investments, End of Year	$ 628,298	$ -	$ 209,503
Reconciliation of Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities			
Operating income (loss)	$ (78,602)	$ -	$ 4,075
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	78,601	-	31,895
Changes in assets and liabilities:			
Decrease in accounts receivable	-	2,117	-
Decrease in due from other governmental units	87,441	11,160	-
Increase (decrease) in accounts payable	2,069	(5,031)	4,564
Decrease in due to other governmental units	(40,756)	(4,498)	-
Decrease in salaries payable	(6,644)	(3,748)	-
Increase in unearned revenue	22,500	-	-
Total adjustments	143,211	-	36,459
Net Cash Provided (Used) By Operating Activities	$ 64,609	$ -	$ 40,534

See accompanying notes to basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

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 6,048 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*.

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 Improvement 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.

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 Improvement 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.

The Capital Projects Funds include capital project activities funded with bonds issued after May 1, 1994. For these capital projects, the District has complied with the applicable provisions of Section 1351a of the State of Michigan's School Code and the State of Michigan Department of Treasury Numbered Letter 2023-1.

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.

The District is not in compliance with the Uniform Budgetary and Accounting Act. During the year ended June 30, 2025, the original and final budgets for the General Fund, the Special Education Fund, and the CTE Fund anticipated a budgetary deficit, reflecting expenditures in excess of revenues. The General Fund and CTE Fund both incurred actual deficits, consistent with budgeted expectations.

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.

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. Compensated Absences

Compensated absences at the District consist of accumulated sick leave at June 30, 2025. In accordance with applicable standards, the District accrues a liability for compensated absences when it is more likely than not that the benefit will be realized by the employee, either through future use or payment upon separation from service. As of June 30, 2025, total compensated absences amounted to $720,298.

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.

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 asset, 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.

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 in 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.

- 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, 2025, 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 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.
- 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, 2025 related to cash equivalents and investments are detailed in the Basic Financial Statements as follows:

Statement of Net Position – Governmental Funds:	
Governmental activities	$ 17,803,904
Statement of Net Position – Proprietary Funds:	
Business-type activities	628,298
	$ 18,432,202

Cash Equivalents

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

1. Central Savings Bank
2. Huntington Bank
3. 4Front Credit Union

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

June 30, 2025 balances are detailed as follows:

Cash equivalents	$ 2,241,612

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 (FDIC) and the National Credit Union Administration (NCUA). At year end, the carrying amount of the District's cash equivalents was $2,241,612, and the bank balance was $2,468,759 of which $750,000 was covered by FDIC and NCUA insurance and $1,718,759 was uninsured and uncollateralized.

Investments

As of June 30, 2025 the District had the following investments:

Surplus Funds Investment Pool Accounts:	
Michigan Liquid Asset Fund (MILAF+ Cash Mgmt)	$ 6,888
Michigan Liquid Asset Fund (MILAF+ MAX Class)	16,183,702
	$ 16,190,590

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, 2025, 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 2024 and October 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 2024-25 was 6,048 "full-time equivalent students." This generated $13,719,756 in "categorical" state aid payments to the District, of which $2,627,263 was paid to the District in July and August 2025 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 a 4-year operating millage extension, 0.2 mills of non-homestead property tax was levied in the District for 2024.

The District levied 2.7397 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, 2025, there were no businesses located within the Eastern Upper Peninsula Intermediate School District boundaries with an active IFE certificate.

Note D – Interfund Receivables/Payables and Transfers

There were no amounts due from (to) funds at June 30, 2025.

Transfers between funds during the year ended June 30, 2025 were as follows:

	Transfers In	Transfers Out
Major Funds		
General Fund:		
Special Revenue Funds:		
Early Childhood	$ 35,776	$ 265,261
Special Education	443,904	-
CTE	42,039	-
Cooperative Activities	45,000	135,361
Business Services Consortium	7,524	
Capital Projects Fund:		
Building Capital Projects	-	1,295,075
	574,243	1,695,697
Special Revenue Funds:		
Early Childhood:		
General Fund	265,261	35,776
Cooperative Activities	-	450
Special Education Fund:		
General Fund	-	443,904
Cooperative Activities	-	128,642
Business Services Consortium	22,572	-
Building Capital Projects	-	250,030
CTE:		
General Fund	-	42,039
Cooperative Activities	-	150
	287,833	900,991
Capital Projects Fund:		
Building Capital Projects:		
General Fund	1,295,075	-
Special Revenue Funds:		
Special Education	250,030	-
	1,545,105	-
Total Major Funds	2,407,181	2,596,688

	Transfers In	Transfers Out
Nonmajor Funds		
Special Revenue Funds:		
Cooperative Activities:		
General Fund	$ 135,361	$ 45,000
Special Education	128,642	-
Early Childhood	450	-
CTE	150	-
Business Services Consortium	35,500	-
Business Services Consortium:		
General Fund	-	7,524
Special Education	-	22,572
Cooperative Activities:	-	35,500
Total Nonmajor Funds	300,103	110,596
Total All Funds	$ 2,707,284	$ 2,707,284

Interfund transfers are essential to maintain the different funds of the District. The transfers assist the funds with cash flow, payroll, and employee benefits. The District's intent is to appropriate expenditures to these funds on an actual basis to show the true costs of operations for these programs. By making the interfund transfers, these expenditures can be allocated to each program as they occur.

Note E – Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balances July 1, 2024	Additions	Deductions	Balances June 30, 2025
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 68,616	$ -	$ -	$ 68,616
Construction in progress	22,459	366,264	379,143	9,580
Total capital assets not being depreciated	91,075	$ 366,264	$ 379,143	78,196
Capital assets being depreciated:				
Land improvements	410,242	$ 419,740	$ -	829,982
Buildings and improvements	9,407,471	14,940	-	9,422,411
Furniture and equipment	1,828,664	111,009	513,721	1,425,952
Vehicles	445,787	51,600	20,000	477,387
Total capital assets being depreciated	12,092,164	$ 597,289	$ 533,721	12,155,732
Less accumulated depreciation for:				
Land improvements	190,892	$ 33,703	$ -	224,595
Buildings and improvements	1,184,708	428,420	-	1,613,128
Furniture and equipment	1,136,292	110,888	513,475	733,705
Vehicles	292,228	39,387	15,175	316,440
Total accumulated depreciation	2,804,120	$ 612,398	$ 528,650	2,887,868
Total capital assets being depreciated, net	9,288,044			9,267,864
Net Capital Assets	$ 9,379,119			$ 9,346,060

Depreciation expense was charged to District activities as follows:

Governmental activities:	
Supporting services	$ 612,398

	Balances July 1, 2024	Additions	Deductions	Balances June 30, 2025
Business-Type Activities				
Capital assets being depreciated:				
Buses	$ 786,831	$ -	$ 188,513	$ 598,318
Vehicles	145,642	41,355	32,201	154,796
Total capital assets being depreciated	932,473	$ 41,355	$ 220,714	753,114
Less accumulated depreciation for:				
Buses	564,450	$ 51,997	$ 114,385	502,062
Vehicles	95,875	26,604	24,708	97,771
Total accumulated depreciation	660,325	$ 78,601	$ 139,093	599,833
Net Capital Assets	$ 272,148			$ 153,281

Depreciation expense was charged to District activities as follows:

Business-type activities:	
Special Education transportation services	$ 78,601

Note F – Long-term Obligations

Changes in long-term obligations for the year ended June 30, 2025 are summarized as follows:

	Debt Outstanding July 1, 2024	Adjustment*	Debt Added	Debt Retired	Debt Outstanding June 30, 2025
General obligation bonds:					
2021 Building and Site	$ 2,690,000	$ -	$ -	$ 275,000	$ 2,415,000
Compensated absences	98,004	660,106	-	37,812	720,298
	$ 2,788,004	$ 660,106	$ -	$ 312,812	$ 3,135,298

**See Note K – Change in Accounting Estimate*

Long-term obligations at June 30, 2025 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, September 21, 2021 Annual maturities of $280K to $325K	May 1, 2033	2.17%	$ 2,415,000	$ 280,000
Other Obligations				
Compensated absences			720,298	36,000
			$ 3,135,298	$ 316,000

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

Years Ending June 30	Principal	Interest	Total
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
	$ 2,415,000	$ 241,848	$ 2,656,848

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.

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

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 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, 2023 valuation will be amortized over a 15-year period beginning October 1, 2023 and ending September 30, 2038.

The schedule below summarizes pension contribution rates in effect for the plan fiscal year ended September 30, 2024.

		Pension Contribution Rates:	
Plan Name	**Plan Status**	**Member**	**District**
Basic	Closed	0.0 – 4.0%	23.03%
Member Investment Plan (MIP)	Closed	3.0 – 7.0%	23.03%
Pension Plus (Hybrid)	Closed	3.0 – 6.4%	19.17%
Pension Plus 2 (Hybrid)	Open	6.2%	20.10%
Defined Contribution	Open	0.0%	13.90%

The District's contributions to MPSERS under all pension plans for the year ended June 30, 2025 inclusive of the MSPERS UAAL Stabilization, totaled $3,536,467.

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

As of June 30, 2025, the District reported a liability of $20,046,576 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2023. 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, 2024 the District's proportion was 0.08188286%, which was an increase from 0.07844536% at September 30, 2023.

For the year ended June 30, 2025 the District recognized pension expense of $2,753,021. As of June 30, 2025, 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	$ 543,878	$ 217,809
Changes of assumptions	2,089,974	1,468,780
Net difference between projected and actual earnings on pension plan investments	—	3,825,736
Changes in proportion and differences between District contributions and proportionate share of contributions	1,745,195	84,263
District contributions subsequent to the measurement date*	3,185,047	—
Total	$ 7,564,094	$ 5,596,588

* 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, 2026.

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
2026	$ 158,111
2027	623,655
2028	(1,106,493)
2029	(892,814)

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, 2023
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	2.75%
Investment Rate of Return:	
MIP and Basic Plans:	6.00% net of investment expenses
Pension Plus Plan:	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, 2024 is based on the results of an actuarial valuation date of September 30, 2023 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: [4.4612 for non-university employers].

- Recognition period for assets in years: 5.0000.

- Full actuarial assumptions are available in the 2024 MPSERS Annual Comprehensive Financial Report found on the ORS website at (www.michigan.gov/orsschools).

Long-Term Expected Rate of Return on Plan 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, 2024 are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	25.0%	5.3%
Private Equity Pools	16.0%	9.6%
International Equity Pools	15.0%	6.5%
Fixed Income Pools	13.0%	2.2%
Real Estate and Infrastructure Pools	10.0%	7.1%
Absolute Return Pools	9.0%	5.2%
Real Return/Opportunistic Pools	10.0%	6.9%
Short-term Investment Pools	2.0%	1.4%
Total	**100.0%**	

*Long-term rates of return are net of administrative expenses and 2.3% inflation.

Rate of Return

For the fiscal year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.47%. 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.

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 Single Discount Rate Assumption 6.00%	1% Increase 7.00%
District's proportionate share of the net pension liability	$ 29,388,495	$ 20,046,576	$ 12,267,630

Michigan Public School Employees' Retirement System (MPSERS) 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, 2024 Annual Comprehensive Financial Report, available here: (www.michigan.gov/orsschools).

Payables to the Michigan Public School Employees' Retirement System (MPSERS)

Payables to the pension plan totaling $269,493 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. The payables are included in the "Due to Other Governmental Units" at June 30, 2025.

Note H – Other Postemployment Benefits

Plan Description

The Michigan Public School Employees' Retirement System (MPSERS 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.

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

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, 2023 valuation will be amortized over a 15-year period beginning October 1, 2023 and ending September 30, 2038.

The schedule below summarizes OPEB contribution rates in effect for fiscal year ended September 30, 2024:

OPEB Contribution Rates:

Benefit Structure	Member	District
Premium Subsidy	3.0%	8.31%
Personal Healthcare Fund (PHF)	0.0%	7.06%

Required contributions to the OPEB plan from the District were $235,922 for the year ended June 30, 2025.

OPEB Assets, OPEB Credit, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2025, the District reported an asset of $3,565,083 for its proportionate share of the MPSERS net OPEB asset. The net OPEB asset was measured as of September 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation rolled forward from September 2023. The District's proportion of the net OPEB asset 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, 2024 the District's proportion was 0.08282420%, which was an increase from 0.08177270% at September 30, 2023.

For the year ended June 30, 2025, the District recognized OPEB credit of $1,062,371. At June 30, 2025, 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	$ —	$ 3,777,899
Changes of assumptions	778,665	89,501
Net difference between projected and actual earnings on OPEB plan investments	—	674,911
Changes in proportion and differences between District contributions and proportionate share of contributions	498,253	51,743
District contributions subsequent to the measurement date*	96,154	—
Total	$ 1,373,072	$ 4,594,054

* This amount, reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date, will be recognized as an addition of the net OPEB asset in the year ended June 30, 2026.

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
2026	$ (1,040,995)
2027	(608,151)
2028	(671,672)
2029	(603,515)
2030	(326,711)
Thereafter	(66,092)

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, 2023
Actuarial Cost Method:	Entry Age, Normal
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 - 7.25% Year 1 graded to 3.5% Year 15 Post-65 – 6.50% 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.

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 liability as of September 30, 2024 is based on the results of an actuarial valuation date of September 30, 2023 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: [6.2834 for non-university employers].

- Recognition period for assets in years: 5.0000.

- Full actuarial assumptions are available in the 2024 MPSERS Annual Comprehensive Financial Report found on the ORS website at www.michigan.gov/orsschools.

Long-Term Expected Rate of Return on Plan 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, 2024-, are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	25.0%	5.3%
Private Equity Pools	16.0%	9.0%
International Equity Pools	15.0%	6.5%
Fixed Income Pools	13.0%	2.0%
Real Estate and Infrastructure Pools	10.0%	7.1%
Absolute Return Pools	9.0%	5.2%
Real Return/Opportunistic Pools	10.0%	6.9%
Short-term Investment Pools	2.0%	1.4%
Total	**100.0%**	

* Long-term rates of return are net of administrative expenses and 2.3% inflation.

Rate of Return

For the fiscal year ended September 30, 2024, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 15.45%. 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 liability. 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 (asset)	$ (2,755,125)	$ (3,565,083)	$ (4,265,377)

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 (asset)	$ (4,265,384)	$ (3,565,083)	$ (2,814,013)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued 2024 MPSERS 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 $4,339 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. The payables are included in the "Due to Other Governmental Units" at June 30, 2025.

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 2024-25, and as of year ended June 30, 2025, there were no material pending claims against the District.

Note J – Stewardship, Compliance and Accountability

The District has an unrestricted net position deficit of $16,696,643 and a total net position of $722,205, as of June 30, 2025. The unrestricted net position deficit results primarily from the net pension liability of $18,079,070 and the net OPEB asset of $344,101 (net of deferred outflows and inflows of resources related to the pension and OPEB plans).

Note K – Change in Accounting Estimate

During the fiscal year ended June 30, 2025, the District re-evaluated its policies and estimates used to recognize liabilities for compensated absences to more accurately reflect obligations related to current employment arrangements, as required by applicable accounting standards.

This change led to an increase of $660,106 to the compensated absences liability reported in the government-wide financial statements and enhances the accuracy and consistency of the District’s financial reporting.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Year Ended June 30, 2025	Year Ended June 30, 2024	Year Ended June 30, 2023
District's proportion of the net pension liability	0.08188286%	0.07844536%	0.07547399%
District's proportionate share of the net pension liability	$ 20,046,576	$ 25,389,677	$ 28,384,801
District's covered-employee payroll	$ 9,759,202	$ 8,695,160	$ 8,298,005
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	205.41%	292.00%	342.07%
Plan fiduciary net position as a percentage of the total pension liability	74.44%	65.91%	60.77%

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

Year Ended June 30, 2022	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
0.07255356%	0.06701467%	0.06304277%	0.05839787%	0.05533184%	0.05254424%	0.04851513%
$ 17,177,355	$ 23,020,268	$ 20,877,646	$ 17,555,454	$ 14,338,832	$ 13,109,358	$ 11,849,833
$ 6,918,881	$ 6,122,380	$ 5,679,536	$ 5,172,448	$ 4,682,057	$ 4,579,941	$ 4,051,545
248.27%	376.00%	367.59%	339.40%	306.25%	286.23%	292.48%
72.60%	59.72%	60.08%	62.12%	63.96%	63.01%	62.92%

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

	Year Ended June 30, 2025	Year Ended June 30, 2024	Year Ended June 30, 2023
District's proportion of the net OPEB liability (asset)	0.08282420%	0.08177270%	0.07439168%
District's proportionate share of the net OPEB liability (asset)	$ (3,565,083)	$ (462,587)	$ 1,575,662
District's covered-employee payroll	$ 9,759,202	$ 8,695,160	$ 8,298,005
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	(36.53%)	(5.32%)	18.99%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	143.08%	105.04%	82.89%

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.

Year Ended June 30, 2022	Year Ended June 30, 2021	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018
0.07597216%	0.06880452%	0.06491822%	0.06075657%	0.05529883%
$ 1,159,622	$ 3,686,042	$ 4,659,666	$ 4,829,510	$ 4,896,972
$ 6,918,881	$ 6,122,380	$ 5,679,536	$ 5,172,448	$ 4,682,057
16.76%	60.21%	82.04%	93.37%	104.59%
87.33%	59.44%	48.67%	43.10%	36.53%

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

	Year Ended June 30, 2025	Year Ended June 30, 2024	Year Ended June 30, 2023
Contractually required contribution	$ 3,536,467	$ 3,440,560	$ 2,880,787
Contributions in relation to the contractually required contribution	3,536,467	3,440,560	2,880,787
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered-employee payroll	$ 9,995,541	$ 8,918,855	$ 8,353,630
Contributions as a percentage of covered employee payroll	35.38%	38.58%	34.49%

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, 2022	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
$ 2,594,498	$ 2,192,458	$ 1,825,392	$ 1,683,865	$ 1,486,290	$ 1,433,865	$ 1,322,654
2,594,498	2,192,458	1,825,392	1,683,865	1,486,290	1,433,865	1,322,654
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 7,195,664	$ 6,655,931	$ 5,902,790	$ 5,664,618	$ 5,061,066	$ 4,564,945	$ 4,360,911
36.06%	32.94%	30.92%	29.73%	29.37%	31.41%	30.33%

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

	Year Ended June 30, 2025	Year Ended June 30, 2024	Year Ended June 30, 2023
Contractually required contribution	$ 235,922	$ 731,939	$ 678,760
Contributions in relation to the contractually required contribution	235,922	731,939	678,760
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered-employee payroll	$ 9,995,541	$ 8,918,855	$ 8,353,630
Contributions as a percentage of covered employee payroll	2.36%	8.21%	8.13%

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, 2022	Year Ended June 30, 2021	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018
$ 581,598	$ 524,070	$ 480,115	$ 452,048	$ 375,804
581,598	524,070	480,115	452,048	375,804
$ -	$ -	$ -	$ -	$ -
$ 7,195,664	$ 6,655,931	$ 5,902,790	$ 5,664,618	$ 5,061,066
8.08%	7.87%	8.13%	7.98%	7.43%

Note A – Net Pension Liability and Contributions

Changes of benefit terms: There were no changes of benefit terms in 2024-25.

Changes of assumptions: There were no changes of benefit assumptions in 2024-25.

Note B – Net OPEB Liability (Asset) and Contributions

Changes of benefit terms: There were no changes of benefit terms in 2024-25.

Changes of assumptions: There were no changes of benefit assumptions in 2024-25.

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2025

	Special Revenue			
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	Total
Assets				
Cash equivalents, deposits, and investments	$ 1,380,778	$ 318,254	$ 468,534	$ 2,167,566
Accounts receivable	3,422	-	-	3,422
Due from other governmental units	50,710	15,148	-	65,858
Total Assets	$ 1,434,910	$ 333,402	$ 468,534	$ 2,236,846
Liabilities and Fund Balance				
Liabilities				
Accounts payable	$ 76,539	$ 1,971	$ 12,000	$ 90,510
Due to other governmental units	75	1,347	9,375	10,797
Salaries payable	943	5,753	-	6,696
Unearned revenue	23,876	-	-	23,876
Total Liabilities	101,433	9,071	21,375	131,879
Fund Balance				
Restricted	1,333,477	324,331	447,159	2,104,967
Total Liabilities and Fund Balance	$ 1,434,910	$ 333,402	$ 468,534	$ 2,236,846

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, 2025

	Special Revenue			
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	Total
Revenues				
Local sources:				
Interest earnings	$ 39,243	$ 6,939	$ 15,554	$ 61,736
Other local sources	65,748	547,702	-	613,450
Total local sources	104,991	554,641	15,554	675,186
State sources	32,795	26,557	-	59,352
Interdistrict sources	1,541,981	986,611	-	2,528,592
Total Revenues	1,679,767	1,567,809	15,554	3,263,130
Expenditures				
Supporting services	1,519,670	1,048,919	68,588	2,637,177
Interdistrict	-	506,220	-	506,220
Total Expenditures	1,519,670	1,555,139	68,588	3,143,397
Excess (Deficiency) of Revenues Over Expenditures	160,097	12,670	(53,034)	119,733
Other Financing Sources (Uses)				
Transfers in	300,103	-	-	300,103
Transfers out	(45,000)	(65,596)	-	(110,596)
Other transactions	4,306	4,041	-	8,347
Total Other Financing Sources (Uses)	259,409	(61,555)	-	197,854
Net Change in Fund Balance	419,506	(48,885)	(53,034)	317,587
Fund Balance, Beginning of Year	913,971	373,216	500,193	1,787,380
Fund Balance, End of Year	$ 1,333,477	$ 324,331	$ 447,159	$ 2,104,967

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, 2025

	Budget	Actual	Variance
Revenues			
Local sources	$ 580,028	$ 104,991	$ (475,037)
State sources	32,795	32,795	-
Interdistrict sources	1,552,456	1,541,981	(10,475)
Total Revenues	2,165,279	1,679,767	(485,512)
Expenditures			
Supporting services:			
Business services	220	68	152
Operation and maintenance services	20,715	21,901	(1,186)
Central services	2,197,777	1,497,701	700,076
Total Expenditures	2,218,712	1,519,670	699,042
Excess (Deficiency) of Revenues Over Expenditures	(53,433)	160,097	213,530
Other Financing Sources (Uses)			
Transfers in	300,103	300,103	-
Transfers out	(45,000)	(45,000)	-
Other transactions	4,306	4,306	-
Total Other Financing Sources (Uses)	259,409	259,409	-
Net Change in Fund Balance	205,976	419,506	213,530
Fund Balance, Beginning of Year	913,971	913,971	-
Fund Balance, End of Year	$ 1,119,947	$ 1,333,477	$ 213,530

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, 2025

	Budget	Actual	Variance
Revenues			
Local sources	$ 554,702	$ 554,641	$ (61)
State sources	26,557	26,557	-
Interdistrict sources	992,294	986,611	(5,683)
Total Revenues	1,573,553	1,567,809	(5,744)
Expenditures			
Supporting services:			
Business services	1,065,212	1,048,919	16,293
Interdistrict	506,220	506,220	-
Total Expenditures	1,571,432	1,555,139	16,293
Excess (Deficiency) of Revenues Over Expenditures	2,121	12,670	10,549
Other Financing Sources (Uses)			
Transfers out	(66,388)	(65,596)	792
Other transactions	4,041	4,041	-
Total Other Financing Sources (Uses)	(62,347)	(61,555)	792
Net Change in Fund Balance	(60,226)	(48,885)	11,341
Fund Balance, Beginning of Year	373,216	373,216	-
Fund Balance, End of Year	$ 312,990	$ 324,331	$ 11,341

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, 2025

	Budget	Actual	Variance
Revenues			
Local sources	$ 9,000	$ 15,554	$ 6,554
Expenditures			
Supporting services:			
General administrative services	7,500	7,500	-
Central services	62,400	61,088	1,312
Community services	5,000	-	5,000
Total Expenditures	74,900	68,588	6,312
Net Change in Fund Balance	(65,900)	(53,034)	12,866
Fund Balance, Beginning of Year	500,193	500,193	-
Fund Balance, End of Year	$ 434,293	$ 447,159	$ 12,866

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

EUPISD CENTRAL OFFICE — October 8, 2025
SAULT STE. MARIE, MICHIGAN — 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 5:02 p.m. by President Patti Weinreis.

