



# EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

2024-2025  
BUDGET AMENDMENT #4

**June 25, 2025**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
BUDGET AMENDMENT SUMMARY  
2024-25**

**AMENDED BUDGETS  
June 2025**

REVENUES:	GENERAL	EARLY	SPECIAL	EUPCONNECT	CAREER &	COOPERATIVE	BUSINESS
	FUND	CHILDHOOD	EDUCATION	COLLABORATIVE	TECHNICAL	TECHNOLOGY	SERVICES
	FUND	FUND	FUND	FUND	EDUCATION	FUND	CONSORTIUM
Local	\$ 927,455	\$ 428,597	\$ 6,902,355	\$ 9,000	\$ 3,120,999	\$ 580,028	\$ 554,702
Non-Political	40,851	80,061	71,225	-	-	-	-
State	5,739,966	4,871,087	6,120,393	-	120,945	32,795	26,557
Federal	824,689	810,210	2,295,754	-	103,854	-	-
Transfers & Other Transactions	1,222,093	283,068	3,389,272	-	45,732	1,856,865	996,335
<b>TOTAL REVENUES</b>	<b>\$ 8,755,054</b>	<b>\$ 6,473,023</b>	<b>\$ 18,778,999</b>	<b>\$ 9,000</b>	<b>\$ 3,391,530</b>	<b>\$ 2,469,688</b>	<b>\$ 1,577,594</b>

EXPENDITURES:	GENERAL	EARLY	SPECIAL	EUPCONNECT	CAREER &	COOPERATIVE	BUSINESS
	FUND	CHILDHOOD	EDUCATION	COLLABORATIVE	TECHNICAL	TECHNOLOGY	SERVICES
	FUND	FUND	FUND	FUND	EDUCATION	FUND	CONSORTIUM
<b>Instruction</b>							
Basic Programs (11x)	\$ 3,000	\$ 203,440	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs (12x)	75,430	-	3,968,507	-	142,904	-	-
Adult/Continuing Education (13x)	-	-	-	-	-	-	-
<b>Support Services</b>							
Pupil Support (21x)	1,005,917	408,450	8,810,524	-	-	-	-
Instructional Staff Support (22x)	2,418,537	819,619	1,505,748	-	348,666	-	-
General Administration (23x)	486,549	9,417	74,500	7,500	-	-	-
School Administration (24x)	-	-	266,350	-	-	-	-
Business Services (25x)	580,477	15,484	23,200	-	8,500	220	1,065,212
Operations & Maintenance (26x)	260,090	14,827	211,475	-	-	20,715	-
Transportation (27x)	17,820	-	1,099,174	-	5,469	-	-
Support Services - Central (28x)	1,940,590	43,462	112,462	62,400	50,939	2,197,777	-
Support Services - Other (29x)	131,682	25,000	89,201	-	-	-	-
<b>Community Services (3xx)</b>	<b>50,308</b>	<b>1,175,267</b>	<b>280,305</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers &amp; Other Transactions (4xx-6xx)</b>	<b>2,307,069</b>	<b>3,704,899</b>	<b>2,704,807</b>	<b>-</b>	<b>3,410,544</b>	<b>45,000</b>	<b>572,608</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,277,469</b>	<b>\$ 6,419,865</b>	<b>\$ 19,146,253</b>	<b>\$ 74,900</b>	<b>\$ 3,967,022</b>	<b>\$ 2,263,712</b>	<b>\$ 1,637,820</b>

TOTAL REVENUES	\$ 8,755,054	\$ 6,473,023	\$ 18,778,999	\$ 9,000	\$ 3,391,530	\$ 2,469,688	\$ 1,577,594
TOTAL EXPENDITURES	9,277,469	6,419,865	19,146,253	74,900	3,967,022	2,263,712	1,637,820
Excess Revenues (Expenditures)	\$ (522,415)	\$ 53,158	\$ (367,254)	\$ (65,900)	\$ (575,492)	\$ 205,976	\$ (60,226)

