

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BOARD OF EDUCATION BOARD AGENDA

Wednesday, October 14, 2026, 5:00 PM

In person
EUPISD Learning Center
15901 Country Club Dr.
Kincheloe, Michigan 49788

- I. **Pledge of Allegiance**
- II. **Roll Call**
- III. **Approval of Agenda**
Approval of the Agenda as presented.
- IV. **Communications/Recognition/Presentation** **3**
Presentations:
 - 1. Hungerford Nichols CPAs + Advisors, 2025-2026 Audit Report (attachments)
 - 2. Valerie Masuga, Director of General Education, Regional Data
- V. **Minutes**
 - A. Approval of Regular Meeting minutes of September 9, 2026 106
- VI. **Financial Report and Approval of Bills** **108**
The financial status of the district is represented by the Balance Sheet and Financial Statement for September. Attached are the Cash and Investment Report and a list of payments for the month of September which are presented for your review and approval.
- VII. **Public Comment**
- VIII. **Reports**
 - A. Board of Education
 - B. Regular
 - 1. Superintendent 136
 - 2. Special Education & EUPISD Learning Center 137
 - 3. Early Childhood 142
 - 4. General Education, CTE, & STEM 144
 - 5. Technology
 - 6. Finance & Human Resources 145
- IX. **Unfinished Business**

X. **New Business**

A. Audit Report for the 2025-2026 School Year

The 2025-2026 audit report was presented by the auditing firm of Hungerford Nichols CPAs + Advisors.

B. Resolution for Partial Opt-Out of 31aa Funding for 2026-2027

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For 2026/27, the Legislature revised Section 31aa into two separate components:
(1) a mental health portion, through which eligible schools may receive per pupil funding for student mental health activities, and
(2) a student safety portion, through which eligible schools may receive per pupil funding for student safety activities.

The investigation and privilege-waiver requirements apply only to the student safety funding, not the mental health funding. Schools may opt in to receive the mental health funding without accepting the statutory conditions.

C. Approval to Open Bank Account at Huntington National Bank

Seeking approval to open a bank account at Huntington National Bank under the EUPISD for professional use of the Upper Peninsula School Business Officials (EUPSBO) group; with the UPSBO Treasurer (currently Tracy McCord, EUPISD Grants Coordinator) designated as the authorized signer.

D. Approval of Job Description

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Attachment

E. Approval for Out-of-State Travel

This request is for Dena Mayer, Director of Finance and Human Resources, to travel to New York, New York in January 2027 as part of the Michigan Liquid Asset Fund Plus (MILAF+) audit committee governance with costs covered by MILAF+.

XI. **Additional Business**

XII. **Adjourn**

October 12, 2026

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, 2026. 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 9, 2026. 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, 2026. As described in Note J to the financial statements, Eastern Upper Peninsula Intermediate School District adopted GASB No. 103, Financial Reporting Model Improvements, during the fiscal year ended June 30, 2026, resulting in changes to the financial statement presentation and disclosures but had no effect on the District's net position. 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, 2026 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 12, 2026.

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

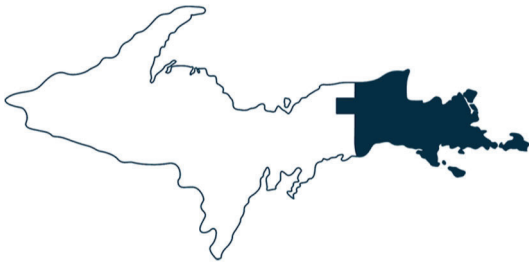
The District General Fund balance decreased by \$221,608 to \$1,536,266 at June 30, 2026. This balance represents approximately 22.90 percent of the District's 2026-27 expenditure budget (down from 24.34 at June 30, 2025). Maintaining a fund balance of at least 10 to 20 percent of the ensuing year's 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



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

Annual Financial Report
For the year ended June 30, 2026



HUNGERFORD
CPAs • ADVISORS • TECHNOLOGY • WEALTH

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

October 12, 2026

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, 2026, 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, 2026, and the respective changes in financial position and where applicable, cash flows thereof 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 12, 2026, 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.

A handwritten signature in cursive script that reads "Hungerford".

Certified Public Accountants
Grand Rapids, Michigan

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MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 5,965 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 Area Schools, 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, 2026. 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 a budgetary comparison schedule for the General Fund, Early Childhood Fund, Special Education Fund, and CTE Fund, as well as pension and OPEB information schedules; and Supplementary Information that follows includes combining and individual fund statements and schedules.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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.

New Accounting Pronouncements Implemented

The Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements. The requirements of this statement enhance certain aspects of the existing reporting mode, including management's discussion and analysis, unusual or infrequent items, and budgetary comparison information. The District implemented this statement for the fiscal year ended June 30, 2026.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Financial Summary

The Statement of Net Position provides financial information of the District as a whole and includes both governmental and business-type activities. Governmental activities represent the District's primary educational and support functions funded largely through taxes, operating grants, and other governmental revenues, while business-type activities represent operations that are financed primarily through user charges and fees (i.e., services provided to local districts).

The following condensed financial information provides an overview of the District's financial position and results of operations for governmental and business-type activities.

	<u>Governmental Activities</u>			<u>Percent Change</u>
	<u>2026</u>	<u>2025</u>	<u>Dollar Change</u>	
Assets				
Current assets	\$ 22,562,550	\$ 22,433,436	\$ 129,114	0.6%
Noncurrent assets	9,420,534	9,346,060	74,474	0.8%
Net OPEB asset	4,191,199	3,565,083	626,116	17.6%
Total Assets	36,174,283	35,344,579	829,704	2.3%
Deferred Outflows of Resources	7,697,803	8,937,166	(1,239,363)	-13.9%
Liabilities				
Current liabilities	9,748,861	10,671,230	(922,369)	-8.6%
Noncurrent liabilities	2,646,065	2,819,298	(173,233)	-6.1%
Net pension liability	17,305,180	20,046,576	(2,741,396)	-13.7%
Total Liabilities	29,700,106	33,537,104	(3,836,998)	-11.4%
Deferred Inflows of Resources	8,837,863	10,190,642	(1,352,779)	-13.3%
Net Position				
Net investment in capital assets	7,125,669	6,931,060	194,609	2.8%
Restricted	10,078,278	10,320,332	(242,054)	-2.3%
Unrestricted (deficit)	(11,869,830)	(16,697,393)	4,827,563	-28.9%
Total Net Position	\$ 5,334,117	\$ 553,999	\$ 4,780,118	862.8%

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

	<u>Business-type Activities</u>			
	2026	2025	Dollar Change	Percent Change
Assets				
Current assets	\$ 1,026,289	\$ 862,948	\$ 163,341	18.9%
Noncurrent assets	309,286	153,281	156,005	101.8%
Total Assets	1,335,575	1,016,229	319,346	31.4%
Liabilities				
Current liabilities	1,026,242	862,903	163,339	18.9%
Total Liabilities	1,026,242	862,903	163,339	18.9%
Net Position				
Net investment in capital assets	309,286	153,281	156,005	101.8%
Unrestricted	47	45	2	4.4%
Total Net Position	\$ 309,333	\$ 153,326	\$ 156,007	101.7%

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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

<u>Governmental Activities</u>				
	2026	2025	Dollar Change	Percent Change
Revenues				
Program revenue:				
Charges for services	\$ 9,023,737	\$ 8,342,339	\$ 681,398	8.2%
Operating grants	18,477,208	18,114,565	362,643	2.0%
General revenue:				
Property taxes	9,264,806	8,842,528	422,278	4.8%
State school aid, unrestricted	464,709	443,466	21,243	4.8%
Federal medicaid reimbursement	277,840	188,690	89,150	47.2%
Investment earnings	543,803	594,838	(51,035)	-8.6%
Other	170,324	787,166	(616,842)	-78.4%
Total Revenues	38,222,427	37,313,592	908,835	2.4%
Expenses				
Instruction	11,075,126	11,211,036	(135,910)	-1.2%
Supporting services	19,903,778	20,654,258	(750,480)	-3.6%
Community services	1,079,543	1,158,988	(79,445)	-6.9%
Interest expense	56,330	57,876	(1,546)	-2.7%
Other	1,327,532	1,492,764	(165,232)	-11.1%
Total Expenses	33,442,309	34,574,922	(1,132,613)	-3.3%
Increase (Decrease) In Net Position	4,780,118	2,738,670	2,041,448	74.5%
Net Position, Beginning of Year	553,999	(2,184,671)	2,738,670	125.4%
Net Position, End of Year	\$ 5,334,117	\$ 553,999	\$ 4,780,118	862.8%

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

	<u>Business-type Activities</u>			
	2026	2025	Dollar Change	Percent Change
Revenues				
Program revenue:				
Charges for services	\$ 879,312	\$ 820,646	\$ 58,666	7.1%
General revenue:				
Other	564,642	443,816	120,826	27.2%
Total Revenues	1,443,954	1,264,462	179,492	14.2%
Expenses				
Special education transportation	1,287,947	1,383,330	(95,383)	-6.9%
Total Expenses	1,287,947	1,383,330	(95,383)	-6.9%
Increase (Decrease)in Net Position	156,007	(118,868)	274,875	231.2%
Net Position, Beginning of Year	153,326	272,194	118,868	43.7%
Net Position, End of Year	\$ 309,333	\$ 153,326	\$ 156,007	101.7%

Detailed Analysis – District Wide

Total revenues exceeded expenses by \$4,936,125 on the Statement of Activities, increasing total net position from \$707,325 at June 30, 2025 to \$5,643,450 at June 30, 2026. Unrestricted net position increased by \$4,827,565 to a deficit of \$11,869,783 at June 30, 2026.

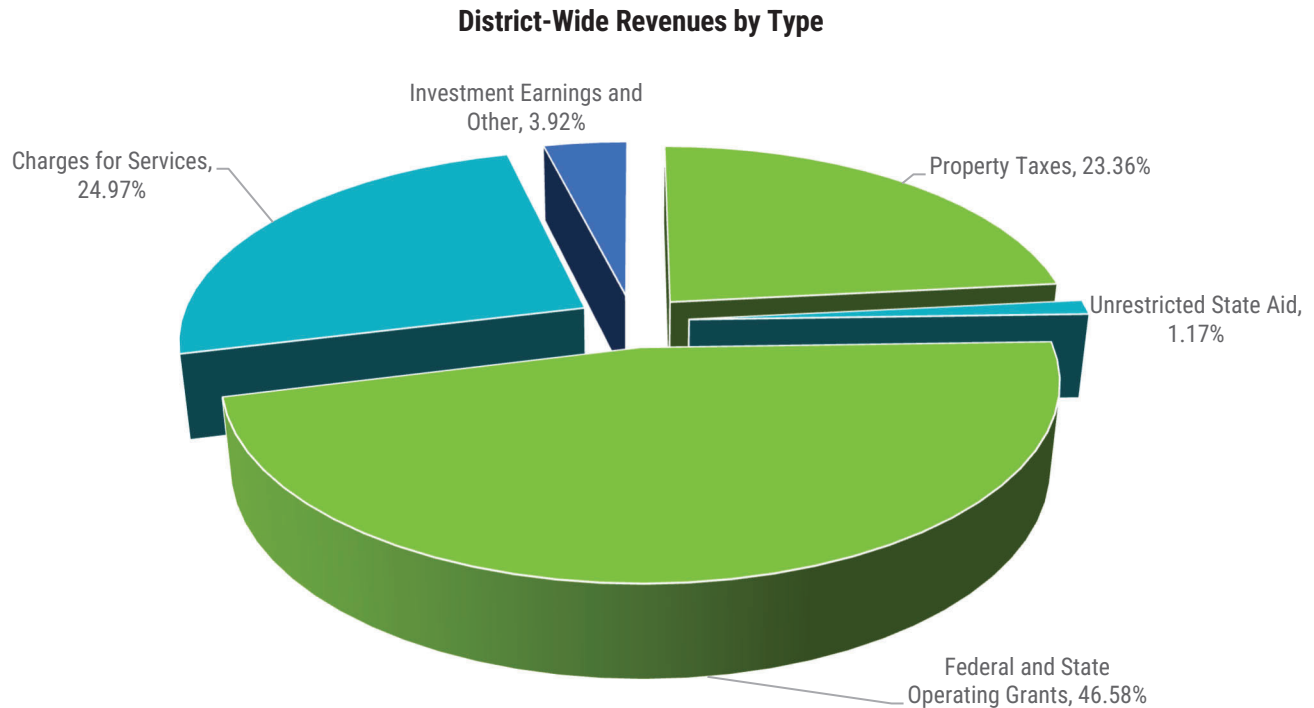
The District's net pension liability, including deferred outflows and inflows of resources, decreased by \$2,245,098, during the fiscal year. In addition, the District's net OPEB asset, including outflows and inflows of resources, increased by \$1,235,830 during the fiscal year.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026



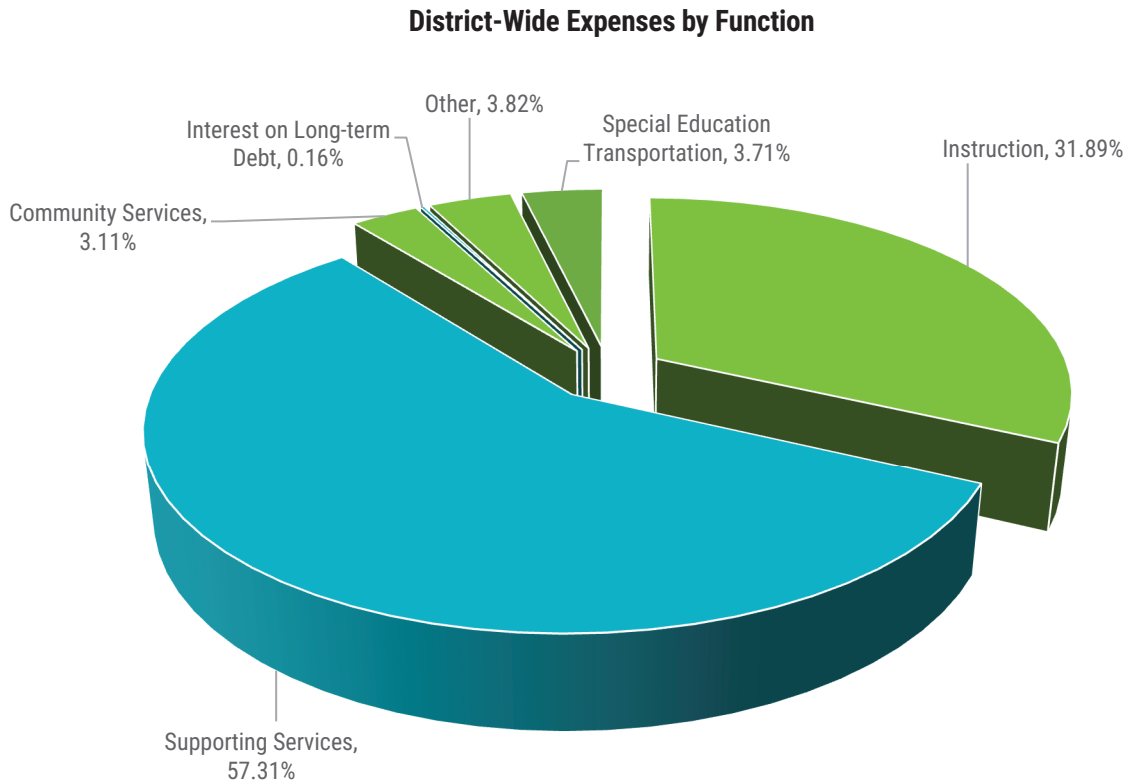
The District's total revenues increased by 2.8% to \$39.7 million for the year ended June 30, 2026. General revenues are primarily derived from operating grants (46.6% of total) consisting of federal and state grant funding to support specific educational programs and other initiatives. Grant revenues are generally restricted for designated purposes and may vary from year-to-year based on the availability of funding, eligibility requirements, and the timing of program expenditures. As a result, changes in grant activity can contribute to fluctuations in total revenues reported by the District. Operating grant revenues increased by 2.0% during the year ending June 30, 2026. The increase was caused primarily by new grant funding (Out of School Time grant and Healthy Community Zones grant) and additional state aid categoricals.

Property tax revenues (23.4% of total) are influenced by economic conditions, legislative actions, and other factors such as voter approved millage rates and assessed taxable values within the District's boundaries. Fluctuations in property values and tax collections may result in increases or decreases in revenues available to support District operations and debt service requirements. Property tax revenue increased by 4.8% during the year ending June 30, 2026; attributed to rising taxable values within the District's boundaries, offset by a small decrease in both operating and special and vocational education taxes levied.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026



The total cost of all programs decreased by 3.55% to \$34.7 million for the year ended June 30, 2026. The District's expenses are predominantly related to supporting services (57.3%) and instruction (31.9%). Supporting services include various functions such as caring for (pupil services) and transporting students, administrative services, and operation and maintenance services. Other District expenses relate to community services, interest on long-term debt, special education transportation, and depreciation expense associated with capital assets.

Functional expenses (instruction, supporting services, community services) reported in the district wide financial statements include adjustments related to GASB Statement No. 34 that are not reflected in the governmental fund statements. These adjustments consist primarily of additions to capital assets and pension and OPEB-related expenses, which are allocated to the District's various functions. Accordingly, year-over-year changes in functional expenses may reflect both operational changes and fluctuations in these allocated accounting adjustments. In particular, changes in deferred inflows and outflows of resources and the District's proportionate share of net pension and OPEB liabilities may have a significant impact on reported net position and annual operating results reflected in the district-wide financial statements.

The significant change in instruction and supporting services expenses reported between 2025 and 2026 is attributed to the adjustments for GASB Statement No. 34. However, changes in expenditure levels reported in the governmental fund financial statements, and more specifically the major funds of the District, contribute directly to changes reflected in the district-wide statements. For consideration of the impact of year over year changes reported in the District's major funds, including those related to costs of instruction and supporting services, see commentary in the *Detailed Analysis – Major Funds* that follows.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Other expenses reported in the district-wide financial statements remained relatively stable compared to the prior year. No significant changes in service levels or operating activities occurred during the year that materially impacted these functions.