I. ROLL CALL

A. Board Members Present: Tammy Lasley-Henry, Patti Weinreis, Eric Galer, Christine Curtis, Don Gustafson

B. Board Members Absent: Doug Besteman, Kurt Perron

C. EUPISD Staff Present: A. McArthur, R. Byma, T. Hazley, D. Reintsma, D. Mayer, V. Masuga, B. English, L. Brindley

D. Visitors: One

II. APPROVAL OF THE AGENDA

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

III. PUBLIC COMMENT

A. Gary Thesing – MI Kids Ready, Preparing Every Michigan Child for Kindergarten

IV. COMMUNICATION/RECOGNITION/PRESENTATION

A. Beth English, MyMichigan/EUPISD, Physical Therapist – Physical Therapy in Schools
B. Lindsay Brindley, EUPISD, Systems Improvement & English/Language Arts Consultant – EUPISD Continuous Improvement Process (ECIP): Overview, Updates, and Making Connections

V. MINUTES

A. Moved by Gustafson, supported by Lasley-Henry, to approve the Regular Meeting minutes of September 10, 2025. Motion **CARRIED** (unanimous).

VI. FINANCIAL REPORT AND APPROVAL OF BILLS

A. Moved by Galer, supported by Curtis, to approve payments in the total amount of $1,857,725. Motion **CARRIED** (unanimous).

VII. REPORTS

A. Board of Education
    1. None
B. Regular
    1. Superintendent McArthur updated the board on legislation, the central office renovation project, and the EUP Promise Zone.
    2. Other reports were received as presented.

VIII. UNFINISHED BUSINESS –none

IX. NEW BUSINESS

A. Moved by Gustafson, supported by Curtis, to approve the appointment of Penelope Fryling (Whitefish Township School) to the Parent Advisory Committee. Motion **CARRIED** (unanimous)

X. DISCUSSION ONLY

A. Discussion around CTE Millage

XI. CLOSED SESSION

A. Moved by Gustafson, supported by Galer, to convene a closed session at 6:37p.m. for the purpose of discussing the Superintendent's mid-year evaluation. Roll Call: Curtis-Y, Gustafson-Y, Galer-Y, Lasley-Henry-Y, Weinreis-Y. Motion **CARRIED** (unanimous)

XII. RECONVENE TO OPEN SESSION

A. Reconvened to open session at 7:09 p.m.

XIII. ADDITIONAL BUSINESS - None

XIV. ADJOURN

A. Moved by Gustafson, supported by Galer, to adjourn the meeting at 7:09 p.m. Motion **CARRIED** (unanimous).

Respectfully Submitted: Approved:

Don Gustafson
Secretary

Patti Weinreis
President

Eastern Upper Peninsula Intermediate School District

Balance Sheet
As of October 31, 2025

	General	Early Childhood Fund	Special Education Fund	EUPConnect Collaborative Fund	CTE Fund	Co-op Fund	EUPBSC Fund	Capital Projects Fund	SE Transportation Fund	Travel Fund	Total Governmental Funds
ASSETS:											
Cash and equivalents	$ 5,214,876	$ 586,139	$ 1,023,822	$ 432,847	$ 1,340,516	$ 725,765	$ 326,290	$ 2,916,508	$ (85,293)	$ 148,452	$ 12,629,922
Due from other governmental units	172,539	-	348,568	-	-	100,351	12,010	-	99,403	-	732,871
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	2,322	6,364	3,145	-	-	3,422	-	-	-	-	15,253
Capital Assets, Net	-	-	-	-	-	-	-	-	153,281	193,825	347,106
Total Assets	$ 5,389,737	$ 592,503	$ 1,375,535	$ 432,847	$ 1,340,516	$ 829,538	$ 338,300	$ 2,916,508	$ 167,391	$ 342,277	$ 13,725,152
LIABILITIES:											
Accounts payable	$ 3,195	$ -	$ 356	$ -	$ 272	$ 529	$ 363	$ -	$ -	$ -	$ 4,715
Accrued salaries and withholdings	702,847	-	-	-	-	-	-	-	-	-	702,847
Unearned revenue	487,630	-	488,951	-	-	-	-	-	180,000	-	1,156,581
Due to other governmental units	1,150	-	989	-		-	-	-	99,525	-	101,664
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,194,822	-	490,296	-	272	529	363	-	279,525	-	1,965,807
FUND BALANCES:											
Restricted for Special Education	-	-	(439,520)	-	-	-	-	-	-	-	$ (439,520)
Restricted for Early Childhood	-	566,839	-	-	-	-	-	-	-	-	566,839
Restricted for Technology Operations	-	-	-	-	-	470,009	-	-	-	-	470,009
Restricted for Future Network/System Upgrades	-	-	-	-	-	175,000	-	-	-	-	175,000
Restricted for Facility Upgrades	-	-	-	-	-	184,000	-	-	-	-	184,000
Restricted for Business Services Consortium	-	-	-	-	-	-	337,937	-	-	-	337,937
Restricted for EUPConnect Collaborative	-	-	-	432,847	-	-	-	-	-	-	432,847
Restricted for Capital Projects	-	-	-	-	-	-	-	2,916,508	-	-	2,916,508
Restricted for Transportation	-	-	-	-	-	-	-	-	(265,415)	148,452	(116,963)
Restricted for CTE Program	-	-	-	-	1,340,244	-	-	-	-	-	1,340,244
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	153,281	193,825	347,106
Non Spendable	-	-	738	-	-	-	-	-	-	-	738
Committed	12,204	25,664	11,946	-	-	-	-	-	-	-	49,814
Committed for Program Expansion	-	-	1,120,660	-	-	-	-	-	-	-	1,120,660
To be Committed - Program Expansion	-	-	191,415 *	-	-	-	-	-	-	-	191,415
Unassigned	4,182,711	-		-	-	-	-	-	-	-	4,182,711
Total fund balances	4,194,915	592,503	885,239	432,847	1,340,244	829,009	337,937	2,916,508	(112,134)	342,277	11,759,345
Total liabilities and fund balances	$ 5,389,737	$ 592,503	$ 1,375,535	$ 432,847	$ 1,340,516	$ 829,538	$ 338,300	$ 2,916,508	$ 167,391	$ 342,277	$ 13,725,152

*Estimate

Revenues & Expenditures as of October 31, 2025

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
General Fund	1xx-Local Sources	$ 801,363	$ 128,546	$ 672,817	16.0%
	2xx-Non-Political	$ -	$ 135,788	$ (135,788)	#DIV/0!
	3xx-State Sources	$ 4,367,168	$ 3,869,364	$ 497,804	88.6%
	4xx-Federal Sources	$ 446,907	$ 45,911	$ 400,996	10.3%
	5xx-Other Districts	$ 626,114	$ 35,210	$ 590,904	5.6%
	6xx-Transfers	$ 575,049	$ -	$ 575,049	0.0%
	Total Revenues	**$ 6,816,601**	**$ 4,214,819**	**$ 2,601,782**	**61.8%**
	11x-Basic Programs	$ -	$ -	$ -	#DIV/0!
	12x-Added Needs	$ -	$ 2,400	$ (2,400)	#DIV/0!
	21x-Pupil Services	$ 1,317,134	$ 143,201	$ 1,173,933	10.9%
	22x-Instructional Support	$ 2,314,471	$ 706,724	$ 1,607,747	30.5%
	23x-General Administration	$ 504,449	$ 189,155	$ 315,294	37.5%
	25x-Business Services	$ 604,017	$ 156,864	$ 447,153	26.0%
	26x-Operations and Maintenance	$ 238,962	$ 74,849	$ 164,113	31.3%
	27x-Transportation	$ -	$ -	$ -	#DIV/0!
	28x-Central Support Services	$ 962,273	$ 291,190	$ 671,083	30.3%
	29x-Other Support Services	$ 21,200	$ 80	$ 21,120	0.4%
	3xx-Community Services	$ 47,000	$ 10,000	$ 37,000	21.3%
	4xx-Payments to Others	$ 3,500	$ 203,315	$ (199,815)	5809.0%
	6xx-Transfers Out	$ 1,207,914	$ -	$ 1,207,914	0.0%
	Total Expenditures	**$ 7,220,920**	**$ 1,777,778**	**$ 5,443,142**	**24.6%**
	Net Increase (Decrease)	**$ (404,319)**			
	July 1, 2025 Fund Balance	**$ 1,757,874**			
	June 30, 2026 Fund Balance	**$ 1,353,555**			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	iscal Year Amoun
Early Childhood Fund	1xx-Local Sources	$ 467,485	$ 141,183	$ 326,302	30.2%
	2xx-Non-Political	$ -	$ -	$ -	#DIV/0!
	3xx-State Sources	$ 4,547,935	$ 1,471,661	$ 3,076,274	32.4%
	4xx-Federal Sources	$ 79,610	$ 1,250	$ 78,360	1.6%
	5xx-Other Districts	$ -	$ -	$ -	#DIV/0!
	6xx-Transfers	$ 147,410	$ -	$ 147,410	0.0%
	Total Revenues	**$ 5,242,440**	**$ 1,614,094**	**$ 3,628,346**	**30.8%**
	11x-Basic Programs	$ 143,824	$ 24,166	$ 119,658	16.8%
	21x-Pupil Services	$ 387,185	$ 75,601	$ 311,584	19.5%
	22x-Instructional Support	$ 683,368	$ 204,938	$ 478,430	30.0%
	23x-General Administration	$ -	$ -	$ -	#DIV/0!
	24x-School Administration	$ 9,417	$ -	$ 9,417	0.0%
	25x-Business Services	$ 15,384	$ 10,414	$ 4,970	67.7%
	26x-Operations and Maintenance	$ 14,027	$ 125	$ 13,902	0.9%
	28x-Central Support Services	$ 17,684	$ 1,927	$ 15,757	10.9%
	29x-Other Support Services	$ 25,000	$ 2,784	$ 22,216	11.1%
	3xx-Community Services	$ 910,580	$ 282,211	$ 628,369	31.0%
	4xx-Payments to Others	$ 3,005,920	$ 501,835	$ 2,504,085	16.7%
	6xx-Transfers Out	$ 9,393	$ -	$ 9,393	0.0%
	Total Expenditures	**$ 5,221,782**	**$ 1,104,001**	**$ 4,117,781**	**21.1%**
	Net Increase (Decrease)	**$ 20,658**			
	July 1, 2025 Fund Balance	**$ 82,410**			
	June 30, 2026 Fund Balance	**$ 103,068**			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Special Education Fund	1xx-Local Sources	$ 7,071,504	$ 541,174	$ 6,530,330	7.7%
	2xx-Non-Political Sources	$ 68,672	$ 3,256	$ 65,416	4.7%
	3xx-State Sources	$ 6,031,786	$ 775,706	$ 5,256,080	12.9%
	4xx-Federal Sources	$ 2,175,804	$ 62,498	$ 2,113,306	2.9%
	5xx-Other Districts	$ 4,026,327	$ 3,075	$ 4,023,252	0.1%
	Total Revenues	**$ 19,374,093**	**$ 1,385,709**	**$ 17,988,384**	**7.2%**
	12x-Added Needs	$ 4,067,424	$ 888,010	$ 3,179,414	21.8%
	21x-Pupil Services	$ 9,066,828	$ 2,008,679	$ 7,058,149	22.2%
	22x-Instructional Support	$ 1,406,650	$ 438,043	$ 968,607	31.1%
	23x-General Administration	$ 41,500	$ 5,129	$ 36,371	12.4%
	24x-School Administration	$ 286,220	$ 109,730	$ 176,490	38.3%
	25x-Business Services	$ 23,284	$ 484	$ 22,800	2.1%
	26x-Operations and Maintenance	$ 208,632	$ 47,545	$ 161,087	22.8%
	27x-Transportation	$ 1,011,741	$ 705	$ 1,011,036	0.1%
	28x-Central Support Services	$ 94,710	$ 271,350	$ (176,640)	286.5%
	29x-Other Support Services	$ 86,819	$ 14,442	$ 72,377	16.6%
	3xx-Community Services	$ 274,091	$ 108,584	$ 165,507	39.6%
	4xx-Payments to Others	$ 2,228,584	$ -	$ 2,228,584	0.0%
	6xx-Transfers Out	$ 851,068	$ -	$ 851,068	0.0%
	Total Expenditures	**$ 19,647,551**	**$ 3,892,701**	**$ 15,754,850**	**19.8%**
	Net Increase (Decrease)	**$ (273,458)**			
	July 1, 2025 Fund Balance	**$ 3,392,230**			
	June 30, 2026 Fund Balance	**$ 3,118,772**			

Revenues & Expenditures as of October 31, 2025

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amoun
EUPConnect Collaborative Fund	1xx-Local Sources	$ 9,000	$ 3,473	$ 5,527	38.6%
	Total Revenues	**$ 9,000**	**$ 3,473**	**$ 5,527**	**38.6%**
	23x-General Administration	$ -	$ -	$ -	#DIV/0!
	25x-Business Services	$ -	$ 10	$ (10)	#DIV/0!
	28x-Central Support Services	$ 75,000	$ 17,377	$ 57,623	23.2%
	3xx-Community Services	$ 70,000	$ 400	$ 69,600	0.6%
	Total Expenditures	**$ 145,000**	**$ 17,787**	**$ 127,213**	**12.3%**
	Net Increase (Decrease)	**$ (136,000)**			
	July 1, 2025 Fund Balance	**$ 447,159**			
	June 30, 2026 Fund Balance	**$ 311,159**			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Career & Technical Education Fund	1xx-Local Sources	$ 3,154,999	$ 37,083	$ 3,117,916	1.2%
	3xx-State Sources	$ 24,713	$ 731	$ 23,982	3.0%
	4xx-Federal Sources	$ 101,610	$ -	$ 101,610	0.0%
	5xx-Other Districts	$ 44,258	$ -	$ 44,258	0.0%
	Total Revenues	**$ 3,325,580**	**$ 37,814**	**$ 3,287,766**	**1.1%**
	12x-Added Needs	$ 87,609	$ 13,329	$ 74,280	15.2%
	13x-Adult/Continuing Education	$ -	$ -	$ -	#DIV/0!
	21x-Pupil Services	$ -	$ -	$ -	#DIV/0!
	22x-Instructional Support	$ 358,970	$ 116,373	$ 242,597	32.4%
	25x-Business Services	$ 8,500	$ 1,242	$ 7,258	14.6%
	27x-Transportation	$ 7,000	$ -	$ 7,000	0.0%
	28x-Central Support Services	$ 32,989	$ 663	$ 32,326	2.0%
	4xx-Payments to Others	$ 3,490,619	$ 2,693	$ 3,487,926	0.1%
	6xx-Transfers Out	$ 41,811	$ -	$ 41,811	0.0%
	Total Expenditures	**$ 4,027,498**	**$ 134,300**	**$ 3,893,198**	**3.3%**
	Net Increase (Decrease)	**$ (701,918)**			
	July 1, 2025 Fund Balance	**$ 1,436,728**			
	June 30, 2026 Fund Balance	**$ 734,810**			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Cooperative Technology Fund	1xx-Local Sources	$ 479,120	$ 16,923	$ 462,197	3.5%
	3xx-State Sources	$ -	$ (5,292)	$ 5,292	#DIV/0!
	5xx-Other Districts	$ 1,732,955	$ 28,501	$ 1,704,454	1.6%
	6xx-Transfers	$ 285,834	$ -	$ 285,834	0.0%
	Total Revenues	**$ 2,497,909**	**$ 40,132**	**$ 2,457,777**	**1.6%**
	25x-Business Services	$ 220	$ -	$ 220	0.0%
	26x-Operations and Maintenance	$ 56,085	$ 12,405	$ 43,680	22.1%
	28x-Central Support Services	$ 2,268,536	$ 532,194	$ 1,736,342	23.5%
	45x-Building Improvements	$ 62,000	$ -	$ 62,000	0.0%
	6xx-Transfers Out	$ 45,000	$ -	$ 45,000	0.0%
	Total Expenditures	**$ 2,431,841**	**$ 544,599**	**$ 1,887,242**	**22.4%**
	Net Increase (Decrease)	**$ 66,068**			
	July 1, 2025 Fund Balance	**$ 1,333,477**			
	June 30, 2026 Fund Balance	**$ 1,399,545**			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Business Consortium Fund	1xx-Local Sources	$ 491,359	$ 2,872	$ 488,487	0.6%
	3xx-State Sources	$ -	$ (4,220)	$ 4,220	#DIV/0!
	5xx-Other Districts	$ 931,721	$ 338,856	$ 592,865	36.4%
	Total Revenues	**$ 1,423,080**	**$ 337,508**	**$ 1,085,572**	**#DIV/0!**
	25x-Business Services	$ 958,945	$ 323,901	$ 635,044	33.8%
	26x-Operations and Maintenance	$ -	$ -	$ -	#DIV/0!
	28x-Central Support Services	$ -	$ -	$ -	#DIV/0!
	4xx-Payments to Others	$ 476,736	$ -	$ 476,736	0.0%
	6xx-Transfers Out	$ 25,000	$ -	$ 25,000	0.0%
	Total Expenditures	**$ 1,460,681**	**$ 323,901**	**$ 1,136,780**	**22.2%**
	Net Increase (Decrease)	**$ (37,601)**			
	July 1, 2025 Fund Balance	**$ 324,331**			
	June 30, 2026 Fund Balance	**$ 286,730**			

Revenues & Expenditures as of October 31, 2025

EASTERN UPPER PENINSULA ISD

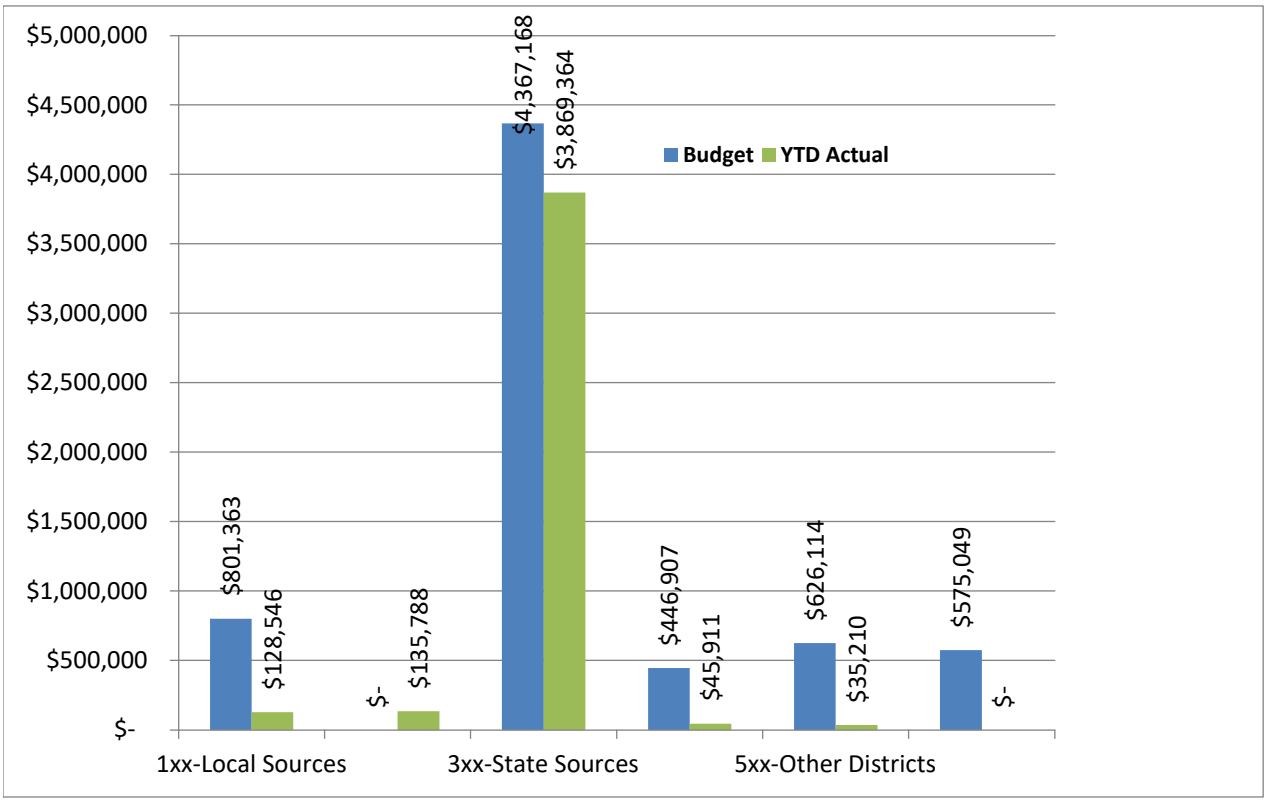
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Capital Project Fund	1xx-Local Sources	$ -	$ 42,875
	Total Revenues	**$ -**	**$ 42,875**
	25x-Business Services	$ -	$ 97
	26x-Operations and Maintenance	$ -	$ 34,541
	28x-Central Support Services	$ -	$ -
	29x-Other Support Services	$ -	$ -
	45x-Building Improvements	$ 185,850	$ 195,174
	5xx-Debt Service	$ -	$ -
	Total Expenditures	**$ 185,850**	**$ 229,812**
	Net Increase (Decrease)	**$ (185,850)**	
	July 1, 2024 Fund Balance	**$ 3,103,445**	
	June 30, 2025 Fund Balance	**$ 2,917,595**	

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Special Education Transportation Fund	1xx-Local Sources	$ -	$ -
	5xx-Other Districts	$ -	$ -
	Total Revenues	**$ -**	**$ -**
	27x-Transportation	$ -	$ 265,460
	71x-Depreciation Expense	$ -	$ -
	Total Expenditures	**$ -**	**$ 265,460**
	Net Increase (Decrease)	**$ -**	
	July 1, 2024 Fund Balance	**$ 153,326**	
	June 30, 2025 Fund Balance	**$ 153,326**	

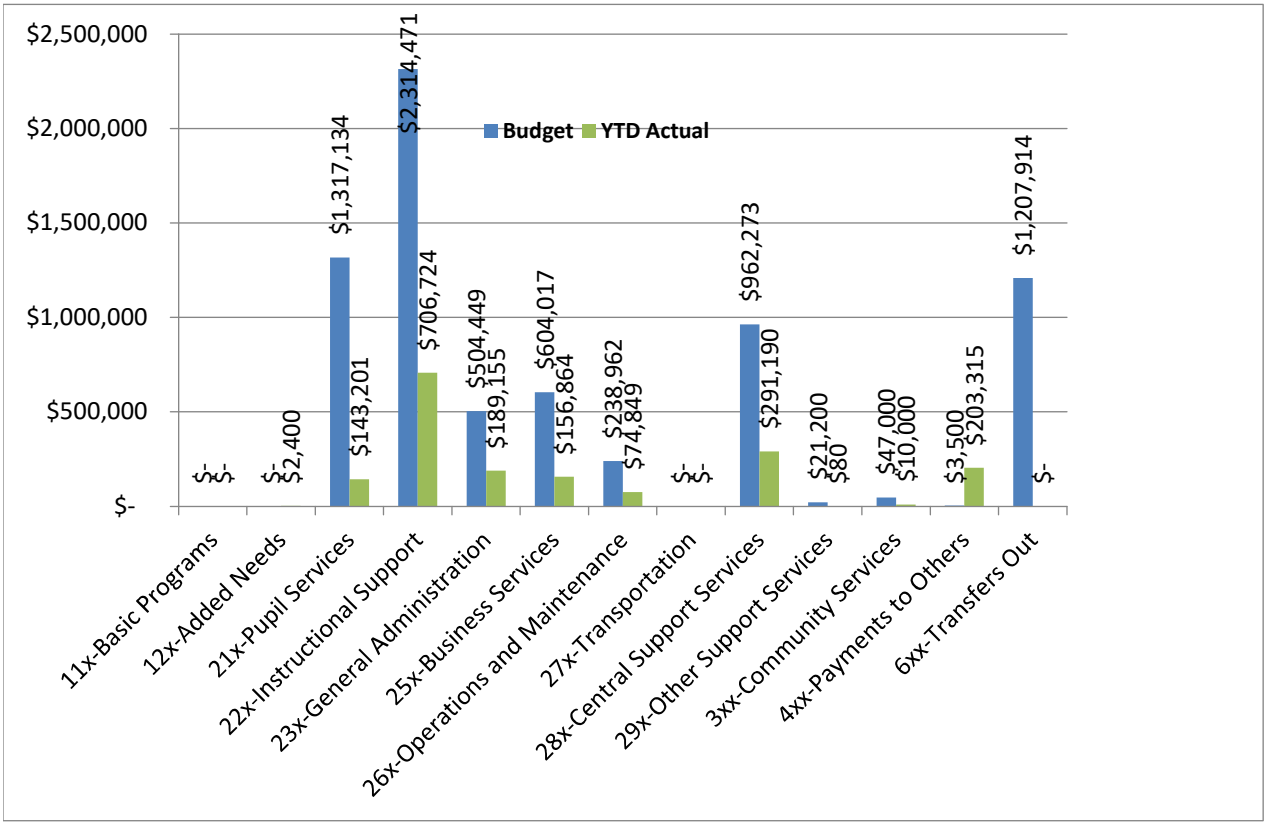
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Travel Fund	1xx-Local Sources	$ -	$ 31,991
	Total Revenues	**$ -**	**$ 31,991**
	25x-Business Services	$ -	$ 6
	26x-Operations and Maintenance	$ -	$ 46,958
	71x-Depreciation Expense	$ -	$ -
	Total Expenditures	**$ -**	**$ 46,964**
	Net Increase (Decrease)	**$ -**	
	July 1, 2024 Fund Balance	**$ 357,250**	
	June 30, 2025 Fund Balance	**$ 357,250**	