**FUND BALANCE**

<b>FUND BALANCE-July 1, 2024</b>	<b>\$ 2,092,531</b>	<b>\$ 26,369</b>	<b>\$ 2,864,665</b>	<b>\$ 500,193</b>	<b>\$ 1,738,934</b>	<b>\$ 913,971</b>	<b>\$ 373,216</b>
Excess Revenues (Expenditures)	(522,415)	53,158	(367,254)	(65,900)	(575,492)	205,976	(60,226)
<b>FUND BALANCE-June 30, 2025:</b>							
Assigned - General Purpose	1,570,116	-	-	-	-	-	-
Restricted for Early Childhood	-	79,527	-	-	-	-	-
Restricted for Special Education	-	-	1,142,860	-	-	-	-
Committed - Security/Safety Facility Improvement	-	-	-	-	-	-	-
Committed - Program Expansion	-	-	1,120,660	-	-	-	-
To be Committed - Program Expansion	-	-	233,891	-	-	-	-
Restricted for EUPConnect Collaborative	-	-	-	434,293	-	-	-
Assigned - Future Network/System Upgrades	-	-	-	-	-	175,000	-
Assigned - Facility Upgrades - Rockview Tower	-	-	-	-	-	184,000	-
Assigned - Technology Operations	-	-	-	-	-	760,947	-
Assigned - Business Operations	-	-	-	-	-	-	312,990
Restricted for CTE	-	-	-	-	1,163,442	-	-
<b>FUND BALANCE-June 30, 2025 (Estimated)</b>	<b>\$ 1,570,116</b>	<b>\$ 79,527</b>	<b>\$ 2,497,411</b>	<b>\$ 434,293</b>	<b>\$ 1,163,442</b>	<b>\$ 1,119,947</b>	<b>\$ 312,990</b>
Assigned Fund Balance as a % of Expenditures	10.00%		0.00%	0.00%	0.00%	49.47%	19.11%
Restricted Fund Balance as a % of Expenditures	0.51%		5.97%	579.83%	29.33%	0.00%	0.00%
Committed Fund Balance as a % of Expenditures	0.00%		5.85%	0.00%	0.00%	0.00%	0.00%
Overall Fund Balance as a % of Expenditures	10.51%		13.04%	579.83%	29.33%	49.47%	19.11%

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

RESOLVED, that this resolution shall be the general appropriation of Eastern Upper Peninsula Intermediate School District for the fiscal year 2024-2025; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Eastern Upper Peninsula Intermediate School District

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND are as follows:

<b>REVENUES</b>		
<b>1xx</b>	Local	\$ 927,455
<b>2xx</b>	Non-Political	40,851
<b>3xx</b>	State	5,739,966
<b>4xx</b>	Federal	824,689
<b>5xx-6xx</b>	Other Financing Sources	1,222,093
	<b>Total Revenues</b>	<u><b>\$ 8,755,054</b></u>
Total Fund Balance, July 1 Available to Appropriate		2,092,531
<b>Total Available to Appropriate</b>		<u><b>\$ 10,847,585</b></u>

BE IF FURTHER RESOLVED that \$9,277,469 total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>		
<b>Instruction</b>		
<b>11x</b>	Basic Instruction	\$ 3,000
<b>12x</b>	Added Needs	75,430
<b>Support Services</b>		
<b>21x</b>	Pupil Support	1,005,917
<b>22x</b>	Instructional Staff Support	2,418,537
<b>23x</b>	General Administration	486,549
<b>25x</b>	Business Services	580,477
<b>26x</b>	Operations & Maintenance	260,090
<b>27x</b>	Pupil Transportation	17,820
<b>28x</b>	Support Services - Central	1,940,590
<b>29x</b>	Support Services - Other	131,682
<b>3xx</b>	<b>Community Services</b>	50,308
<b>4xx-6xx</b>	<b>Other Financing Uses</b>	<u>2,307,069</u>
<b>Total Appropriated</b>		<u><b>\$9,277,469</b></u>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**GENERAL FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