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.

Detailed Analysis – Major Funds

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

- *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.

Governmental Funds

The District reports five major funds individually in the governmental fund financial statements. Those funds include the General Fund, the Early Childhood Fund, the Special Education Fund, the Career and Technical Education (CTE) Fund, and the Capital Projects Fund. Most of the discussion regarding governmental activities is equally applicable to the finances of those governmental funds. However, certain factors that are relevant to the District's current financial health are more apparent in the fund financial statements than in the district-wide financial statements. The significant changes are shown in the tables that follow and discussed individually for each major fund.

The District's major governmental funds account for the financial resources dedicated to its most significant programs and services. The General Fund serves as the primary operating fund, supporting administrative functions and a wide range of educational services provided to local school districts. Significant financial activity is also reported within funds that support special education programs and services for constituent local districts, as well as early childhood education programs that serve children and families throughout the region. The discussion that follows highlights the financial performance and year-end position of these major funds and the resources available to support the District's educational mission and long-term service commitments.

Because GASB Statement No. 103 requires explanations of significant budgetary variances as required supplementary information, some factors affecting change in major fund revenues and expenditures may also be discussed outside the MD&A, reducing duplication while still providing users with relevant analysis. Users of this report should also consider the Budgetary Comparison Schedule and the related Notes to the Budgetary Comparison Schedule for the General Fund (page 71), and each of the District's three major special revenue funds: the Early Childhood Fund (page 75), the Special Education Fund (page 79), and the CTE Fund (page 81). These schedules provide additional context and discussion of significant budget-to-actual variances that may help explain changes in operating results and fund balance from the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

The following table presents revenues and expenditures for the District's major funds.

	General Fund		Early Childhood Fund		Special Education Fund	
	2026	2025	2026	2025	2026	2025
Revenues						
Local sources	\$ 970,850	\$ 911,581	\$ 495,937	\$ 369,147	\$ 7,101,455	\$ 6,857,791
Non-educational entity sources	111,525	1,119	7,875	67,061	70,406	69,059
State sources	4,886,494	4,695,060	4,270,026	3,648,662	6,566,174	6,241,930
Federal sources	199,404	759,568	87,432	810,210	2,326,712	2,156,359
Interdistrict sources	510,015	581,887	-	-	4,047,794	3,360,567
Total Revenues	6,678,288	6,949,215	4,861,270	4,895,080	20,112,541	18,685,706
Expenditures						
Instruction	24,239	75,431	147,152	158,102	3,759,775	3,793,904
Supporting services	5,330,575	5,744,685	963,500	1,002,325	12,646,746	11,517,579
Community services	27,500	13,675	796,188	974,770	283,922	204,596
Interdistrict	304,799	345,883	1,881,825	1,416,499	2,074,163	1,882,083
Payments to other governmental or not-for-profit entities	114,991	-	1,212,541	1,492,518	-	-
Capital outlay	-	-	-	30,000	-	-
Total Expenditures	\$5,802,104	\$6,179,674	\$5,001,206	\$5,074,214	\$ 18,764,606	\$ 17,398,162

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Remaining major funds of the District include the CTE Fund and the Building Capital Improvements Fund:

	CTE Fund		Building Capital Improvement Fund	
	2026	2025	2026	2025
Revenues				
Local sources	\$3,201,615	\$3,084,280	\$ 99,260	\$ 86,566
State sources	37,792	120,945	-	-
Federal sources	101,461	103,854	-	-
Interdistrict sources	44,176	44,647	-	-
Total Revenues	3,385,044	3,353,726	99,260	86,566
Expenditures				
Instruction	84,720	142,710	-	-
Supporting services	401,233	394,514	53,747	76,376
Interdistrict	3,000,268	3,077,993	-	-
Capital outlay	-	-	412,814	382,201
Debt service	-	-	332,406	333,374
Total Expenditures	\$3,486,221	\$3,615,217	\$ 798,967	\$ 791,951

General Fund

The General Fund accounts for financial resources used to support general administration, instructional support, and other services provided to constituent school districts. The fund serves as the principal vehicle for financing activities that are not required to be accounted for in another fund, and reflects the District's overall support of educational programs and regional services.

Significant changes noted for the year ended June 30, 2026 were as follows:

- Non-educational entity sources increased by \$110,406 (9866%), primarily attributed to primarily to a new Native American Heritage Fund (NAHF) Indigenous Education grant and 2% Tribal grant.
- Federal source revenues decreased by \$560,164 (73.7%), driven primarily by the elimination of the SNAP-Ed grant and TRAILS 31p grant.
- Interdistrict sources decreased by \$71,872 (12.4%), attributed to the final payment of Regional SIS software conversion and reduced regional purchased services for instructional services.
- Supporting services expenditures decreased by \$414,110 (7.2%), primarily driven by reduced costs related to the elimination of grants.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Early Childhood Fund

The Early Childhood Fund accounts for financial resources used to provide preschool, early learning, and developmental programs designed to support young children and their families. The fund reflects the District's commitment to promoting school readiness and early educational success through a variety of state and federally funded early childhood services.

Significant changes noted for the year ended June 30, 2026 were as follows:

- Local source revenue increased by \$126,790 (34.3%), primarily attributed to a full year of Childcare Centers with full tuition.
- Revenues from state sources increased by \$621,364 (17.0%), driven primarily by increased GSRP grant funding.
- Federal source revenues decreased by \$722,778 (89.2%), a result of the elimination of the ECSN grant.
- Community services expenditures decreased by \$178,582 (18.3%), a result of the elimination of the ECSN grant.
- Interdistrict expenditures increased by \$465,326 (32.9%), driven primarily by increased GSRP grant.
- Payments to other governments or not-for-profit entities decreased by \$279,977 (18.8%), a result of the elimination of the ECSN grant.

Special Education Fund

The Special Education Fund accounts for financial resources used to provide special education programs and related services to eligible students throughout the ISD and its constituent districts. The fund reflects the District's commitment to supporting students with disabilities through instructional services, specialized programs, and required support services funded through local, state, and federal sources.

Significant changes noted for the year ended June 30, 2026 were as follows:

- Revenues from state sources increased by \$324,244 (5.2%), driven primarily by additional per pupil funding, increased transportation funding, and a new one-time categorical 271(4).
- Interdistrict sources increased by \$687,227 (20.4%), attributed to increased regional speech and special education services.
- Federal source revenues increased by \$170,353 (7.9%), driven primarily by increased Medicaid AOP and IDEA Flowthrough grant funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

- Supporting services expenditures increased by \$1,129,167 (9.8%), the result of a combination of factors including increased speech services, school-based mental health services, and a visually impaired teacher consultant position.
- Interdistrict expenditures increased by \$192,080 (10.2%) due to passthrough Medicaid AOP and Medicaid fee for service.

CTE Fund

The Career and Technical Education (CTE) Fund accounts for financial resources used to provide career and technical education programs that prepare students for postsecondary education, skilled trades, and workforce opportunities. The fund supports specialized instructional programs, equipment, and training designed to develop career-ready skills and meet regional workforce needs.

Significant changes noted for the year ended June 30, 2026 were as follows:

- Revenues from state sources decreased by \$83,153 (68.8%), driven primarily by the elimination of the CTE Teacher Recruiting and Hiring grant, as well as a one-time 147a(4) categorical.
- Expenditures for instruction decreased by \$57,990 (40.6%), attributed to the elimination of the CTE Teacher Recruiting and Hiring grant.

Building Capital Improvement Fund

The Capital Projects Fund accounts for financial resources that have been set aside for future capital improvements, facility renovations, equipment acquisitions, and other long-term infrastructure needs. The fund provides a mechanism for accumulating resources over time to support planned capital projects and maintain the District's facilities and operations. During the year ended June 30, 2026, the District transferred \$1,658,249 to the fund, compared to \$1,545,105 in the prior year.

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 \$309,333 at June 30, 2026, down from \$153,326 at June 30, 2025.
- 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 \$335,559 at June 30, 2026, up from \$357,250 at June 30, 2025.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Significant Capital Asset and Long-Term Financing Activity

Capital Assets

By the end of fiscal year 2025-26, the District had a \$13.8 million investment in a broad range of capital assets including land, school buildings, athletic facilities, administrative offices, vehicles, computer equipment and right to use assets. More detailed information about capital assets can be found in Note E in the Notes to Basic Financial Statements.

At June 30, 2026, the District's net investment in capital assets (after accumulated depreciation and amortization) was \$9,729,820. Capital asset additions, net of construction-in-progress placed into service during the fiscal year, totaled \$1,025,496 for the fiscal year with net accumulated depreciation and amortization increasing \$716,189 (net of accumulated depreciation for disposed assets), resulting in an increase in net capital assets of \$230,479.

Long-term Obligations

At year end, the District had \$3.0 million in general obligation bonds and other long-term liabilities outstanding – a net decrease of \$126,667 from last year.

- The District invested in its network infrastructure, entering into a subscription-based IT arrangement totaling \$246,518.
- The District continued to pay down its debt, retiring \$280,000 of outstanding bonds.
- The District's other obligations include employee compensated absences.

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

Currently Known Facts, Decisions, or Conditions

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 2026-27 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

- 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 three foundational pillars – Capacity Building, Collaboration, and Demonstrating Impact. There is also a focus on 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 1.7365 mills under the current law (rolled back under headlee from 1.75 mills). These additional funds will be utilized in the region to support our increasing special education needs.
- In May 2026, the region passed a 10-year continuation of Career and Technical Education (CTE) millage. This will allow the region to continue to current and expansion of CTE in the EUP with 1.0 mills.

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, 2026

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 6,361	\$ -	\$ 6,361
Cash equivalents and investments (Note B)	17,535,556	651,107	18,186,663
Accounts receivable	7,157	-	7,157
Due from other governmental units (Note C)	5,008,689	375,182	5,383,871
Prepaid expenses	4,787	-	4,787
Capital assets not being depreciated (Note E)	68,616	-	68,616
Capital assets being depreciated, net (Note E)	9,351,918	309,286	9,661,204
Net OPEB asset (Note H)	4,191,199	-	4,191,199
Total Assets	36,174,283	1,335,575	37,509,858
Deferred Outflows of Resources			
Deferred pension amounts	6,734,388	-	6,734,388
Deferred OPEB amounts	963,415	-	963,415
Total Deferred Outflows of Resources	7,697,803	-	7,697,803
Liabilities			
Accounts payable	338,536	45,671	384,207
Due to other governmental units	3,236,609	879,321	4,115,930
Accrued interest payable	7,742	-	7,742
Payroll withholdings payable	260,749	-	260,749
Accrued expenses	100,345	-	100,345
Salaries payable	526,669	-	526,669
Unearned revenue	4,915,645	101,250	5,016,895
Long-term liabilities (Note F):			
Due within one year	362,566	-	362,566
Due in more than one year	2,646,065	-	2,646,065
Net pension liability (Note G)	17,305,180	-	17,305,180
Total Liabilities	29,700,106	1,026,242	30,726,348
Deferred Inflows of Resources			
Deferred pension amounts	5,263,180	-	5,263,180
Deferred OPEB amounts	3,574,683	-	3,574,683
Total Deferred Inflows of Resources	8,837,863	-	8,837,863
Net Position			
Net investment in capital assets	7,125,669	309,286	7,434,955
Restricted for:			
Capital outlay	4,054,245	-	4,054,245
Early childhood	49,113	-	49,113
Special education	2,639,473	-	2,639,473
Vocational education	1,292,598	-	1,292,598
Supporting services	2,042,849	-	2,042,849
Unrestricted (deficit)	(11,869,830)	47	(11,869,783)
Total Net Position	\$ 5,334,117	\$ 309,333	\$ 5,643,450

STATEMENT OF ACTIVITIES

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants
Governmental Activities			
Instruction	\$ 11,075,126	\$ -	\$ 4,165,222
Supporting services	19,903,778	7,042,368	14,311,986
Community services	1,079,543	1,981,369	-
Interest on long-term debt	56,330	-	-
Other	1,327,532	-	-
Total governmental activities	33,442,309	9,023,737	18,477,208
Business-type Activities			
Special education transportation	1,287,947	879,312	-
Total Activities	\$ 34,730,256	\$ 9,903,049	\$ 18,477,208

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

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2026

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (6,909,904)	\$ -	\$ (6,909,904)
1,450,576	-	1,450,576
901,826	-	901,826
(56,330)	-	(56,330)
(1,327,532)	-	(1,327,532)
(5,941,364)	-	(5,941,364)
-	(408,635)	(408,635)
(5,941,364)	(408,635)	(6,349,999)
630,440	-	630,440
3,130,691	-	3,130,691
5,503,675	-	5,503,675
464,709	-	464,709
277,840	-	277,840
543,803	-	543,803
170,324	564,642	734,966
10,721,482	564,642	11,286,124
4,780,118	156,007	4,936,125
553,999	153,326	707,325
\$ 5,334,117	\$ 309,333	\$ 5,643,450

BALANCE SHEET **GOVERNMENTAL FUNDS**

	General	Early Childhood	Special Education
Assets			
Cash	\$ 6,361	\$ -	\$ -
Cash equivalents, deposits, and investments (Note B)	4,768,359	789,205	2,680,077
Accounts receivable	5,263	57	743
Due from other governmental units (Note C)	950,752	970,979	2,866,613
Prepaid expenditures	3,035	-	-
Total Assets	\$ 5,733,770	\$ 1,760,241	\$ 5,547,433
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 36,004	\$ 69,505	\$ 170,815
Due to other governmental units	396,872	724,488	399,117
Payroll withholdings payable	260,749	-	-
Accrued expenditures	11,602	-	88,743
Salaries payable	74,093	1,889	444,723
Unearned revenue	3,418,184	915,246	556,349
Total Liabilities	4,197,504	1,711,128	1,659,747
Fund Balances (Note A)			
Nonspendable	3,035	-	-
Restricted	17,530	49,113	2,639,473
Committed	-	-	1,248,213
Unassigned	1,515,701	-	-
Total Fund Balances	1,536,266	49,113	3,887,686
Total Liabilities and Fund Balances	\$ 5,733,770	\$ 1,760,241	\$ 5,547,433

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

CTE	Building Capital Improvement	Nonmajor	Total
\$ -	\$ -	\$ -	\$ 6,361
2,920,396	4,061,987	2,161,635	17,381,659
-	-	1,094	7,157
71,578	-	148,767	5,008,689
1,752	-	-	4,787
<u>\$ 2,993,726</u>	<u>\$ 4,061,987</u>	<u>\$ 2,311,496</u>	<u>\$ 22,408,653</u>

\$ 389	\$ -	\$ 47,020	\$ 323,733
1,700,426	-	15,706	3,236,609
-	-	-	260,749
-	-	-	100,345
313	-	5,651	526,669
-	-	25,866	4,915,645
<u>1,701,128</u>	<u>-</u>	<u>94,243</u>	<u>9,363,750</u>

-	-	-	3,035
1,292,598	4,061,987	2,042,849	10,103,550
-	-	174,404	1,422,617
-	-	-	1,515,701
<u>1,292,598</u>	<u>4,061,987</u>	<u>2,217,253</u>	<u>13,044,903</u>
<u>\$ 2,993,726</u>	<u>\$ 4,061,987</u>	<u>\$ 2,311,496</u>	<u>\$ 22,408,653</u>

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

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Total governmental fund balances \$ 13,044,903

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 \$12,912,862 and accumulated depreciation is \$3,492,328. 9,420,534

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	\$ (2,135,000)	
Subscription-based IT arrangements	(159,865)	
Compensated absences	<u>(713,766)</u>	(3,008,631)

Accrued interest is not included in as a liability in governmental funds (7,742)

Internal Service Fund assets and liabilities are included in governmental activities in the Statement of Net Position. 139,094

Net pension liability and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:

Net pension liability	(17,305,180)	
Deferred outflows of resources	6,734,388	
Deferred inflows of resources	<u>(5,263,180)</u>	(15,833,972)

Net OPEB asset and related deferred outflows/inflows of resources are not included as assets/liabilities in governmental funds:

Net OPEB asset	4,191,199	
Deferred outflows of resources	963,415	
Deferred inflows of resources	<u>(3,574,683)</u>	1,579,931

Total Net Position - Governmental Activities \$ 5,334,117

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

	General	Early Childhood	Special Education
Revenues			
Local sources	\$ 970,850	\$ 495,937	\$ 7,101,455
Non-educational entity sources	111,525	7,875	70,406
State sources	4,886,494	4,270,026	6,566,174
Federal sources	199,404	87,432	2,326,712
Interdistrict sources	510,015	-	4,047,794
Total Revenues	6,678,288	4,861,270	20,112,541
Expenditures			
Current:			
Instruction	24,239	147,152	3,759,775
Supporting services	5,330,575	963,500	12,646,746
Community services	27,500	796,188	283,922
Interdistrict	304,799	1,881,825	2,074,163
Payments to not-for-profit entities	114,991	1,212,541	-
Capital outlay	-	-	-
Debt service:			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	5,802,104	5,001,206	18,764,606
Excess (Deficiency) of Revenues Over Expenditures	876,184	(139,936)	1,347,935
Other Financing Sources (Uses)			
Transfers in	603,115	126,252	25,596
Transfers out	(1,700,907)	(19,613)	(878,075)
Inception of subscription-based IT arrangements	-	-	-
Total Other Financing Sources (Uses)	(1,097,792)	106,639	(852,479)
Net Change in Fund Balances	(221,608)	(33,297)	495,456
Fund Balances, Beginning of Year	1,757,874	82,410	3,392,230
Fund Balances, End of Year	\$ 1,536,266	\$ 49,113	\$ 3,887,686

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2026

CTE	Building Capital Improvement	Nonmajor	Total
\$ 3,201,615	\$ 99,260	\$ 95,516	\$ 11,964,633
-	-	-	189,806
37,792	-	8,906	15,769,392
101,461	-	553,158	3,268,167
44,176	-	2,450,135	7,052,120
3,385,044	99,260	3,107,715	38,244,118
84,720	-	-	4,015,886
401,233	53,747	2,826,151	22,221,952
-	-	37,900	1,145,510
3,000,268	-	519,030	7,780,085
-	-	-	1,327,532
-	412,814	-	412,814
-	280,000	86,653	366,653
-	52,406	549	52,955
3,486,221	798,967	3,470,283	37,323,387
(101,177)	(699,707)	(362,568)	920,731
-	1,658,249	335,284	2,748,496
(42,953)	-	(106,948)	(2,748,496)
-	-	246,518	246,518
(42,953)	1,658,249	474,854	246,518
(144,130)	958,542	112,286	1,167,249
1,436,728	3,103,445	2,104,967	11,877,654
\$ 1,292,598	\$ 4,061,987	\$ 2,217,253	\$ 13,044,903

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, 2026

Net change in fund balances - total governmental funds \$ 1,167,249

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 capital outlay exceeded depreciation expense in the current period:

Capital outlay	\$ 656,568	
Depreciation expense	<u>(626,228)</u>	30,340

The inception of a subscription-based IT arrangement is an other financing source in the governmental funds, but increase long-term liabilities in the Statement of Net Position:

Inception of subscription-based IT arrangement	(246,518)
--	-----------

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	280,000	
Subscription-based IT arrangements	<u>86,653</u>	366,653

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.