Eastern Upper Peninsula ISD

General Fund Revenues as of October 31, 2025

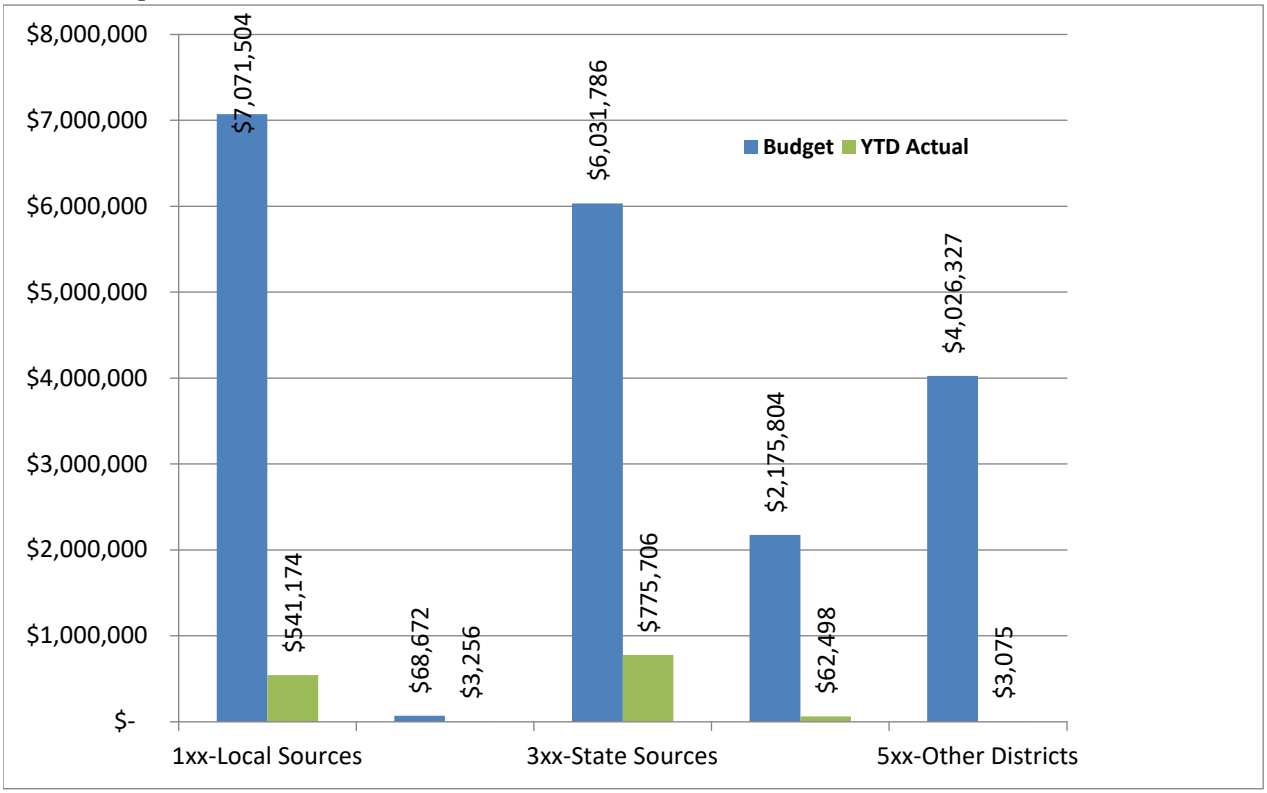


General Fund Expenditures as of October 31, 2025

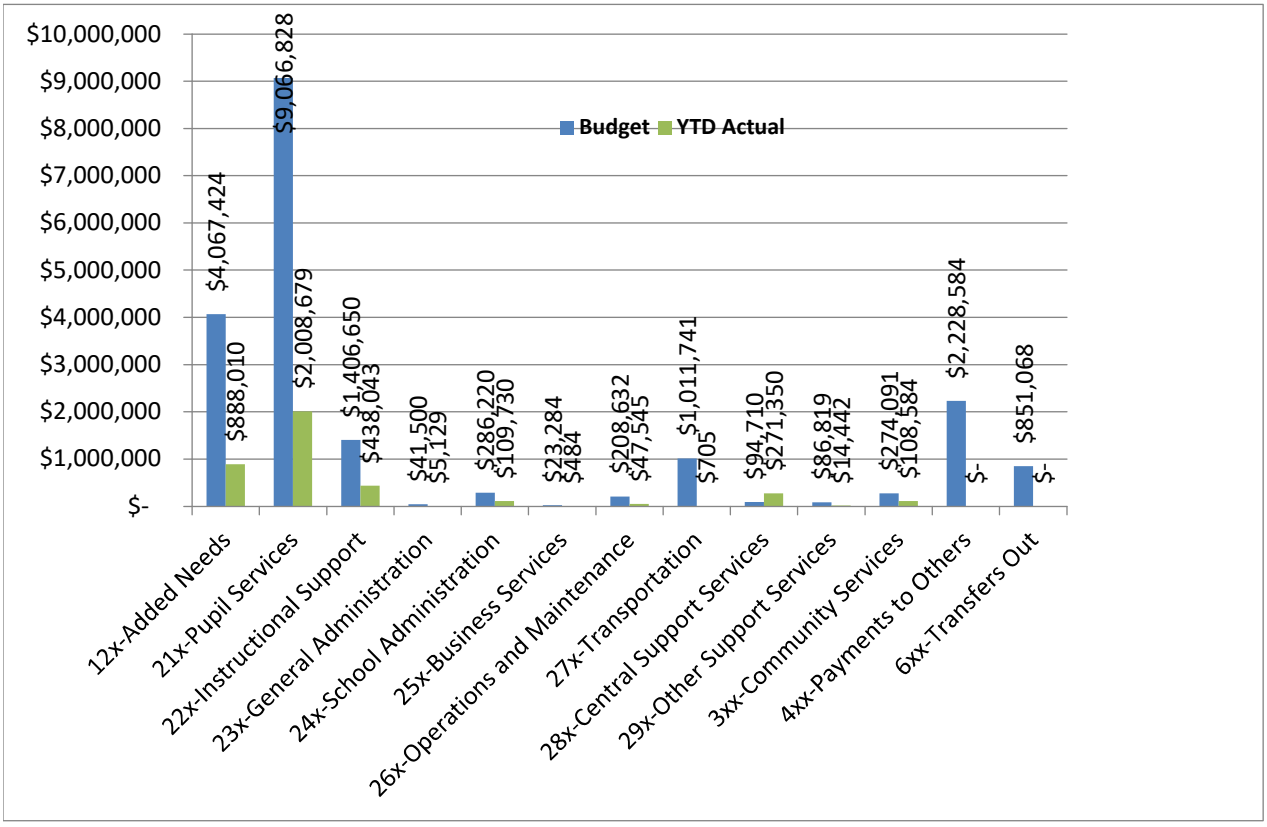


Eastern Upper Peninsula ISD

Special Education Fund Revenues as of October 31, 2025



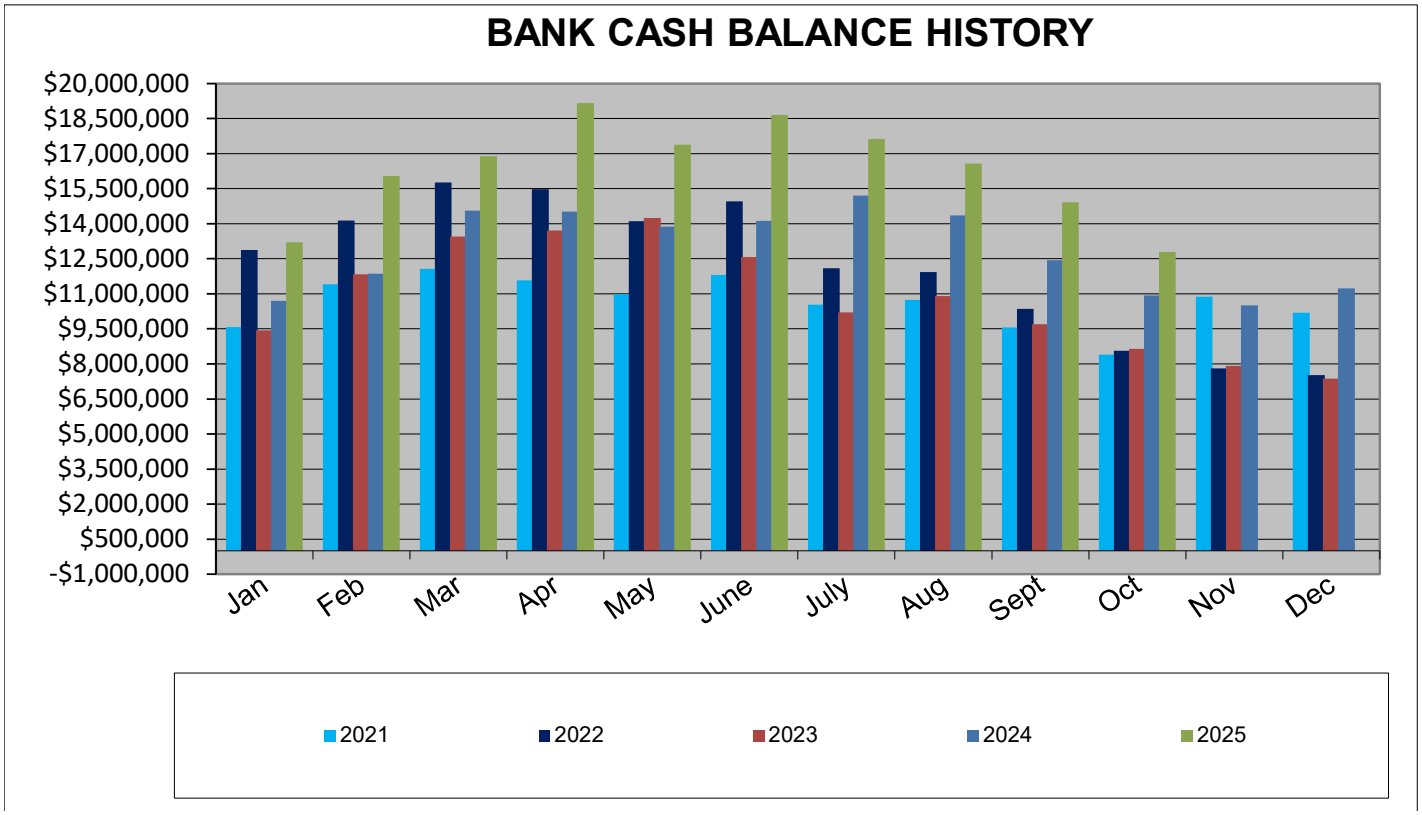
Special Education Fund Expenditures as of October 31, 2025



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
CASH AND INVESTMENT REPORT

October 31, 2025

BANK	ACCOUNT TYPE	BANK BALANCE	INTEREST RATE	INTEREST EARNED	MATURITY DATE
4Front Credit Union	Savings/Checking	$ 550,489	0.70%	$ 325	
Huntington Bank	Savings	$ 415,958	0.25%	$ 85	
Central Savings Bank	CD	$ 259,530	2.47%	$ 543	1/12/2026
Central Savings Bank	Savings	$ 212,389	3.15%	$ 470	
MILAF	Pool	$ 11,350,301	4.17%	$ 43,330	
Total Cash Invested		$ 12,788,667		$ 44,753	



EASTERN UPPER PENINSULA ISD

Check Register - October 2025

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.	4	10/08/2025	V907038	SEPT. 2025 CLAIMS	$9,926.19	11	B451.09
		ADN ADMINISTRATORS INC. - Total					**$9,926.19**		
		AFLAC	4	10/31/2025	304241	DED:6001 AFLAC-AT	$1,398.18	11	B451.10
			4	10/31/2025	304241	DED:6002 AFLAC PRE	$2,202.06	11	B451.10
		AFLAC - Total					**$3,600.24**		
		AFLAC 20 PAY	4	10/31/2025	304242	BG OVER COLLECTED	($190.86)	11	B451.22
			4	10/31/2025	304242	DED:6005 AFLAC A 20	$276.64	11	B451.22
			4	10/31/2025	304242	DED:6006 AFLAC P 20	$679.72	11	B451.22
			4	10/31/2025	304242	JR OVER COLLECTED	($102.00)	11	B451.22
			4	10/31/2025	304242	TF OVER COLLECTED	($424.41)	11	B451.22
		AFLAC 20 PAY - Total					**$239.09**		
		AMERICAN FIDELITY	4	10/31/2025	304243	DED:6052 AF ACCIDNT	$1,980.70	11	B451.23
			4	10/31/2025	304243	DED:6053 AF CANCER	$841.38	11	B451.23
			4	10/31/2025	304243	DED:6054 AF CANCER	$217.10	11	B451.23
			4	10/31/2025	304243	DED:6055 AF DISBLTY	$535.04	11	B451.23
			4	10/31/2025	304243	DED:6056 AF CRT ILL	$191.24	11	B451.23
			4	10/31/2025	304243	DED:6057 AF HOSPITL	$390.32	11	B451.23
			4	10/31/2025	304243	DED:6058 AF LIFE	$1,088.06	11	B451.23
			4	10/31/2025	304243	KC	($35.94)	11	B451.23
		AMERICAN FIDELITY - Total					**$5,207.90**		
		AMERICAN FIDELITY - FSA DEP CARE	4	10/06/2025	304216	DED:6050 AF DEP CAR	$119.05	11	B451.23
			4	10/06/2025	304216	DED:6051 AF FSA	$1,114.15	11	B451.23
			4	10/06/2025	304216	HD OWES	($14.88)	11	B451.23
			4	10/23/2025	304229	DED:6050 AF DEP CAR	$119.05	11	B451.23
			4	10/23/2025	304229	DED:6051 AF FSA	$1,114.15	11	B451.23
			4	10/23/2025	304229	HD OWES	($14.88)	11	B451.23
		AMERICAN FIDELITY - FSA DEP CARE - Total					**$2,436.64**		
		ASHLEY BUCK	4	10/21/2025	103957	MILEAGE	$45.50	11.1221.000.2037	3210.01
		ASHLEY BUCK - Total					**$45.50**		
		AT&T	4	10/07/2025	103924	ISD CO ELEVATOR SEP25	$102.60	11.1261.000.1080	3410.01
		AT&T - Total					**$102.60**		

EASTERN UPPER PENINSULA ISD

Check Register - October 2025

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
11	GENERAL FUND	BAHWETING ANISHNABE SCHOOL	4	10/22/2025	V907081	FY25 OST FINAL #2	$7,466.95	11.1411.000.2056	8510.10
		BAHWETING ANISHNABE SCHOOL - Total					**$7,466.95**		
		BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-ARMSTRONG T	$43.49	11.1213.000.2041	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$43.49	11.1226.000.2041	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$82.80	11.1219.000.2041	3410.02
			4	10/29/2025	600609	PCARD-BAZINAU J	$60.00	11.1221.000.1377	7410.01
			4	10/29/2025	600609	PCARD-BAZINAU J	$79.13	11.1221.000.1377	3220.01
			4	10/29/2025	600609	PCARD-BAZINAU J	$107.73	11.1221.000.1377	5110.01
			4	10/29/2025	600609	PCARD-BRINDLEY L	$1,000.99	11.1289.000.1320	3220.01
			4	10/29/2025	600609	PCARD-CRAIG H	$722.99	11.1259.000.1100	9999.03
			4	10/29/2025	600609	PCARD-CRAIG H	$1,082.05	11.1221.000.2039	5110.01
			4	10/29/2025	600609	PCARD-DAVIS J	$4.88	11.1259.000.1100	9999.04
			4	10/29/2025	600609	PCARD-DAVIS J	$899.38	11.1261.000.1080	3220.01
			4	10/29/2025	600609	PCARD-DEUMAN H	$12.34	11.1261.000.1080	5910.01
			4	10/29/2025	600609	PCARD-DEUMAN H	$203.72	11.1231.000.1040	7910.01
			4	10/29/2025	600609	PCARD-DEUMAN H	$343.68	11.1283.000.1045	3510.03
			4	10/29/2025	600609	PCARD-DUTCHER K	$32.48	11.1221.000.1370	7910.01
			4	10/29/2025	600609	PCARD-DUTCHER K	$194.73	11.1283.000.1095	5990.01
			4	10/29/2025	600609	PCARD-DUTCHER K	$234.54	11.1221.000.1355	5110.01
			4	10/29/2025	600609	PCARD-DUTCHER K	$347.16	11.1261.000.1080	3410.02
			4	10/29/2025	600609	PCARD-DUTCHER K	$922.78	11.1259.000.1100	9999.03
			4	10/29/2025	600609	PCARD-EILOLA T	$150.00	11.1285.000.1300	7410.01
			4	10/29/2025	600609	PCARD-FINFROCK P	$1,033.63	11.1221.000.2029	3220.01
			4	10/29/2025	600609	PCARD-JOHNSON A	$368.31	11.1221.000.1379	3220.01
			4	10/29/2025	600609	PCARD-JOHNSON M	$56.64	11.1213.000.2041	5110.01
			4	10/29/2025	600609	PCARD-KRANENDONK S	$48.66	11.1216.000.2041	5110.01
			4	10/29/2025	600609	PCARD-KRANENDONK S	$316.99	11.1216.000.2041	3220.01
			4	10/29/2025	600609	PCARD-MASUGA V	$154.96	11.1221.000.1370	3220.01
			4	10/29/2025	600609	PCARD-MASUGA V	$697.10	11.1259.000.1100	9999.03
			4	10/29/2025	600609	PCARD-MAYER D	$105.00	11.1252.000.1060	3220.01
			4	10/29/2025	600609	PCARD-MAYER D	$105.00	11.1283.000.1065	3220.01
			4	10/29/2025	600609	PCARD-MAYER E	$41.30	11.1232.000.1050	5990.01
			4	10/29/2025	600609	PCARD-MAYER E	$431.61	11.1261.000.1080	3410.02

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11	GENERAL FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-MCARTHUR A	$35.00	11.1232.000.1050	7410.01
			4	10/29/2025	600609	PCARD-MCARTHUR A	$493.40	11.1232.000.1050	3220.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$18.24	11.1261.000.1080	3410.02
			4	10/29/2025	600609	PCARD-MCKINNEY D	$49.48	11.1283.000.1065	3410.02
			4	10/29/2025	600609	PCARD-MCKINNEY D	$59.99	11.1261.000.1080	5990.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$65.15	11.1283.000.1065	5990.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$329.99	11.1285.000.1300	6420.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$867.77	11.1252.000.1060	5910.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$1,319.96	11.1252.000.1060	6420.01
			4	10/29/2025	600609	PCARD-MCOCNKEY Y	$210.00	11.1252.000.1060	3220.01
			4	10/29/2025	600609	PCARD-MILLER S	$388.65	11.1218.000.2041	3220.01
			4	10/29/2025	600609	PCARD-PARISH M	$14.75	11.1232.000.1050	7410.01
			4	10/29/2025	600609	PCARD-PARISH M	$32.70	11.1261.000.1080	5910.01
			4	10/29/2025	600609	PCARD-PARISH M	$150.00	11.1222.000.1450	7910.01
			4	10/29/2025	600609	PCARD-PARISH M	$160.00	11.1232.000.1050	3220.02
			4	10/29/2025	600609	PCARD-PARISH M	$170.00	11.1252.000.1060	3220.03
			4	10/29/2025	600609	PCARD-PARISH M	$175.00	11.1221.000.1052	3220.05
			4	10/29/2025	600609	PCARD-PARISH M	$290.00	11.1227.000.1001	3220.01
			4	10/29/2025	600609	PCARD-REYNOLDS M	$745.45	11.1259.000.1100	9999.04
			4	10/29/2025	600609	PCARD-ROOYANKKERS T	$63.90	11.1213.000.2041	5110.01
			4	10/29/2025	600609	PCARD-RUTLEDGE T	($6.36)	11.1259.000.1100	9999.03
			4	10/29/2025	600609	PCARD-SANDVIK L	$105.00	11.1252.000.1060	3220.01
			4	10/29/2025	600609	PCARD-SANDVIK L	$426.88	11.1285.000.1300	3220.01
			4	10/29/2025	600609	PCARD-SANDVIK L	$1,524.53	11.1261.000.1080	5520
			4	10/29/2025	600609	PCARD-ST. ONGE K	$71.90	11.1221.000.1350	3220.01
		BMO FINANCIAL GROUP - Total					**$17,688.94**		
		BRUCE WIINAMAKI MEMORIAL FUND	4	10/29/2025	103963	DONATION-KFENLON	$40.00	11.1296.000.1016	7920.01
		BRUCE WIINAMAKI MEMORIAL FUND - Total					**$40.00**		
		CENTRAL MICHIGAN PAPER	4	10/07/2025	103926	PRINTER PAPER	$352.50	11.1261.000.1082	5910.01
		CENTRAL MICHIGAN PAPER - Total					**$352.50**		
		CHAMBER OF COMMERCE-SAULT	4	10/16/2025	V907068	ANNUAL MEMBER DUES	$235.00	11.1232.000.1050	7410.01
		CHAMBER OF COMMERCE-SAULT - Total					**$235.00**		