REVENUES	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
Local Sources	\$ 734,057	\$ 57,537	\$ 791,594	\$ 240	\$ 791,834	\$ 90,868	\$ 882,702	\$ 44,753	\$ 927,455
Non-Political Sources	-	25,851	25,851	12,000	37,851	-	37,851	3,000	40,851
State Sources	4,762,443	317,262	5,079,705	107,594	5,187,299	723,978	5,911,277	(171,311)	5,739,966
Federal Sources	344,673	138,880	483,553	178,571	662,124	(3,076)	659,048	165,641	824,689
Transfers & Other Transactions	1,400,614	(282,023)	1,118,591	(7,948)	1,110,643	75,806	1,186,449	35,644	1,222,093
<b>TOTAL REVENUES</b>	<b>\$ 7,241,787</b>	<b>\$ 257,507</b>	<b>\$ 7,499,294</b>	<b>\$ 290,457</b>	<b>\$ 7,789,751</b>	<b>\$ 887,576</b>	<b>\$ 8,677,327</b>	<b>\$ 77,727</b>	<b>\$ 8,755,054</b>
EXPENDITURES	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Instruction</b>									
Basic Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Added Needs	-	15,000	15,000	60,430	75,430	-	75,430	-	75,430
<b>Support Services</b>									
Pupil Support	1,120,674	(287,514)	833,160	106,964	940,124	62,484	1,002,608	3,309	1,005,917
Instructional Staff Support	2,217,614	33,899	2,251,513	275,842	2,527,355	30,011	2,557,366	(138,829)	2,418,537
General Administration	452,673	50,286	502,959	(2,932)	500,027	(13,784)	486,243	306	486,549
Business Services	574,897	17,829	592,726	26,092	618,818	17,808	636,626	(56,149)	580,477
Operations and Maintenance	232,928	6,596	239,524	1,833	241,357	950	242,307	17,783	260,090
Transportation	-	-	-	17,820	17,820	-	17,820	-	17,820
Support Services - Central	913,798	82,392	996,190	398,669	1,394,859	196,490	1,591,349	349,241	1,940,590
Support Services - Other	19,400	98,728	118,128	16,000	134,128	-	134,128	(2,446)	131,682
<b>Community Services</b>									
Community Services	2,874	(1,544)	1,330	-	1,330	(22)	1,308	49,000	50,308
Transfers & Other Transactions	1,889,262	698,305	2,587,567	(607,944)	1,979,623	385,143	2,364,766	(57,697)	2,307,069
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,424,120</b>	<b>\$ 713,977</b>	<b>\$ 8,138,097</b>	<b>\$ 292,774</b>	<b>\$ 8,430,871</b>	<b>\$ 682,080</b>	<b>\$ 9,112,951</b>	<b>\$ 164,518</b>	<b>\$ 9,277,469</b>
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 7,241,787	\$ 257,507	\$ 7,499,294	\$ 290,457	\$ 7,789,751	\$ 887,576	\$ 8,677,327	\$ 77,727	\$ 8,755,054
TOTAL EXPENDITURES	\$ 7,424,120	\$ 713,977	\$ 8,138,097	\$ 292,774	\$ 8,430,871	\$ 682,080	\$ 9,112,951	\$ 164,518	\$ 9,277,469
Excess Revenues (Expenditures)	\$ (182,333)	\$ (456,470)	\$ (638,803)	\$ (2,317)	\$ (641,120)	\$ 205,496	\$ (435,624)	\$ (86,791)	\$ (522,415)
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 1,667,499 *		\$ 2,092,531 **		\$ 2,092,531 **		\$ 2,092,531 **		\$ 2,092,531 **
Excess Revenues (Expenditures)	\$ (182,333)	\$ (456,470)	\$ (638,803)	\$ (458,787)	\$ (641,120)	\$ 205,496	\$ (435,624)	\$ (86,791)	\$ (522,415)
FUND BALANCE-Ending - Budgeted	\$ 1,485,166 *		\$ 1,453,728		\$ 1,451,411		\$ 1,656,907		\$ 1,570,116
	* estimated		** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

RESOLVED, that this resolution shall be the general appropriation of Eastern Upper Peninsula Intermediate School District for the fiscal year 2024-2025; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Eastern Upper Peninsula Intermediate School District

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the EARLY CHILDHOOD FUND are as follows:

<b>REVENUES</b>		
<b>1xx</b>	Local	\$ 428,597
<b>2xx</b>	Non-Political	80,061
<b>3xx</b>	State	4,871,087
<b>4xx</b>	Federal	810,210
<b>5xx-6xx</b>	Other Financing Sources	283,068
	<b>Total Revenues</b>	<b>\$ 6,473,023</b>
	Total Fund Balance, July 1 Available to Appropriate	26,369
	<b>Total Available to Appropriate</b>	<b>\$ 6,499,392</b>

BE IF FURTHER RESOLVED that \$6,419,865 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>		
<b>Instruction</b>		
<b>11x</b>	Basic Instruction	\$ 203,440
<b>Support Services</b>		
<b>21x</b>	Pupil Support	408,450
<b>25x</b>	Business Services	15,484
<b>26x</b>	Operations & Maintenance	14,827
<b>28x</b>	Support Services - Central	43,462
<b>29x</b>	Support Services - Other	25,000
<b>3xx</b>	<b>Community Services</b>	1,175,267
<b>4xx-6xx</b>	<b>Other Financing Uses</b>	3,704,899
	<b>Total Appropriated</b>	<b>\$6,419,865</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**EARLY CHILDHOOD FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