(3,375)

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 used/paid exceeded the amounts earned.

6,532

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

(21,691)

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

2,245,098

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

1,235,830

Total changes in net position - governmental activities

\$ 4,780,118

STATEMENT OF NET POSITION PROPRIETARY FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

	Enterprise Fund	Internal Service Fund
	Special Education Transportation Fund	Travel Fund
Assets		
Current Assets		
Cash equivalents and investments (Note B)	\$ 651,107	\$ 153,897
Due from other governmental units	375,182	-
Total Current Assets	1,026,289	153,897
Noncurrent Assets		
Buses	718,666	-
Vehicles	152,983	434,904
Less: accumulated depreciation	(562,363)	(238,439)
Total Noncurrent Assets	309,286	196,465
Total Assets	1,335,575	350,362
Liabilities		
Current Liabilities		
Accounts payable	45,671	14,803
Due to other governmental units	879,321	-
Unearned revenue	101,250	-
Total Liabilities	1,026,242	14,803
Net Position		
Investment in capital assets	309,286	196,465
Unrestricted	47	139,094
Total Net Position	\$ 309,333	\$ 335,559

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2026

	Enterprise Fund	Internal Service Fund
	Special Education Transportation Fund	Travel Fund
Operating Revenues		
Local sources	\$ 879,312	\$ 122,063
Incoming transfers and other financial sources	304,402	-
Total Operating Revenues	1,183,714	122,063
Operating Expenses		
Salaries	494,972	-
Employee benefits	339,926	-
Purchased services	204,111	49,928
Supplies and materials	118,800	67,304
Miscellaneous	25,903	995
Depreciation expense	104,235	30,821
Total Operating Expenses	1,287,947	149,048
Operating Income (Loss)	(104,233)	(26,985)
Nonoperating Revenues (Expenses)		
Investment income	-	5,294
Capital contributions	260,240	-
Total Nonoperating Revenues (Expenses)	260,240	5,294
Change In Net Position	156,007	(21,691)
Net Position, Beginning of Year	153,326	357,250
Net Position, End of Year	\$ 309,333	\$ 335,559

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
For the year ended June 30, 2026

	Enterprise Fund	Internal Service Fund
	Special Education Transportation Fund	Travel Fund
Cash Flows From Operating Activities		
Receipts from local districts	\$ 85,120	\$ 122,063
Receipts from interfund services provided	879,312	-
Payments to suppliers	(106,725)	(108,008)
Payments to employees	(834,898)	-
Net Cash Provided (Used) By Operating Activities	<u>22,809</u>	<u>14,055</u>
Cash Flows From Capital and Related Financing Activities		
Purchase of capital assets	-	(101,194)
Proceeds from sale of capital assets	-	26,239
Net Cash Provided (Used) By Financing Activities	<u>-</u>	<u>(74,955)</u>
Cash Flows From Investing Activities		
Interest received	-	5,294
Net Increase (Decrease) In Cash Equivalents and Investments	<u>22,809</u>	<u>(55,606)</u>
Cash Equivalents and Investments, Beginning of Year	<u>628,298</u>	<u>209,503</u>
Cash Equivalents and Investments, End of Year	<u><u>\$ 651,107</u></u>	<u><u>\$ 153,897</u></u>
Reconciliation of Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities		
Operating income (loss)	\$ (104,233)	\$ (26,985)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	104,235	30,821
Changes in assets and liabilities:		
Decrease in due from other governmental units	(140,532)	-
Increase (decrease) in accounts payable	28,335	10,219
Decrease in due to other governmental units	213,754	-
Increase in unearned revenue	(78,750)	-
Total adjustments	<u>127,042</u>	<u>41,040</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 22,809</u></u>	<u><u>\$ 14,055</u></u>

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 5,965 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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.

The *Building Capital Improvement Fund* is used to account for resources accumulated by the District to fund future capital projects, facility improvements, and major equipment acquisitions, reducing the need for future borrowing or significant fluctuations in operating expenditures.

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 charges to other funds of 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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, 2026, 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. Only the final budget for the Early Childhood Fund anticipated a budgetary deficit. In addition, the General Fund, Early Childhood Fund, and CTE Fund all 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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 \$10,000 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 for employees of the District consist of accumulated sick leave at June 30, 2026. 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, 2026, total compensated absences amounted to \$713,766.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. 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 an inflow of resources (revenue) until that time. The District has two types of items that qualify for reporting in this category: the deferred inflows of resources relating to the recognition of net pension liability on the financial statements and the deferred inflows of resources relating to the recognition of net OPEB asset on the financial statements.

14. Net Position

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

15. Fund Balance

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

- Nonspendable – resources that cannot be spent because they are either (a) not in spendable form (inventories and prepaid amounts) or (b) legally or contractually required to be maintained intact (the principal of a permanent fund).

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

- 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, 2026, 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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, 2026 related to cash equivalents and investments are detailed in the Basic Financial Statements as follows:

Statement of Net Position – Governmental Funds:	
Governmental activities	\$ 17,535,556
Statement of Net Position – Proprietary Funds:	
Business-type activities	<u>651,107</u>
	<u>\$ 18,186,663</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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 and savings accounts.

June 30, 2026 balances are detailed as follows:

Cash equivalents	<u>\$ 1,651,067</u>
------------------	---------------------

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 \$1,651,067 and the bank balance was \$2,413,695, of which \$739,807 was covered by FDIC and NCUA insurance and \$1,673,888 was uninsured and uncollateralized.

Investments

As of June 30, 2026 the District had the following investments:

Surplus Funds Investment Pool Accounts:	
Michigan Liquid Asset Fund (MILAF+ Cash Mgmt)	\$ 7,152
Michigan Liquid Asset Fund (MILAF+ MAX Class)	<u>16,528,444</u>
	<u>\$ 16,535,596</u>

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, 2026, the District had no investments that were subject to custodial credit risk.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 2025 and October 2025.

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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Eastern Upper Peninsula Intermediate School District's State Aid pupil membership for 2025-26 was 5,965 "full-time equivalent students." This generated \$13,052,048 in "categorical" state aid payments to the District, of which \$2,351,802 was paid to the District in July and August 2026 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, 0.199 mills of non-homestead property tax was levied in the District for 2025.

The District levied 1.7367 mills and 0.9892 mills, respectively, for special education and vocational education purposes in 2025, 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 NPRES.

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, 2026, there were no businesses located within the Eastern Upper Peninsula Intermediate School District boundaries with an active IFE certificate.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note D – Interfund Receivables/Payables and Transfers

There were no amounts due from (to) funds at June 30, 2026.

Transfers between funds during the year ended June 30, 2026 were as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund:		
Special Revenue Funds:		
Early Childhood	\$ 15,602	\$ 126,252
Special Education	491,178	-
CTE	42,803	-
Cooperative Activities	45,000	154,578
Business Services Consortium	8,532	11,132
Capital Projects Fund:		
Building Capital Improvement	-	1,408,945
	<u>603,115</u>	<u>1,700,907</u>
Special Revenue Funds:		
Early Childhood:		
General Fund	126,252	15,602
Cooperative Activities	-	4,011
Special Education:		
General Fund	-	491,178
Cooperative Activities	-	137,593
Business Services Consortium	25,596	-
Building Capital Improvement	-	249,304
CTE Fund:		
General Fund	-	42,803
Cooperative Activities	-	150
	<u>151,848</u>	<u>940,641</u>
Capital Projects Fund:		
Building Capital Improvement:		
General Fund	1,408,945	-
Special Education	249,304	-
	<u>1,658,249</u>	<u>-</u>
Total Major Funds	<u>2,413,212</u>	<u>2,641,548</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

	Transfers In	Transfers Out
Nonmajor Funds:		
Special Revenue Funds:		
Cooperative Activities:		
General Fund	\$ 154,578	\$ 45,000
Early Childhood	4,011	-
Special Education	137,593	-
Business Service Consortium	27,820	-
CTE	150	-
Business Service Consortium:		
General Fund	11,132	8,532
Cooperative Activities	-	27,820
Special Education	-	25,596
 Total Nonmajor Funds	 335,284	 106,948
 Total All Funds	 \$ 2,748,496	 \$ 2,748,496

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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note E – Capital Assets

Capital asset activity for the year ended June 30, 2026 was as follows:

	Balances July 1, 2025	Additions	Deductions	Balances June 30, 2026
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 68,616	\$ -	\$ -	\$ 68,616
Construction in progress	9,580	-	9,580	-
Total capital assets not being depreciated	78,196	\$ -	\$ 9,580	68,616
Capital assets being depreciated/amortized:				
Land improvements	829,982	\$ -	\$ -	829,982
Buildings and improvements	9,422,411	419,630	-	9,842,041
Furniture and equipment	1,425,952	-	-	1,425,952
Vehicles	477,387	101,194	78,828	499,753
Intangible right-to-use assets:				
Subscription-based IT arrangements	-	246,518	-	246,518
Total capital assets being depreciated/amortized	12,155,732	\$ 767,342	\$ 78,828	12,844,246
Less accumulated depreciation for:				
Land improvements	224,595	\$ 37,143	\$ -	261,738
Buildings and improvements	1,613,128	435,115	-	2,048,243
Furniture and equipment	733,705	114,562	-	848,267
Vehicles	316,440	35,990	52,589	299,841
Less accumulated amortization for:				
Subscription-based IT arrangements	-	34,239	-	34,239
Total accumulated depreciation and amortization	2,887,868	\$ 657,049	\$ 52,589	3,492,328
Total capital assets being depreciated/amortized, net	9,267,864			9,351,918
Net Capital Assets	<u>\$ 9,346,060</u>			<u>\$ 9,420,534</u>

Depreciation expense was charged to District activities as follows:

Governmental activities:	
Supporting services	<u>\$ 657,049</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

	Balances July 1, 2025	Additions	Adjustments	Deductions	Balances June 30, 2026
Business-Type Activities					
Capital assets being depreciated:					
Buses	\$ 598,318	\$ 203,061	\$ -	\$ 82,713	\$ 718,666
Vehicles	154,796	53,433	11,240	66,486	152,983
Total capital assets being depreciated	753,114	\$ 256,494	\$ 11,240	\$ 149,199	871,649
Less accumulated depreciation for:					
Buses	502,062	\$ 64,088	\$ -	\$ 82,713	483,437
Vehicles	97,771	40,147	7,494	66,486	78,926
Total accumulated depreciation	599,833	\$ 104,235	\$ 7,494	\$ 149,199	562,363
Net Capital Assets	<u>\$ 153,281</u>				<u>\$ 309,286</u>

Depreciation expense was charged to District activities as follows:

Business-type activities:	
Special Education transportation services	<u>\$ 104,235</u>

Note F – Long-term Obligations

Changes in long-term obligations for the year ended June 30, 2026 are summarized as follows:

	Debt Outstanding July 1, 2025	Debt Added	Debt Retired	Debt Outstanding June 30, 2026
General obligation bonds:				
2021 Building and Site	\$ 2,415,000	\$ -	\$ 280,000	\$ 2,135,000
Subscription-based IT arrangements	-	246,518	86,653	159,865
Compensated absences	720,298	-	6,532	713,766
	<u>\$ 3,135,298</u>	<u>\$ 246,518</u>	<u>\$ 373,185</u>	<u>\$ 3,008,631</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Long-term obligations at June 30, 2026 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 \$285K to \$325K	May 1, 2033	2.17%	\$ 2,135,000	\$ 285,000
Subscription-Based IT Arrangements				
\$246,518 Network Infrastructure Subscription:				
Annual maturities of \$77,566 to \$82,299	January 21, 2028	625.00%	159,865	77,566
Other Obligations				
Compensated absences			713,766	-
			<u>\$ 3,008,631</u>	<u>\$ 362,566</u>

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

Years Ending June 30	General Obligation Bonds		Subscription-Based IT Arrangements		Total
	Principal	Interest	Principal	Interest	
2027	\$ 285,000	\$ 46,330	\$ 77,566	\$ 9,636	\$ 418,532
2028	290,000	40,146	82,299	4,902	417,348
2029	300,000	33,852	-	-	333,852
2030	305,000	27,342	-	-	332,342
2031	310,000	20,724	-	-	330,724
2032	320,000	13,996	-	-	333,996
2033	325,000	7,052	-	-	332,052
	<u>\$ 2,135,000</u>	<u>\$ 189,442</u>	<u>\$ 159,865</u>	<u>\$ 14,538</u>	<u>\$ 2,498,845</u>

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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 on the ORS website 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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 September 30, 2022 is amortized over a 14-year period beginning October 1, 2024 and ending September 30, 2038.

The schedule below summarizes pension contribution rates in effect for the plan fiscal year ended September 30, 2025.

Plan Name	Pension Contribution Rates:		
	Plan Status	Member	District
Basic	Closed	0.0 – 4.0%	30.11%
Member Investment Plan (MIP)	Closed	3.0 – 7.0%	30.11%
Pension Plus (Hybrid)	Closed	3.0 – 6.4%	26.27%
Pension Plus 2 (Hybrid)	Open	6.2%	27.16%
Defined Contribution	Open	0.0%	20.96%

The District's contributions to MPSERS under all pension plans for the year ended June 30, 2026 inclusive of the MSPERS UAAL Stabilization, totaled \$3,997,719.

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

As of June 30, 2026, the District reported a liability of \$17,305,180 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2024. 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, 2025 the District's proportion was 0.08638341%, which was an increase from 0.08188286% at September 30, 2024.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

For the year ended June 30, 2026, the District recognized pension expense of \$1,886,737. As of June 30, 2026, 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	\$ 670,279	\$ 154,136
Changes of assumptions	621,132	914,620
Net difference between projected and actual earnings on pension plan investments	—	4,135,567
Changes in proportion and differences between District contributions and proportionate share of contributions	1,923,524	58,857
District contributions subsequent to the measurement date*	3,519,453	—
Total	\$ 6,734,388	\$ 5,263,180

* 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, 2027.

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
2027	\$ 546,536
2028	(1,268,444)
2029	(1,031,880)
2030	(294,457)

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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, 2024
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, 2025 is based on the results of an actuarial valuation date of September 30, 2024 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: [4.4524 for non-university employers].
- Recognition period for assets in years: 5.0000.
- Full actuarial assumptions are available in the 2025 MPSERS Annual Comprehensive Financial Report found on the ORS website at (www.michigan.gov/orsschools).

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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, 2025 are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	21.0%	5.8%
International Equity Pools	14.0	5.6
Private Equity Pools	16.0	9.3
Real Estate and Infrastructure Pools	8.0	7.0
Fixed Income Pools	15.0	2.5
Absolute Return Pools	13.0	4.4
Real Return/Opportunistic Pools	9.0	7.0
Short-term Investment Pools	4.0	1.3
Total	100.0%	

*Long-term rates of return are net of administrative expenses and 2.4% inflation.

Rate of Return

For the fiscal year ended September 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.81%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

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

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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	\$ 27,308,528	\$ 17,305,180	\$ 8,973,671

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

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Michigan Public School Employees’ Retirement System September 30, 2025 Annual Comprehensive Financial Report, available on the ORS website: (www.michigan.gov/orsschools).

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

Payables to the pension plan totaling \$379,295 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, 2026.

Note H – Other Postemployment Benefits

Plan Description

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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.

Beginning October 1, 2025, active members who have the premium subsidy healthcare benefit are no longer required to pay the 3% contribution toward future healthcare benefits.

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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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 September 30, 2022 is amortized over a 14-year period beginning October 1, 2024 and ending September 30, 2038.

The schedule below summarizes OPEB contribution rates in effect for fiscal year ended September 30, 2025:

OPEB Contribution Rates:

Benefit Structure	Member	District
Premium Subsidy	3.0%	1.25%
Personal Healthcare Fund (PHF)	0.0%	0.00%

Required contributions to the OPEB plan from the District were \$123,863 for the year ended June 30, 2026.

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

As of June 30, 2026, the District reported an asset of \$4,191,199 for its proportionate share of the MPSERS net OPEB asset. The net OPEB asset was measured as of September 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation rolled forward from September 2024. 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, 2025 the District's proportion was 0.06894420% which was a decrease from 0.08282420% at September 30, 2024.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

For the year ended June 30, 2026, the District recognized OPEB credit of \$1,162,513. At June 30, 2026, 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	\$ —	\$ 2,869,494
Changes of assumptions	559,360	44,451
Net difference between projected and actual earnings on OPEB plan investments	—	588,955
Changes in proportion and differences between District contributions and proportionate share of contributions	299,288	71,783
District contributions subsequent to the measurement date*	104,767	—
Total	\$ 963,415	\$ 3,574,683

* 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, 2027.