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11	GENERAL FUND	CITY OF SAULT STE MARIE	4	10/29/2025	103965	WATER/SEWER OCT 2025	$195.28	11.1261.000.1080	3830
		CITY OF SAULT STE MARIE - Total					**$195.28**		
		DTE ENERGY CO.	4	10/15/2025	103944	HEAT 9/4-10/1	$56.32	11.1261.000.1080	5510
		DTE ENERGY CO. - Total					**$56.32**		
		EDUSTAFF	4	10/22/2025	304228	PPE 09/14-09/27/2025	$463.96	11.1261.000.1080	3190.01
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$418.08	11.1261.000.1080	3190.01
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$372.19	11.1261.000.1080	3190.01
		EDUSTAFF - Total					**$1,254.23**		
		EFTPS	4	10/06/2025	304217	DED:*FI FICA	$51,991.98	11	B451.01
			4	10/06/2025	304217	DED:*FM MEDICARE	$12,159.54	11	B451.01
			4	10/06/2025	304217	DED:*FT FEDERAL	$31,295.20	11	B451.02
			4	10/23/2025	304230	DED:*FI FICA	$52,812.38	11	B451.01
			4	10/23/2025	304230	DED:*FM MEDICARE	$12,351.28	11	B451.01
			4	10/23/2025	304230	DED:*FT FEDERAL	$31,877.14	11	B451.02
			4	10/31/2025	304244	DED:*FI FICA	$53,727.56	11	B451.01
			4	10/31/2025	304244	DED:*FM MEDICARE	$12,565.46	11	B451.01
			4	10/31/2025	304244	DED:*FT FEDERAL	$32,883.46	11	B451.02
			4	10/31/2025	304248	AMOUNT TO IRS	$174.59	11.1252.000.1060	7410.01
		EFTPS - Total					**$291,838.59**		
		EPARS	4	10/06/2025	304218	DED:7200 403B	$795.28	11	B451.13
			4	10/06/2025	304218	DED:7201 403B	$300.00	11	B451.13
			4	10/06/2025	304218	DED:7202 403B	$1,195.00	11	B451.13
			4	10/06/2025	304218	DED:7203 403B	$1,205.00	11	B451.13
			4	10/06/2025	304218	DED:7204 403B	$425.00	11	B451.13
			4	10/06/2025	304218	DED:7213 403B%	$784.97	11	B451.13
			4	10/06/2025	304218	DED:7256 403B ROTH%	$56.82	11	B451.13
			4	10/06/2025	304218	DED:7263 403B%	$208.94	11	B451.13
			4	10/06/2025	304218	DED:7300 457 PRE T	$537.00	11	B451.13
			4	10/06/2025	304218	DED:7303 457 PRE T	$905.00	11	B451.13
			4	10/06/2025	304218	DED:7304 457 PRE T	$1,600.00	11	B451.13
			4	10/06/2025	304218	DED:7353 457 ROTH	$600.00	11	B451.13
			4	10/23/2025	304231	DED:7200 403B	$1,275.58	11	B451.13
			4	10/23/2025	304231	DED:7201 403B	$300.00	11	B451.13
			4	10/23/2025	304231	DED:7202 403B	$1,170.00	11	B451.13
			4	10/23/2025	304231	DED:7203 403B	$1,205.00	11	B451.13
			4	10/23/2025	304231	DED:7204 403B	$425.00	11	B451.13

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11	GENERAL FUND	EPARS	4	10/23/2025	304231	DED:7213 403B%	$711.77	11	B451.13
			4	10/23/2025	304231	DED:7250 403B ROTH	$100.00	11	B451.13
			4	10/23/2025	304231	DED:7256 403B ROTH%	$54.78	11	B451.13
			4	10/23/2025	304231	DED:7263 403B%	$208.94	11	B451.13
			4	10/23/2025	304231	DED:7300 457 PRE T	$587.00	11	B451.13
			4	10/23/2025	304231	DED:7303 457 PRE T	$905.00	11	B451.13
			4	10/23/2025	304231	DED:7304 457 PRE T	$1,600.00	11	B451.13
			4	10/23/2025	304231	DED:7353 457 ROTH	$600.00	11	B451.13
			4	10/31/2025	304245	DED:7200 403B	$1,375.58	11	B451.13
			4	10/31/2025	304245	DED:7201 403B	$300.00	11	B451.13
			4	10/31/2025	304245	DED:7202 403B	$1,170.00	11	B451.13
			4	10/31/2025	304245	DED:7203 403B	$1,205.00	11	B451.13
			4	10/31/2025	304245	DED:7204 403B	$425.00	11	B451.13
			4	10/31/2025	304245	DED:7213 403B%	$694.97	11	B451.13
			4	10/31/2025	304245	DED:7250 403B ROTH	$100.00	11	B451.13
			4	10/31/2025	304245	DED:7256 403B ROTH%	$50.60	11	B451.13
			4	10/31/2025	304245	DED:7263 403B%	$125.00	11	B451.13
			4	10/31/2025	304245	DED:7300 457 PRE T	$587.00	11	B451.13
			4	10/31/2025	304245	DED:7303 457 PRE T	$905.00	11	B451.13
			4	10/31/2025	304245	DED:7304 457 PRE T	$1,600.00	11	B451.13
			4	10/31/2025	304245	DED:7353 457 ROTH	$600.00	11	B451.13
		EPARS - Total					**$26,894.23**		
		EVERYTHING ELECTRIC SALES	4	10/15/2025	103945	MISC SUPPLIES	$68.75	11.1261.000.1080	5990.01
		EVERYTHING ELECTRIC SALES - Total					**$68.75**		
		GEORGE WHITTAKER	4	10/21/2025	103959	MILEAGE	$28.70	11.1221.000.2037	3210.01
		GEORGE WHITTAKER - Total					**$28.70**		
		GFL ENVIRONMENTAL USA INC	4	10/16/2025	V907069	CO TRASH OCT	$417.54	11.1261.000.1080	3840
		GFL ENVIRONMENTAL USA INC - Total					**$417.54**		
		GORDON FOOD SERVICE	4	10/29/2025	103967	WATER SNACKS PLATES	$437.64	11.1261.000.1080	5910.01
		GORDON FOOD SERVICE - Total					**$437.64**		
		GREAT LAKES COCA-COLA DISTRIBUTION	4	10/07/2025	103932	CAN RETURNS	($48.00)	11.1261.000.1080	5990.02
			4	10/07/2025	103932	POP	$232.89	11.1261.000.1080	5990.02
		GREAT LAKES COCA-COLA DISTRIBUTION - Total					**$184.89**		

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11	GENERAL FUND	GUD MARKETING	4	10/16/2025	V907071	PROF. SVC SEPT 2025	$18,379.50	11.1281.000.2004	3510.02
		GUD MARKETING - Total					**$18,379.50**		
		GUIDOS PREMIUM PIZZA	4	10/08/2025	V907045	BUS DRIVER TRAINING L	$138.79	11.1283.000.2095	3220.01
			4	10/08/2025	V907045	NEW COACHES LUNCH	$38.24	11.1221.000.3050	3120.01
			4	10/22/2025	V907082	RR LUNCH	$80.25	11.1221.000.1380	3220.07
			4	10/30/2025	V907097	GOOGLE TRAINING LUNCH	$173.32	11.1222.000.1450	3220.01
			4	10/30/2025	V907097	SS LUNCH	$92.43	11.1227.000.1001	3220.01
		GUIDOS PREMIUM PIZZA - Total					**$523.03**		
		HEALTH EQUITY INC	4	10/06/2025	304219	DED:2205 HSA EE ADM	$3,572.76	11	B451.20
			4	10/06/2025	304219	DED:2206 HSA EE TCH	$1,718.75	11	B451.20
			4	10/06/2025	304219	DED:2207 HSA EE SUP	$200.00	11	B451.20
			4	10/23/2025	304232	DED:2205 HSA EE ADM	$3,572.76	11	B451.20
			4	10/23/2025	304232	DED:2206 HSA EE TCH	$1,718.75	11	B451.20
			4	10/23/2025	304232	DED:2207 HSA EE SUP	$200.00	11	B451.20
			4	10/31/2025	304246	DED:2207 HSA EE SUP	$200.00	11	B451.20
		HEALTH EQUITY INC - Total					**$11,183.02**		
		HILLARY TAYLOR	4	10/15/2025	103954	378 MILES	$264.60	11.1221.000.3006	3220.01
		HILLARY TAYLOR - Total					**$264.60**		
		HOUGHTON MIFFLIN HARCOURT	4	10/07/2025	103933	AS PER PROPOSAL # 0094238	$18,415.70	11.1259.000.1100	9999.04
		HOUGHTON MIFFLIN HARCOURT - Total					**$18,415.70**		
		KSS ENTERPRISES	4	10/08/2025	V907049	JANITORIAL SUPPLIES	$283.44	11.1261.000.1080	5990.01
		KSS ENTERPRISES - Total					**$283.44**		
		LAKE SUPERIOR ACADEMY	4	10/30/2025	V907099	FY25 OST FINAL RFF	$63,279.80	11.1411.000.2056	8510.30
		LAKE SUPERIOR ACADEMY - Total					**$63,279.80**		
		LAKE SUPERIOR STATE UNIVERSITY	4	10/16/2025	V907073	CONSTITUTION DAY	$77.80	11.1221.000.1340	3220.01
		LAKE SUPERIOR STATE UNIVERSITY - Total					**$77.80**		
		LAW OFFICES OF DENNIS POLLARD PC	4	10/08/2025	V907050	LEGAL SERVICE	$62.05	11.1231.000.1040	3170.01
		LAW OFFICES OF DENNIS POLLARD PC - Total					**$62.05**		
		LOGISOFT	4	10/29/2025	103969	A144B9001577D - [30003164	$2,350.00	11.1222.000.1450	3450.10
		LOGISOFT - Total					**$2,350.00**		
		MADISON NATIONAL LIFE	4	10/22/2025	V907083	NOV. LIFE & LTD	$4,629.84	11	B451.18

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11	GENERAL FUND	**MADISON NATIONAL LIFE - Total**					**$4,629.84**		
		MASA REGION 1	4	10/07/2025	103934	MASA REGION 1 DUES	$100.00	11.1232.000.1050	7410.01
		MASA REGION 1 - Total					**$100.00**		
		MESSA	4	10/06/2025	304222	OPTIONS OCT 2025	$765.36	11	B451.07
			4	10/06/2025	304222	STAFF OCT 2025	$116,447.64	11	B451.06
			4	10/06/2025	304222	SUPPORT OCT 2025	$27,217.36	11	B451.05
			4	10/06/2025	304224	I SEBASTION OCT 2025	$973.57	11	B451.25
		MESSA - Total					**$145,403.93**		
		MICHELLE VISSER	4	10/15/2025	103956	380 MILES	$266.00	11.1221.000.3006	3220.01
		MICHELLE VISSER - Total					**$266.00**		
		MICHIGAN PUBLIC SCHOOL	4	10/06/2025	304220	DED:0101 BASIC 0% H	$2,582.84	11	B451.04
			4	10/06/2025	304220	DED:0104 MIP FIX H	$2,364.84	11	B451.04
			4	10/06/2025	304220	DED:0105 MIP GRAD H	$30,637.69	11	B451.04
			4	10/06/2025	304220	DED:0106 MIP PLUS H	$4,418.97	11	B451.04
			4	10/06/2025	304220	DED:0107 MIP 7% H	$18,884.21	11	B451.04
			4	10/06/2025	304220	DED:0109 PEN PLUS H	$1,193.30	11	B451.04
			4	10/06/2025	304220	DED:0207 MIP 7% P	$1,566.14	11	B451.04
			4	10/06/2025	304220	DED:0209 PEN PLUS P	$6,829.33	11	B451.04
			4	10/06/2025	304220	DED:0210 DC PHF	$16,475.19	11	B451.04
			4	10/06/2025	304220	DED:0211 P PLUS 2	$29,093.73	11	B451.04
			4	10/06/2025	304220	DED:0999 TDP	$150.30	11	B451.04
			4	10/23/2025	304233	DED:0101 BASIC 0% H	$2,582.84	11	B451.04
			4	10/23/2025	304233	DED:0104 MIP FIX H	$2,330.11	11	B451.04
			4	10/23/2025	304233	DED:0105 MIP GRAD H	$30,497.13	11	B451.04
			4	10/23/2025	304233	DED:0106 MIP PLUS H	$4,425.41	11	B451.04
			4	10/23/2025	304233	DED:0107 MIP 7% H	$18,470.62	11	B451.04
			4	10/23/2025	304233	DED:0109 PEN PLUS H	$1,193.30	11	B451.04
			4	10/23/2025	304233	DED:0207 MIP 7% P	$1,566.14	11	B451.04
			4	10/23/2025	304233	DED:0209 PEN PLUS P	$5,938.03	11	B451.04
			4	10/23/2025	304233	DED:0210 DC PHF	$16,323.25	11	B451.04
			4	10/23/2025	304233	DED:0211 P PLUS 2	$29,642.60	11	B451.04
			4	10/23/2025	304233	DED:0999 TDP	$150.30	11	B451.04
			4	10/23/2025	304233	EB EE OWE	($109.10)	11	B451.04
			4	10/23/2025	304233	EB ER OWE	($112.73)	11	B451.04
		MICHIGAN PUBLIC SCHOOL - Total					**$227,094.44**		

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11	GENERAL FUND	MICHIGAN PUBLIC SCHOOL - DC	4	10/06/2025	304221	DED:0299 MPSERS PHF	$10,233.22	11	B451.04
			4	10/06/2025	304221	DED:0302 DEF CONT	$165.08	11	B451.04
			4	10/06/2025	304221	DED:0303 PP DEF CON	$4,350.96	11	B451.04
			4	10/06/2025	304221	DED:0306 P PLUS2 DC	$5,891.38	11	B451.04
			4	10/06/2025	304221	DED:0310 DC 4% ER	$4,279.30	11	B451.04
			4	10/06/2025	304221	DED:0399 DC EE CONT	$9,262.19	11	B451.04
			4	10/23/2025	304234	DED:0299 MPSERS PHF	$10,061.44	11	B451.04
			4	10/23/2025	304234	DED:0302 DEF CONT	$167.73	11	B451.04
			4	10/23/2025	304234	DED:0303 PP DEF CON	$4,202.10	11	B451.04
			4	10/23/2025	304234	DED:0306 P PLUS2 DC	$5,954.54	11	B451.04
			4	10/23/2025	304234	DED:0310 DC 4% ER	$4,315.03	11	B451.04
			4	10/23/2025	304234	DED:0380 DC ROTH PT	$50.59	11	B451.04
			4	10/23/2025	304234	DED:0381 PHF ROTH	$50.59	11	B451.04
			4	10/23/2025	304234	DED:0382 DC ER ROTH	$25.30	11	B451.04
			4	10/23/2025	304234	DED:0383 DC ER PHF	$50.59	11	B451.04
			4	10/23/2025	304234	DED:0399 DC EE CONT	$8,916.59	11	B451.04
			4	10/23/2025	304234	EB EE OWES	$18.18	11	B451.04
			4	10/23/2025	304234	EB ER OWES	$109.10	11	B451.04
		MICHIGAN PUBLIC SCHOOL - DC - Total					**$68,103.91**		
		NATIONAL OFFICE PRODUCTS	4	10/08/2025	V907052	BUS OFFICE COP OVG	$122.29	11.1261.000.1080	4120.01
			4	10/08/2025	V907052	COP MAINT OVG RATE	$0.70	11.1261.000.1080	4120.01
			4	10/08/2025	V907052	EC-LSSU COP OVG	$374.40	11.1261.000.1080	4120.01
			4	10/08/2025	V907052	LC BUSINESS OFFICE	$24.08	11.1261.000.1060	4120.01
			4	10/08/2025	V907052	UPSTAIRS-COP OVG	$303.80	11.1261.000.1080	4120.01
			4	10/30/2025	V907103	LES CHNX - WALL	$107.00	11.1259.000.1100	9999.03
			4	10/30/2025	V907103	PROMISE ZONE BROCHURE	$590.00	11.1259.000.1100	9999.02
		NATIONAL OFFICE PRODUCTS - Total					**$1,522.27**		
		NATIONAL VISION ADMINISTRATORS, LLC	4	10/07/2025	304225	NVA ADMIN FEES - SEPT	$300.30	11	B451.09
			4	10/07/2025	304226	NVA CLAIMS SEPT 16-30	$899.96	11	B451.09

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11	GENERAL FUND	NATIONAL VISION ADMINISTRATORS, LLC	4	10/23/2025	304235	VISION CLAIMS OCT 1-1	$956.00	11	B451.09
		NATIONAL VISION ADMINISTRATORS, LLC - Total					**$2,156.26**		
		NORTHERN MICHIGAN SCHOOL BUSINESS O	4	10/08/2025	V907053	NMSBO DUES-MAYER	$30.00	11.1252.000.1060	7410.01
		NORTHERN MICHIGAN SCHOOL BUSINESS O - Total					**$30.00**		
		PARKERS HARDWARE	4	10/07/2025	103935	CLOTH VAC BAG	$11.99	11.1261.000.1080	5990.01
			4	10/07/2025	103935	MISC NUTS+BOLTS	$4.98	11.1261.000.1080	5990.01
			4	10/07/2025	103935	OSCILLATING TOOL	$237.97	11.1261.000.1080	5990.01
		PARKERS HARDWARE - Total					**$254.94**		
		PENNYS KITCHEN	4	10/08/2025	V907056	HEALTH PE COP LUNCH	$141.00	11.1221.000.2029	3220.01
			4	10/08/2025	V907056	NEW COACHES LUNCH	$55.20	11.1221.000.3050	3120.01
			4	10/08/2025	V907056	RR LUNCH	$81.90	11.1221.000.1380	3220.07
			4	10/22/2025	V907084	GEN ED LUNCH	$191.10	11.1221.000.1370	3220.01
			4	10/22/2025	V907084	SECONDARY MATH COP LU	$100.80	11.1227.000.1001	3220.01
			4	10/30/2025	V907105	EARLY LIT LUNCH	$113.10	11.1221.000.1379	3220.01
			4	10/30/2025	V907105	VPAA LUNCH	$147.30	11.1227.000.1001	3220.01
		PENNYS KITCHEN - Total					**$830.40**		
		PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/08/2025	V907057	QTY 3 - DELL 65W 4.5 MM A	$72.00	11.1283.000.1065	6420.01
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total					**$72.00**		
		PICKFORD PUBLIC SCHOOLS	4	10/30/2025	V907108	FY25 RFF 2 SUMMER	$34,903.16	11.1411.000.2056	8510.14
			4	10/30/2025	V907108	FY25 RFF1 SUMMER	$5,138.96	11.1411.000.2056	8510.14
		PICKFORD PUBLIC SCHOOLS - Total					**$40,042.12**		
		PITNEY BOWES	4	10/15/2025	103952	LEASING CHARGES	$166.95	11.1261.000.1080	3430
			4	10/22/2025	304227	CO METER REFILL	$400.00	11.1261.000.1080	3430
		PITNEY BOWES - Total					**$566.95**		
		QUILL CORPORATION	4	10/08/2025	V907058	TAPE BINDER CLIPS	$27.99	11.1261.000.1080	5910.01
			4	10/22/2025	V907086	OFFICE SUPPLIES	$434.43	11.1261.000.1080	5910.01
			4	10/22/2025	V907086	REMC SUPPLIES	$14.80	11.1222.000.1450	7910.01
			4	10/30/2025	V907109	LAMIN FILM POSTER PPR	$180.14	11.1222.000.1450	7910.01
			4	10/30/2025	V907109	PAPER	$211.10	11.1261.000.1082	5910.01
			4	10/30/2025	V907109	POSTER INK	$147.73	11.1222.000.1450	7910.01
		QUILL CORPORATION - Total					**$1,016.19**		
		RENAISSANCE LEARNING, INC.	4	10/29/2025	103971	25-26 DNA LICENSE	$35,242.02	11.1227.000.1360	3450.07
		RENAISSANCE LEARNING, INC. - Total					**$35,242.02**		

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11	GENERAL FUND	RUDYARD AREA SCHOOL	4	10/30/2025	V907110	BEG BUS CLASS	$541.52	11.1283.000.2095	3220.01
			4	10/30/2025	V907110	CCE CLASS	$615.69	11.1283.000.2095	3220.01
		RUDYARD AREA SCHOOL - Total					**$1,157.21**		
		SCHOOL EQUITY CAUCUS	4	10/07/2025	103937	DUES 7.1.25-6.30.26	$875.00	11.1232.000.1050	7410.01
		SCHOOL EQUITY CAUCUS - Total					**$875.00**		
		SET INSURANCE	4	10/06/2025	304223	OCTOBER 2025	$2,547.45	11	B451.09
		SET INSURANCE - Total					**$2,547.45**		
		SOCIETY FOR HEALTH AND PHYSICAL EDU	4	10/29/2025	103974	1 PERSON@$153NO MBRSP	$153.00	11.1221.000.2037	3220.01
			4	10/29/2025	103974	3 PEOPLE@ $193+MBRSP	$579.00	11.1221.000.2027	3220.01
		SOCIETY FOR HEALTH AND PHYSICAL EDU - Total					**$732.00**		
		SOO BUILDERS SUPPLY CO INC.	4	10/29/2025	103975	MISC SUPPLIES	$82.20	11.1261.000.1080	5990.01
		SOO BUILDERS SUPPLY CO INC. - Total					**$82.20**		
		ST MARYS CATHOLIC SCHOOL	4	10/30/2025	V907116	FY25 FINAL RFF OST	$13,393.67	11.1411.000.2056	8510.18
		ST MARYS CATHOLIC SCHOOL - Total					**$13,393.67**		
		STATE OF MICHIGAN TREASURY	4	10/31/2025	304247	DED:*SMI STATE	$46,455.05	11	B451.03
		STATE OF MICHIGAN TREASURY - Total					**$46,455.05**		
		UNITED WAY OF NORTHWEST MICHIGAN	4	10/08/2025	V907063	C. DAVIS - EE	$260.67	11	B451.26
			4	10/08/2025	V907063	C. DAVIS - ER	$260.67	11	B451.26
			4	10/08/2025	V907063	E. MAYER - EE	$746.67	11	B451.26
			4	10/08/2025	V907063	E. MAYER - ER	$746.67	11	B451.26
			4	10/08/2025	V907063	H. SHORT - EE	$348.33	11	B451.26
			4	10/08/2025	V907063	H. SHORT - ER	$348.33	11	B451.26
		UNITED WAY OF NORTHWEST MICHIGAN - Total					**$2,711.34**		
		UNITED WAY OF THE EASTERN UPPER PEN	4	10/31/2025	103977	DED:8000 UNITED WAY	$249.00	11	B451.15
		UNITED WAY OF THE EASTERN UPPER PEN - Total					**$249.00**		
		WEST SHORE ESD	4	10/16/2025	V907080	AMY MARTZ	$3,962.78	11.1221.000.2004	3220.01
		WEST SHORE ESD - Total					**$3,962.78**		
11 - Total							**$1,083,033.63**		
21	EARLY CHILDHOOD FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-DAVIS J	$26.98	21.1351.000.1650	5990.01
			4	10/29/2025	600609	PCARD-DENIS R	$181.66	21.1283.000.2248	3220.01
			4	10/29/2025	600609	PCARD-DENIS R	$2,200.00	21.1259.000.1100	9999.10
			4	10/29/2025	600609	PCARD-KJOLHEDE J	$480.36	21.1351.000.1650	5990.01
			4	10/29/2025	600609	PCARD-LAFAVER C	$140.97	21.1351.000.1653	5990.01
			4	10/29/2025	600609	PCARD-MASUGA V	$798.75	21.1311.000.2223	3220.01
			4	10/29/2025	600609	PCARD-MAYER E	$53.52	21.1351.000.1652	5990.01