REVENUES	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
Local Sources	\$ 67,643	\$ 338,358	\$ 406,001	\$ (58,203)	\$ 347,798	\$ 69,181	\$ 416,979	\$ 11,618	\$ 428,597
Non-Political Sources	-	40,061	40,061	40,000	80,061	-	80,061	-	80,061
State Sources	3,100,080	1,285,928	4,386,008	551,609	4,937,617	8,312	4,945,929	(74,842)	4,871,087
Federal Sources	2,518,880	(1,682,485)	836,395	-	836,395	-	836,395	(26,185)	810,210
Transfers & Other Transactions	-	150,000	150,000	113,981	263,981	(14,313)	249,668	33,400	283,068
<b>TOTAL REVENUES</b>	<b>\$ 5,686,603</b>	<b>\$ 131,862</b>	<b>\$ 5,818,465</b>	<b>\$ 647,387</b>	<b>\$ 6,465,852</b>	<b>\$ 63,180</b>	<b>\$ 6,529,032</b>	<b>\$ (56,009)</b>	<b>\$ 6,473,023</b>
EXPENDITURES	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Instruction</b>									
Basic Programs	\$ -	\$ 191,301	\$ 191,301	\$ (2,945)	\$ 188,356	\$ -	\$ 188,356	\$ 15,084	\$ 203,440
<b>Support Services</b>									
Pupil Support	223,842	86,417	310,259	107,590	417,849	(9,400)	408,449	1	408,450
Instructional Staff Support	613,241	84,629	697,870	113,963	811,833	16,405	828,238	(8,619)	819,619
General Administration	-	-	-	9,417	9,417	-	9,417	-	9,417
Business Services	14,848	536	15,384	-	15,384	-	15,384	100	15,484
Operations and Maintenance	11,700	(2,075)	9,625	2,002	11,627	2,400	14,027	800	14,827
Support Services - Central	37,910	4,764	42,674	1,097	43,771	10,751	54,522	(11,060)	43,462
Support Services - Other	25,000	-	25,000	-	25,000	-	25,000	-	25,000
<b>Community Services</b>	474,416	500,551	974,967	83,567	1,058,534	33,843	1,092,377	82,890	1,175,267
<b>Transfers &amp; Other Transactions</b>	4,285,646	(736,761)	3,548,885	303,268	3,852,153	3,155	3,855,308	(150,409)	3,704,899
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,686,603</b>	<b>\$ 129,362</b>	<b>\$ 5,815,965</b>	<b>\$ 617,959</b>	<b>\$ 6,433,924</b>	<b>\$ 57,154</b>	<b>\$ 6,491,078</b>	<b>\$ (71,213)</b>	<b>\$ 6,419,865</b>
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 5,686,603	\$ 131,862	\$ 5,818,465	\$ 647,387	\$ 6,465,852	\$ 63,180	\$ 6,529,032	\$ (56,009)	\$ 6,473,023
TOTAL EXPENDITURES	\$ 5,686,603	\$ 129,362	\$ 5,815,965	\$ 617,959	\$ 6,433,924	\$ 57,154	\$ 6,491,078	\$ (71,213)	\$ 6,419,865
Excess Revenues (Expenditures)	\$ -	\$ 2,500	\$ 2,500	\$ 29,428	\$ 31,928	\$ 6,026	\$ 37,954	\$ 15,204	\$ 53,158
<b>FUND BALANCE</b>									
FUND BALANCE	\$ -		\$ 26,369 **		\$ 26,369 **		\$ 26,369 **		\$ 26,369 **
Excess Revenues (Expenditures)	\$ -	\$ 2,500	\$ 2,500	\$ 31,928	\$ 31,928	\$ 6,026	\$ 37,954	\$ 15,204	\$ 53,158
FUND BALANCE-Ending - Budgeted	\$ -		\$ 28,869		\$ 58,297		\$ 64,323		\$ 79,527
			** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL EDUCATION FUND** are as follows:

<b>REVENUES</b>			
<b>1xx</b>	Local	\$	6,902,355
<b>2xx</b>	Non-Political		71,225
<b>3xx</b>	State		6,120,393
<b>4xx</b>	Federal		2,295,754
<b>5xx-6xx</b>	Other Financing Sources		3,389,272
	<b>Total Revenues</b>	<b>\$</b>	<b>18,778,999</b>
Total Fund Balance, July 1 Available to Appropriate			2,864,665
<b>Total Available to Appropriate</b>		<b>\$</b>	<b>21,643,664</b>