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
2027	\$ (659,642)
2028	(725,403)
2029	(668,685)
2030	(441,719)
2031	(167,913)
Thereafter	(52,673)

Actuarial Assumptions

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

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Additional information as of the latest actuarial valuation follows:

Summary of Actuarial Assumptions:

Valuation Date:	September 30, 2024
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 - 7.75% 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, 2025 is based on the results of an actuarial valuation date of September 30, 2024 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: [6.4654 for non-university employers].
- Recognition period for assets in years: 5.0000.
- Full actuarial assumptions are available in the 2025 MPSERS Annual Comprehensive Financial Report found on the ORS website at www.michigan.gov/orsschools.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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, 2025, are summarized in the following table:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return*
Domestic Equity Pools	16.0%	5.8%
International Equity Pools	11.0	5.6
Private Equity Pools	16.0	9.3
Real Estate and Infrastructure Pools	5.0	7.0
Fixed Income Pools	26.0	2.5
Absolute Return Pools	15.0	4.4
Real Return/Opportunistic Pools	7.0	7.0
Short-term Investment Pools	4.0	1.3
Total	100.0%	

* Long-term rates of return are net of administrative expenses and 2.4% inflation.

Rate of Return

For the fiscal year ended September 30, 2025, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 9.24%. 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.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

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)	\$ (3,610,983)	\$ (4,191,199)	\$ (4,699,014)

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)	\$ (4,694,380)	\$ (4,191,199)	\$ (3,662,876)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued 2025 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 \$5,705 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, 2026.

NOTES TO BASIC FINANCIAL STATEMENTS

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

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 2025-26, and as of year ended June 30, 2026, there were no material pending claims against the District.

Note J – New Accounting Pronouncement

The District adopted GASB Statement No. 103, Financial Reporting Model Improvements, during the fiscal year ended June 30, 2026. This statement modifies certain requirements related to management's discussion and analysis, unusual or infrequent items, proprietary fund reporting, budgetary comparison information, and other financial reporting presentations. The implementation of this statements resulted in changes to financial statement presentation and disclosures but had no effect on the District's net position.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2026

	Budgeted Amounts		Variance -- Original to Final Budgeted	Actual Amounts	Variance -- Final Budget to Actual Amounts
	Original	Final			
Revenues					
Local sources	\$ 801,363	\$ 965,172	\$ 163,809	\$ 970,850	\$ 5,678
Non-educational entity sources	-	168,196	168,196	111,525	(56,671)
State sources	4,367,168	5,266,476	899,308	4,886,494	(379,982)
Federal sources	446,907	225,016	(221,891)	199,404	(25,612)
Interdistrict sources	626,114	542,553	(83,561)	510,015	(32,538)
Total Revenues	6,241,552	7,167,413	925,861	6,678,288	(489,125)
Expenditures					
Current:					
Instruction:					
Basic programs	-	31,840	31,840	21,839	10,001
Added needs	-	2,400	2,400	2,400	-
Supporting services:					
Pupil services	1,317,134	1,435,952	118,818	1,129,467	306,485
Instructional staff services	2,314,471	2,232,974	(81,497)	2,050,771	182,203
General administrative services	504,449	615,081	110,632	589,025	26,056
Business services	604,017	566,873	(37,144)	549,427	17,446
Operation and maintenance services	238,962	286,279	47,317	275,194	11,085
Central services	962,273	812,874	(149,399)	727,569	85,305
Other supporting services	21,200	15,200	(6,000)	9,122	6,078
Community services	47,000	36,625	(10,375)	27,500	9,125
Interdistrict	3,500	341,168	337,668	304,799	36,369
Payments to not-for-profit organization	-	115,000	115,000	114,991	9
Total Expenditures	6,013,006	6,492,266	479,260	5,802,104	690,162
Excess (Deficiency) of Revenues Over Expenditures	228,546	675,147	446,601	876,184	201,037
Other Financing Sources (Uses)					
Transfers in	575,049	602,795	27,746	603,115	320
Transfers out	(1,207,914)	(1,728,561)	(520,647)	(1,700,907)	27,654
Total Other Financing Sources (Uses)	(632,865)	(1,125,766)	(492,901)	(1,097,792)	27,974
Net Change in Fund Balances	(404,319)	(450,619)	(46,300)	(221,608)	229,011
Fund Balances, Beginning of Year	1,757,874	1,757,874	-	1,757,874	-
Fund Balances, End of Year	\$ 1,353,555	\$ 1,307,255	\$ (46,300)	\$ 1,536,266	\$ 229,011

NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note A – Amendments to the Original Budget

The District's original General Fund budget is adopted prior to the start of the fiscal year and is subsequently amended as additional information becomes available and operating conditions change. Budget amendments are made throughout the year to reflect changes in enrollment, State and federal funding, grant activity, staffing levels, and other programmatic needs. The final amended budget as of June 30, 2026 reflects these revisions and provides a more current representation of the District's anticipated financial activity.

The following discussion summarizes the most significant changes between the original and final budget for the General Fund, and the factors that contributed to those revisions:

- Revenue from local source increased by \$163,809, the result of increased interest earnings as well as a reclass of a major class code.
- Non-educational entity source revenue increased by \$168,196, as a result of new grant funding which raised expected revenues for the fiscal year.
- State source revenue increased by \$899,308, driven by updates to state funding and grants awarded, increasing expected state revenues.
- Federal source revenue decreased by \$221,891, caused by the reduction in the LifeSpan grant after October 1, 2025.
- Interdistrict source revenue decreased by \$83,561, primarily the result of adjustments to services to local districts as well as a reclass of major class code.
- Expenditures for pupil services increased by \$118,818, resulting from updates to state grants that fund related expenditures.
- Instructional staff services expenditures decreased by \$81,497, caused by reduction in certain grant funds such as MiStem and LifeSpan.
- Expenditures for general administration services increased by \$110,632, the result of CTE election costs and increased grant management staffing costs.
- Central services expenditures decreased by \$149,399, resulting from a reclass of a function code for state grant funded costs.
- Interdistrict expenditures increased by \$337,668, related to updates for the MAISA Trails and Out-of-School Time grants.
- Payments to not-for-profit entities increased by \$115,000, caused by a reclassification of function codes for two passthrough grants, increasing expected expenditures.
- Transfers out increased by \$520,647, due to actual storage facility expenditures greater than initial expectations.

NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note B – Budget to Actual Variances

The District compares actual financial results to the final amended budget as of June 30 to evaluate how closely operations aligned with budgetary expectations. Variances between final budgeted and actual amounts may result from differences in the timing of revenues and expenditures, unanticipated operating conditions, changes in program activity, or the receipt and use of grant funding.

The following discussion highlights the most significant differences between the final amended budget and actual results for the General Fund:

- State source revenues were \$379,982 (7.2%) under budget, a result of unspent grant funds at June 30, 2026 that carried over to the following fiscal year.
- Pupil services expenditures were \$306,485 (21.3%) under budget, and instructional staff services were \$182,203 (8.2%) under budget, due to unspent grant funds at June 30, 2026, leading to actual expenditures below expectation.
- Expenditures for central services were \$85,305 (10.5%) under budget, caused by actual needs for staffing, marketing, and recruitment falling under expectations.

Other budget-to-actual variances were generally consistent with normal operational fluctuations and did not have a significant impact on the District's financial results.

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BUDGETARY COMPARISON SCHEDULE – EARLY CHILDHOOD FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2026

	Budgeted Amounts		Variance -- Original to Final Budgeted	Actual	Variance -- Final Budget to Actual Amounts
	Original	Final			
Revenues					
Local sources	\$ 467,485	\$ 582,360	\$ 114,875	\$ 495,937	\$ (86,423)
Non-educational entity sources	-	7,875	7,875	7,875	-
State sources	4,547,935	5,568,261	1,020,326	4,270,026	(1,298,235)
Federal sources	79,610	95,576	15,966	87,432	(8,144)
Total Revenues	5,095,030	6,254,072	1,159,042	4,861,270	(1,392,802)
Expenditures					
Current:					
Instruction:					
Basic programs	143,824	207,096	63,272	147,152	59,944
Supporting services:					
Pupil services	387,185	128,635	(258,550)	110,671	17,964
Instructional staff services	683,368	991,531	308,163	784,446	207,085
School administration	9,417	54,372	44,955	43,709	10,663
Business services	15,384	8,901	(6,483)	8,884	17
Operation and maintenance services	14,027	1,625	(12,402)	1,500	125
Transportation	-	6,500	6,500	-	6,500
Central services	17,684	27,512	9,828	11,506	16,006
Other supporting services	25,000	25,000	-	2,784	22,216
Community services	910,580	949,255	38,675	796,188	153,067
Interdistrict	1,582,326	2,485,040	902,714	1,881,825	603,215
Payments to not-for-profit entities	1,423,594	1,538,570	114,976	1,212,541	326,029
Total Expenditures	5,212,389	6,424,037	1,211,648	5,001,206	1,422,831
Excess (Deficiency) of Revenues Over Expenditures	(117,359)	(169,965)	(52,606)	(139,936)	30,029
Other Financing Sources (Uses)					
Transfers in	147,410	155,167	7,757	126,252	(28,915)
Transfers out	(9,393)	(18,993)	(9,600)	(19,613)	(620)
Total Other Financing Sources (Uses)	138,017	136,174	(1,843)	106,639	(29,535)
Net Change in Fund Balance	20,658	(33,791)	(54,449)	(33,297)	494
Fund Balance, Beginning of Year	82,410	82,410	-	82,410	-
Fund Balance, End of Year	\$ 103,068	\$ 48,619	\$ (54,449)	\$ 49,113	\$ 494

NOTES TO BUDGETARY COMPARISON SCHEDULE – EARLY CHILDHOOD FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note A – Amendments to the Original Budget

The District's original Early Childhood Fund budget is adopted prior to the start of the fiscal year and is subsequently amended as additional information becomes available and operating conditions change. Budget amendments are made throughout the year to reflect changes in enrollment, State and federal funding, grant activity, staffing levels, and other programmatic needs. The final amended budget as of June 30, 2026 reflects these revisions and provides a more current representation of the District's anticipated financial activity.

The following discussion summarizes the most significant changes between the original and final budget of the Early Childhood Fund, and the factors that contributed to those revisions:

- Local source revenue increased by \$114,875, the result of increased interest earnings, additional Childcare Center fees, and funding of preschool scholarships.
- Revenues from state sources increased by \$1,020,326, caused by increases to Great Start Readiness Program grant funding, offset by a reduction of 32p grants, as of October 1, 2025.
- Expenditures for basic programs increased by \$63,272, in response to increased grant funding.
- Expenditures for pupil services decreased by \$258,550, a result of the elimination of 32p state grant funding on October 1, 2025.
- Expenditures for instructional staff services increased by \$308,163, as response to increased grant funding.
- Interdistrict expenditures increased by \$902,714, related to increases in Great Start Readiness Program funding and new grants received during the fiscal year; the Strong Beginnings grant and the Healthy Community Zones grant.
- Payments to not-for-profit entities increased by \$114,976, caused by increases to Great Start Readiness Program grant funding.

Note B – Budget to Actual Variances

The District compares actual financial results to the final amended budget as of June 30 to evaluate how closely operations aligned with budgetary expectations. Variances between final budgeted and actual amounts may result from differences in the timing of revenues and expenditures, unanticipated operating conditions, changes in program activity, or the receipt and use of grant funding.

The following discussion highlights the most significant differences between the final amended budget and actual results for the Early Childhood Fund:

- Local source revenues were \$86,423 (14.8%) under budget, a result of several factors including under collected Childcare Center fees, underspent anticipated preschool scholarships, and other Early Childhood activities.

NOTES TO BUDGETARY COMPARISON SCHEDULE – EARLY CHILDHOOD FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

- State source revenues were \$1,298,235 (23.3%) under budget, a result of unspent grant funds at June 30, 2026 that has been carried over to the following fiscal year.
- Basic programs expenditures were \$59,944 (29.0%) under budget, instructional staff services were \$207,085 (20.9%) under budget, interdistrict expenditures were \$603,215 (24.3%) under budget, and payments to not-for-profit entities were \$326,029 (21.2%) under budget; a result of unspent grant funds at June 30, 2026 that have been carried over to the following fiscal year.
- Community services expenditures were \$153,067 (16.1%) under budget, a result of underspending in Childcare Center operations, preschool scholarships, and other Early Childhood activities.

Other budget-to-actual variances were generally consistent with normal operational fluctuations and did not have a significant impact on the District's financial results.

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BUDGETARY COMPARISON SCHEDULE – SPECIAL EDUCATION FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

For the year ended June 30, 2026

	Budgeted Amounts		Variance -- Original to Final Budgeted	Actual	Variance -- Final Budget to Actual Amounts
	Original	Final			
Revenues					
Local sources	\$ 7,071,504	\$ 7,107,748	\$ 36,244	\$ 7,101,455	\$ (6,293)
Non-educational entity sources	68,672	72,511	3,839	70,406	(2,105)
State sources	6,031,786	6,635,786	604,000	6,566,174	(69,612)
Federal sources	2,175,804	2,392,419	216,615	2,326,712	(65,707)
Interdistrict sources	4,026,327	4,036,147	9,820	4,047,794	11,647
Total Revenues	19,374,093	20,244,611	906,762	20,112,541	(132,070)
Expenditures					
Current:					
Instruction:					
Added needs	4,067,424	3,969,083	(98,341)	3,759,775	209,308
Supporting services:					
Pupil services	9,066,828	9,198,468	131,640	8,928,784	269,684
Instructional staff services	1,406,650	1,621,126	214,476	1,553,514	67,612
General administrative services	41,500	46,625	5,125	43,129	3,496
School administration services	286,220	285,063	(1,157)	281,177	3,886
Business services	23,284	23,037	(247)	18,167	4,870
Operation and maintenance services	208,632	261,757	53,125	242,331	19,426
Pupil transportation services	1,011,741	1,143,986	132,245	1,143,070	916
Central services	94,710	362,150	267,440	352,969	9,181
Other supporting services	86,819	96,542	9,723	83,605	12,937
Community services	274,091	377,438	103,347	283,922	93,516
Interdistrict	2,228,584	2,124,633	(103,951)	2,074,163	50,470
Total Expenditures	18,796,483	19,509,908	713,425	18,764,606	745,302
Excess (Deficiency) of Revenues Over Expenditures	577,610	734,703	193,337	1,347,935	613,232
Other Financing Sources (Uses)					
Transfers in	-	25,596	25,596	25,596	-
Transfers out	(851,068)	(878,136)	(27,068)	(878,075)	61
Total Other Financing Sources (Uses)	(851,068)	(852,540)	(1,472)	(852,479)	61
Net Change in Fund Balance	(273,458)	(117,837)	191,865	495,456	613,293
Fund Balance, Beginning of Year	3,392,230	3,392,230	-	3,392,230	-
Fund Balance, End of Year	\$ 3,118,772	\$ 3,274,393	\$ 191,865	\$ 3,887,686	\$ 613,293

NOTES TO BUDGETARY COMPARISON SCHEDULE – SPECIAL EDUCATION FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note A – Amendments to the Original Budget

The District's original Special Education Fund budget is adopted prior to the start of the fiscal year and is subsequently amended as additional information becomes available and operating conditions change. Budget amendments are made throughout the year to reflect changes in enrollment, State and federal funding, grant activity, staffing levels, and other programmatic needs. The final amended budget as of June 30, 2026 reflects these revisions and provides a more current representation of the District's anticipated financial activity.

The following discussion summarizes the most significant changes between the original and final budget for the Special Education Fund, and the factors that contributed to those revisions:

- State source revenue increased by \$604,000, resulting from a mid-year increase to Consolidation Studies Grant and other State Aid funding.
- Federal source revenue increased by \$216,615, caused by updates to IDEA Flowthrough grants and Medicaid funding.
- Expenditures for instructional staff services increased by \$214,476, as response to increased regional services such as speech, LEA and Early Childhood supervision, as well as updated staffing benefits.
- Expenditures for pupil transportation services increased by \$132,245, attributed to increasing costs of student transportation.
- Expenditures for central services increased by \$267,440, a result of Consolidation Studies Grant funding, and increasing software costs.

Note B – Budget to Actual Variances

The District compares actual financial results to the final amended budget as of June 30 to evaluate how closely operations aligned with budgetary expectations. Variances between final budgeted and actual amounts may result from differences in the timing of revenues and expenditures, unanticipated operating conditions, changes in program activity, or the receipt and use of grant funding.

The following discussion highlights the most significant differences between the final amended budget and actual results for the Special Education Fund:

- Added needs expenditures were \$209,308 (5.3%) under budget, a result of underspending on staffing costs and other areas, resulting in carryover of grant funds to the following fiscal year.
- Pupil services expenditures were \$269,684 (2.9%) under budget, a result of underspending in contracted services and a shift of staffing with 31N grants.

Other budget-to-actual variances were generally consistent with normal operational fluctuations and did not have a significant impact on the District's financial results.

BUDGETARY COMPARISON SCHEDULE – CTE FUND**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT****For the year ended June 30, 2026**

	Budgeted Amounts		Variance --	Actual	Variance --
	Original	Final	Original to Final Budgeted		Final Budget to Actual Amounts
Revenues					
Local sources	\$ 3,154,999	\$ 3,187,480	\$ 32,481	\$ 3,201,615	\$ 14,135
State sources	24,713	37,792	13,079	37,792	-
Federal sources	101,610	101,461	(149)	101,461	-
Interdistrict sources	44,258	45,235	977	44,176	(1,059)
Total Revenues	3,325,580	3,371,968	46,388	3,385,044	13,076
Expenditures					
Current:					
Instruction:					
Added needs	87,609	85,628	13,079	84,720	908
Supporting services:					
Pupil services	-	5,000	5,000	5,000	-
Instructional staff services	358,970	366,800	7,830	353,850	12,950
Business services	8,500	8,500	-	7,252	1,248
Pupil transportation services	7,000	5,571	(1,429)	5,236	335
Central services	32,989	32,657	(332)	29,895	2,762
Interdistrict	3,490,619	3,361,037	(129,582)	3,000,268	360,769
Total Expenditures	3,985,687	3,865,193	(105,434)	3,486,221	378,972
Excess (Deficiency) of Revenues Over Expenditures	(660,107)	(493,225)	151,822	(101,177)	392,048
Other Financing Sources (Uses)					
Transfers out	(41,811)	(42,803)	(992)	(42,953)	(150)
Total Other Financing Sources (Uses)	(41,811)	(42,803)	(42,803)	(42,953)	(150)
Net Change in Fund Balance	(701,918)	(536,028)	150,830	(144,130)	391,898
Fund Balance, Beginning of Year	1,436,728	1,436,728	-	1,436,728	-
Fund Balance, End of Year	\$ 734,810	\$ 900,700	\$ 150,830	\$ 1,292,598	\$ 391,898

NOTES TO BUDGETARY COMPARISON SCHEDULE – CTE FUND

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

June 30, 2026

Note A – Amendments to the Original Budget

The District's original CTE Fund budget is adopted prior to the start of the fiscal year and is subsequently amended as additional information becomes available and operating conditions change. Budget amendments are made throughout the year to reflect changes in enrollment, State and federal funding, grant activity, staffing levels, and other programmatic needs. The final amended budget as of June 30, 2026 reflects these revisions and provides a more current representation of the District's anticipated financial activity.