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21	EARLY CHILDHOOD FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-MAYER E	$301.83	21.1351.000.1653	5990.01
			4	10/29/2025	600609	PCARD-MAYER E	$684.30	21.1351.000.1650	5990.01
			4	10/29/2025	600609	PCARD-MAYER E	$9,577.48	21.1331.000.2221	5910.04
			4	10/29/2025	600609	PCARD-NEVEU S	$229.92	21.1281.000.2248	3190.01
			4	10/29/2025	600609	PCARD-NEVEU S	$485.91	21.1311.000.2223	3220.01
			4	10/29/2025	600609	PCARD-RYE E	$1,433.86	21.1221.000.2151	5110.01
			4	10/29/2025	600609	PCARD-SAVOIE J	$548.70	21.1351.000.1652	3450.01
			4	10/29/2025	600609	PCARD-SAVOIE J	$548.70	21.1351.000.1653	3450.01
			4	10/29/2025	600609	PCARD-SAVOIE J	$548.70	21.1351.000.1654	3450.01
			4	10/29/2025	600609	PCARD-SAVOIE J	$548.72	21.1351.000.1650	3450.01
			4	10/29/2025	600609	PCARD-SAVOIE J	$560.00	21.1321.000.2285	3220.01
		BMO FINANCIAL GROUP - Total					**$19,350.36**		
		CLM COMMUNITY ACTION	4	10/30/2025	V907092	GSRP SLOTS	$63,613.00	21.1445.000.2275	8510.05
			4	10/30/2025	V907092	GSRP TRANSPORTATION	$6,987.62	21.1445.000.2272	8510.05
			4	10/30/2025	V907092	STRONG BEG. - SOO TWP	$33,707.79	21.1445.000.2140	8510.05
		CLM COMMUNITY ACTION - Total					**$104,308.41**		
		CONSOLIDATED COMMUNITY SCHOOL SERVI	4	10/30/2025	V907093	FY25 AUG SLOT - GSRP	$43,138.84	21.1411.000.2275	8510.06
			4	10/30/2025	V907093	FY25 AUG TRANS - GSRP	$4,858.53	21.1411.000.2272	8510.06
		CONSOLIDATED COMMUNITY SCHOOL SERVI - Total					**$47,997.37**		
		DOLLYWOOD FOUNDATION	4	10/30/2025	V907094	DPIL	$1,474.16	21.1331.000.1632	3190.01
		DOLLYWOOD FOUNDATION - Total					**$1,474.16**		
		EDUSTAFF	4	10/02/2025	304215	R. FOIX OCT MEDICAL	$643.19	21.1351.000.1653	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$1,061.42	21.1351.000.1655	3190.27
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$2,561.42	21.1351.000.1650	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$3,360.86	21.1351.000.1652	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$4,028.78	21.1351.000.1653	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$5,413.58	21.1118.950.2275	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$6,860.36	21.1351.000.1654	3190.04
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$639.98	21.1351.000.1655	3190.27
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$1,635.64	21.1118.950.2275	3190.04
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$2,601.78	21.1351.000.1650	3190.04
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$4,024.02	21.1351.000.1653	3190.04
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$4,066.97	21.1351.000.1652	3190.04

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21	EARLY CHILDHOOD FUND	EDUSTAFF	4	10/27/2025	304239	PPE 09/28-10/11/2025	$4,712.70	21.1118.950.2270	3190.04
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$5,754.42	21.1351.000.1654	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$941.60	21.1351.000.1655	3190.27
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$2,561.42	21.1351.000.1650	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$4,055.07	21.1351.000.1653	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$4,086.24	21.1351.000.1652	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$5,534.03	21.1118.950.2270	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$6,659.86	21.1351.000.1654	3190.04
		EDUSTAFF - Total					**$71,203.34**		
		GUIDOS PREMIUM PIZZA	4	10/30/2025	V907097	TEACH AS FACIL LUNCH	$172.50	21.1331.000.2224	3220.18
		GUIDOS PREMIUM PIZZA - Total					**$172.50**		
		INTER-TRIBAL COUNCIL OF MICHIGAN	4	10/15/2025	103946	FY25 GSRP FINAL RFF	$73,593.00	21.1441.000.2275	8510.40
		INTER-TRIBAL COUNCIL OF MICHIGAN - Total					**$73,593.00**		
		JUSTICE KJOLHEDE	4	10/29/2025	103968	SEPT 25 TEV	$30.80	21.1351.000.1654	3210.01
			4	10/29/2025	103968	SEPT 25 TEV	$179.20	21.1351.000.1652	3210.01
		JUSTICE KJOLHEDE - Total					**$210.00**		
		LAKE SUPERIOR ACADEMY	4	10/30/2025	V907099	24.25 GSRP	$1,723.46	21.1411.000.2275	8510.30
		LAKE SUPERIOR ACADEMY - Total					**$1,723.46**		
		LAKE SUPERIOR STATE UNIVERSITY	4	10/30/2025	V907100	8.31-9.27.25 A LIPE	$254.52	21.1351.000.1652	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 A LIPE	$401.05	21.1351.000.1654	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 B PETERS	$208.24	21.1351.000.1652	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 B PETERS	$586.16	21.1351.000.1650	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 H BELONG	$1,308.05	21.1351.000.1652	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 K JACOBS	$529.08	21.1351.000.1652	3190.01
			4	10/30/2025	V907100	8.31-9.27.25 K JACOBS	$806.73	21.1118.950.2275	3190.04
			4	10/30/2025	V907100	SEPTEMBER COPIES	$48.84	21.1351.000.1650	5990.01
		LAKE SUPERIOR STATE UNIVERSITY - Total					**$4,142.67**		
		SAULT COOPERATIVE PRESCHOOL	4	10/30/2025	V907111	FY25 FINAL RFF GSRP	$15,260.30	21.1445.000.2275	8510.41
		SAULT COOPERATIVE PRESCHOOL - Total					**$15,260.30**		
		SIRK IMPACT SERVICES UNLIMITED LLC	4	10/29/2025	103973	PAT REFLECTION	$100.00	21.1283.000.2248	3220.01

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21	EARLY CHILDHOOD FUND	**SIRK IMPACT SERVICES UNLIMITED LLC - Total**					**$100.00**		
		ST IGNACE AREA SCHOOLS	4	10/30/2025	V907115	FY25 EXP RFF	$25,000.00	21.1411.000.2281	8510.17
			4	10/30/2025	V907115	FY25 FINAL GSRP RFF	$26,286.63	21.1411.000.2275	8510.17
		ST IGNACE AREA SCHOOLS - Total					**$51,286.63**		
		ST MARYS CATHOLIC SCHOOL	4	10/30/2025	V907116	FY25 GSRP AUG	$2,361.27	21.1445.000.2275	8510.18
		ST MARYS CATHOLIC SCHOOL - Total					**$2,361.27**		
		THREE LAKES ACADEMY	4	10/30/2025	V907120	FY25 GSRP FINAL RFF	$12,798.35	21.1411.000.2275	8510.20
		THREE LAKES ACADEMY - Total					**$12,798.35**		
21 - Total							**$405,981.82**		
22	SPECIAL EDUCATION FUND	APPLE INC.	4	10/07/2025	103923	IPAD 11, A16, WIFI 128 GB	$815.90	22.1215.031.1760	6420.01
		APPLE INC. - Total					**$815.90**		
		AT&T LONG DISTANCE	4	10/29/2025	103961	OCT 25 LC FAX	$72.73	22.1261.000.1083	3410.01
		AT&T LONG DISTANCE - Total					**$72.73**		
		BETH ORTIZ (DO NOT USE)	4	10/16/2025	V907077	FINGERPRINTING	$65.50	22.1259.000.1100	9999.05
		BETH ORTIZ (DO NOT USE) - Total					**$65.50**		
		BILLI JO MCGUIRE	4	10/29/2025	103970	BOOTCAMP	$100.00	22.1221.000.1052	3220.01
		BILLI JO MCGUIRE - Total					**$100.00**		
		BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-ANDERSON A	$25.52	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-ANDERSON A	$635.28	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-ARBIC M	$0.89	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-ARBIC M	$820.22	22.1283.081.1790	5990.01
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$20.00	22.1226.000.1055	5910.01
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$39.51	22.1213.013.1750	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$39.51	22.1215.031.1760	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$43.49	22.1122.194.1787	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$43.49	22.1219.000.1795	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$43.49	22.1241.000.1742	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$48.56	22.1213.011.1755	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$48.56	22.1226.000.1055	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$48.56	22.1226.081.1790	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$139.20	22.1215.031.1760	5110.01

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-ARMSTRONG T	$209.48	22.1216.041.1770	3410.02
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$358.60	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-ARMSTRONG T	$2,402.54	22.1213.011.1755	5110.01
			4	10/29/2025	600609	PCARD-BALL C	$494.40	22.1213.011.1755	3210.01
			4	10/29/2025	600609	PCARD-BENNER D	($103.02)	22.1122.194.1787	5110.01
			4	10/29/2025	600609	PCARD-BENNER D	$99.77	22.1218.065.1773	5110.01
			4	10/29/2025	600609	PCARD-BENNER D	$127.74	22.1218.065.1773	5990.01
			4	10/29/2025	600609	PCARD-BENNETT C	$98.00	22.1391.000.1822	5990.01
			4	10/29/2025	600609	PCARD-BYMA R	$55.83	22.1221.000.1030	5990.01
			4	10/29/2025	600609	PCARD-BYMA R	$154.20	22.1241.000.1742	5110.01
			4	10/29/2025	600609	PCARD-CAMPBELL S	$1.20	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-CAMPBELL S	$113.68	22.1214.021.3600	5110.18
			4	10/29/2025	600609	PCARD-CAMPBELL S	$130.59	22.1214.021.3600	3210.01
			4	10/29/2025	600609	PCARD-CAMPBELL S	$195.43	22.1283.021.3600	3220.01
			4	10/29/2025	600609	PCARD-CARR C	$20.74	22.1218.067.3600	5110.16
			4	10/29/2025	600609	PCARD-CARR C	$54.59	22.1218.067.3600	3210.01
			4	10/29/2025	600609	PCARD-CARR C	$215.00	22.1283.067.3600	3220.01
			4	10/29/2025	600609	PCARD-CHROMY R	$13.00	22.1241.000.1742	3430
			4	10/29/2025	600609	PCARD-CHROMY R	$127.80	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-CHROMY R	$189.21	22.1241.000.1742	5990.01
			4	10/29/2025	600609	PCARD-CLARK J	$45.92	22.1218.067.1808	5110.01
			4	10/29/2025	600609	PCARD-CLARK J	$65.50	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-CLARK J	$104.24	22.1221.000.1835	5110.01
			4	10/29/2025	600609	PCARD-CONWAY T	$26.93	22.1122.191.1720	5110.01
			4	10/29/2025	600609	PCARD-CURLEY Q	$16.38	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-CURLEY Q	$214.54	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-DANKERT J	$92.13	22.1122.120.1700	5110.01
			4	10/29/2025	600609	PCARD-DAVIS C	$96.24	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-DAVIS J	$414.61	22.1261.000.1083	5990.01
			4	10/29/2025	600609	PCARD-DAVIS S	$375.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-DENIS R	$7.99	22.1122.271.1745	5110.01
			4	10/29/2025	600609	PCARD-DUNCAN A	$299.15	22.1122.194.1787	5110.01
			4	10/29/2025	600609	PCARD-FENLON K	$1.00	22.1122.271.1745	5110.01
			4	10/29/2025	600609	PCARD-FOUNTAIN M	$422.23	22.1122.140.1710	5110.01
			4	10/29/2025	600609	PCARD-FUERER R	$67.39	22.1283.000.1055	3210.01
			4	10/29/2025	600609	PCARD-FUSCO G	$1,064.13	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-GARBULINSKI K	$129.95	22.1213.011.1755	5110.01

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-GARBULINSKI K	$234.00	22.1213.011.1755	7410.01
			4	10/29/2025	600609	PCARD-HALL T	$55.45	22.1283.081.1790	3210.01
			4	10/29/2025	600609	PCARD-HALL T	$135.60	22.1283.081.1790	5990.01
			4	10/29/2025	600609	PCARD-HAZLEY T	$75.00	22.1283.081.1790	3220.01
			4	10/29/2025	600609	PCARD-HAZLEY T	$393.97	22.1226.081.1790	5110.01
			4	10/29/2025	600609	PCARD-HAZLEY T	$941.21	22.1215.031.1760	5110.01
			4	10/29/2025	600609	PCARD-HAZLEY T	$1,069.44	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-HUGHES K	$74.95	22.1213.011.1755	5110.01
			4	10/29/2025	600609	PCARD-HUGHES K	$149.45	22.1221.000.1030	5990.01
			4	10/29/2025	600609	PCARD-HUGHES K	$478.06	22.1219.000.1795	5990.01
			4	10/29/2025	600609	PCARD-HUGHES K	$600.00	22.1283.000.1795	3220.01
			4	10/29/2025	600609	PCARD-HUGHES K	$1,842.05	22.1215.031.1760	5110.01
			4	10/29/2025	600609	PCARD-JOHNSON M	$65.50	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-LAJOIE A	$375.30	22.1391.000.1822	5990.01
			4	10/29/2025	600609	PCARD-LIPPLE C	$271.42	22.1122.120.1700	5110.01
			4	10/29/2025	600609	PCARD-MAYER E	$18.00	22.1122.271.1745	7910.01
			4	10/29/2025	600609	PCARD-MAYER E	$436.86	22.1226.000.1055	3410.02
			4	10/29/2025	600609	PCARD-MAYER E	$641.80	22.1122.271.1745	3220.01
			4	10/29/2025	600609	PCARD-MCARTHUR A	$9,500.00	22.1283.081.1790	3220.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$49.48	22.1261.000.1083	3410.02
			4	10/29/2025	600609	PCARD-MCKINNEY D	$55.63	22.1299.000.1735	5990.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$545.00	22.1261.000.1083	5990.01
			4	10/29/2025	600609	PCARD-MCLEAN K	$475.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-MEINTS K	$56.87	22.1122.110.1725	5110.01
			4	10/29/2025	600609	PCARD-MEINTS K	$59.77	22.1241.000.1742	5990.01
			4	10/29/2025	600609	PCARD-MEINTS K	$356.22	22.1122.140.1715	5110.01
			4	10/29/2025	600609	PCARD-MENDOZA C	$206.86	22.1214.021.3600	3210.01
			4	10/29/2025	600609	PCARD-MENDOZA C	$1,153.72	22.1283.021.3600	3220.01
			4	10/29/2025	600609	PCARD-MENDOZA C	$2,958.04	22.1214.021.3600	5110.18
			4	10/29/2025	600609	PCARD-MILLER S	$5.67	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-MILLER S	$11.21	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-MILLER S	$134.59	22.1218.062.1806	3210.01
			4	10/29/2025	600609	PCARD-MILLER S	$576.96	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-NEAL T	$445.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-NEMECEK M	$37.98	22.1296.000.1024	7920.01
			4	10/29/2025	600609	PCARD-NEMECEK M	$118.29	22.1122.120.1700	5110.01

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-NOSTRANT W	$5.74	22.1218.000.1760	5110.01
			4	10/29/2025	600609	PCARD-NOSTRANT W	$5.74	22.1221.000.1822	5110.01
			4	10/29/2025	600609	PCARD-NOSTRANT W	$11.50	22.1221.000.1786	5110.01
			4	10/29/2025	600609	PCARD-PARISH M	$215.00	22.1122.271.1745	3220.01
			4	10/29/2025	600609	PCARD-PARISH M	$215.00	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-PERRON A	$27.50	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-PERRON A	$375.05	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-PIIPPO J	$691.91	22.1122.120.1822	5990.01
			4	10/29/2025	600609	PCARD-RANDAZZO J	$70.00	22.1216.041.1770	7410.01
			4	10/29/2025	600609	PCARD-RANDAZZO J	$375.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-RANDAZZO J	$490.48	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-RAYMOND J	$445.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-ROMATZ A	$6.00	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-ROMATZ A	$371.03	22.1122.120.1700	5110.01
			4	10/29/2025	600609	PCARD-ROOYANKKERS T	$65.50	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-SANDVIK L	$1,293.11	22.1261.000.1083	5520
			4	10/29/2025	600609	PCARD-SBAR J	$148.32	22.1214.021.3600	3210.01
			4	10/29/2025	600609	PCARD-SBAR J	$613.74	22.1283.021.3600	3220.01
			4	10/29/2025	600609	PCARD-SCHULTZ H	$66.40	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-SCHULTZ H	$160.00	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-SHERLUND J	$445.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-SHORT H	$194.31	22.1213.013.1750	5110.01
			4	10/29/2025	600609	PCARD-SHORT H	$195.33	22.1226.000.1055	5910.01
			4	10/29/2025	600609	PCARD-SHORT H	$200.00	22.1221.000.1052	3220.01
			4	10/29/2025	600609	PCARD-SHORT H	$248.86	22.1283.081.1790	3220.01
			4	10/29/2025	600609	PCARD-SHORT H	$282.21	22.1213.011.1755	5110.01
			4	10/29/2025	600609	PCARD-SHORT H	$325.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-SHORT H	$2,300.00	22.1221.000.1030	5990.01
			4	10/29/2025	600609	PCARD-STEVENS T	$52.73	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-STEVENS T	$375.00	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-VANSLOTEN A	$24.52	22.1283.000.1056	3220.01
			4	10/29/2025	600609	PCARD-VANSLOTEN A	$31.00	22.1226.000.1056	5910
			4	10/29/2025	600609	PCARD-VISER N	$67.52	22.1259.000.1100	9999.05
			4	10/29/2025	600609	PCARD-VISER N	$130.13	22.1214.021.3600	5110.18
			4	10/29/2025	600609	PCARD-VISER N	$379.37	22.1283.021.3600	3220.01
			4	10/29/2025	600609	PCARD-WEKENMAN C	$13.53	22.1259.000.1100	9999.05

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-WEKENMAN C	$51.03	22.1216.041.1770	5110.01
			4	10/29/2025	600609	PCARD-WEKENMAN C	$340.23	22.1283.041.1770	3220.01
			4	10/29/2025	600609	PCARD-WOLFE H	$102.92	22.1216.041.1770	3210.01
			4	10/29/2025	600609	PCARD-WOLFE H	$104.23	22.1216.041.1770	5110.01
		BMO FINANCIAL GROUP - Total					**$46,517.68**		
		BRIGHTSPEED	4	10/08/2025	V907041	LANDLINES AUG 25	$380.73	22.1241.000.1742	3410.01
			4	10/30/2025	V907091	LANDLINES, SEPT	$358.26	22.1241.000.1742	3410.01
		BRIGHTSPEED - Total					**$738.99**		
		CENTRAL MICHIGAN PAPER	4	10/07/2025	103926	PRINTER PAPER	$1,057.50	22.1261.000.1082	5910.01
		CENTRAL MICHIGAN PAPER - Total					**$1,057.50**		
		CHG MEDICAL STAFFING INC.	4	10/07/2025	103928	BILOSZ, L SLP	$7,497.00	22.1215.031.1760	3130.01
			4	10/07/2025	103928	CATO, E SLP	$10,177.50	22.1215.031.1760	3130.01
			4	10/07/2025	103928	DITARANTO, H OT	$8,753.50	22.1213.011.1755	3130.01
			4	10/07/2025	103928	DZIEDZIC, P COTA	$5,775.00	22.1213.011.1755	3130.01
			4	10/07/2025	103928	FOLTS, P OT	$8,640.00	22.1213.011.1755	3130.01
			4	10/07/2025	103928	HOOEY, R SLP	$7,350.00	22.1215.031.1760	3130.01
			4	10/07/2025	103928	TOLIVER, K OT	$7,875.00	22.1213.011.1755	3130.01
			4	10/07/2025	103928	WIKUM, S SLP	$7,600.00	22.1215.031.1760	3130.01
			4	10/07/2025	103928	YORK, K SLP	$7,125.00	22.1215.031.1760	3130.01
			4	10/21/2025	103958	BILOSZ, L SLP	$3,773.00	22.1215.031.1760	3130.01
			4	10/21/2025	103958	CATO, E SLP	$5,485.50	22.1215.031.1760	3130.01
			4	10/21/2025	103958	DITARANTO, H OT	$4,048.80	22.1213.011.1755	3130.01
			4	10/21/2025	103958	DZIEDZIC, P COTA	$2,310.00	22.1213.011.1755	3130.01
			4	10/21/2025	103958	FOLTS, P OT	$4,320.00	22.1213.011.1755	3130.01
			4	10/21/2025	103958	HOOEY, R SLP	$3,332.00	22.1215.031.1760	3130.01
			4	10/21/2025	103958	TOLIVER, K OT	$3,937.50	22.1213.011.1755	3130.01
			4	10/21/2025	103958	WIKUM, S SLP	$3,800.00	22.1215.031.1760	3130.01
			4	10/21/2025	103958	YORK, K SLP	$3,562.50	22.1215.031.1760	3130.01
			4	10/29/2025	103964	BILOSZ, L SLP	$7,644.00	22.1215.031.1760	3130.01
			4	10/29/2025	103964	CATO, E SLP	$11,005.50	22.1215.031.1760	3130.01
			4	10/29/2025	103964	DITARANTO, H OT	$8,377.60	22.1213.011.1755	3130.01
			4	10/29/2025	103964	DZIEDZIC, P COTA	$4,620.00	22.1213.011.1755	3130.01
			4	10/29/2025	103964	FOLTS, P OT	$7,776.00	22.1213.011.1755	3130.01
			4	10/29/2025	103964	HOOEY, R SLP	$7,350.00	22.1215.031.1760	3130.01
			4	10/29/2025	103964	JOHNSON, C SLP	$5,175.00	22.1215.031.1760	3130.01
			4	10/29/2025	103964	TOLIVER, K OT	$7,087.50	22.1213.011.1755	3130.01
			4	10/29/2025	103964	WIKUM, S SLP	$7,600.00	22.1215.031.1760	3130.01
			4	10/29/2025	103964	YORK, K SLP	$7,125.00	22.1215.031.1760	3130.01
		CHG MEDICAL STAFFING INC. - Total					**$179,122.90**		
		CHRISTINE LIPPLE	4	10/16/2025	V907074	FINGERPRINTING	$65.50	22.1259.000.1100	9999.05
		CHRISTINE LIPPLE - Total					**$65.50**		

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22	SPECIAL EDUCATION FUND	CLARK HILL PLC ATTORNEYS AT LAW	4	10/08/2025	V907043	RETAINER	$1,137.00	22.1231.000.1040	3170.01
		CLARK HILL PLC ATTORNEYS AT LAW - Total					**$1,137.00**		
		CLINTON COUNTY RESA	4	10/07/2025	103929	OUTPUTS TO OUTCOMES	$210.00	22.1221.000.1052	3220.01
		CLINTON COUNTY RESA - Total					**$210.00**		
		DTE ENERGY CO.	4	10/15/2025	103944	HEAT 9/3-9/30	$277.52	22.1261.000.1083	5510
		DTE ENERGY CO. - Total					**$277.52**		
		EDUSTAFF	4	10/22/2025	304228	PPE 09/14-09/27/2025	$83.02	22.1122.120.1822	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$597.76	22.1391.000.1822	3190.04
			4	10/22/2025	304228	PPE 09/14-09/27/2025	$971.32	22.1122.120.1700	3110.05
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$128.09	22.1122.120.1700	3110.05
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$470.84	22.1122.110.1725	3110.05
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$138.76	22.1122.110.1725	3110.05
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$257.36	22.1122.140.1715	3110.05
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$498.12	22.1122.120.1822	3190.04
			4	10/31/2025	304240	PPE 10/12-10/25/2025	$1,000.33	22.1122.120.1700	3110.05
		EDUSTAFF - Total					**$4,145.60**		
		ELIZABETH PERRON	4	10/22/2025	V907085	MUSIC THERAPY	$522.50	22.1241.000.1742	3190.01
			4	10/30/2025	V907107	PERRON, L MUSIC	$453.75	22.1241.000.1742	3190.01
		ELIZABETH PERRON - Total					**$976.25**		
		EUP TRANSPORTATION AUTHORITY	4	10/30/2025	V907095	DI FERR-Z. REISENER	$80.00	22.1215.031.1760	3210.01
		EUP TRANSPORTATION AUTHORITY - Total					**$80.00**		
		GFL ENVIRONMENTAL USA INC	4	10/16/2025	V907069	EC SHREDDING OCT	$50.30	22.1122.271.1745	7910.01
			4	10/16/2025	V907069	LC TRASH OCT	$470.61	22.1261.000.1083	3840
		GFL ENVIRONMENTAL USA INC - Total					**$520.91**		
		GUIDOS PREMIUM PIZZA	4	10/08/2025	V907045	BEHAVIOR TOOLS LUNCH	$269.75	22.1221.000.1052	3220.01
			4	10/08/2025	V907045	CLASSROOM MANAGMENT L	$85.89	22.1221.000.1030	5990.01
			4	10/08/2025	V907045	UKERU LUNCH	$73.37	22.1221.000.1052	3220.01
		GUIDOS PREMIUM PIZZA - Total					**$429.01**		
		HEARTFUL SOLUTIONS LLC	4	10/16/2025	V907072	SLP SERVICES	$22,050.00	22.1215.031.1760	3130.01
		HEARTFUL SOLUTIONS LLC - Total					**$22,050.00**		
		KINROSS CHARTER TOWNSHIP	4	10/15/2025	103947	WATER 9/1-9/30	$657.57	22.1261.000.1083	3830