BE IF FURTHER RESOLVED that \$19,146,253 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>			
<b>Instruction</b>			
<b>12x</b>	Added Needs	\$	3,968,507
<b>Support Services</b>			
<b>21x</b>	Pupil Support		8,810,524
<b>22x</b>	Instructional Staff Support		1,505,748
<b>23x</b>	General Administration		74,500
<b>24x</b>	School Administration		266,350
<b>25x</b>	Business Services		23,200
<b>26x</b>	Operations & Maintenance		211,475
<b>27x</b>	Pupil Transportation		1,099,174
<b>28x</b>	Support Services-Central		112,462
<b>29x</b>	Support Services-Other		89,201
<b>3xx</b>	<b>Community Services</b>		280,305
<b>4xx-6xx</b>	<b>Other Financing Uses</b>		2,704,807
	<b>Total Appropriated</b>	<b>\$</b>	<b>19,146,253</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**SPECIAL EDUCATION FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Revenue</b>									
<b>Local Sources</b>	\$ 6,461,237	\$ 291,558	\$ 6,752,795	\$ 10,702	\$ 6,763,497	\$ 373,845	\$ 7,137,342	\$ (234,987)	\$ 6,902,355
<b>Non-Political Sources</b>	56,638	16,172	72,810	-	72,810	(1,585)	71,225	-	71,225
<b>State Sources</b>	5,228,450	598,748	5,827,198	203,952	6,031,150	91,865	6,123,015	(2,622)	6,120,393
<b>Federal Sources</b>	2,067,576	75,686	2,143,262	63,802	2,207,064	50,000	2,257,064	38,690	2,295,754
<b>Transfers &amp; Other Transactions</b>	3,828,957	236,579	4,065,536	(302,195)	3,763,341	(14,038)	3,749,303	(360,031)	3,389,272
<b>TOTAL REVENUES</b>	\$ 17,642,858	\$ 1,218,743	\$ 18,861,601	\$ (23,739)	\$ 18,837,862	\$ 500,087	\$ 19,337,949	\$ (558,950)	\$ 18,778,999
<b>Expenditures</b>									
<b>Instruction</b>									
Added Needs	\$ 3,908,921	\$ 18,875	\$ 3,927,796	\$ (84,925)	\$ 3,842,871	\$ 120,462	\$ 3,963,333	\$ 5,174	\$ 3,968,507
<b>Support Services</b>									
Pupil Support	7,816,443	988,412	8,804,855	103,605	8,908,460	(48,054)	8,860,406	(49,882)	8,810,524
Instructional Staff Support	1,306,754	19,819	1,326,573	103,897	1,430,470	40,521	1,470,991	34,757	1,505,748
General Administration	23,740	-	23,740	22,260	46,000	13,500	59,500	15,000	74,500
School Administration	264,459	23,902	288,361	(20,379)	267,982	2,334	270,316	(3,966)	266,350
Business Services	23,284	-	23,284	-	23,284	-	23,284	(84)	23,200
Operations and Maintenance	215,039	5,978	221,017	(16,347)	204,670	(2,556)	202,114	9,361	211,475
Transportation	1,052,457	91,775	1,144,232	(133,791)	1,010,441	42,073	1,052,514	46,660	1,099,174
Support Services - Central	154,753	(67,341)	87,412	3,500	90,912	12,000	102,912	9,550	112,462
Support Services - Other	71,023	4,621	75,644	2,638	78,282	9,224	87,506	1,695	89,201
<b>Community Services</b>	275,599	(13,534)	262,065	6,080	268,145	250	268,395	11,910	280,305
<b>Transfers &amp; Other Transactions</b>	2,532,933	428,502	2,961,435	81,633	3,043,068	204,923	3,247,991	(543,184)	2,704,807
<b>TOTAL EXPENDITURES</b>	\$ 17,645,405	\$ 1,501,009	\$ 19,146,414	\$ 68,171	\$ 19,214,585	\$ 394,677	\$ 19,609,262	\$ (463,009)	\$ 19,146,253
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 17,642,858	\$ 1,218,743	\$ 18,861,601	\$ (23,739)	\$ 18,837,862	\$ 500,087	\$ 19,337,949	\$ (558,950)	\$ 18,778,999
TOTAL EXPENDITURES	\$ 17,645,405	\$ 1,501,009	\$ 19,146,414	\$ 68,171	\$ 19,214,585	\$ 394,677	\$ 19,609,262	\$ (463,009)	\$ 19,146,253
Excess Revenues (Expenditures)	\$ (2,547)	\$ (282,266)	\$ (284,813)	\$ (91,910)	\$ (376,723)	\$ 105,410	\$ (271,313)	\$ (95,941)	\$ (367,254)
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 2,661,719 *		\$ 2,864,665 **		\$ 2,864,665 **		\$ 2,864,665 **		\$ 2,864,665 **
Excess Revenues (Expenditures)	\$ (2,547)	\$ (282,266)	\$ (284,813)	\$ (374,176)	\$ (376,723)	\$ 105,410	\$ (271,313)	\$ (95,941)	\$ (367,254)
FUND BALANCE-Ending	\$ 2,659,172 *		\$ 2,579,852		\$ 2,487,942		\$ 2,593,352		\$ 2,497,411
	* estimated		** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **EUPCONNECT COLLABORATIVE FUND** are as follows:

<b>REVENUES</b>			
<b>1xx</b>	Local	\$	9,000
	<b>Total Revenues</b>	<b>\$</b>	<b>9,000</b>
	Total Fund Balance, July 1 Available to Appropriate		500,193
	<b>Total Available to Appropriate</b>	<b>\$</b>	<b>509,193</b>

BE IF FURTHER RESOLVED that \$74,900 of the total available to appropriate in the **EUPCONNECT COLLABORATIVE FUND** is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>			
	<b>Support Services</b>		
<b>23x</b>	General Administration	\$	7,500
<b>28x</b>	Support Services-Central		62,400
<b>3xx</b>	<b>Community Services</b>		5,000
	<b>Total Appropriated</b>		<b>\$74,900</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**EUPCONNECT COLLABORATIVE FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