The following discussion summarizes the most significant changes between the original and final budget for the CTE Fund, and the factors that contributed to those revisions:

- Interdistrict expenditures decreased by \$129,582, resulting from updates to regional programming and planned decreased costs.

Note B – Budget to Actual Variances

The District compares actual financial results to the final amended budget as of June 30 to evaluate how closely operations aligned with budgetary expectations. Variances between final budgeted and actual amounts may result from differences in the timing of revenues and expenditures, unanticipated operating conditions, changes in program activity, or the receipt and use of grant funding.

The following discussion highlights the most significant differences between the final amended budget and actual results for the CTE Fund:

- Interdistrict expenditures were \$360,769 (10.7%) under budget, a result of actual regional spending lower than anticipated.

Other budget-to-actual variances were generally consistent with normal operational fluctuations and did not have a significant impact on the District's financial results.

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

	Year Ended June 30, 2026	Year Ended June 30, 2025	Year Ended June 30, 2024
District's proportion of the net pension liability	0.08638341%	0.08188286%	0.07844536%
District's proportionate share of the net pension liability	\$ 17,305,180	\$ 20,046,576	\$ 25,389,677
District's covered-employee payroll	\$ 10,368,894	\$ 9,759,202	\$ 8,695,160
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	166.90%	205.41%	292.00%
Plan fiduciary net position as a percentage of the total pension liability	79.44%	74.44%	65.91%

Note: The amounts presented for each of the last ten fiscal years were determined as of September 30 of the preceding year.

There were no changes to benefit terms or assumptions in 2025-26.

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Year Ended June 30, 2023	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
0.07547399%	0.07255356%	0.06701467%	0.06304277%	0.05839787%	0.05533184%	0.05254424%
\$ 28,384,801	\$ 17,177,355	\$ 23,020,268	\$ 20,877,646	\$ 17,555,454	\$ 14,338,832	\$ 13,109,358
\$ 8,298,005	\$ 6,918,881	\$ 6,122,380	\$ 5,679,536	\$ 5,172,448	\$ 4,682,057	\$ 4,579,941
342.07%	248.27%	376.00%	367.59%	339.40%	306.25%	286.23%
60.77%	72.60%	59.72%	60.08%	62.12%	63.96%	63.01%

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

	Year Ended June 30, 2026	Year Ended June 30, 2025	Year Ended June 30, 2024
District's proportion of the net OPEB liability (asset)	0.06894420%	0.08282420%	0.08177270%
District's proportionate share of the net OPEB liability (asset)	\$ (4,191,199)	\$ (3,565,083)	\$ (462,587)
District's covered-employee payroll	\$ 10,368,894	\$ 9,759,202	\$ 8,695,160
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	(40.42%)	(36.53%)	(5.32%)
Plan fiduciary net position as a percentage of the total OPEB liability	164.94%	143.08%	105.04%

Note: The amounts presented for each fiscal year were determined as of September 30 of the preceding year. GASB Statement No 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

There were no changes to benefit terms or assumptions in 2025-26.

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Year Ended June 30, 2023	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
0.07439168%	0.07597216%	0.06880452%	0.06491822%	0.06075657%	0.05529883%
\$ 1,575,662	\$ 1,159,622	\$ 3,686,042	\$ 4,659,666	\$ 4,829,510	\$ 4,896,972
\$ 8,298,005	\$ 6,918,881	\$ 6,122,380	\$ 5,679,536	\$ 5,172,448	\$ 4,682,057
18.99%	16.76%	60.21%	82.04%	93.37%	104.59%
82.89%	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, 2026	Year Ended June 30, 2025	Year Ended June 30, 2024
Contractually required contribution	\$ 3,997,719	\$ 3,536,467	\$ 3,440,560
Contributions in relation to the contractually required contribution	3,997,719	3,536,467	3,440,560
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 10,488,122	\$ 9,995,541	\$ 8,918,855
Contributions as a percentage of covered employee payroll	38.12%	35.38%	38.58%

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.

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Year Ended June 30, 2023	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
\$ 2,880,787	\$ 2,594,498	\$ 2,192,458	\$ 1,825,392	\$ 1,683,865	\$ 1,486,290	\$ 1,433,865
2,880,787	2,594,498	2,192,458	1,825,392	1,683,865	1,486,290	1,433,865
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,353,630	\$ 7,195,664	\$ 6,655,931	\$ 5,902,790	\$ 5,664,618	\$ 5,061,066	\$ 4,564,945
34.49%	36.06%	32.94%	30.92%	29.73%	29.37%	31.41%

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

	Year Ended June 30, 2026	Year Ended June 30, 2025	Year Ended June 30, 2024
Contractually required contribution	\$ 123,863	\$ 235,922	\$ 731,939
Contributions in relation to the contractually required contribution	123,863	235,922	731,939
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 10,488,122	\$ 9,995,541	\$ 8,918,855
Contributions as a percentage of covered employee payroll	1.18%	2.36%	8.21%

*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.*

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

Year Ended June 30, 2023	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
\$ 678,760	\$ 581,598	\$ 524,070	\$ 480,115	\$ 452,048	\$ 375,804
678,760	581,598	524,070	480,115	452,048	375,804
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,353,630	\$ 7,195,664	\$ 6,655,931	\$ 5,902,790	\$ 5,664,618	\$ 5,061,066
8.13%	8.08%	7.87%	8.13%	7.98%	7.43%

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET **NONMAJOR GOVERNMENTAL FUNDS**

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
June 30, 2026

	Special Revenue			Total
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	
Assets				
Cash equivalents, deposits, and investments	\$ 1,546,261	\$ 280,877	\$ 334,497	\$ 2,161,635
Accounts receivable	30	-	1,064	1,094
Due from other governmental units	107,391	40,010	1,366	148,767
Total Assets	\$ 1,653,682	\$ 320,887	\$ 336,927	\$ 2,311,496
Liabilities and Fund Balance				
Liabilities				
Accounts payable	\$ 38,658	\$ 3,298	\$ 5,064	\$ 47,020
Due to other governmental units	1,288	193	14,225	15,706
Salaries payable	3,141	2,510	-	5,651
Unearned revenue	25,866	-	-	25,866
Total Liabilities	68,953	6,001	19,289	94,243
Fund Balances				
Restricted	1,410,325	314,886	317,638	2,042,849
Committed	174,404	-	-	174,404
Total Fund Balances	1,584,729	314,886	317,638	2,217,253
Total Liabilities and Fund Balance	\$ 1,653,682	\$ 320,887	\$ 336,927	\$ 2,311,496

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, 2026

	Special Revenue			
	Cooperative Activities	Business Services Consortium	EUP Connect Collaborative	Total
Revenues				
Local sources:				
Interest earnings	\$ 39,226	\$ 10,477	\$ 11,389	\$ 61,092
Other local sources	34,424	-	-	34,424
Total local sources	73,650	10,477	11,389	95,516
State sources	4,995	3,911	-	8,906
Federal sources	-	553,158	-	553,158
Interdistrict sources	1,539,098	911,037	-	2,450,135
Total Revenues	1,617,743	1,478,583	11,389	3,107,715
Expenditures				
Supporting services	1,804,959	918,182	103,010	2,826,151
Community services	-	-	37,900	37,900
Interdistrict	-	519,030	-	519,030
Debt service				
Principal repayment	86,653	-	-	86,653
Interest and fiscal charges	549	-	-	549
Total Expenditures	1,892,161	1,437,212	140,910	3,470,283
Excess (Deficiency) of Revenues Over Expenditures	(274,418)	41,371	(129,521)	(362,568)
Other Financing Sources (Uses)				
Transfers in	324,152	11,132	-	335,284
Transfers out	(45,000)	(61,948)	-	(106,948)
Other transactions	246,518	-	-	246,518
Total Other Financing Sources (Uses)	525,670	(50,816)	-	474,854
Net Change in Fund Balance	251,252	(9,445)	(129,521)	112,286
Fund Balance, Beginning of Year	1,333,477	324,331	447,159	2,104,967
Fund Balance, End of Year	\$ 1,584,729	\$ 314,886	\$ 317,638	\$ 2,217,253

**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, 2026

	Budget	Actual	Variance
Revenues			
Local sources	\$ 534,500	\$ 73,650	\$ (460,850)
State sources	4,995	4,995	-
Interdistrict sources	1,648,655	1,539,098	(109,557)
Total Revenues	2,188,150	1,617,743	(570,407)
Expenditures			
Supporting services:			
General administration	1,500	1,039	461
Business services	220	95	125
Operation and maintenance services	42,988	25,828	17,160
Central services	2,496,189	1,777,997	718,192
Debt service:			
Principal repayment	86,653	86,653	-
Interest and fiscal charges	549	549	-
Total Expenditures	2,628,099	1,892,161	735,938
Excess (Deficiency) of Revenues Over Expenditures	(439,949)	(274,418)	165,531
Other Financing Sources (Uses)			
Transfers in	321,151	324,152	3,001
Transfers out	(45,000)	(45,000)	-
Inception of subscription-based IT arrangements	246,518	246,518	-
Total Other Financing Sources (Uses)	522,669	525,670	3,001
Net Change in Fund Balance	82,720	251,252	168,532
Fund Balance, Beginning of Year	1,333,477	1,333,477	-
Fund Balance, End of Year	\$ 1,416,197	\$ 1,584,729	\$ 168,532

**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, 2026

	Budget	Actual	Variance
Revenues			
Local sources	\$ 10,000	\$ 10,477	\$ 477
State sources	3,911	3,911	-
Federal sources	553,158	553,158	-
Interdistrict sources	907,744	911,037	3,293
Total Revenues	1,474,813	1,478,583	3,770
Expenditures			
Supporting services:			
Business services	1,012,954	918,182	94,772
Interdistrict	519,030	519,030	-
Total Expenditures	1,531,984	1,437,212	94,772
Excess (Deficiency) of Revenues Over Expenditures	(57,171)	41,371	98,542
Other Financing Sources (Uses)			
Transfers in	11,132	11,132	-
Transfers out	(60,598)	(61,948)	(1,350)
Total Other Financing Sources (Uses)	(49,466)	(50,816)	(1,350)
Net Change in Fund Balance	(106,637)	(9,445)	97,192
Fund Balance, Beginning of Year	324,331	324,331	-
Fund Balance, End of Year	\$ 217,694	\$ 314,886	\$ 97,192

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, 2026

	Budget	Actual	Variance
Revenues			
Local sources	\$ 12,000	\$ 11,389	\$ (611)
Expenditures			
Supporting services:			
Business services	500	10	490
Central services	108,000	103,000	5,000
Community services	38,000	37,900	100
Total Expenditures	146,500	140,910	5,590
Net Change in Fund Balance	(134,500)	(129,521)	4,979
Fund Balance, Beginning of Year	447,159	447,159	-
Fund Balance, End of Year	\$ 312,659	\$ 317,638	\$ 4,979

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

EUPISD CENTRAL OFFICE
SAULT STE. MARIE, MICHIGAN

September 9, 2026
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 5:01 p.m. by President Patricia Weinreis.

I. PLEDGE OF ALLEGIANCE

II. ROLL CALL

- A. Board Members Present: Christine Curtis, Don Gustafson, Tammy Lasley-Henry, Patricia Weinreis
- B. Board Members Absent: Doug Besteman, Eric Galer, Kurt Perron
- C. EUPISD Staff Present: L. Brindley, R. Byma, A. McArthur, D. Mayer, D. Reintsma, J. Savoie
- D. Visitors: None

III. APPROVAL OF THE AGENDA

- A. Moved by Curtis, supported by Lasley-Henry, to approve the agenda as presented. Motion **CARRIED** (unanimous).

IV. COMMUNICATION/RECOGNITION/PRESENTATION

- A. Presentation: Lindsay Brindley, Curriculum Consultant/Instructional Coach, EUPISD Continuous Improvement Process

V. MINUTES

- A. Moved by Gustafson, supported by Lasley-Henry, to approve the regular meeting minutes of August 12, 2026. Motion **CARRIED** (unanimous).

VI. FINANCIAL REPORT AND APPROVAL OF BILLS

- A. Moved by Lasley-Henry, supported by Curtis, to approve August payment of vouchers in the total amount of \$4,203,543. Motion **CARRIED** (unanimous).

VII. PUBLIC COMMENT

- A. None

VIII. REPORTS

- A. Board of Education
 - 1. None
- B. Regular
 - 1. Superintendent McArthur updated the board on legislation, the EUPISD Strategic Plan, MI STEM Funding, and local district and community outreach.
 - 2. Other reports were received as presented.

IX. UNFINISHED BUSINESS -none

X. NEW BUSINESS

- A. Moved by Lasley-Henry, supported by Gustafson, to approve the out-of-state travel requests as follows: Paula Finfrock, Indigenous Curriculum Consultant, to attend the 2026 NIEA Convention and Trade Show, in Buffalo, NY, 10/6-10/10/26; Sabrina Neveu and Jaqueline Lawless, Early Childhood Parent Educators, to attend the 2026 Parents as Teachers International Conference in Portland, OR, 10/5-10/8/26; Lindsay Brindley, Curriculum Consultant/Instructional Coach, to attend the 2026 Convening of the Research Partnership for Professional Learning (RPPL) in Philadelphia, PA, 10/21-10/22/26. Motion **CARRIED** (unanimous).
- B. Moved by Curtis, supported by Gustafson, to approve a leave of absence for Summer Smith, Instructional Aide, beginning 9/8/2026 through 11/6/2026, (unpaid September 21-November 6). Motion **CARRIED** (unanimous).
- C. Moved by Lasley-Henry, supported by Curtis, to authorize the Superintendent to accept bids and award a contract for the EUPISD Storage Building Project. Motion **CARRIED** (unanimous).

XI. ADDITIONAL BUSINESS

- A. Review of EUPISD Emergency Operations Plan
- B. Review of Superintendent Self-Evaluation

XII. ADJOURN

- A. Moved by Gustafson, supported by Curtis, to adjourn the meeting at 6:18 p.m. Motion **CARRIED** (unanimous).

Respectfully Submitted:

Approved:

Don Gustafson
Secretary

Patricia Weinreis
President

Eastern Upper Peninsula Intermediate School District

Balance Sheet
As of September 30, 2026

	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	\$ 4,387,824	\$ 158,661	\$ 3,065,842	\$ 311,253	\$ 1,249,607	\$ 1,028,723	\$ 118,427	\$ 4,092,411	\$ 21,997	\$ 108,232	\$ 14,542,977
Due from other governmental units	167,849	4,255	364,268	-	-	210,792	18,235	-	30,872	-	796,271
Prepaid Expenditures	-	-	-	-	1,752	-	-	-	-	-	1,752
Accounts receivable	1,810	(282)	-	-	-	-	-	-	-	-	1,528
Capital Assets, Net	-	-	-	-	-	-	-	-	309,286	196,465	505,751
Total Assets	<u>\$ 4,557,483</u>	<u>\$ 162,634</u>	<u>\$ 3,430,110</u>	<u>\$ 311,253</u>	<u>\$ 1,251,359</u>	<u>\$ 1,239,515</u>	<u>\$ 136,662</u>	<u>\$ 4,092,411</u>	<u>\$ 362,155</u>	<u>\$ 304,697</u>	<u>\$ 15,848,279</u>
LIABILITIES:											
Accounts payable	\$ -	\$ -	\$ 31,063	\$ -	\$ -	\$ (23,620)	\$ -	\$ -	\$ -	\$ -	\$ 7,443
Accrued salaries and withholdings	575,750	-	-	-	-	-	-	-	-	-	575,750
Unearned revenue	231,741	6,129	474,059	-	-	3,015	-	-	101,250	-	816,194
Due to other governmental units	1,340	-	14,863	-	-	-	-	-	76,699	-	92,902
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>808,831</u>	<u>6,129</u>	<u>519,985</u>	<u>-</u>	<u>-</u>	<u>(20,605)</u>	<u>-</u>	<u>-</u>	<u>177,949</u>	<u>-</u>	<u>1,492,289</u>
FUND BALANCES:											
Restricted for Special Education	-	-	1,649,966	-	-	-	-	-	-	-	\$ 1,649,966
Restricted for Early Childhood	-	130,841	-	-	-	-	-	-	-	-	130,841
Restricted for Technology Operations	-	-	-	-	-	678,918	-	-	-	-	678,918
Restricted for Future Network/System Upgrades	-	-	-	-	-	275,000	9,250	-	-	-	284,250
Restricted for Facility Upgrades	-	-	-	-	-	184,000	-	-	-	-	184,000
Restricted for Future SBITA Payments	-	-	-	-	-	87,202	-	-	-	-	87,202
Restricted for Business Services Consortium	-	-	-	-	-	-	127,412	-	-	-	127,412
Restricted for EUPConnect Collaborative	-	-	-	311,253	-	-	-	-	-	-	311,253
Restricted for Capital Projects	-	-	-	-	-	-	-	4,092,411	-	-	4,092,411
Restricted for Transportation	-	-	-	-	-	35,000	-	-	(125,080)	108,232	18,152
Restricted for CTE Program	-	-	-	-	1,251,359	-	-	-	-	-	1,251,359
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	309,286	196,465	505,751
Non Spendable	-	-	-	-	-	-	-	-	-	-	-
Assigned -GASB 87	12,204	25,664	11,946	-	-	-	-	-	-	-	49,814
Committed for Program Expansion	-	-	1,248,213	-	-	-	-	-	-	-	1,248,213
Unassigned	<u>3,736,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,736,448</u>
Total fund balances	<u>3,748,652</u>	<u>156,505</u>	<u>2,910,125</u>	<u>311,253</u>	<u>1,251,359</u>	<u>1,260,120</u>	<u>136,662</u>	<u>4,092,411</u>	<u>184,206</u>	<u>304,697</u>	<u>14,355,990</u>
Total liabilities and fund balances	<u>\$ 4,557,483</u>	<u>\$ 162,634</u>	<u>\$ 3,430,110</u>	<u>\$ 311,253</u>	<u>\$ 1,251,359</u>	<u>\$ 1,239,515</u>	<u>\$ 136,662</u>	<u>\$ 4,092,411</u>	<u>\$ 362,155</u>	<u>\$ 304,697</u>	<u>\$ 15,848,279</u>