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22	SPECIAL EDUCATION FUND	**KINROSS CHARTER TOWNSHIP - Total**					**$657.57**		
		KSHEP CREATIVE LLC	4	10/08/2025	V907048	DESIGN SERVICES	$5,250.00	22.1221.000.1052	3220.01
		KSHEP CREATIVE LLC - Total					**$5,250.00**		
		KSS ENTERPRISES	4	10/08/2025	V907049	JANITORIAL SUPPLIES	$634.22	22.1261.000.1083	5990.01
			4	10/30/2025	V907098	ICE MELT	$1,009.40	22.1261.000.1083	5990.01
		KSS ENTERPRISES - Total					**$1,643.62**		
		MAISA	4	10/15/2025	103948	STUDY OF FEASIBILITY	$121,250.00	22.1281.000.2299	3190.01
		MAISA - Total					**$121,250.00**		
		MYMICHIGAN MEDICAL CENTER SAULT	4	10/08/2025	V907051	OT AUG 25	$25,425.84	22.1213.011.1755	3130.01
			4	10/08/2025	V907051	PS INTERN SUPPLIES	$540.00	22.1122.120.1822	5990.01
			4	10/08/2025	V907051	PT AUG 25	$18,150.58	22.1213.013.1750	3130.01
			4	10/08/2025	V907051	SLP AUG 25	$45,841.60	22.1215.031.1760	3130.01
			4	10/08/2025	V907051	SLP TRAVEL AUG 25	$15.00	22.1215.031.1760	3210.01
			4	10/30/2025	V907102	OT SEPT 25	$52,436.54	22.1213.011.1755	3130.01
			4	10/30/2025	V907102	PT SEPT 25	$27,826.82	22.1213.013.1750	3130.01
			4	10/30/2025	V907102	SEPT DRUGTEST	$240.00	22.1391.000.1822	7910.01
			4	10/30/2025	V907102	SLP SEPT 25	$69,697.13	22.1215.031.1760	3130.01
		MYMICHIGAN MEDICAL CENTER SAULT - Total					**$240,173.51**		
		NATIONAL OFFICE PRODUCTS	4	10/08/2025	V907052	LC PRINCIPAL OFFICE	$201.03	22.1261.000.1742	4120.01
			4	10/08/2025	V907052	LC SE OFFICE	$212.09	22.1261.000.1055	4120.01
			4	10/08/2025	V907052	LC WORKROOM	$312.69	22.1261.000.1083	4120.01
		NATIONAL OFFICE PRODUCTS - Total					**$725.81**		
		OHA PEST SOLUTIONS	4	10/08/2025	V907054	LC PEST CONTROL	$400.00	22.1261.000.1083	4910.03
		OHA PEST SOLUTIONS - Total					**$400.00**		
		PENNYS KITCHEN	4	10/08/2025	V907056	FIRST TEACHER LUNCH	$97.50	22.1221.000.1052	3220.01
			4	10/22/2025	V907084	SE MASTER TEACH LUNCH	$101.87	22.1221.000.1052	3220.01
			4	10/30/2025	V907105	TEACH APPRENT LUNCH	$131.40	22.1221.000.1052	3220.01
		PENNYS KITCHEN - Total					**$330.77**		
		PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/16/2025	V907078	DELL PRO 16 W/TOUCHSCREEN	$669.11	22.1213.011.1755	6420.01
			4	10/16/2025	V907078	DELL PRO 16 W/TOUCHSCREEN	$669.11	22.1213.013.1750	6420.01
			4	10/16/2025	V907078	DELL PRO 16 W/TOUCHSCREEN	$669.11	22.1226.000.1055	6420.01
			4	10/16/2025	V907078	DELL PRO 16 W/TOUCHSCREEN	$1,338.22	22.1215.031.1760	6420.01
			4	10/16/2025	V907078	OT X6	$4,014.66	22.1213.011.1755	6420.01
			4	10/16/2025	V907078	PSYCH X1	$669.11	22.1214.021.3600	6420
			4	10/16/2025	V907078	PT X1	$669.11	22.1213.013.1750	6420.01

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22	SPECIAL EDUCATION FUND	PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/16/2025	V907078	SLP X11	$7,360.21	22.1215.031.1760	6420.01
			4	10/16/2025	V907078	TEACHER APPRENTICE X1	$669.11	22.1122.194.1787	6420.01
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total					**$16,727.75**		
		ROBERT GORDON	4	10/08/2025	V907044	MEDICAID SCRIPTS	$1,011.00	22.1226.000.1055	3190.01
		ROBERT GORDON - Total					**$1,011.00**		
		SCHOOL SPECIALTY INC.	4	10/07/2025	103938	TABLES-PO 260013	$1,300.95	22.1241.000.1742	5990.01
			4	10/29/2025	103972	1433671 CAFETERIA TABLE-C	$8,790.60	22.1241.000.1742	5990.01
		SCHOOL SPECIALTY INC. - Total					**$10,091.55**		
		SEHI-PROCOMP COMPUTER PRDTS	4	10/16/2025	V907079	MICROSOFT SURFACE LAPTOP	$2,020.00	22.1214.021.3600	6420
		SEHI-PROCOMP COMPUTER PRDTS - Total					**$2,020.00**		
		SEVN WORKFORCE SOLUTIONS, LLC	4	10/08/2025	V907059	WELLS, J SSW	$7,497.00	22.1216.041.1770	3130.01
			4	10/22/2025	V907087	WELLS, J SSW	$3,591.00	22.1216.041.1770	3130.01
			4	10/30/2025	V907112	WELLS, J SSW	$7,497.00	22.1216.041.1770	3130.01
		SEVN WORKFORCE SOLUTIONS, LLC - Total					**$18,585.00**		
		SHEILA ECKERLE	4	10/29/2025	103966	ECKERLE, S MAASE	$100.00	22.1221.000.1052	3220.01
		SHEILA ECKERLE - Total					**$100.00**		
		SUNBELT STAFFING	4	10/08/2025	V907060	CELESTAIN, P TVI	$7,200.00	22.1218.065.1773	3130.01
			4	10/08/2025	V907060	DEIMEL, D SLP	$2,979.68	22.1215.031.1760	3130.01
			4	10/08/2025	V907060	DEIMEL, D SLP	$2,907.00	22.1215.031.1760	3130.01
			4	10/08/2025	V907060	DEJONG, J SLP	$2,907.00	22.1215.031.1760	3130.01
			4	10/08/2025	V907060	LEWANDOSKI, K SLP	$2,325.60	22.1215.031.1760	3130.01
			4	10/08/2025	V907060	SEYMOUR, M SLP	$7,461.30	22.1215.031.1760	3130.01
			4	10/22/2025	V907088	CELESTAIN, P TVI	$3,600.00	22.1218.065.1773	3130.01
			4	10/22/2025	V907088	DEIMEL, D SLP	$3,028.13	22.1215.031.1760	3130.01
			4	10/22/2025	V907088	DEJONG, J SLP	$1,453.50	22.1215.031.1760	3130.01
			4	10/22/2025	V907088	SEYMOUR, M SLP	$3,633.75	22.1215.031.1760	3130.01
			4	10/30/2025	V907117	CELESTAIN, P TVI	$7,200.00	22.1218.065.1773	3130.01
			4	10/30/2025	V907117	DEIMEL, D SLP	$6,088.23	22.1215.031.1760	3130.01
			4	10/30/2025	V907117	DEJONG, J SLP	$2,907.00	22.1215.031.1760	3130.01
			4	10/30/2025	V907117	SEYMOUR, M SLP	$7,412.86	22.1215.031.1760	3130.01
		SUNBELT STAFFING - Total					**$61,104.05**		
		SUPERIOR EDUCATIONAL SERVICES LLC	4	10/30/2025	V907118	PS CPR	$525.00	22.1122.120.1822	5990.01
		SUPERIOR EDUCATIONAL SERVICES LLC - Total					**$525.00**		
		THE STEPPING STONES GROUP LLC	4	10/08/2025	V907061	FREISTATTER, K SSW	$5,031.00	22.1216.041.1770	3130.01
			4	10/08/2025	V907061	KABBARA, Z SLP	$8,694.00	22.1215.031.1760	3130.01
			4	10/08/2025	V907061	WARDER, J SLP	$7,590.00	22.1215.031.1760	3130.01

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22	SPECIAL EDUCATION FUND	THE STEPPING STONES GROUP LLC	4	10/30/2025	V907119	FREISTATTER, K SSW	$4,368.00	22.1216.041.1770	3130.01
			4	10/30/2025	V907119	KABBARA, Z SLP	$10,350.00	22.1215.031.1760	3130.01
			4	10/30/2025	V907119	PODLESAK, J SLP	$17,747.00	22.1215.031.1760	3130.01
			4	10/30/2025	V907119	WARDER, J SLP	$9,384.00	22.1215.031.1760	3130.01
		THE STEPPING STONES GROUP LLC - Total					**$63,164.00**		
		THRUN LAW FIRM P.C.	4	10/08/2025	V907062	LEGAL SERVICES	$804.00	22.1231.000.1040	3170.01
		THRUN LAW FIRM P.C. - Total					**$804.00**		
		UNIVERSITY OF OREGON	4	10/15/2025	103955	SWIS	$3,475.00	22.1122.000.1805	5110.13
		UNIVERSITY OF OREGON - Total					**$3,475.00**		
		VICTORIA COLLINS	4	10/07/2025	103930	COLLINS, V STIPEND	$125.00	22.1221.000.1052	3220.01
		VICTORIA COLLINS - Total					**$125.00**		
		WEBER AND DEVERS	4	10/07/2025	103939	EVALUATIONS	$19,436.28	22.1214.021.3600	3130.05
		WEBER AND DEVERS - Total					**$19,436.28**		
22 - Total							**$825,982.90**		
23	EUP CONNECT COLLABORATIVE	MSU EXTENSION BUSINESS OFFICE	4	10/16/2025	V907075	5TH QTR 4H-TECH FEES	$9,375.00	23.1281.000.1850	3510.25
		MSU EXTENSION BUSINESS OFFICE - Total					**$9,375.00**		
23 - Total							**$9,375.00**		
26	CTE FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-JONES P	$819.56	26.1226.000.1112	3220.01
			4	10/29/2025	600609	PCARD-RUTLEDGE T	$15.63	26.1221.000.2100	3220.01
		BMO FINANCIAL GROUP - Total					**$835.19**		
		NATIONAL OFFICE PRODUCTS	4	10/16/2025	V907076	PATRICIA JONES	$240.00	26.1226.000.1112	5990.01
			4	10/30/2025	V907103	MNFCTRNG DAY SHIRTS	$282.00	26.1282.000.2100	3510.02
		NATIONAL OFFICE PRODUCTS - Total					**$522.00**		
		TAHQUAMENON AREA SCHOOLS	4	10/22/2025	V907089	GIC EQUIPMENT	$6,218.75	26.1411.000.1123	8510.19
			4	10/22/2025	V907089	GIC PROGRAM	$45,426.19	26.1411.000.1121	8510.19
		TAHQUAMENON AREA SCHOOLS - Total					**$51,644.94**		
26 - Total							**$53,002.13**		
27	COOPERATIVE TECH FUND	ALL PHASE ELECTRIC SUPPLY CO	4	10/07/2025	103922	SPECIAL PROJECTS	$10.93	27.1284.000.1896	5990.01
			4	10/15/2025	103941	SPECIAL PROJECTS	$1,764.64	27.1284.000.1896	5990.01
		ALL PHASE ELECTRIC SUPPLY CO - Total					**$1,775.57**		
		APPTEGY, INC.	4	10/08/2025	V907039	THRILLSHARE CUSTOM	$1,000.00	27.1284.000.1895	3190.01
		APPTEGY, INC. - Total					**$1,000.00**		
		AT&T	4	10/29/2025	103960	OCT 25 WAN ASE OD	$5,776.69	27.1284.000.1870	3160.01
		AT&T - Total					**$5,776.69**		
		AT&T MOBILITY	4	10/07/2025	103925	DISTRICT BACKUP LINKS	$184.32	27.1284.000.1870	3160.01

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27	COOPERATIVE TECH FUND	AT&T MOBILITY	4	10/07/2025	103925	TECH PHONES - SEPT25	$148.44	27.1284.000.1865	3410.02
			4	10/29/2025	103962	OCT25 - BACKUP LINKS	$184.16	27.1284.000.1870	3160.01
			4	10/29/2025	103962	TECH CELL - DR,CJ,TS	$148.59	27.1284.000.1865	3410.02
		AT&T MOBILITY - Total					**$665.51**		
		BAYVIEW CAR CARE	4	10/08/2025	V907040	076X104 LABOR BRAKES	$540.00	27.1261.000.1865	4130
			4	10/08/2025	V907040	076X104 PARTS	$1,356.65	27.1261.000.1865	5730
			4	10/16/2025	V907065	TECH TRANSIT REPAIRS	$1,423.51	27.1261.000.1865	5730
		BAYVIEW CAR CARE - Total					**$3,320.16**		
		BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-CARR E	$9.16	27.1284.000.1890	3450.01
			4	10/29/2025	600609	PCARD-CARR E	$413.19	27.1284.000.1870	3160.01
			4	10/29/2025	600609	PCARD-CARR E	$3,125.44	27.1284.000.1890	3220.01
			4	10/29/2025	600609	PCARD-OLSON S	$164.88	27.1284.000.1896	5990.01
			4	10/29/2025	600609	PCARD-SANDVIK L	$194.37	27.1261.000.1887	5520
		BMO FINANCIAL GROUP - Total					**$3,907.04**		
		CAMERA CORNER/ CONNECTING POINT	4	10/16/2025	V907066	1YR OPTIONS 8/5/2025-8/27	$2,748.48	27.1284.000.1886	3450.01
			4	10/16/2025	V907066	24X7 EMAIL, 24X7 COMPREHE	$3,684.61	27.1284.000.1885	3190.01
		CAMERA CORNER/CONNECTING POINT - Total					**$6,433.09**		
		CDW GOVERNMENT INC.	4	10/08/2025	V907042	256480 - CHROME MANAGEMEN	$590.00	27.1284.000.1890	3450.12
			4	10/08/2025	V907042	AZURE OVG AUG 25	$3,830.15	27.1284.000.1885	4910.03
			4	10/08/2025	V907042	AZURE OVG JULY 25	$3,839.35	27.1284.000.1885	4910.03
			4	10/16/2025	V907067	MFG# SD70B - SM PRECISION	$1,211.42	27.1259.000.1925	9999.39
			4	10/16/2025	V907067	PROJECTOR BULBS	$214.14	27.1259.000.1925	9999.39
			4	10/16/2025	V907067	REMC ITEM # 252235 - DOCK	$360.64	27.1259.000.1925	9999.39
		CDW GOVERNMENT INC. - Total					**$10,045.70**		
		CHARTER COMMUNICATIONS HOLDINGS LLC	4	10/07/2025	103927	WAN PPS SEPT 25	$169.98	27.1284.000.1870	3160.01
			4	10/15/2025	103942	OCT25 WAN RAS OCS LC	$579.92	27.1284.000.1870	3160.01
		CHARTER COMMUNICATIONS HOLDINGS LLC - Total					**$749.90**		
		EUP TRANSPORTATION AUTHORITY	4	10/30/2025	V907095	DI FERRY- TECH	$20.00	27.1284.000.1865	3210.01
		EUP TRANSPORTATION AUTHORITY - Total					**$20.00**		
		LOGISOFT	4	10/29/2025	103969	A144DU000160D - [65291789	$2,350.00	27.1259.000.1925	9999.40
		LOGISOFT - Total					**$2,350.00**		
		MARATHON-WEX BANK	4	10/24/2025	304237	SEPT FUEL 138.084 GAL	$336.78	27.1261.000.1865	5710.01

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27	COOPERATIVE TECH FUND	**MARATHON-WEX BANK - Total**					**$336.78**		
		MICHIGAN BROADBAND SERVICES	4	10/30/2025	V907101	OCT 25 WAN DIS	$589.00	27.1284.000.1870	3160.01
		MICHIGAN BROADBAND SERVICES - Total					**$589.00**		
		PARKERS HARDWARE	4	10/07/2025	103935	SPECIAL PROJECTS	$87.36	27.1284.000.1896	5990.01
			4	10/15/2025	103951	SPECIAL PROJECTS	$19.15	27.1284.000.1896	5990.01
		PARKERS HARDWARE - Total					**$106.51**		
		PC PARTS PLUS, LLC	4	10/08/2025	V907055	ADA-SNG-1968-1 LITEON 45W	$4.58	27.1284.000.1917	5990.01
			4	10/08/2025	V907055	ADA-SNG-1968-1 LITEON 45W	$415.12	27.1259.000.1925	9999.41
			4	10/08/2025	V907055	LCD-SNG-4514-1 HP 14 G5 (	$1,019.76	27.1284.000.1917	5990.01
		PC PARTS PLUS, LLC - Total					**$1,439.46**		
		PENINSULA FIBER NETWORK LLC	4	10/30/2025	V907104	OCT25 WAN BAS WTS CCS	$4,305.00	27.1284.000.1870	3160.01
		PENINSULA FIBER NETWORK LLC - Total					**$4,305.00**		
		PENNYS KITCHEN	4	10/08/2025	V907056	DEPT MTG LUNCH 9/19	$162.89	27.1284.000.1865	3220.01
		PENNYS KITCHEN - Total					**$162.89**		
		PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/08/2025	V907057	ADD 3YR ACCIDENTAL DAMAGE	$76.45	27.1259.000.1925	9999.43
			4	10/08/2025	V907057	PDT25C-220500 - DELL PRO	$4,774.05	27.1259.000.1925	9999.36
			4	10/08/2025	V907057	PDT25C-220500-330 - UPGRA	$470.25	27.1259.000.1925	9999.36
			4	10/08/2025	V907057	PDT25C-220500-816 - UPGRA	$830.97	27.1259.000.1925	9999.36
			4	10/08/2025	V907057	PDT25C-220500-ADP3 - 3YR	$688.05	27.1259.000.1925	9999.36
			4	10/08/2025	V907057	PDT25C-220600 - DELL PRO	$1,179.90	27.1259.000.1925	9999.43
			4	10/08/2025	V907057	PDT25C-220600 DELL PRO 16	$589.95	27.1259.000.1925	9999.43
			4	10/08/2025	V907057	PDT25C-220600-330 - UPGRA	$104.50	27.1259.000.1925	9999.43
			4	10/08/2025	V907057	PDT25C-220600-ADP3 - ADD	$152.90	27.1259.000.1925	9999.43
			4	10/08/2025	V907057	PDT25C-220650-333 UPGRADE	$519.90	27.1259.000.1925	9999.39
			4	10/08/2025	V907057	PDT25C-220650-ADP3 - 3 YR	$382.25	27.1259.000.1925	9999.39
			4	10/08/2025	V907057	PDT25C-220650-MAX DELL PR	$7,025.80	27.1259.000.1925	9999.39
			4	10/08/2025	V907057	UPGRADE TO 3 YR MAIL IN W	$52.25	27.1259.000.1925	9999.43
			4	10/16/2025	V907078	3YR ACCIDENTAL DAMAGE PRO	$152.90	27.1259.000.1925	9999.39

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27	COOPERATIVE TECH FUND	PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/16/2025	V907078	COMPUTER POWER CORDS	$1,110.00	27.1259.000.1925	9999.39
			4	10/16/2025	V907078	DELL PRO MAX 16	$2,810.32	27.1259.000.1925	9999.39
			4	10/16/2025	V907078	UPGRADE TO 3YR ONSITE WAR	$207.96	27.1259.000.1925	9999.39
			4	10/30/2025	V907106	PDT25C-220600 DELL PRO 16	$616.86	27.1259.000.1925	9999.34
			4	10/30/2025	V907106	PDT25C-220600-330 UPGRADE	$52.25	27.1259.000.1925	9999.34
			4	10/30/2025	V907106	PDT25C-220600-ADP3 ADD 3Y	$76.45	27.1259.000.1925	9999.34
			4	10/30/2025	V907106	PDT25C-223250 - DELL PRO	$3,151.80	27.1259.000.1925	9999.34
			4	10/30/2025	V907106	PDT25C-223250-555 - UPGRA	$156.78	27.1259.000.1925	9999.34
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total					**$25,182.54**		
		QUILL CORPORATION	4	10/30/2025	V907109	DATASTICKS	$25.98	27.1284.000.1890	5990.01
		QUILL CORPORATION - Total					**$25.98**		
		WEX BANK/SUNOCO SUNTRAK	4	10/24/2025	304238	SEPT FUEL 115.109 GAL	$311.55	27.1261.000.1865	5710.01
		WEX BANK/SUNOCO SUNTRAK - Total					**$311.55**		
27 - Total							**$68,503.37**		
28	BUSINESS SVC CONSORT FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-MCKINNEY D	$61.85	28.1252.000.1252	5910.01
			4	10/29/2025	600609	PCARD-MCKINNEY D	$1,349.66	28.1252.000.1252	6420.01
			4	10/29/2025	600609	PCARD-SANDVIK L	$525.00	28.1252.000.1252	3220.01
		BMO FINANCIAL GROUP - Total					**$1,936.51**		
		MICHIGAN SCHOOL BUSINESS OFFICIALS	4	10/15/2025	103949	D. BERGMAN-MEMBERSHIP	$150.00	28.1252.000.1252	7410.01
		MICHIGAN SCHOOL BUSINESS OFFICIALS - Total					**$150.00**		
		PEOPLE DRIVEN TECHNOLOGY, INC.	4	10/08/2025	V907057	QTY 3 - DELL 65W 4.5 MM A	$36.00	28.1252.000.1252	6420.01
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total					**$36.00**		
		SNUG	4	10/30/2025	V907113	SNUG MEMBER RENEWAL	$250.00	28.1252.000.1252	7410.01
		SNUG - Total					**$250.00**		
28 - Total							**$2,372.51**		
41	CAPITAL PROJECTS FUND	ALBERT HEATING & COOLING INC	4	10/16/2025	V907064	INSPECT ROOFTOP UNITS	$620.00	41.1261.000.0050	3190.01
			4	10/16/2025	V907064	SVC ROOFTOP UNITS LC	$620.00	41.1261.000.0050	3190.01
		ALBERT HEATING & COOLING INC - Total					**$1,240.00**		
		BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-DUTCHER K	$63.21	41.1261.000.0000	6420.01
			4	10/29/2025	600609	PCARD-MCARTHUR A	$849.02	41.1261.000.0000	6420.01

EASTERN UPPER PENINSULA ISD

Check Register - October 2025

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
41	CAPITAL PROJECTS FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-PARISH M	$114.95	41.1261.000.0000	6420.01
		BMO FINANCIAL GROUP - Total					**$1,027.18**		
		INACOMP	4	10/08/2025	V907046	252825 - 55" TELEVISION	$475.00	41.1261.000.0000	6420.01
		INACOMP - Total					**$475.00**		
		INTEGRATED DESIGNS, INC	4	10/08/2025	V907047	CO RENO. PHASE I	$500.00	41.1453.000.0000	3190.01
			4	10/08/2025	V907047	SOM PLAN REVIEW	$125.00	41.1453.000.0000	3190.01
		INTEGRATED DESIGNS, INC - Total					**$625.00**		
41 - Total							**$3,367.18**		
71	SE TRANSPORTATION FUND	BMO FINANCIAL GROUP	4	10/29/2025	600609	PCARD-DAHL G	$9.13	71.1271.000.4020	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$9.13	71.1271.000.4050	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$9.13	71.1271.000.4060	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$9.13	71.1271.000.4070	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$9.13	71.1271.000.4095	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$9.14	71.1271.000.4091	7910.01
			4	10/29/2025	600609	PCARD-DAHL G	$37.04	71.1271.000.4094	5730
			4	10/29/2025	600609	PCARD-DAHL G	$255.00	71.1271.000.4095	4130
			4	10/29/2025	600609	PCARD-DAHL G	$592.10	71.1271.000.4095	5730
			4	10/29/2025	600609	PCARD-MCKINNEY D	$26.83	71.1271.000.4050	3410.02
		BMO FINANCIAL GROUP - Total					**$965.76**		
		BP	4	10/24/2025	304236	SEP FUEL 229.551 GAL	$640.60	71.1271.000.4070	5710.01
		BP - Total					**$640.60**		
		DEAN MANAGEMENT SERVICES, INC	4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.54	71.1271.000.4020	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.54	71.1271.000.4050	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.54	71.1271.000.4060	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.54	71.1271.000.4070	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.55	71.1271.000.4091	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.55	71.1271.000.4094	3150.01
			4	10/07/2025	103931	MGMT SERVICES-SEPT.	$1,800.55	71.1271.000.4095	3150.01
		DEAN MANAGEMENT SERVICES, INC - Total					**$12,603.81**		
		EDUSTAFF	4	10/22/2025	304228	PPE 09/14-09/27/2025	$222.13	71.1271.000.4060	3190.03
			4	10/27/2025	304239	PPE 09/28-10/11/2025	$282.58	71.1271.000.4060	3190.03
		EDUSTAFF - Total					**$504.71**		
		GREAT LAKES TRUCK SVC & TOWING LLC	4	10/16/2025	V907070	BUS #21 LABOR	$180.00	71.1271.000.4070	4130
			4	10/16/2025	V907070	BUS #21 REPAIRS	$45.29	71.1271.000.4070	5730
		GREAT LAKES TRUCK SVC & TOWING LLC - Total					**$225.29**		