No Updates at this time

Revenue	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
Local Sources	\$ 650	\$ 8,350	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
<b>TOTAL REVENUES</b>	<b>\$ 650</b>	<b>\$ 8,350</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 9,000</b>
Expenditures	Adopted Budget	October 2024 Adjustment	Adopted Budget	December 2024 Adjustment	Adopted Budget	March 2025 Adjustment	Adopted Budget	June 2025 Adjustment	Adopted Budget
Support Services									
General Administration	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ (22,500)	\$ 7,500
Support Services-Central	228,499	-	228,499	-	228,499	-	228,499	(166,099)	62,400
Community Services	71,650	-	71,650	-	71,650	-	71,650	(66,650)	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 330,149</b>	<b>\$ -</b>	<b>\$ 330,149</b>	<b>\$ -</b>	<b>\$ 330,149</b>	<b>\$ -</b>	<b>\$ 330,149</b>	<b>\$ (255,249)</b>	<b>\$ 74,900</b>
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 650	\$ 8,350	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
TOTAL EXPENDITURES	\$ 330,149	\$ -	\$ 330,149	\$ -	\$ 330,149	\$ -	\$ 330,149	\$ (255,249)	\$ 74,900
Excess Revenues (Expenditures)	\$ (329,499)	\$ 8,350	\$ (321,149)	\$ -	\$ (321,149)	\$ -	\$ (321,149)	\$ 255,249	\$ (65,900)
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 488,759 *		\$ 500,193 **		\$ 500,193 **		\$ 500,193 **		\$ 500,193 **
Excess Revenues (Expenditures)	\$ (329,499)	\$ 8,350	\$ (321,149)	\$ 8,350	\$ (321,149)	\$ 8,350	\$ (321,149)	\$ 255,249	\$ (65,900)
FUND BALANCE-Ending	\$ 159,260		\$ 179,044		\$ 179,044		\$ 179,044		\$ 434,293
	* estimated		** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **CAREER & TECHNICAL EDUCATION FUND** are as follows:

<b>REVENUES</b>		
<b>1xx</b>	Local	\$ 3,120,999
<b>3xx</b>	State	120,945
<b>4xx</b>	Federal	103,854
<b>5xx-6xx</b>	Other Financing Sources	45,732
	<b>Total Revenues</b>	<b>\$ 3,391,530</b>
Total Fund Balance, July 1 Available to Appropriate		1,738,934
	<b>Total Available to Appropriate</b>	<b>\$ 5,130,464</b>

BE IF FURTHER RESOLVED that \$3,967,022 the total available to appropriate in the **CAREER & TECHNICAL EDUCATION FUND** is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>		
<b>Instruction</b>		
<b>12x</b>	Added Needs	\$ 142,904
<b>Support Services</b>		
<b>21x</b>	Pupil Support	-
<b>22x</b>	Instructional Staff Support	348,666
<b>23x</b>	General Administration	-
<b>24x</b>	School Administration	-
<b>25x</b>	Business Services	8,500
<b>26x</b>	Operations & Maintenance	-
<b>27x</b>	Pupil Transportation	5,469
<b>28x</b>	Support Services-Central	50,939
<b>4xx-6xx</b>	<b>Other Financing Uses</b>	<b>3,410,544</b>
	<b>Total Appropriated</b>	<b>\$3,967,022</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**CAREER & TECHNICAL EDUCATION FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

Revenue	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Local Sources</b>	\$ 2,972,275	\$ 135,357	\$ 3,107,632	\$ -	\$ 3,107,632	\$ (12,633)	\$ 3,094,999	\$ 26,000	\$ 3,120,999
<b>State Sources</b>	27,806	89,403	117,209	13,283	130,492	898	131,390	(10,445)	120,945
<b>Federal Sources</b>	103,854	-	103,854	-	103,854	-	103,854	-	103,854
<b>Transfers &amp; Other Transactions</b>	76,013	(31,755)	44,258	-	44,258	-	44,258	1,474	45,732
<b>TOTAL REVENUES</b>	\$ 3,179,948	\$ 193,005	\$ 3,372,953	\$ 13,283	\$ 3,386,236	\$ (11,735)	\$ 3,374,501	\$ 17,029	\$ 3,391,530
Expenditures	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Instruction</b>									
Added Needs	\$ 123,467	\$ 31,861	\$ 155,328	\$ 2,849	\$ 158,177	\$ (1,124)	\$ 157,053	\$ (14,149)	\$ 142,904
<b>Support Services</b>									
Pupil Support	19,620	(3,223)	16,397	(16,397)	-	16,940	16,940	(16,940)	-
Instructional Staff Support	341,374	(4,085)	337,289	8,109	345,398	(11,110)	334,288	14,378	348,666
Business Services	8,500	-	8,500	-	8,500	-	8,500	-	8,500
Transportation	7,000	-	7,000	-	7,000	-	7,000	(1,531)	5,469
Support Services - Central	5,550	27,439	32,989	17,950	50,939	-	50,939	-	50,939
<b>Transfers &amp; Other Transactions</b>	3,762,404	(166,596)	3,595,808	(21,981)	3,573,827	(94,028)	3,479,799	(69,255)	3,410,544
<b>TOTAL EXPENDITURES</b>	\$ 4,267,915	\$ (114,604)	\$ 4,153,311	\$ (9,470)	\$ 4,143,841	\$ (89,322)	\$ 4,054,519	\$ (87,497)	\$ 3,967,022
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 3,179,948	\$ 193,005	\$ 3,372,953	\$ 13,283	\$ 3,386,236	\$ (11,735)	\$ 3,374,501	\$ 17,029	\$ 3,391,530
TOTAL EXPENDITURES	\$ 4,267,915	\$ (114,604)	\$ 4,153,311	\$ (9,470)	\$ 4,143,841	\$ (89,322)	\$ 4,054,519	\$ (87,497)	\$ 3,967,022
Excess Revenues (Expenditures)	\$ (1,087,967)	\$ 307,609	\$ (780,358)	\$ 22,753	\$ (757,605)	\$ 77,587	\$ (680,018)	\$ 104,526	\$ (575,492)
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 1,477,700 *		\$ 1,738,934 **		\$ 1,738,934 **		\$ 1,738,934 **		\$ 1,738,934 **
Excess Revenues (Expenditures)	\$ (1,087,967)	\$ 307,609	\$ (780,358)	\$ 330,362	\$ (757,605)	\$ 77,587	\$ (680,018)	\$ 104,526	\$ (575,492)
FUND BALANCE-Ending	\$ 389,733 *		\$ 958,576		\$ 981,329		\$ 1,058,916		\$ 1,163,442
	* estimated		** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **COOPERATIVE TECHNOLOGY FUND** are as follows:

<b>REVENUES</b>		
<b>1xx</b>	Local	\$ 580,028
<b>3xx</b>	State	32,795
<b>5xx-6xx</b>	Other Financing Sources	1,856,865
	<b>Total Revenues</b>	<b>\$ 2,469,688</b>
Total Fund Balance, July 1 Available to Appropriate		913,971
	<b>Total Available to Appropriate</b>	<b>\$ 3,383,659</b>

BE IF FURTHER RESOLVED that \$2,263,712 of the total available to appropriate in the **COOPERATIVE TECHNOLOGY FUND** is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>		
<b>Support Services</b>		
<b>25x</b>	Business Services	\$ 220
<b>26x</b>	Operations & Maintenance	20,715
<b>28x</b>	Support Services-Central	2,197,777
<b>4xx-6xx</b>	<b>Other Financing Uses</b>	45,000
	<b>Total Appropriated</b>	<b>\$2,263,712</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**COOPERATIVE TECHNOLOGY FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

Revenue	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
Local Sources	\$ 529,120	\$ 750	\$ 529,870	\$ -	\$ 529,870	\$ (42,722)	\$ 487,148	\$ 92,880	\$ 580,028
State Sources	-	-	-	29,108	29,108	3,687	32,795	-	32,795
Transfers & Other Transactions	1,837,806	11,045	1,848,851	54,385	1,903,236	108,031	2,011,267	(154,402)	1,856,865
<b>TOTAL REVENUES</b>	<b>\$ 2,366,926</b>	<b>\$ 11,795</b>	<b>\$ 2,378,721</b>	<b>\$ 83,493</b>	<b>\$ 2,462,214</b>	<b>\$ 68,996</b>	<b>\$ 2,531,210</b>	<b>\$ (61,522)</b>	<b>\$ 2,469,688</b>
Expenditures	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
Support Services									
Business Services	\$ 220	\$ -	\$ 220	-	220	-	220	-	220
Operations & Maintenance	54,711	271	54,982	(1,685)	53,297	2,475	55,772	(35,057)	20,715
Support Services-Central	2,283,146	56,631	2,339,777	(7,836)	2,331,941	8,163	2,340,104	(142,327)	2,197,777
Transfers & Other Transactions	107,000	-	107,000	-	107,000	-	107,000	(62,000)	45,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,445,077</b>	<b>\$ 56,902</b>	<b>\$ 2,501,979</b>	<b>\$ (9,521)</b>	<b>\$ 2,492,458</b>	<b>\$ 10,638</b>	<b>\$ 2,503,096</b>	<b>\$ (239,384)</b>	<b>\$ 2,263,712</b>
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 2,366,926	\$ 11,795	\$ 2,378,721	\$ 83,493	\$ 2,462,214	\$ 68,996	\$ 2,531,210	\$ (61,522)	\$ 2,469,688
TOTAL EXPENDITURES	\$ 2,445,077	\$ 56,902	\$ 2,501,979	\$ (9,521)	\$ 2,492,458	\$ 10,638	\$ 2,503,096	\$ (239,384)	\$ 2,263,712
Excess Revenues (Expenditures)	\$ (78,151)	\$ (45,107)	\$ (123,258)	\$ 93,014	\$ (30,244)	\$ 58,358	\$ 28,114	\$ 177,862	\$ 205,976
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 784,804 *		\$ 913,971 **		\$ 913,971 **		\$ 913,971 **		\$ 913,971 **
Excess Revenues (Expenditures)	\$ (78,151)	\$ (45,107)	\$ (123,258)	\$ 47,907	\$ (30,244)	\$ 58,358	\$ 28,114	\$ 177,862	\$ 205,976
FUND BALANCE-Ending	\$ 706,653 *		\$ 790,713		\$ 883,727		\$ 942,085		\$ 1,119,947
	* estimated		** actual		** actual		** actual		** actual