Revenues & Expenditures as of September 30, 2026

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
General Fund	1xx-Local Sources	\$ 845,029	\$ 124,570	\$ 720,459	14.7%
	2xx-Non-Political	\$ 14,908	\$ 56,671	\$ (41,763)	380.1%
	3xx-State Sources	\$ 4,222,075	\$ 3,182,648	\$ 1,039,427	75.4%
	4xx-Federal Sources	\$ 28,682	\$ 799	\$ 27,883	2.8%
	5xx-Other Districts	\$ 658,491	\$ 18,928	\$ 639,563	2.9%
	6xx-Transfers	\$ 594,729	\$ -	\$ 594,729	0.0%
	Total Revenues	\$ 6,363,914	\$ 3,383,616	\$ 2,980,298	53.2%
	11x-Basic Programs	\$ -	\$ -	\$ -	#DIV/0!
	12x-Added Needs	\$ -	\$ 10,000	\$ (10,000)	#DIV/0!
	21x-Pupil Services	\$ 1,412,163	\$ 128,848	\$ 1,283,315	9.1%
	22x-Instructional Support	\$ 1,556,534	\$ 449,121	\$ 1,107,413	28.9%
	23x-General Administration	\$ 562,740	\$ 143,758	\$ 418,982	25.5%
	25x-Business Services	\$ 659,461	\$ 188,322	\$ 471,139	28.6%
	26x-Operations and Maintenance	\$ 282,342	\$ 77,846	\$ 204,496	27.6%
	28x-Central Support Services	\$ 723,466	\$ 164,835	\$ 558,631	22.8%
	29x-Other Support Services	\$ 15,200	\$ -	\$ 15,200	0.0%
	3xx-Community Services	\$ -	\$ 8,500	\$ (8,500)	#DIV/0!
	4xx-Payments to Others	\$ 82,992	\$ -	\$ 82,992	0.0%
	6xx-Transfers Out	\$ 1,414,769	\$ -	\$ 1,414,769	0.0%
	Total Expenditures	\$ 6,709,667	\$ 1,171,230	\$ 5,538,437	17.5%
	Net Increase (Decrease)	\$ (345,753)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 1,536,266			
	June 30, 2027 Fund Balance	\$ 1,190,513			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amount
Early Childhood Fund	1xx-Local Sources	\$ 530,077	\$ 113,592	\$ 416,485	21.4%
	2xx-Non-Political	\$ -	\$ -	\$ -	#DIV/0!
	3xx-State Sources	\$ 3,751,170	\$ 883,411	\$ 2,867,759	23.6%
	4xx-Federal Sources	\$ 95,576	\$ 8,144	\$ 87,432	8.5%
	6xx-Transfers	\$ 232,497	\$ -	\$ 232,497	0.0%
	Total Revenues	\$ 4,609,320	\$ 1,005,147	\$ 3,604,173	21.8%
	11x-Basic Programs	\$ 165,678	\$ 20,812	\$ 144,866	12.6%
	21x-Pupil Services	\$ 12,384	\$ 14,172	\$ (1,788)	114.4%
	22x-Instructional Support	\$ 769,970	\$ 183,849	\$ 586,121	23.9%
	24x-School Administration	\$ 54,372	\$ 6,793	\$ 47,579	12.5%
	25x-Business Services	\$ 5,915	\$ 10	\$ 5,905	0.2%
	26x-Operations and Maintenance	\$ 1,500	\$ -	\$ 1,500	0.0%
	27x-Transportation	\$ 6,500	\$ -	\$ 6,500	0.0%
	28x-Central Support Services	\$ 19,135	\$ 1,527	\$ 17,608	8.0%
	29x-Other Support Services	\$ 7,000	\$ -	\$ 7,000	0.0%
	3xx-Community Services	\$ 716,712	\$ 119,024	\$ 597,688	16.6%
	4xx-Payments to Others	\$ 2,836,068	\$ 551,568	\$ 2,284,500	19.4%
	6xx-Transfers Out	\$ 13,354	\$ -	\$ 13,354	0.0%
	Total Expenditures	\$ 4,608,588	\$ 897,755	\$ 3,710,833	19.5%
	Net Increase (Decrease)	\$ 732			
	July 1, 2026 Fund Balance (Unaudited)	\$ 49,113			
	June 30, 2027 Fund Balance	\$ 49,845			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Special Education Fund	1xx-Local Sources	\$ 7,352,668	\$ 401,487	\$ 6,951,181	5.5%
	2xx-Non-Political Sources	\$ 3,256	\$ 2,106	\$ 1,150	64.7%
	3xx-State Sources	\$ 5,810,194	\$ 320,794	\$ 5,489,400	5.5%
	4xx-Federal Sources	\$ 2,170,974	\$ 72,818	\$ 2,098,156	3.4%
	5xx-Other Districts	\$ 4,150,616	\$ 12,772	\$ 4,137,844	0.3%
	6xx-Transfers	\$ 25,596	\$ -	\$ 25,596	0.0%
	Total Revenues	\$ 19,513,304	\$ 809,977	\$ 18,677,731	4.2%
	12x-Added Needs	\$ 4,314,232	\$ 360,274	\$ 3,953,958	8.4%
	21x-Pupil Services	\$ 9,057,690	\$ 771,537	\$ 8,286,153	8.5%
	22x-Instructional Support	\$ 1,642,019	\$ 398,660	\$ 1,243,359	24.3%
	23x-General Administration	\$ 44,500	\$ 12,773	\$ 31,727	28.7%
	24x-School Administration	\$ 306,604	\$ 67,229	\$ 239,375	21.9%
	25x-Business Services	\$ 26,784	\$ 754	\$ 26,030	2.8%
	26x-Operations and Maintenance	\$ 255,440	\$ 43,467	\$ 211,973	17.0%
	27x-Transportation	\$ 1,117,043	\$ (408)	\$ 1,117,451	0.0%
	28x-Central Support Services	\$ 117,322	\$ 4,236	\$ 113,086	3.6%
	29x-Other Support Services	\$ 96,458	\$ 6,810	\$ 89,648	7.1%
	3xx-Community Services	\$ 324,553	\$ 122,207	\$ 202,346	37.7%
	4xx-Payments to Others	\$ 1,997,064	\$ -	\$ 1,997,064	0.0%
	6xx-Transfers Out	\$ 891,509	\$ -	\$ 891,509	0.0%
	Total Expenditures	\$ 20,191,218	\$ 1,787,539	\$ 18,403,679	8.9%
	Net Increase (Decrease)	\$ (677,914)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 3,887,686			
	June 30, 2027 Fund Balance	\$ 3,209,772			

Revenues & Expenditures as of September 30, 2026

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amount
EUPConnect Collaborative Fund	1xx-Local Sources	\$ 2,000	\$ 1,613	\$ 387	80.7%
	Total Revenues	\$ 2,000	\$ 1,613	\$ 387	80.7%
	25x-Business Services	\$ 1,000	\$ -	\$ 1,000	0.0%
	28x-Central Support Services	\$ 73,159	\$ 8,000	\$ 65,159	10.9%
	3xx-Community Services	\$ 40,500	\$ -	\$ 40,500	0.0%
	Total Expenditures	\$ 314,659	\$ 8,000	\$ 106,659	2.5%
	Net Increase (Decrease)	\$ (312,659)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 317,638			
	June 30, 2027 Fund Balance	\$ 4,979			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Career & Technical Education Fund	1xx-Local Sources	\$ 3,321,980	\$ 32,291	\$ 3,289,689	1.0%
	3xx-State Sources	\$ 29,745	\$ -	\$ 29,745	0.0%
	4xx-Federal Sources	\$ 101,461	\$ -	\$ 101,461	0.0%
	5xx-Other Districts	\$ 47,025	\$ -	\$ 47,025	0.0%
	Total Revenues	\$ 3,500,211	\$ 32,291	\$ 3,467,920	0.9%
	12x-Added Needs	\$ 85,847	\$ 9,896	\$ 75,951	11.5%
	21x-Pupil Services	\$ 5,000	\$ -	\$ 5,000	0.0%
	22x-Instructional Support	\$ 378,357	\$ 82,143	\$ 296,214	21.7%
	25x-Business Services	\$ 8,500	\$ 422	\$ 8,078	5.0%
	27x-Transportation	\$ 7,000	\$ -	\$ 7,000	0.0%
	28x-Central Support Services	\$ 32,793	\$ 566	\$ 32,227	1.7%
	4xx-Payments to Others	\$ 3,454,060	\$ (19,495)	\$ 3,473,555	-0.6%
	6xx-Transfers Out	\$ 45,309	\$ -	\$ 45,309	0.0%
	Total Expenditures	\$ 4,016,866	\$ 73,532	\$ 3,943,334	1.8%
	Net Increase (Decrease)	\$ (516,655)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 1,292,598			
	June 30, 2027 Fund Balance	\$ 775,943			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Cooperative Technology Fund	1xx-Local Sources	\$ 67,500	\$ 21,940	\$ 45,560	32.5%
	5xx-Other Districts	\$ 1,052,873	\$ 68,251	\$ 984,622	6.5%
	6xx-Transfers	\$ 283,835	\$ -	\$ 283,835	0.0%
	Total Revenues	\$ 1,404,208	\$ 90,191	\$ 1,314,017	6.4%
	23x-General Administration	\$ 1,000	\$ -	\$ -	0.0%
	25x-Business Services	\$ 220	\$ -	\$ 220	0.0%
	26x-Operations and Maintenance	\$ 76,007	\$ 9,116	\$ 66,891	12.0%
	28x-Central Support Services	\$ 1,603,468	\$ 405,683	\$ 1,197,785	25.3%
	45x-Building Improvements	\$ 87,202	\$ -	\$ 87,202	0.0%
	6xx-Transfers Out	\$ 45,000	\$ -	\$ 45,000	0.0%
	Total Expenditures	\$ 1,812,897	\$ 414,799	\$ 1,397,098	22.9%
	Net Increase (Decrease)	\$ (408,689)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 1,584,729			
	June 30, 2027 Fund Balance	\$ 1,176,040			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Business Consortium Fund	1xx-Local Sources	\$ 582,390	\$ 1,427	\$ 580,963	0.2%
	3xx-State Sources	\$ 578,890	\$ -	\$ 578,890	0.0%
	4xx-Federal Sources	\$ 7,112,527	\$ -	\$ 7,112,527	0.0%
	5xx-Other Districts	\$ 859,864	\$ 10,395	\$ 849,469	1.2%
	6xx-Transfers	\$ 12,023	\$ -	\$ 12,023	0.0%
	Total Revenues	\$ 9,145,694	\$ 11,822	\$ 9,133,872	\$ 0
	25x-Business Services	\$ 900,375	\$ 190,045	\$ 710,330	21.1%
	4xx-Payments to Others	\$ 8,270,307	\$ -	\$ 8,270,307	0.0%
	6xx-Transfers Out	\$ 26,470	\$ -	\$ 26,470	0.0%
	Total Expenditures	\$ 9,197,152	\$ 190,045	\$ 9,007,107	2.1%
	Net Increase (Decrease)	\$ (51,458)			
	July 1, 2026 Fund Balance (Unaudited)	\$ 314,886			
	June 30, 2027 Fund Balance	\$ 263,428			

Revenues & Expenditures as of September 30, 2026

EASTERN UPPER PENINSULA ISD

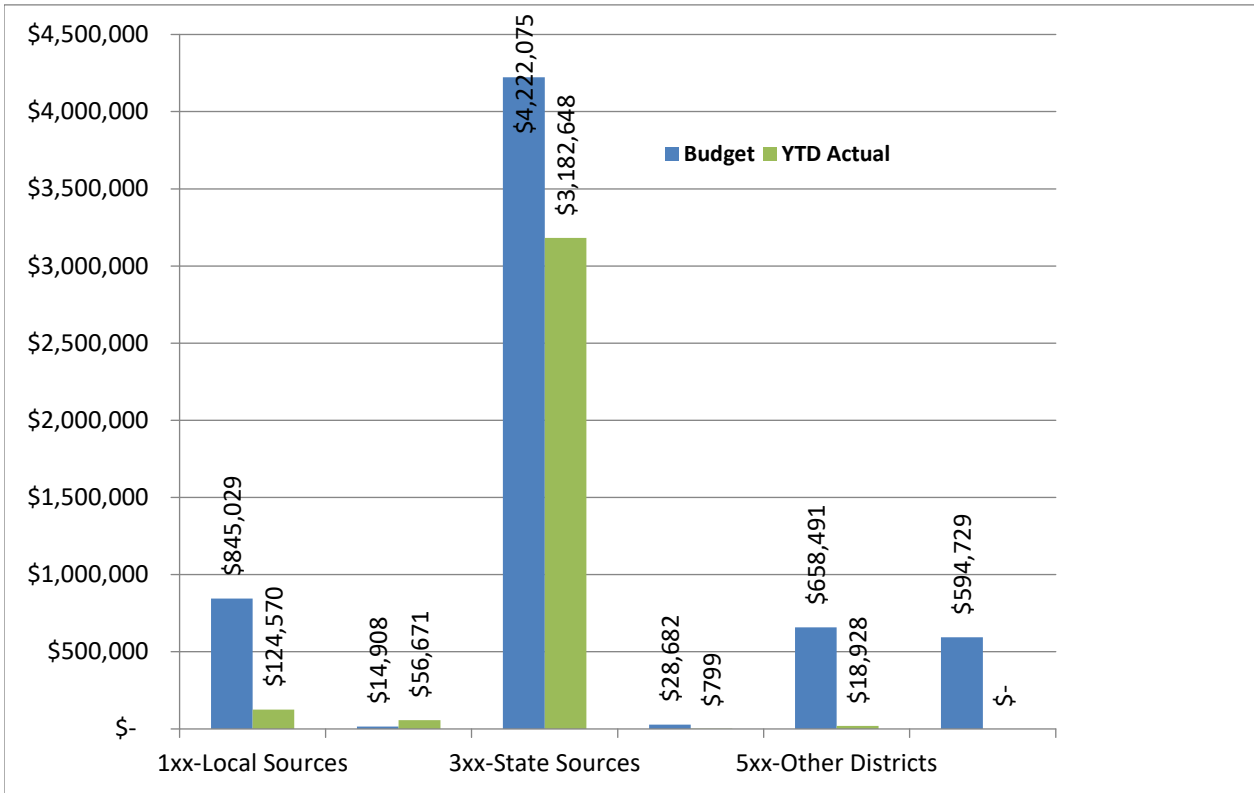
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Capital Project Fund	1xx-Local Sources	\$ -	\$ 31,816
	Total Revenues	\$ -	\$ 31,816
	25x-Business Services	\$ -	\$ 82
	26x-Operations and Maintenance	\$ -	\$ 810
	45x-Building Improvements	\$ 185,850	\$ 500
	5xx-Debt Service	\$ -	\$ -
	Total Expenditures	\$ 185,850	\$ 1,392
	Net Increase (Decrease)	\$ (185,850)	
	July 1, 2026 Fund Balance (Unaudited)	\$ 4,061,987	
	June 30, 2027 Fund Balance	\$ 3,876,137	

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Special Education Transportation Fund	1xx-Local Sources	\$ -	\$ -
	5xx-Other Districts	\$ -	\$ -
	Total Revenues	\$ -	\$ -
	27x-Transportation	\$ -	\$ 125,128
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 125,128
	Net Increase (Decrease)	\$ -	
	July 1, 2026 Fund Balance (Unaudited)	\$ 309,333	
	June 30, 2027 Fund Balance	\$ 309,333	