EASTERN UPPER PENINSULA ISD

Check Register - October 2025

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
71	SE TRANSPORTATION FUND	MARATHON-WEX BANK	4	10/24/2025	304237	SEPT FUEL 16.709 GAL	$41.47	71.1271.000.4095	5710.01
		MARATHON-WEX BANK - Total					**$41.47**		
		O'CONNOR'S CHRYSLER DODGE JEEP, INC	4	10/15/2025	103950	129X763 PS LABOR	$109.00	71.1271.000.4095	4130
			4	10/15/2025	103950	129X763 PS REPAIRS	$434.00	71.1271.000.4095	5730
		O'CONNOR'S CHRYSLER DODGE JEEP, INC - Total					**$543.00**		
		RUDYARD AUTO SALES	4	10/15/2025	103953	BUS #5 DEXCOOL	$10.79	71.1271.000.4094	5730
		RUDYARD AUTO SALES - Total					**$10.79**		
		WEX BANK/SUNOCO SUNTRAK	4	10/24/2025	304238	SEPT FUEL 163.073 GAL	$464.36	71.1271.000.4094	5710.01
			4	10/24/2025	304238	SEPT FUEL 220.416 GAL	$598.79	71.1271.000.4091	5710.01
			4	10/24/2025	304238	SEPT FUEL 222.583 GAL	$647.25	71.1271.000.4070	5710.01
			4	10/24/2025	304238	SEPT FUEL 334.709 GAL	$1,071.87	71.1271.000.4020	5710.01
			4	10/24/2025	304238	SEPT FUEL 354.698 GAL	$1,133.29	71.1271.000.4060	5710.01
			4	10/24/2025	304238	SEPT FUEL 38.98 GAL	$110.33	71.1271.000.4095	5710.01
			4	10/24/2025	304238	SEPT FUEL 521.709 GAL	$1,484.95	71.1271.000.4050	5710.01
			4	10/24/2025	304238	SEPT FUEL 54.447 GAL	$152.51	71.1271.000.4045	5710.01
		WEX BANK/SUNOCO SUNTRAK - Total					**$5,663.35**		
		XTREME TRUCK & TRAILER LLC	4	10/29/2025	103976	BRIMLEY #19-5 LABOR	$781.25	71.1271.000.4050	4130
			4	10/29/2025	103976	BRIMLEY #19-5 PARTS	$204.55	71.1271.000.4050	5730
		XTREME TRUCK & TRAILER LLC - Total					**$985.80**		
71 - Total							**$22,184.58**		
81	TRAVEL FUND	ALLYSON COATES	4	10/15/2025	103943	105X969 DETAIL	$175.00	81.1261.000.0000	4130
		ALLYSON COATES - Total					**$175.00**		
		BAYVIEW CAR CARE	4	10/08/2025	V907040	105X689 LABOR	$480.00	81.1261.000.0000	4130
			4	10/08/2025	V907040	105X689 REPAIRS	$844.33	81.1261.000.0000	5730
			4	10/30/2025	V907090	097X879 LABOR	$192.00	81.1261.000.0000	4130
			4	10/30/2025	V907090	097X879 REPAIRS	$218.74	81.1261.000.0000	5730
		BAYVIEW CAR CARE - Total					**$1,735.07**		
		BP	4	10/24/2025	304236	SEP FUEL 10.722 GAL	$30.27	81.1261.000.0000	5710.01
		BP - Total					**$30.27**		
		GREAT LAKES TRUCK SVC & TOWING LLC	4	10/30/2025	V907096	105X696 TOW	$421.00	81.1261.000.0000	4130
		GREAT LAKES TRUCK SVC & TOWING LLC - Total					**$421.00**		
		MARATHON-WEX BANK	4	10/24/2025	304237	SEPT FUEL 432.496 GAL	$1,087.92	81.1261.000.0000	5710.01
		MARATHON-WEX BANK - Total					**$1,087.92**		

EASTERN UPPER PENINSULA ISD

Check Register - October 2025

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
81	TRAVEL FUND	SAFELITE FULFILLMENT INC	4	10/07/2025	103936	129X762 GLASS LABOR	$92.00	81.1261.000.0000	4130
		SAFELITE FULFILLMENT INC - Total					**$92.00**		
		SOO MOTORS INC	4	10/07/2025	103940	2025 FORD EXPLORER	$41,494.00	81	B251
		SOO MOTORS INC - Total					**$41,494.00**		
		SOO SUPERIOR OIL & LUBE, INC.	4	10/30/2025	V907114	097X876 OIL CHANGE	$85.89	81.1261.000.0000	5710.01
		SOO SUPERIOR OIL & LUBE, INC. - Total					**$85.89**		
		WEX BANK/SUNOCO SUNTRAK	4	10/24/2025	304238	SEPT FUEL 299.138 GAL	$846.30	81.1261.000.0000	5710.01
		WEX BANK/SUNOCO SUNTRAK - Total					**$846.30**		
81 - Total							**$45,967.45**		
Overall - Total							**$2,519,770.57**		

EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

SUPERINTENDENT'S REPORT
November 2025

Legislative Update

The federal government shutdown continues. Our districts are concerned about the impact delays in food benefits will have on our children and families.

The Michigan budget passed on October 3rd is still being unpacked. There were several significant programmatic cuts (32p, MiSTEM) that directly impacted our staff. The MPSERs' and related payments to districts are unclear. Unfortunately, it is unlikely that we will see a supplemental bill passed to remedy any financial implications.

One section, 31aa, funds student mental health (per pupil allocation), SROs, and more mental health positions (competitive). To opt in for any of these funds, the board must waive the district's attorney-client privilege. The intent and the potential impact of the waiver are very problematic. I recommend that the EUPISD opt out of the funds.

We will have a closed session to review a legal opinion on the matter.

Renovation Project – Central Office

There will be a final punch list walk-through with the architect/engineering firm next week.

Local districts visits:

Les Cheneaux - Board of Education
Engadine – Leadership Class

Superintendent Mission:
Create and maintain a positive organizational culture and climate
Facilitate strong communication, ambassadorship, and partnerships

Advocacy:

- EUP Administrators
- Set Seg Property & Casualty Board
- MAISA
- Rotary of Sault Ste. Marie, MI
- EUP Promise Zone

UP Superintendents/UPCED
City of Sault Ste. Marie LDFA
Headwaters North (SmartZone)
MISEN Board – July 2025

EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report
November 2025

School Psychology Week (NSPW) November 3-7

“This week celebrates the contributions of school psychologists and the important role they play in schools and communities. NSPW is an annual opportunity to recognize school psychologists' work to help children thrive in school, at home, and in life.” (National Association of School Psychologists).

EUPISD School psychologists play a vital role in supporting students' academic, social, emotional, and behavioral development. Their primary purpose is to help create safe, supportive, and effective learning environments by working collaboratively with educators, families, and other professionals.

What that might look like in a district:

- Assessing students for special education eligibility
- Provide counseling and mental health support
- Develop interventions to address learning and behavioral challenges.
- Contribute to the development of Individualized Education Programs (IEPs)
- Promote positive behavior and mental wellness
- Help schools respond to crises.

By addressing barriers to learning and fostering resilience, they ensure that all students have the opportunity to succeed.

(EUPISD School Psychologists pictured below: (back) Joe Sbar, Samantha Campbell, Lake Sweet, Ashley Sherlund, Nater Visser (front) Cintha Mendoza Medina, Intern Jessica Otey)



School Psychologists: How We Support EUP Schools

As School Psychologists within the Eastern Upper Peninsula Intermediate School District (ISD), we hold several responsibilities aimed at ensuring and guiding student success. Our primary role involves identifying and evaluating students who face academic, social, and/or behavioral challenges. This process often includes a variety of data collection methods, such as parent interviews, CA-60 file reviews, teacher interviews, collaboration with school teams, student interviews, classroom observations, achievement testing, cognitive assessments, and evaluations of adaptive functioning.

Beyond the traditional responsibilities of a School Psychologist, we contribute to additional efforts that support student success. This includes participating in student team meetings to discuss the effectiveness of interventions, refining strategies to meet individual needs, and collaborating with teams that may include Applied Behavior Analysts who are also School Psychologists.

One critical support service we provide is through Emergency Student Assistance Team (ESAT) meetings. These meetings are convened when a student presents as an imminent threat to themselves or others. Following an ESAT meeting, a Supervision Plan is developed, and the team meets regularly to review and revise the plan as necessary. For cases requiring more in-depth analysis, a Risk Assessment is conducted to gather additional information and provide actionable recommendations to the team and external stakeholders.

Our team is also engaged in various initiatives that contribute to broader student success. For example, we conduct concussion baseline testing, which helps ensure student-athletes can safely return to participation following a concussion. Additionally, we are active members of regional teams that analyze data and develop strategies to implement Multi-Tiered Systems of Support (MTSS) at both district and regional levels.

Looking ahead, we are focused on expanding our team and providing unique internship experiences. These opportunities are designed to help interns explore their passions within the field and make meaningful contributions to student success.

Teacher Consultants: How We Support EUP Schools

Teacher consultants offer support to districts through instructional coaching, developing individualized strategies, and helping teachers implement effective practices. They also place a strong emphasis on mentoring and supporting new teachers as they build confidence and grow in their instructional skills. Teacher consultants also have a role in supporting students working to obtain their GED, ensuring they have access to the information, resources, and guidance needed to reach their post-secondary goals. In addition, the Special Education Master Teacher Community of Practice, previously known as the Curriculum Access Team (CAT), continues to bring together teachers from across the region, providing a dedicated space for collaboration, sharing strategies, problem-solving together, and strengthening teaching across grade levels and subjects. The overall goal is to build capacity within schools and the community so that every learner can thrive, and every educator feels supported in helping students succeed.

Case managers work closely with in-classroom staff by guiding teachers and other providers through all steps of the IEP process to comply with state and local regulations. Case managers and staff collaborate to review and track the progress of student IEP goals, accommodations, modifications and documentation of services. Through this collaborative relationship, staff receive support while designing and implementing

measures to support student progress towards their goals and ensure that progress reporting is completed accurately and in a meaningful way.

EUPISD staff receive guidance through the complex development, implementation and monitoring of each student's individualized education plan (IEP), assistance in resolving challenges by working collaboratively and efficiently with direct contact to a staff dedicated to contributing to a positive and supportive professional culture. While working with a case manager, staff receive practical tools for collecting, analyzing and applying data into their instruction and personalizing it to each student and their ever-changing and evolving needs. The classroom teacher and case manager work as partners when addressing any need, whether that is in the paperwork, data collection, IEP development and implementation, instructional or behavioral challenges. Ongoing coaching, encouragement and feedback assist new, and developing teachers, on topics such as compliance, instructional strategies and decision making while promoting staff self-confidence and progress growth towards independence.

Through this process, students can receive individualized support that is well-implemented, tracked, and monitored specifically for them. Not only are students working on academic goals, but also life-long skills while having multiple staff advocate for them and the potential need for resources and support. Effective progress monitoring and instructional adjustments ensure improved academic and behavioral outcomes for students as individuals and within the class environment. Staff work together to brainstorm and share best practices while working with multidisciplinary teams to provide coordinated and ongoing support for students.

Teacher Apprentice: An EUPISD Grow Your Own Program

Across the nation, schools face a critical shortage of special education teachers. In Eastern Upper Peninsula school districts, 66% of special education teacher positions are filled with a certified special education teacher. As a result of the shortage, there are increased opportunities for individuals who have not completed a traditional teacher preparation route to enter the field. When schools hire an uncertified staff member, they have an obligation to support the new aspiring teacher's learning and development. Support is critical for the assurance of high-quality educational services for students and the retention of staff.

The EUPISD Special Education Department began supporting aspiring special education teachers through Teacher Apprentice Professional Learning Communities (PLCs) in the 2022-2023 school year. Since then, two PLCs have been offered each year – one for First Year Apprentices and one for Continuing Apprentices. The learning centers around core instructional principles such as explicit instruction, positive behavior supports, student engagement, using data, and more.

This year there are 12 continuing and 6 first year Teacher Apprentices from nine EUP districts. Last year two of our Teacher Apprentices obtained their full special education teacher approval – Cari Lipple from the EUPISD Learning Center and Jocelyn Sawasky from Ojibway Charter School (now at JKL Bahweting).

One of the Teacher Apprentices shared, "Having this program gave me the support and resources I needed as a new teacher. I am very thankful for everything I learned during our training days together. If I had any questions, I knew help was only a phone call or email away."

Another commented, “It helped a lot with making things feel more attainable. I also really loved being able to meet other people that were doing the same thing I was doing.”

EUPISD LEARNING CENTER

2025
NOVEMBER









PUMPKIN FUN

Jase from Mr. Dankert's class is working on carving his pumpkin on Halloween.



HALLOWEEN FUN

Students in Ms. Tyffanie's class had a fun time participating in fine and gross motor Halloween activities.



PIZZA PARTY

Students in Ms. Amanda's class worked on a classroom goal of a pizza party and earned it last week!

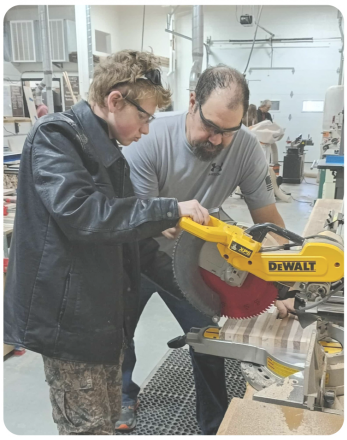
THE POWER OF SWIMMING

We continue to be grateful to have the opportunity to utilize the pool as part of our regular programming. Using a school pool provides students with valuable physical, mental, and social benefits. Swimming helps develop strength, endurance, coordination, and overall fitness, while being a low-impact activity that supports lifelong health. It also builds water safety and survival skills, giving students confidence and responsibility in aquatic environments, of which we have many in the UP! Beyond physical benefits, swimming can reduce stress, improve focus, and boost mood–supporting students' mental well-being. Working together in swimming lessons or team activities encourages cooperation, communication, and goal setting.

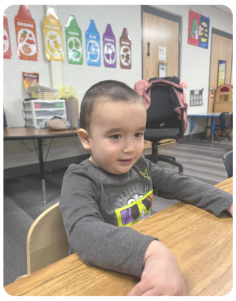
HIGH SCHOOL INCLUSION

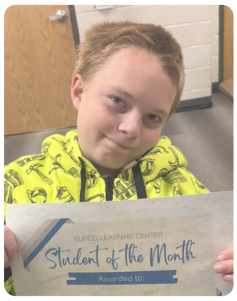
Students from Ms. Gwen and Ms. Kylie's class have been participating in CTE classes in both Rudyard and Pickford this year. Gavin had an awesome trip with his CTE Cyber Security class from Pickford who traveled to Northern Michigan University last month to learn about careers in the tech industry. Abel, Ed, and Quincy are students in Rudyard's CTE Cabinetry class. They are pictured working on various projects with instructor Mr. Perkins. We are excited that students are working on career exploration during these inclusion classes this year.

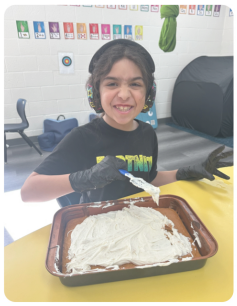












STUDENTS OF THE MONTH

This great group of students are our Students of the Month! Kenny, Emiliee, Grayton, Josh, Emilia, Summer, Eva, and Mikey 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!

Eastern Upper Peninsula Intermediate School District

Early Childhood Department

Report to the EUPISD Board of Education

November 2025

Parents as Teachers - Blue Ribbon Recognition

I am proud to announce that our Parents as Teachers (PAT) program has been once again recognized as a Blue Ribbon Affiliate, the highest national distinction awarded to PAT programs. This recognition reflects the program's commitment to excellence in home visiting and family support.

The Blue Ribbon designation is awarded to PAT affiliates that demonstrate outstanding quality in program implementation, family engagement, and professional development. It signifies that our program not only meets, but exceeds, the rigorous standards established by Parents as Teachers National Center.

A key component of achieving this distinction is the Quality Endorsement and Improvement Process (QEIP). Through QEIP, PAT affiliates engage in a structured assessment and continuous improvement process. The program is evaluated across multiple areas, including:

- Fidelity to the PAT model – ensuring evidence-based practices are delivered consistently.
- Family engagement – supporting positive parent-child interactions and school readiness.
- Professional development and staff qualifications – ensuring staff are highly trained and supported.
- Program evaluation and outcomes – demonstrating measurable impacts on child development and family well-being.

This Blue Ribbon recognition is a testament to the hard work and dedication of our PAT staff and the strong partnerships we have in the community.

Superior Start & LSSU Halloween Celebration

Superior Start partnered with Lake Superior State University to host our annual Halloween Celebration for students and their families. The event is held in the university library, where several campus departments set up fun booths for children to explore.

Children and families enjoyed a variety of games, activities, and prizes, along with tasty treats as they explored each booth. The celebration provides an opportunity for families to connect with campus resources and enjoy a safe and fun event.







Miss Bailey and Miss Justice showed off their creative dominoes costumes, students explored festive booths filled with games and treats, and The Hub staff—featuring Banker Robber and Cookie Monster—helped bring the Halloween spirit to life for students

October Professional Learning Opportunities

Infant and Toddler:

- **November 6: Social Emotional Learning Essentials - Micro Series**
  This training focuses on building educators' skills in supporting children's social and emotional development through short, focused learning experiences. This approach emphasizes practical strategies and real-time application in the classroom, fostering positive relationships, emotional regulation, and social skills in young children.

Preschool:

- **November 7: Preschool (Part 1) Social Emotional Learning Essentials Micro-Learning Series (Day 3)**
  This training focuses on building educators' skills in supporting children's social and emotional development through short, focused learning experiences. This approach emphasizes practical strategies and real-time application in the classroom, fostering positive relationships, emotional regulation, and social skills in young children.
- **November 14: STEMIE**
  This training focuses on providing resources and training to help teachers foster STEM skills and encourage children's natural curiosity about these subjects. This includes activities that promote problem-solving, critical thinking, and a love of learning in young children.
- **November 21: Preschool HighScope Curriculum Professional Learning Community**
  The PLCS are designed to give early childhood professionals an opportunity to learn and grow together through conversations and build on previously acquired skills and knowledge of HighScope curriculum.

Community Collaboration:

- November 18: Early Childhood Community Inclusion Team
- November 18: Meaningful Meal Times



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

EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

General Education Department
Report to the EUPISD Board of Education
November 2025

Gen Ed Updates and Information for 2025-2026

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

2025 EUP Regional Assessment Data Presentation

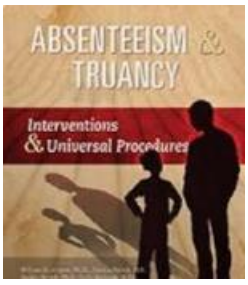
Building Attendance Support for Students and Families

We have 8 districts teams invested in building a comprehensive attendance support system using a family engagement framework. This work began in August and will continue through June. Our 7 UP ISDs have partnered with Randy Sprick's Safe & Civil Schools for this initiative as part of our 35i Uplifting Families Network grant project. Teams have attended two sessions so far, developing an action plan that they immediately started implementing. We have had an EUPISD team attend as well, so that this work can be included and supported in PBIS and continuous improvement processes. Districts are already seeing a positive impact with increased attendance in their buildings.

Participating districts:

- Brimley Area Schools
- DeTour Area Schools
- DeTour Arts and Technology Academy
- Engadine Consolidated Schools
- Les Cheneaux Community Schools
- Ojibwe Charter School
- Pickford Public Schools
- Sault Area Public Schools





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Eastern Upper Peninsula
Intermediate School District

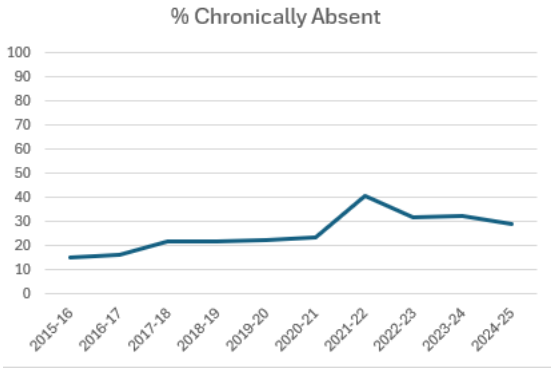
General Education Department
Report to the EUPISD Board of Education
November 2025

DID YOU KNOW?

In 2024-2025,

- Our average daily attendance rate across the region was 91.64%.
- 28.9% of EUP students were Chronically Absent (missed 10 percent or more possible days during the scheduled school year).

- You can see in this graph, that we are still working to overcome the impacts of COVID-19.



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EUP MiSTEM Region Newsletter

November 2025

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.



Manufacturing Day in the EUP!

October is Manufacturing Month in Michigan, a statewide initiative that brings together Career and Technical Education (CTE) programs, the MiSTEM Network, and local industry partners to celebrate the state's manufacturing sector and promote career opportunities for students. A Manufacturing Day event was held for all EUP 9th grade students on October 16 at Lake Superior State University.

Throughout the day, students rotated through seven hands-on manufacturing stations, where they learned about advanced manufacturing processes, robotics, and career pathways from local companies and organizations. Participating partners included Precision Edge, Cloverland Electric Cooperative, TN Michigan, LSSU School of Engineering and Technology , Louisiana-Pacific Corporation, Northern Wings, and Carmeuse, along with UP Michigan Works and the Sault Ste. Marie Economic Development Corporation.

Manufacturing Day is one of many ways regional partners are helping prepare students for success in high-skill, high-wage, and high-demand careers. These opportunities are made possible thanks to community support for the Career and Technical Education (CTE) millage. The millage gives students the chance to explore rewarding career paths and build the skills our local industries need.

Check out the REMC22 Lend Library for classroom resources!

New: MiSTEM Collaboratives Website

Click here to see the new MiSTEM Collaboratives Website for Computer Science, Math and Science/Engineering!

Grant Opportunities

Seeds for STEM - Projects Announced in October!

Seeds for STEM is a partnership between the EUPISD, EUP MiSTEM and the Chippewa County Community Foundation. Teachers can apply for funding to support project based learning. Project awards were recently granted to eight EUP teachers in the region. More details will be shared in the near future.

Student Opportunities

Save the dates for upcoming student events!

- Healthcare Career Day will be held on December 5, 2025 at MyMichigan Sault for grade 10 students
- Regional EUP Science and Engineering Fair will be held on December 9, 2025 at LSSU for K-8 students who qualify through their district Science and Engineering Fair
- Mind Trekkers One UP Top of the Lakes Festival will be held at LSSU on January 21, 2026, for EUP students in grades 7 and 8. School Registrations are due on December 12, 2025.

- Pi Day at LSSU will be held on March 12, 2026

Professional Learning

EUP CSforAll SCRIPT Workshop



Educators from Brimley, Pickford, Sault, and Whitefish Schools participated in this year's SCRIPT workshop at the EUPISD on October 29, and we had a very productive day! Thank you to CS Consultant Cheryl Wilson for working with us!