**Resolution for Adoption by the Board of Education  
Eastern Upper Peninsula Intermediate School District  
June 25, 2025**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **BUSINESS SERVICES CONSORTIUM FUND** are as follows:

<b>REVENUES</b>			
<b>1xx</b>	Local	\$	554,702
<b>3xx</b>	State		26,557
<b>5xx-6xx</b>	Other Financing Sources		996,335
	<b>Total Revenues</b>	<b>\$</b>	<b>1,577,594</b>
			373,216
<b>Total Available to Appropriate</b>			<b>\$ 1,950,810</b>

BE IF FURTHER RESOLVED that \$1,637,820 of the total available to appropriate in the **BUSINESS SERVICES CONSORTIUM FUND** is hereby appropriated in the amounts for the purpose set forth below:

<b>EXPENDITURES</b>			
<b>Support Services</b>			
<b>25x</b>	Business Services	\$	1,065,212
<b>4xx-6xx</b>	Other Financing Uses		572,608
	<b>Total Appropriated</b>	<b>\$</b>	<b>1,637,820</b>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT  
**BUSINESS SERVICES CONSORTIUM FUND**  
 BUDGET AMENDMENT DETAIL  
 2024-25

	Adopted Budget	October 2024 Adjustment	Amended Budget	December 2024 Adjustment	Amended Budget	March 2025 Adjustment	Amended Budget	June 2025 Adjustment	Amended Budget
<b>Revenues</b>									
Local Sources	\$ 559,323	\$ 239	\$ 559,562	\$ -	\$ 559,562	\$ (66,232)	\$ 493,330	\$ 61,372	\$ 554,702
State Sources	-	-	-	23,212	23,212	3,345	26,557	-	26,557
Transfers & Other Transactions	985,393	63,556	1,048,949	(4,730)	1,044,219	(46,925)	997,294	(959)	996,335
<b>TOTAL REVENUES</b>	<b>\$ 1,544,716</b>	<b>\$ 63,795</b>	<b>\$ 1,608,511</b>	<b>\$ 18,482</b>	<b>\$ 1,626,993</b>	<b>\$ (109,812)</b>	<b>\$ 1,517,181</b>	<b>\$ 60,413</b>	<b>\$ 1,577,594</b>
<b>Expenditures</b>									
Support Services									
Business Services	\$ 987,931	\$ 158,429	\$ 1,146,360	\$ (35,588)	\$ 1,110,772	\$ (14,128)	\$ 1,096,644	\$ (31,432)	\$ 1,065,212
Support Services-Central	10,892	(10,892)	-	-	-	-	-	-	-
Transfers & Other Transactions	568,718	10,000	578,718	-	578,718	(68,732)	509,986	62,622	572,608
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,567,541</b>	<b>\$ 157,537</b>	<b>\$ 1,725,078</b>	<b>\$ (35,588)</b>	<b>\$ 1,689,490</b>	<b>\$ (82,860)</b>	<b>\$ 1,606,630</b>	<b>\$ 31,190</b>	<b>\$ 1,637,820</b>
<b>CURRENT YEAR</b>									
TOTAL REVENUES	\$ 1,544,716	\$ 63,795	\$ 1,608,511	\$ 18,482	\$ 1,626,993	\$ (109,812)	\$ 1,517,181	\$ 60,413	\$ 1,577,594
TOTAL EXPENDITURES	\$ 1,567,541	\$ 157,537	\$ 1,725,078	\$ (35,588)	\$ 1,689,490	\$ (82,860)	\$ 1,606,630	\$ 31,190	\$ 1,637,820
Excess Revenues (Expenditures)	\$ (22,825)	\$ (93,742)	\$ (116,567)	\$ 54,070	\$ (62,497)	\$ (26,952)	\$ (89,449)	\$ 29,223	\$ (60,226)
<b>FUND BALANCE</b>									
FUND BALANCE	\$ 337,983 *		\$ 373,216 **		\$ 373,216 **		\$ 373,216 **		\$ 373,216 **
Excess Revenues (Expenditures)	\$ (22,825)	\$ (93,742)	\$ (116,567)	\$ (39,672)	\$ (62,497)	\$ (26,952)	\$ (89,449)	\$ 29,223	\$ (60,226)
FUND BALANCE-Ending	\$ 315,158		\$ 256,649		\$ 310,719		\$ 283,767		\$ 312,990
	* estimated		** actual		** actual		** actual		** actual