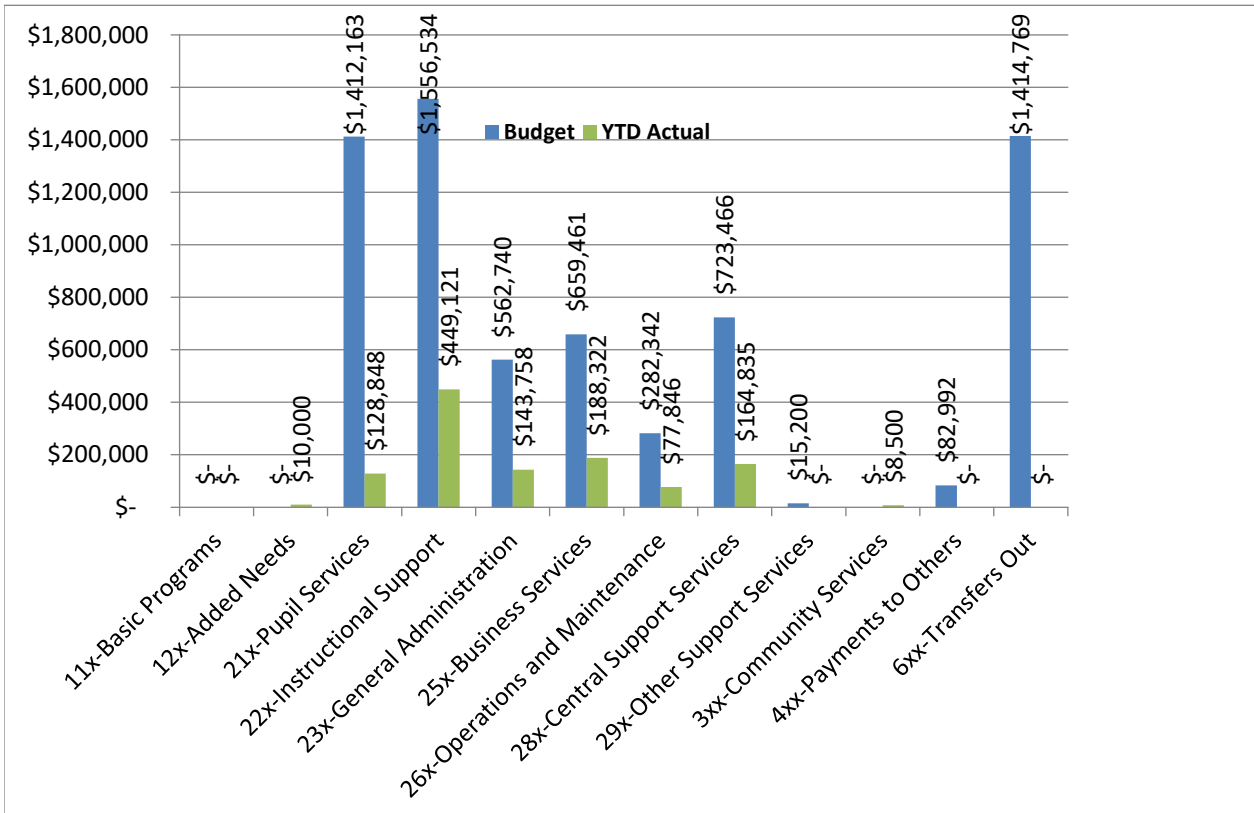
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Travel Fund	1xx-Local Sources	\$ -	\$ 25,205
	Total Revenues	\$ -	\$ 25,205
	25x-Business Services	\$ -	\$ 2
	26x-Operations and Maintenance	\$ -	\$ 56,065
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 56,067
	Net Increase (Decrease)	\$ -	
	July 1, 2026 Fund Balance (Unaudited)	\$ 335,559	
	June 30, 2027 Fund Balance	\$ 335,559	

Eastern Upper Peninsula ISD

General Fund Revenues as of September 30, 2026

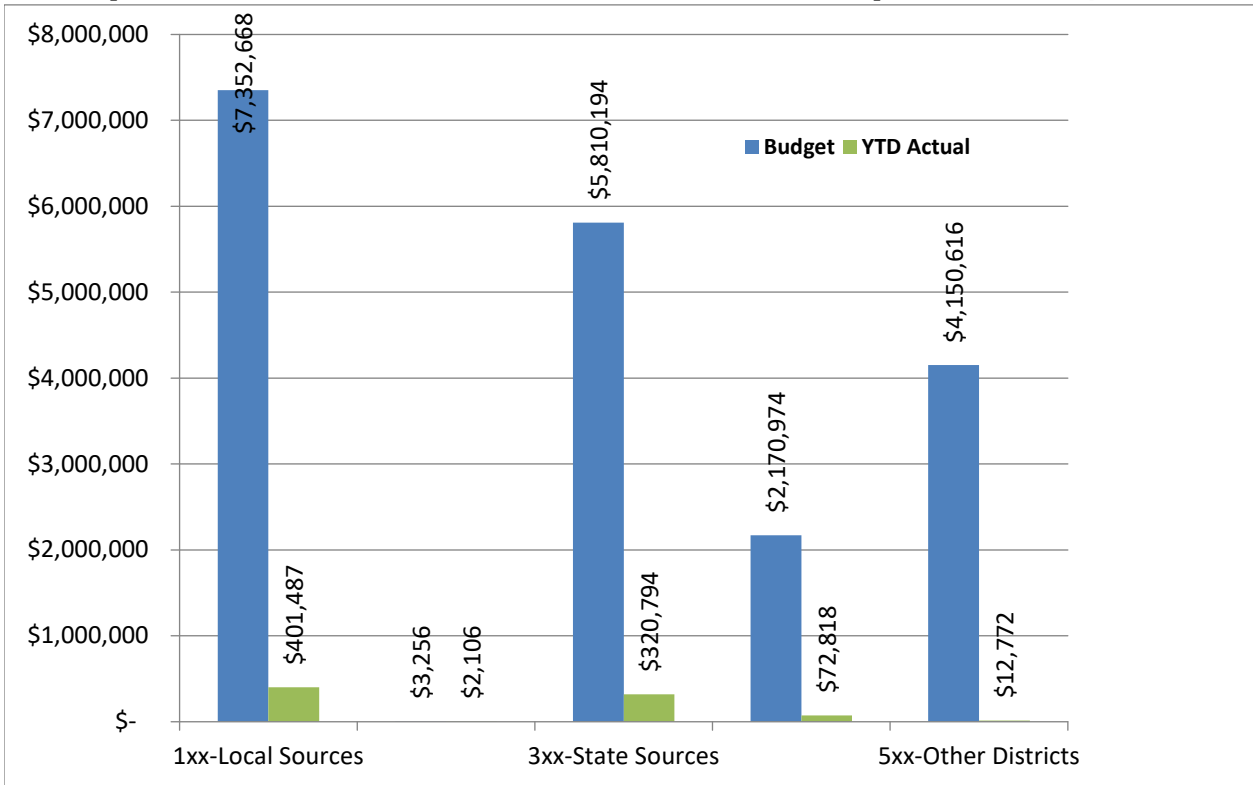


General Fund Expenditures as of September 30, 2026

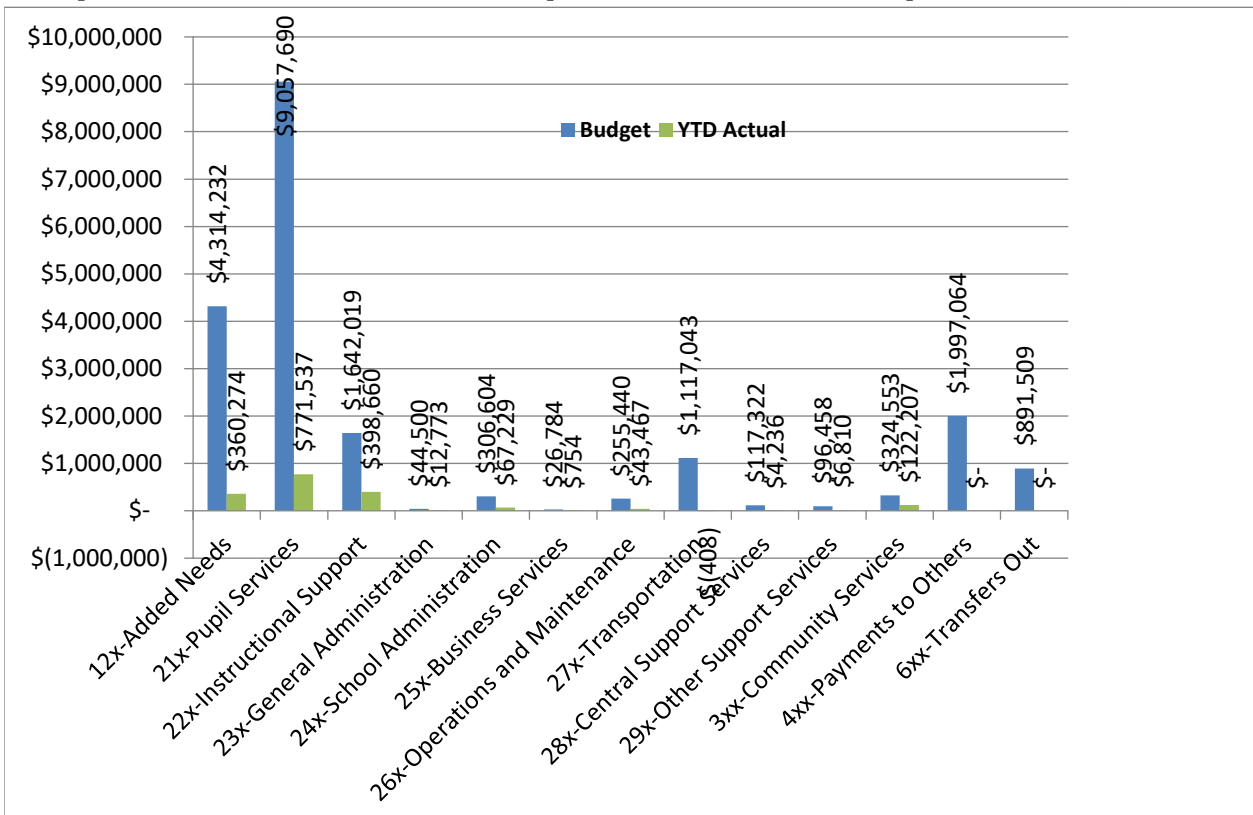


Eastern Upper Peninsula ISD

Special Education Fund Revenues as of September 30, 2026



Special Education Fund Expenditures as of September 30, 2026

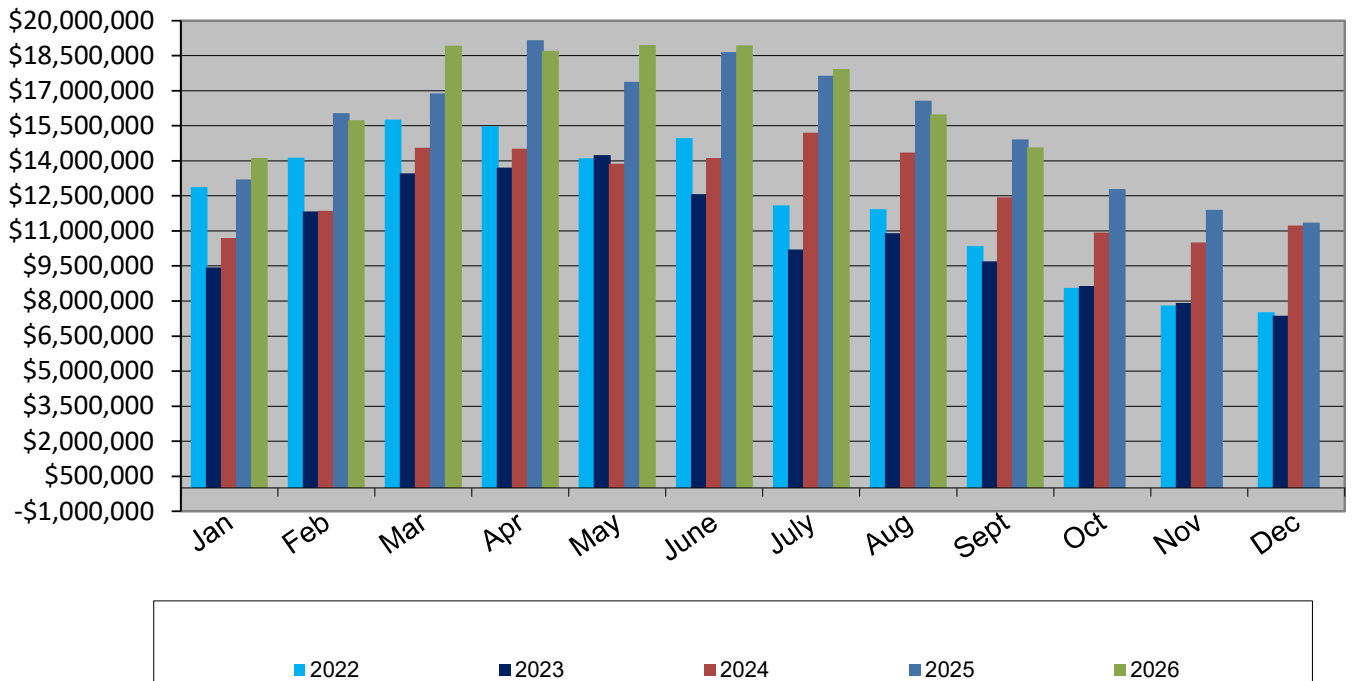


EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT CASH AND INVESTMENT REPORT

September 30, 2026

<u>BANK</u>	<u>ACCOUNT TYPE</u>	<u>BANK BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST EARNED</u>	<u>MATURITY DATE</u>
4Front Credit Union	Savings/Checking	\$ 955,689	0.42%	\$ 328	
Huntington Bank	Savings	\$ 297,786	0.25%	\$ 59	
Central Savings Bank	Savings	\$ 308,823	1.98%	\$ 514	
MILAF	Pool	\$ 13,009,535	3.78%	\$ 42,366	
Total Cash Invested		\$ 14,571,833		\$ 43,267	

BANK CASH BALANCE HISTORY



EASTERN UPPER PENINSULA ISD

Check Register - September 2026

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
11	GENERAL FUND	AARON NOORDHOEK	3	09/01/2026	104457	8/19/26	\$150.00	11.1221.000.2027	3120.05
		AARON NOORDHOEK - Total					\$150.00		
		ADN ADMINISTRATORS INC.	3	09/09/2026	V9080044	AUGUST 2026 CLAIMS	\$9,107.95	11	B451.09
		ADN ADMINISTRATORS INC. - Total					\$9,107.95		
		AFLAC	3	09/16/2026	304574	DED:6001 AFLAC-AT	\$866.84	11	B451.10
			3	09/16/2026	304574	DED:6002 AFLAC PRE	\$1,232.16	11	B451.10
		AFLAC - Total					\$2,099.00		
		AFLAC 20 PAY	3	09/21/2026	304584	AFLAC	\$48.81	11	B451.10
			3	09/21/2026	304584	BB OWES	\$31.81	11	B451.10
			3	09/21/2026	304584	JR OWES	\$17.00	11	B451.10
		AFLAC 20 PAY - Total					\$97.62		
		ALISA MELLON	3	09/08/2026	104474	356 MILES	\$270.56	11.1221.000.3007	3220.01
		ALISA MELLON - Total					\$270.56		
		AMERICAN FIDELITY	3	09/21/2026	304585	BG OWES	\$32.89	11	B451.23
			3	09/21/2026	304585	CB OWES	\$46.65	11	B451.23
			3	09/21/2026	304585	CC OWES	\$43.74	11	B451.23
			3	09/21/2026	304585	DED:6052 AF ACCIDENT	\$1,669.31	11	B451.23
			3	09/21/2026	304585	DED:6053 AF CANCER	\$912.00	11	B451.23
			3	09/21/2026	304585	DED:6054 AF CANCER	\$357.32	11	B451.23
			3	09/21/2026	304585	DED:6055 AF DISBLTY	\$533.29	11	B451.23
			3	09/21/2026	304585	DED:6056 AF CRT ILL	\$308.55	11	B451.23
			3	09/21/2026	304585	DED:6057 AF HOSPITL	\$374.35	11	B451.23
			3	09/21/2026	304585	DED:6058 AF LIFE	\$1,217.74	11	B451.23
			3	09/21/2026	304585	EC OWES	\$92.40	11	B451.23
			3	09/21/2026	304585	JB OWES	\$23.82	11	B451.23
			3	09/21/2026	304585	KC OWES	\$31.59	11	B451.23
			3	09/21/2026	304585	KH OWES	\$54.48	11	B451.23
			3	09/21/2026	304585	KS OWES	\$19.20	11	B451.23
			3	09/21/2026	304585	MM OWES	\$146.55	11	B451.23
			3	09/21/2026	304585	NC OWES	\$9.90	11	B451.23
			3	09/21/2026	304585	RC OWES	\$65.76	11	B451.23
			3	09/21/2026	304585	RS OWES	\$64.50	11	B451.23
		AMERICAN FIDELITY - Total					\$6,004.04		
		AMERICAN FIDELITY - FSA DEP CARE	3	09/09/2026	304565	DED:6051 AF FSA	\$927.48	11	B451.23
			3	09/09/2026	304565	TF OWES	\$170.00	11	B451.23
			3	09/16/2026	304572	DED:6051 AF FSA	\$989.98	11	B451.23
			3	09/21/2026	304586	DED:6051 AF FSA	\$927.48	11	B451.23

EASTERN UPPER PENINSULA ISD

Check Register - September 2026

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code
11	GENERAL FUND	AMERICAN FIDELITY - FSA DEP CARE	3	09/16/2026	604573	DED:6051 AF FSA	\$989.98	11	B451.23
		AMERICAN FIDELITY - FSA DEP CARE - Total					\$4,004.92		
		AT&T	3	09/15/2026	104481	CO ELEVATOR - AUG 26	\$292.10	11.1261.000.1080	3410.01
		AT&T - Total					\$292.10		
		BILLI JO MCGUIRE	3	09/22/2026	104496	RBT STIPEND	\$1,000.00	11.1213.000.2042	3220.01
		BILLI JO MCGUIRE - Total					\$1,000.00		
		BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	11.1226.000.2042	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$86.98	11.1213.000.2042	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$130.47	11.1216.000.2042	3410.02
			3	09/28/2026	600705	PCARD-BEACOM B	\$130.03	11.1221.000.1370	5990.20
			3	09/28/2026	600705	PCARD-BEACOM B	\$287.10	11.1221.000.1380	5110.01
			3	09/28/2026	600705	PCARD-BRINDLEY L	\$223.10	11.1289.000.1320	3220.01
			3	09/28/2026	600705	PCARD-BYMA R	\$127.60	11.1221.000.1052	3220.05
			3	09/28/2026	600705	PCARD-CRAIG H	\$227.81	11.1221.000.2027	5110.01
			3	09/28/2026	600705	PCARD-CRAIG H	\$533.17	11.1221.000.2027	3220.01
			3	09/28/2026	600705	PCARD-DAVIS J	\$40.97	11.1261.000.1080	5990.01
			3	09/28/2026	600705	PCARD-DAVIS J	\$150.00	11.1261.000.1080	4220.01
			3	09/28/2026	600705	PCARD-DAVIS J	\$150.00	11.1261.000.1080	7410.01
			3	09/28/2026	600705	PCARD-DEUMAN H	(\$18.52)	11.1232.000.1050	7910.01
			3	09/28/2026	600705	PCARD-DEUMAN H	\$46.54	11.1231.000.1040	7910.01
			3	09/28/2026	600705	PCARD-DEUMAN H	\$70.55	11.1259.000.1100	9999.02
			3	09/28/2026	600705	PCARD-DEUMAN H	\$104.27	11.1221.000.1052	3220.05
			3	09/28/2026	600705	PCARD-DEUMAN H	\$1,298.72	11.1283.000.1045	3510.03
			3	09/28/2026	600705	PCARD-DUTCHER K	\$29.01	11.1221.000.1370	7910.01
			3	09/28/2026	600705	PCARD-DUTCHER K	\$57.44	11.1283.000.1095	5990.01
			3	09/28/2026	600705	PCARD-DUTCHER K	\$331.37	11.1261.000.1080	3410.02
			3	09/28/2026	600705	PCARD-DUTCHER K	\$577.80	11.1232.000.1050	3220.02
			3	09/28/2026	600705	PCARD-EILOLA T	\$595.00	11.1285.000.1300	3220.01
			3	09/28/2026	600705	PCARD-FENLON K	\$36.02	11.1221.000.1052	3220.05
			3	09/28/2026	600705	PCARD-FINFROCK P	\$33.24	11.1221.000.1315	5110.01
			3	09/28/2026	600705	PCARD-FINFROCK P	\$96.32	11.1221.000.1315	3220.01
			3	09/28/2026	600705	PCARD-FINFROCK P	\$105.00	11.1221.000.2037	3220.01
			3	09/28/2026	600705	PCARD-FINFROCK P	\$208.20	11.1221.000.2027	3220.01
			3	09/28/2026	600705	PCARD-MAYER E	\$18.00	11.1261.000.1080	3830
			3	09/28/2026	600705	PCARD-MAYER E	\$347.93	11.1261.000.1080	3410.02
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$93.42	11.1232.000.1050	7910.01
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$216.56	11.1232.000.1050	3220.02
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$223.90	11.1259.000.1100	9999.25