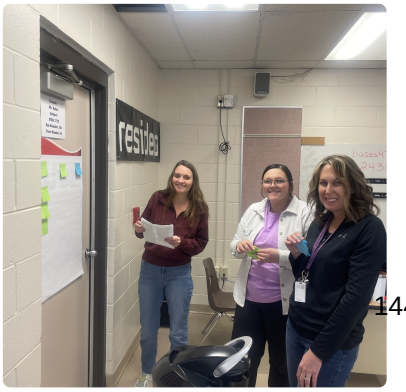
Michigan's new High School Computer Science law requires all districts to offer a CS course beginning in 2027–28. This workshop is designed to:

- Help districts assess readiness and current offerings
- Guide teams in self-assessment and planning aligned with SCRIPT's five focus areas
- Provide examples of CS implementation pathways from Michigan districts
- Give dedicated time for districts to set SMARTIE goals and action steps
- Create opportunities to network and share strategies with other districts
- Help districts address the integration of AI effectively

Workshop Agenda Highlights

- Overview of Michigan's New HS CS Law – What districts need to know about 2027-28
- CS Standards and Pathways – Aligning curriculum and practice
- District Self-Assessment – Where are you now? Where do you need to be?
- Visioning Session – Setting your district's CS goals
- SMARTIE Goal Setting & Action Planning – Practical steps for moving forward
- Gallery Walk & Networking – Share ideas and next steps with other districts

Elementary Science Teacher Leader Corps - Observation through Instructional Rounds



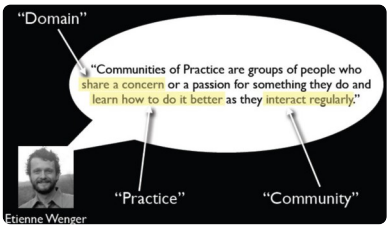
Teacher Leaders have identified the need to focus on a community of practice in which they can share through the observation of instruction. The days at the school districts would consist of observation of classroom instruction followed by a professional learning protocol to learn from those observations. The goal is to increase instructional capacity and our ability to support high

quality instruction. These days will also function to identify and develop projects within the group that stem from the needs and goals that are identified through our professional learning and observation process. Goals and deliverables will be established, and this work will be shared regionally as the projects develop.

Classroom observations and meetings will take place at Rudyard Elementary on October 22, 2025 and Sault Elementary on March 10, 2026.

Register HERE

EUP Regional Communities of Practice



Regional communities of practice are designed for teachers to improve teaching and learning, focusing on challenges in the classroom and innovative practices. Members will share ideas, strategies, and resources, offer feedback and engage in professional learning, fostering a culture of continuous improvement. This collaboration will strengthen individual practices and the school community, leading to positive educational outcomes.

- Secondary Math Community of Practice
- Secondary Science Community of Practice
- Career and Technical Education Community of Practice
- Secondary Social Studies Community of Practice
- Elementary grades K-1-2 Community of Practice
- Elementary grades 3-4-5 Community of Practice
- Indigenous Education Community of Practice
- 6-12 Language Arts Community of Practice
- EUP: Health and PE Community of Practice
- VPAA Community of Practice
- World Languages Community of Practice
- Special Education Master Teacher Community of Practice

Square One Education Network

Schoolyear professional learning opportunities with Square One can be found HERE.

Michigan Agriculture in the Classroom



Did you know that Michigan is the nation's second largest producer of apples? There are more than 17.6 million apple trees covering 38,000 acres on 850 family run farms in Michigan. Growers pride themselves on a rich heritage of producing an array of Michigan apple varieties.

Here are some Lessons and resources!

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!

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

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

In the Background...

Cedarville High School Students conducting stream water quality analysis through a partnership with LSSU CFRE and the Les Cheneaux Watershed Council

Kevin is using Smore to create beautiful newsletters



FINANCE/HUMAN RESOURCES REPORT TO THE EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT BOARD OF EDUCATION

Dena Mayer, Director of Finance and Human Resources
November 2025

BUSINESS/FINANCE

June 30, 2025, Audit. The auditors will be joining us virtually to present the 2024/25 financial audit. The financial audit report has been submitted to the Michigan Department of Education, which was due November 1. We still await the release of the federal audit compliance to finalize our single audit – once that is released, school districts/auditors will have 30 days to finalize the 2024/25 year and submit the finalized reports.

October 2025, Financials. Several line items within the financials are over the current amount budgeted and this is related to grants that will be updated in December. Our overall budget is still within the spending parameters. This is typical for this time of the year and why we prefer to amend the budget earlier than December, but with the delay in the state budget and not a full state aid funding report in October, we are not able to amend until December.

Interest Rates on Investments. As the feds have decreased the interest rates, we have also seen reduced interest earning rates. Reducing interest rates will result in overall reduced interest earnings; however, we are still earning just over 4% on our investment account, which is still an excellent rate.

2025-26 Budgets. The budget released in early October was not as we had expected. We are still unraveling some of the details and awaiting details. We are on track for the planned budget adjustment next month with the best information we have. We will hold a meeting with the finance committee in advance of the meeting and then a presentation to the full board.



Commitment of Fund Balance - Adjustment. As discussed last month, with the completion of the FY 2025 fiscal year, 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. $191,415 increase to the previously committed value of $1,120,660 5to $1,312,075. The overall net increase is attributable to staffing positions that were approved but remained unfilled during FY 2025. We continue to collaborate as a region to develop a strategic plan for allocating the funds to best support the needs of our students and districts throughout the ISD.

HUMAN RESOURCES



Job Descriptions: Due to childcare licensing changes, we are required to update the job titles and other requirements for our childcare center staff, which is through our third-party contractor, Edustaff. We are finalizing the details of these changes and updates and will present them at the meeting.



- New Hires:
  - **Telisa Sikora –** Custodian at the Learning Center
  - **Marny Kuenzer –** Learning Center Instructional Aide
  - **Whitney Lemorie –** Part-time Bus Aide – Inclusion Run
- Resignations:
  - None.
- Retirements:
  - **Beth Rye -** Great Start Collaborative Coordinator**.** Beth has been a member of the team since January 2020 and will be retiring at the end of next month. We wish Beth a long and happy retirement.

- New Hires/Resignations – Contracted:
  - New Hire – Edustaff – Childcare Centers:
    - Amy Young - Assistant
    - Amberley Murtha - Assistant
    - Jamie Lehigh – Assistant
  - We continue to work with various contracting companies to fill our ancillary staffing vacancies, many virtual. Several personnel changes have occurred since last month, which is typical for this type of staffing arrangement.

- Other Updates:
  - None

Update on Current Openings:



- Accountant (New position)
- Business Manager
- Custodian - Substitute
- Learning Center Instructional Aide
- Registered Behavior Technicians (two positions)
- Occupational Therapist
- School-Based Mental Health Provider
- School-Based Mental Health Provider Intern
- School Psychology Student Intern – 2026/27 School Year
- Speech & Language Pathologist
- Special Education Teachers

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

Policy Update Summary

Thrun Policy Update – October 13, 2025

Board Policy Manual	
Policy / Form	**Revision(s)**
3000 Series	
3118 Title IX Sexual Harassment	Policy updated to be consistent with the FBI's updated definition of "sexual assault".
4000 Series	
4113 Michigan Earned Sick Time Act (ESTA)	The form previously labeled as 4113-F will now be 4113-F-1. The form, policy, and Table of Contents have been updated to reflect this change.
4113-F-1 Michigan Earned Sick Time Act (ESTA) Form	
4113-F-2 Michigan Earned Sick Time Act (ESTA) Leave Request Checklist	The Michigan Earned Sick Time Act (ESTA) went into effect on February 21, 2025, as previously reported in our School Law Notes and E-Blasts. With the start of the new school year, we've received an uptick in ESTA questions. To assist clients with processing ESTA leave requests, our firm developed a new form 4113-F-2 ESTA Leave Request Checklist. (Note: This is the same checklist that was provided on September 17, 2025, but is also included here for clarity.)
Student Handbook	
The Thrun Student Handbook has been updated with a **new Appendix I: Sexual Harassment and Sexual Assault Information Guide**. The appended guidance was created by the Michigan Department of Education in consultation with experts on sexual assault and sexual harassment. **The Michigan Revised School Code requires that schools publish this guidance to students and parents or legal guardians.** We believe that inclusion in the student handbook is the simplest way to comply with this requirement. No board approval is required for this addition to the student handbook.	

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Out of State Travel Request

Council of Administrators of Special Education (CASE)

January 21-22, 2026

Springfield, Missouri

Merran Arbic was selected to participate in the CASE Special Education Leadership Institute. This prestigious program received many applications from highly qualified professionals, making the selection process extremely competitive. Merran's experience, accomplishments, and dedication to the field of special education distinguished her among an exceptional pool of candidates.

As a participant, Merran will engage in an intensive leadership development experience designed to enhance your knowledge and skills as a leader in special education. Through this program, she will have the opportunity to collaborate with other leaders, engage with experts in the field, and develop strategies to meet the diverse needs of students and families in your community.

We are requesting out of state travel for Merran to Springfield, Missouri for an in-person Leadership Institute session.

Registration – $ 800 (Grand Total of all four travels $3200)

Hotel (3 nights, 1 rooms) $ 112 per night per room = $336

Meals (3 breakfast =$42; 4 lunch=$64; 3 dinner=$87 – total $X each) = $193

Airfare (CIU to Springfield – Jan. 20-23) $1,400

Taxi / Transportation (airport to hotel) = $100.00

Total = $2829

Eastern Upper Peninsula Intermediate School District

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION

EARLY CHILDHOOD LEAD TEACHER

Reports to: Program Administrator

Purpose of Position: The Lead Teacher is responsible for planning and providing a safe and nurturing quality learning environment for infant/toddler or preschool aged children; maintaining parent relationships; collaborating with colleagues; and participating in continuous professional development.

Period of Employment: 12-month position, 8 hours per day, 220 days per year

Minimum Qualifications:

- Must meet the minimum personnel qualifications set forth by the Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP) – Licensing Rules for Child Care Centers.
- Great Start Readiness Program (GSRP) staff are required to comply with MiLEAP minimum personnel qualifications.
- A Bachelors Degree in Early Childhood Education; a Bachelors Degree in Birth to Kindergarten Education; or willingness to obtain within 3 years is preferred.
- Professional tact and diplomacy with administration, co-workers, students, parents, and the community
- Adheres to FERPA and District confidentiality policies
- Possess emotional stability, physical stamina and strength necessary to complete duties, and have an understanding and interest in young children
- Strong organizational and time management skills, written, oral, and interpersonal communication skills, diligent work habits, and the ability to apply common sense to routine decision-making
- Ability to maintain self-control and complete tasks with frequent interruptions
- Ability to work independently and as part of a team in a fast-paced environment
- Must have regular and reliable attendance
- Ability to carry and move heavy objects and lift 50lbs
- Possess a valid driver's license

Duties and Responsibilities:

- Responsible at the site level for all operations and maintenance of a safe, caring, and developmentally appropriate educational environment for all students
- Comply with all licensing rules and regulations
- Coordinate and maintain required training hours and certifications through MiRegistry
- Support, evaluate, and plan assignments for classroom assistants and student workers
- Oversee and maintain accurate and complete student records as required by licensing, district policies, and administrative regulations
- Oversee the daily functioning of the classroom to provide a safe, healthy, and organized learning environment
- Provide direction and support for assistant teachers assigned to the center
- Assist in the day-to-day training/support of assistant teachers and student workers

- Represent the school and District in interactions with parents, community, staff, and students in a professional manner
- Maintain all necessary record keeping procedures
- Interact with children to promote language, social, emotional, large and fine motor skills
- Responsible for the implementation of approved curriculum with fidelity
- Lead planning time and take all team members' ideas into consideration
- Develop lesson plans and make them available to all parents, staff, and ancillary providers in a timely manner
- Ensure lesson plans reflect language, social, emotional, large and fine motor growth, and needed accommodations based on child's IFSP, IEP or behavior plan
- Set-up, carry out, and clean up all lesson plans with assistance from other staff members
- Conduct ongoing child screening and assessment activities with accuracy and timeliness and analyze results to use for lesson planning and continuous improvement
- Familiarize and follow all policies, procedures, and requirements as set forth by site Handbook in accordance with the Early Childhood Standards of Quality and Childcare Licensing Rules
- Attend professional meetings, i.e., staff meetings, Individual Family Service Plans (IFSPs), Individual Education Plans (IEPs), educational conferences, and teacher training workshops to maintain and improve professional competence
- Provide for child needs, which may include, but are not limited to toileting and/or diapering, proper lifting and/or transferring (up to 50 pounds), feeding, special education needs, medically related needs and personal hygiene needs of children
- Keep the Program Administrator informed of site issues or concerns
- Acts as Staff-in-Charge in the absence of the Program Administrator, ensuring daily site operations run smoothly and maintaining communication and decision-making responsibilities as needed
- Remain free of substance abuse and/or illegal drug use at all times
- Other related duties as assigned

Wages and Fringes: Third Party Contracted Position.

11/2025

Eastern Upper Peninsula Intermediate School District

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION

EARLY CHILDHOOD ASSISTANT TEACHER

Reports to: Program Administrator & Lead Teacher

Purpose of Position: The assistant teacher works cooperatively with and under the leadership of the lead teacher. The assistant teacher assists in planning, implementation, and monitoring of a comprehensive early learning center. The assistant teacher takes an active role in the educational, social, physical, medical, emotional and self-care needs of an individual, or group of children in the Early Learning Centers operated by the EUPISD. The assistant teacher may substitute for the lead teacher in his/her absence.

Period of Employment: 12-month position, 8 hours per day, 220 days per year

Minimum Qualifications:

- Must meet the minimum personnel qualifications set forth by the Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP) – Licensing Rules for Child Care Centers.
- Great Start Readiness Program (GSRP) staff are required to comply with MiLEAP minimum personnel qualifications.
- Child Development Associate credential or associate degree in early childhood or child development is preferred or willingness to obtain within 2 years
- Professional tact and diplomacy with administration, co-workers, students, parents, and the community
- Adheres to FERPA and District confidentiality practices
- Possess emotional stability, physical stamina and strength necessary to complete duties, and have an understanding and interest in young children
- Strong organizational and time management skills, written, oral, and interpersonal communication skills, diligent work habits, and the ability to apply common sense to routine decision-making
- Ability to maintain self-control and complete tasks with frequent interruptions
- Ability to work independently and as part of a team in a fast-paced environment
- Must have regular and reliable attendance
- Ability to carry and move heavy objects and lift 50lbs
- Possess a valid driver's license

Duties and Responsibilities:

- Assist with compliance with all licensing rules, regulations, and other early learning center staff in conjunction with the Lead teacher and Program Administrators
- Assist with tracking staff/child ratios
- Assist in planning and implementation of daily program/lesson plans as directed by the Lead teacher
- Assist in monitoring classroom and activities to provide a safe, healthy, and organized learning environment
- Interact with children to promote cognitive, language, social/emotional, large and fine motor, and self-help/adaptive skills

- Assist with ensuring that lesson plans reflect cognitive, language, social/emotional, large and fine motor, and self-help/adaptive skills and accommodations based on a child's IFSP , IEP, or behavior plan
- Assist with set-up, carry out, and clean-up of the daily program/lesson plans with assistance from other staff members
- Assist in conducting ongoing child screening and assessment activities with accuracy and timeliness
- Familiarize and follow all policies, procedures, and requirements as set forth by the site handbook in accordance with the Early Childhood Standards of Quality and Childcare Licensing Rules
- Be available and travel within the region and state as needed for completion of duties, professional development, attend meetings within and outside of normal working hours
- Assist the Lead teacher and other staff in providing for child needs, which may include, but are not limited to toileting and/or diapering, proper lifting and/or transferring (up to 50 pounds), feeding, medical related needs and personal hygiene needs of children
- Attend pertinent staff meetings, Individual Family Service Plans (IFSPs), Individual Education Plan (IEPs), and other in-service training sessions at the request of the supervisor
- May act as Staff-in-Charge when assigned, ensuring daily site operations run smoothly and maintaining communication and decision-making responsibilities as needed
- Always remain free of substance abuse and/or illegal drug use
- Other related duties as assigned by supervisor

Wages and Fringes: Third Party Contracted Position

11/2025

Eastern Upper Peninsula Intermediate School District

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION

EARLY CHILDHOOD ENROLLMENT & COMPLIANCE COORDINATOR

Reports to: Director of Early Childhood

Purpose of Position: The Enrollment and Compliance Coordinator is a key member of an administrative team that works together to support the mission and values of the EUPISD Early Childhood Department. The Enrollment and Compliance Coordinator is responsible for maintaining optimum enrollment of early learning (infants through preschool age) to support department operations. In addition, the Enrollment and Compliance Coordinator provides compliance and monitoring in adherence to state and federal requirements. The Enrollment and Compliance Coordinator is the first point of contact for many families and can effectively promote and articulate the value of the EUPISD's early learning programs.

Period of Employment: 12-month position, up to 8 hours per day, up to 230 days per year

Minimum Qualifications:

- Bachelor's degree in Education, Business Management, or related field 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
- Professional tact, diplomacy and presentation with administrators, staff, teachers, students, parents, and the community
- Strong organizational and time management skills, written, oral, and interpersonal communication skills, diligent work habits, and the ability to apply common sense to routine decision-making
- Ability to maintain self-control and complete tasks with frequent interruptions
- Ability to work independently and as part of a team in a fast-paced environment
- Must have regular and reliable attendance
- Ability to carry and move heavy objects and lift 50lbs.
- Possess a valid driver's license

Duties and Responsibilities:

Outreach and Recruitment:
Coordinate with the Early Childhood Director and program staff to develop, implement, maintain and evaluate a process to:

- Establish and maintain working relationships with community agencies for referrals for potential children and their families
- Create an active, ongoing process to inform, recruit, support, and facilitate the EUPISD Early Childhood enrollment process for children and their families in our community. Including early intervention, home visiting, GSRP, and childcare
- Establish and implement an efficient process for the application, enrollment, placement, and orientation of children and parents into the program
- Maintain full program enrollment by maintaining wait lists, analyzing attendance, and filling identified enrollment opportunities

- Develop and maintain policies and procedures for recruitment, application, enrollment, placement, and orientation
- Develop, implement, and evaluate a work plan and timeline for the above
- Support in organizing and participating in special community events to support recruitment

Enrollment:
Responsible for managing all applications for eligibility, file monitoring, registration, placement, attendance review, withdrawal procedures, and all corresponding follow-up. Including:
- Schedule and conduct tours and intake paperwork for childcare center families
- Maintain and manage waitlists for programs
- Enter or assign entry of family data in database
- Produce monthly enrollment reports for Early Childhood Director and Program Coordinators
- Create and maintain electronic enrollment packets for childcare operations
- Work with the Program Coordinators and Early Childhood Director to verify the eligibility of applicants, including income and age eligibility and complete "Eligibility Verification"
- Coordinate applications for regional preschool Joint Recruitment & Enrollment initiative

Ongoing Enrollment Management:
- Maintain communication with teaching staff and program supervisors regarding transfers, new or exiting placements

Facilities:
- Oversee Early childhood facilities (maintenance requests, licensing inspections, etc.)
- Perform scheduling and coordination of rooms and resources related to meetings and training

Fiscal:
- Participate in creating the center's annual budget and support the Early Childhood Director in monitoring monthly expenses, notifying the administrative team of irregularities or concerns
- Understand budget revenue based on enrollment projections and work to meet the financial projections each month
- Communicate continuously with the Early Childhood Director to ensure enrollment budget projections are met
- Oversee parent online portal for tuition payments
- Oversee the subsidy billing and required paperwork (including Child Development and Care, military and tribal subsidies) for childcare programs operated by the EUPISD
- Oversee the Early Learning Scholarship fund (including application process, review committee, award of scholarships, and all related paperwork)
- Coordinate Purchasing for Childcare and Early Childhood programs
- Oversee accounts payable, invoicing, travel expense vouchers, purchase card statements, and purchase orders for early childhood department
- Coordinate annual contracts of the Early Childhood Department

Family Support:
- Orient families to early childhood programs
- Field parent concerns and work with families, teachers, program coordinators and administrators to achieve positive outcomes
- Maintain resources for families
- Participate in the Family Engagement Committee and promote engagement activities and events with parent groups
- Maintain or assign maintenance of parent e-mail lists

Team Leadership:

- Be an active participant in regularly scheduled administrative team meetings
- Consult frequently with the Early Childhood Director and take proactive measures to address concerns as they arise
- Assist in preparation of grant applications as requested

Staffing:

- Coordinate Payroll Authorization forms for Student Workers
- Oversee childcare center timesheets
- Monitor childcare center staff training requirements and records
- Complete employment pre-screen requirements (background checks)
- Coordinate equipment orders and inventory for new hires and existing staff
- Oversee student workers working with the Early Childhood office
- Provide classroom support as needed by assisting teachers with activities and temporarily covering staff shortages to ensure smooth classroom operations and ratio

Events:

- Coordinate with Program Coordinators, planning for family social, recreational or educational activities
- Schedule and manage "Picture Days" in late fall for early learning classrooms
- Coordinate fundraising activities as requested for the scholarship fund, Imagination Library, and childcare programs

Communications:

- Produce childcare field trip and licensing notices to parents
- Post childcare center student birthdays
- Stay abreast of what's happening in the childcare center and keep families informed with updated bulletin boards, important notices, etc.
- Support EUPISD Early Childhood websites and messaging in alignment with communications and branding plans
- Oversee EUP Connections Online Referral Hub
- Create flyers and publications for all early childhood programs

Compliance & Monitoring Responsibilities:

- Oversee early childhood programs, student information systems and staff permissions
- Ensure organization and accurate data entry of all files required by Early On, GSRP, LARA, MDE, MiLEAP, and accreditation entities
- Coordinate and complete Early On, GSRP, and Home Visiting MSDS CEPI State Reporting at required intervals
- Maintain and coordinate childcare licensing inspections and corrective action plans for EUPISD operated childcare programs
- Maintain student records and files per regulatory compliance
- Other duties as assigned by the supervisor

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

06/2022

Eastern Upper Peninsula Intermediate School District

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
JOB DESCRIPTION

ADMINISTRATIVE ASSISTANT FOR EARLY CHILDHOOD

Reports to: Early Childhood Enrollment & Compliance Specialist & Director of Early Childhood

Purpose of Position: To provide administrative support for early childhood programs and services.

Period of Employment: 12-month position, 7 hours per day, 200 days per year

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
- Professional tact, diplomacy and presentation with administrators, staff, teachers, students, parents, and the community
- Pleasant disposition, neat appearance, self-initiating and ability to work in harmony with other employees
- Strong organizational and time management skills, written, oral, and interpersonal communication skills, diligent work habits, and the ability to apply common sense to routine decision-making
- Ability to maintain self-control and complete tasks with frequent interruptions
- Ability to work independently and as part of a team in a fast-paced environment
- Must have regular and reliable attendance
- Ability to carry and move heavy objects and lift 50lbs.
- Possess a valid driver's license

Duties and Responsibilities:

- Handle customer service- all incoming phone calls, greeting and directing visitors
- Provide general clerical support for department staff
- Perform scheduling and coordination of rooms and resources related to meetings and trainings
- Supervise student workers
- Complete accounts payable – process invoices, travel expense vouchers, purchase card statements, and purchase orders for early childhood department
- Create flyers, newsletters, and publications for early childhood programs
- Maintain website and community calendar
- Assist in maintaining EUP Connections Online Referral Hub
- Assist in data collection and entry for department programs
- Coordinate applications for regional preschool Joint Recruitment & Enrollment initiative
- Coordinate Imagination Library enrollments and maintain record keeping
- Maintain department records per program requirements
- Coordinate purchasing for early childhood programs
- Act as backup for early learning center classrooms support as needed

- Support early childhood fundraising efforts
- Prepare grants, documentation and tracking (as needed)
- Remain free of substance abuse and/or illegal drug use at all times
- Adhere to required confidentiality practices
- Complete other duties as assigned by the supervisor

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

12/2023