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11	GENERAL FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-MCARTHUR A	\$324.10	11.1232.000.1050	3220.01
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$1,100.00	11.1231.000.1040	3220.01
			3	09/28/2026	600705	PCARD-MCCORD T	\$56.56	11.1283.000.2095	3220.01
			3	09/28/2026	600705	PCARD-MCCORD T	\$2,320.32	11.1259.000.1100	9999.07
			3	09/28/2026	600705	PCARD-MCKINNEY D	\$18.74	11.1261.000.1080	3410.02
			3	09/28/2026	600705	PCARD-MCKINNEY D	\$50.03	11.1283.000.1065	3410.02
			3	09/28/2026	600705	PCARD-PARISH M	\$6.43	11.1261.000.1080	3430
			3	09/28/2026	600705	PCARD-PARISH M	\$41.71	11.1261.000.1080	5910.01
			3	09/28/2026	600705	PCARD-PARISH M	\$60.29	11.1283.000.1095	5990.01
			3	09/28/2026	600705	PCARD-PARISH M	\$82.38	11.1261.000.1080	5990.02
			3	09/28/2026	600705	PCARD-PARISH M	\$116.15	11.1227.000.1001	3220.01
			3	09/28/2026	600705	PCARD-PARISH M	\$230.00	11.1283.000.2095	3220.01
			3	09/28/2026	600705	PCARD-PARISH M	\$383.64	11.1259.000.1100	9999.09
			3	09/28/2026	600705	PCARD-REINTSMA D	\$250.00	11.1222.000.1450	7410.01
		BMO FINANCIAL GROUP - Total					\$11,641.84		
		CATHERINE RABBIDEAU	3	09/01/2026	104460	8/20/26	\$150.00	11.1221.000.2037	3120.05
		CATHERINE RABBIDEAU - Total					\$150.00		
		CITY OF SAULT STE MARIE	3	09/09/2026	304562	WATER/SEWER - AUG '26	\$257.27	11.1261.000.1080	3830
		CITY OF SAULT STE MARIE - Total					\$257.27		
		CLOVERLAND ELECTRIC COOPERATIVE	3	09/30/2026	304593	AUGUST 26	\$1,611.68	11.1261.000.1080	5520
		CLOVERLAND ELECTRIC COOPERATIVE - Total					\$1,611.68		
		COUNTY OF CHIPPEWA	3	09/02/2026	V907996	TAX CHARGEBACKS	\$16.40	11.1259.000.1090	7910.04
			3	09/09/2026	V9080048	TAX CHARGEBACKS	\$35.78	11.1259.000.1090	7910.04
			3	09/16/2026	V908020	TAX CHARGEBACKS	\$2.53	11.1259.000.1090	7910.04
			3	09/30/2026	V908043	TAX CHARGEBACKS	\$17.16	11.1259.000.1090	7910.04
		COUNTY OF CHIPPEWA - Total					\$71.87		
		CUSTOM PLUS INC.	3	09/08/2026	104466	LONGEVITY-NOSTRANT	\$50.89	11.1283.000.1045	3510.03
		CUSTOM PLUS INC. - Total					\$50.89		
		DTE ENERGY CO.	3	09/15/2026	104484	HEAT 8/4-9/2	\$62.18	11.1261.000.1080	5510
		DTE ENERGY CO. - Total					\$62.18		
		EDUSTAFF	3	09/11/2026	304571	PPE 08/16-08/29/2026	\$718.88	11.1261.000.1080	3190.01
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$280.42	11.1261.000.1080	3190.01
		EDUSTAFF - Total					\$999.30		
		EFTPS	3	09/09/2026	304566	DED:*FI FICA	\$49,244.62	11	B451.01
			3	09/09/2026	304566	DED:*FM MEDICARE	\$11,516.86	11	B451.01
			3	09/09/2026	304566	DED:*FT FEDERAL	\$31,178.65	11	B451.02
			3	09/16/2026	304575	DED:*FI FICA	\$50,353.00	11	B451.01

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11	GENERAL FUND	EFTPS	3	09/16/2026	304575	DED:*FM MEDICARE	\$11,776.12	11	B451.01
			3	09/16/2026	304575	DED:*FT FEDERAL	\$28,483.13	11	B451.02
		EFTPS - Total					\$182,552.38		
		EPARS	3	09/09/2026	304567	DED:7200 403B	\$918.81	11	B451.13
			3	09/09/2026	304567	DED:7201 403B	\$450.00	11	B451.13
			3	09/09/2026	304567	DED:7202 403B	\$1,030.00	11	B451.13
			3	09/09/2026	304567	DED:7203 403B	\$1,395.00	11	B451.13
			3	09/09/2026	304567	DED:7204 403B	\$725.00	11	B451.13
			3	09/09/2026	304567	DED:7213 403B%	\$105.55	11	B451.13
			3	09/09/2026	304567	DED:7250 403B ROTH	\$75.00	11	B451.13
			3	09/09/2026	304567	DED:7256 403B ROTH%	\$317.26	11	B451.13
			3	09/09/2026	304567	DED:7263 403B%	\$216.25	11	B451.13
			3	09/09/2026	304567	DED:7300 457 PRE T	\$587.00	11	B451.13
			3	09/09/2026	304567	DED:7303 457 PRE T	\$945.00	11	B451.13
			3	09/09/2026	304567	DED:7304 457 PRE T	\$1,490.00	11	B451.13
			3	09/09/2026	304567	DED:7353 457 ROTH	\$600.00	11	B451.13
			3	09/16/2026	304576	DED:7200 403B	\$918.81	11	B451.13
			3	09/16/2026	304576	DED:7201 403B	\$300.00	11	B451.13
			3	09/16/2026	304576	DED:7202 403B	\$1,030.00	11	B451.13
			3	09/16/2026	304576	DED:7203 403B	\$5,882.79	11	B451.13
			3	09/16/2026	304576	DED:7204 403B	\$725.00	11	B451.13
			3	09/16/2026	304576	DED:7213 403B%	\$105.55	11	B451.13
			3	09/16/2026	304576	DED:7250 403B ROTH	\$150.00	11	B451.13
			3	09/16/2026	304576	DED:7256 403B ROTH%	\$359.92	11	B451.13
			3	09/16/2026	304576	DED:7263 403B%	\$216.25	11	B451.13
			3	09/16/2026	304576	DED:7300 457 PRE T	\$587.00	11	B451.13
			3	09/16/2026	304576	DED:7303 457 PRE T	\$945.00	11	B451.13
			3	09/16/2026	304576	DED:7304 457 PRE T	\$1,490.00	11	B451.13
			3	09/16/2026	304576	DED:7353 457 ROTH	\$600.00	11	B451.13
			3	09/22/2026	304587	DED:7203 403B	\$515.40	11	B451.13
		EPARS - Total					\$22,680.59		
		GANNETT MEDIA CORP	3	09/29/2026	104508	SOC JUL 26	\$221.92	11.1259.000.1100	9999.02
		GANNETT MEDIA CORP - Total					\$221.92		
		GARDE KANGAS	3	09/01/2026	104456	8/6 AND 8/7/26	\$600.00	11.1221.000.2027	3120.05
		GARDE KANGAS - Total					\$600.00		
		GFL ENVIRONMENTAL USA INC	3	09/16/2026	V908021	CO TRASH - SEPT	\$464.03	11.1261.000.1080	3840
		GFL ENVIRONMENTAL USA INC - Total					\$464.03		
		HEALTH EQUITY INC	3	09/09/2026	304568	DED:2205 HSA EE ADM	\$3,210.48	11	B451.20

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11	GENERAL FUND	HEALTH EQUITY INC	3	09/09/2026	304568	DED:2206 HSA EE TCH	\$1,672.49	11	B451.20
			3	09/16/2026	304577	DED:2205 HSA EE ADM	\$3,210.48	11	B451.20
			3	09/16/2026	304577	DED:2206 HSA EE TCH	\$1,672.49	11	B451.20
			3	09/16/2026	304577	DED:2207 HSA EE SUP	\$400.00	11	B451.20
		HEALTH EQUITY INC - Total					\$10,165.94		
		HEART OF WEST MICHIGAN UNITED WAY	3	09/16/2026	V908022	ID 1534 EE	\$455.56	11	B451.26
			3	09/16/2026	V908022	ID 1534 ER	\$455.56	11	B451.26
			3	09/16/2026	V908022	ID 1786 EE	\$746.67	11	B451.26
			3	09/16/2026	V908022	ID 1786 ER	\$1,082.78	11	B451.26
			3	09/16/2026	V908022	ID 1850 EE	\$336.11	11	B451.26
			3	09/16/2026	V908022	ID 1912 EE	\$200.00	11	B451.26
			3	09/16/2026	V908022	ID 1912 ER	\$200.00	11	B451.26
		HEART OF WEST MICHIGAN UNITED WAY - Total					\$3,476.68		
		HIGHER ORBITS	3	09/29/2026	104509	HIGHER ORBITS	\$5,000.00	11.1221.000.1480	3190.01
			3	09/29/2026	104509	HIGHER ORBITS	\$10,000.00	11.1125.000.1580	3190.01
		HIGHER ORBITS - Total					\$15,000.00		
		HUNGERFORD NICHOLS	3	09/02/2026	V907997	25-26 AUDIT - BILL #2	\$6,400.00	11.1231.000.1040	3180
			3	09/16/2026	V908023	25-26 AUDIT - BILL #3	\$1,600.00	11.1231.000.1040	3180
		HUNGERFORD NICHOLS - Total					\$8,000.00		
		INK AND TONER ALTERNATIVE	3	09/30/2026	V908046	BUS OFF TONER (LC)	\$719.70	11.1284.000.1070	5910.01
		INK AND TONER ALTERNATIVE - Total					\$719.70		
		ISAIAH MAY	3	09/08/2026	104473	8/19/26	\$150.00	11.1221.000.2027	3120.05
		ISAIAH MAY - Total					\$150.00		
		JENNIFER CROTEAU	3	09/08/2026	104465	280 MILES	\$212.80	11.1221.000.3007	3220.01
		JENNIFER CROTEAU - Total					\$212.80		
		JENNIFER SCHUMACKER	3	09/22/2026	104495	STIPEND	\$600.00	11.1221.000.2027	3120.05
		JENNIFER SCHUMACKER - Total					\$600.00		
		JESSICA SINGLETON	3	09/08/2026	104479	AUG 6 AND 7, 2026	\$600.00	11.1221.000.2027	3120.05
		JESSICA SINGLETON - Total					\$600.00		
		KALAMAZOO RESA/REMC 12	3	09/16/2026	V908024	CCE MANUALS	\$206.65	11.1283.000.2095	5990.01
		KALAMAZOO RESA/REMC 12 - Total					\$206.65		
		KSS ENTERPRISES	3	09/16/2026	V908025	JANITORIAL SUPPLIES	\$135.21	11.1261.000.1080	5990.01
			3	09/23/2026	V908037	JANITORIAL SUPPLIES	\$4.25	11.1261.000.1080	5990.01
		KSS ENTERPRISES - Total					\$139.46		
		LAW OFFICES OF DENNIS POLLARD PC	3	09/16/2026	V908027	LEGAL SERVICES	\$84.85	11.1231.000.1040	3170.01

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11	GENERAL FUND	LAW OFFICES OF DENNIS POLLARD PC - Total					\$84.85		
		LOGISOFT	3	09/15/2026	104487	[30003159CB04A12R] ADOBE	\$2,350.00	11.1284.000.1450	3450.01
		LOGISOFT - Total					\$2,350.00		
		MADISON NATIONAL LIFE	3	09/16/2026	V908028	SEPT LIFE & LTD	\$4,720.51	11	B451.18
		MADISON NATIONAL LIFE - Total					\$4,720.51		
		MELISSA CUMPER	3	09/01/2026	104455	8/19/26	\$150.00	11.1221.000.2037	3120.05
			3	09/01/2026	104455	8/20/26	\$150.00	11.1221.000.2037	3120.05
		MELISSA CUMPER - Total					\$300.00		
		MESSA	3	09/17/2026	304582	SEPTEMBER 2026	\$137,575.78	11	B451.06
		MESSA - Total					\$137,575.78		
		MICHIGAN PUBLIC SCHOOL	3	09/09/2026	304569	DED:0101 BASIC 0% H	\$3,751.47	11	B451.04
			3	09/09/2026	304569	DED:0104 MIP FIX H	\$1,048.72	11	B451.04
			3	09/09/2026	304569	DED:0105 MIP GRAD H	\$25,679.74	11	B451.04
			3	09/09/2026	304569	DED:0106 MIP PLUS H	\$5,259.53	11	B451.04
			3	09/09/2026	304569	DED:0107 MIP 7% H	\$20,035.98	11	B451.04
			3	09/09/2026	304569	DED:0109 PEN PLUS H	\$1,229.10	11	B451.04
			3	09/09/2026	304569	DED:0207 MIP 7% P	\$1,620.95	11	B451.04
			3	09/09/2026	304569	DED:0209 PEN PLUS P	\$6,130.14	11	B451.04
			3	09/09/2026	304569	DED:0210 DC PHF	\$14,484.06	11	B451.04
			3	09/09/2026	304569	DED:0211 P PLUS 2	\$28,767.42	11	B451.04
			3	09/09/2026	304569	DED:0999 TDP	\$150.30	11	B451.04
			3	09/16/2026	304578	DED:0101 BASIC 0% H	\$3,751.47	11	B451.04
			3	09/16/2026	304578	DED:0104 MIP FIX H	\$545.51	11	B451.04
			3	09/16/2026	304578	DED:0105 MIP GRAD H	\$26,278.88	11	B451.04
			3	09/16/2026	304578	DED:0106 MIP PLUS H	\$4,741.63	11	B451.04
			3	09/16/2026	304578	DED:0107 MIP 7% H	\$17,630.15	11	B451.04
			3	09/16/2026	304578	DED:0109 PEN PLUS H	\$1,229.10	11	B451.04
			3	09/16/2026	304578	DED:0207 MIP 7% P	\$1,620.95	11	B451.04
			3	09/16/2026	304578	DED:0209 PEN PLUS P	\$6,625.16	11	B451.04
			3	09/16/2026	304578	DED:0210 DC PHF	\$14,106.58	11	B451.04
			3	09/16/2026	304578	DED:0211 P PLUS 2	\$31,964.58	11	B451.04
			3	09/16/2026	304578	DED:0999 TDP	\$150.30	11	B451.04
		MICHIGAN PUBLIC SCHOOL - Total					\$216,801.72		
		MICHIGAN PUBLIC SCHOOL - DC	3	09/09/2026	304570	DED:0299 MPSERS PHF	\$9,134.18	11	B451.04
			3	09/09/2026	304570	DED:0302 DEF CONT	\$288.84	11	B451.04

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11	GENERAL FUND	MICHIGAN PUBLIC SCHOOL - DC	3	09/09/2026	304570	DED:0303 PP DEF CON	\$4,002.61	11	B451.04
			3	09/09/2026	304570	DED:0306 P PLUS2 DC	\$4,470.20	11	B451.04
			3	09/09/2026	304570	DED:0310 DC 4% ER	\$3,485.77	11	B451.04
			3	09/09/2026	304570	DED:0380 DC ROTH PT	\$305.68	11	B451.04
			3	09/09/2026	304570	DED:0381 PHF ROTH	\$91.17	11	B451.04
			3	09/09/2026	304570	DED:0382 DC ER ROTH	\$28.62	11	B451.04
			3	09/09/2026	304570	DED:0383 DC ER PHF	\$91.17	11	B451.04
			3	09/09/2026	304570	DED:0399 DC EE CONT	\$10,825.46	11	B451.04
			3	09/16/2026	304579	DED:0299 MPSERS PHF	\$9,804.34	11	B451.04
			3	09/16/2026	304579	DED:0302 DEF CONT	\$255.31	11	B451.04
			3	09/16/2026	304579	DED:0303 PP DEF CON	\$4,437.55	11	B451.04
			3	09/16/2026	304579	DED:0306 P PLUS2 DC	\$4,808.72	11	B451.04
			3	09/16/2026	304579	DED:0310 DC 4% ER	\$3,665.63	11	B451.04
			3	09/16/2026	304579	DED:0380 DC ROTH PT	\$320.31	11	B451.04
			3	09/16/2026	304579	DED:0381 PHF ROTH	\$91.17	11	B451.04
			3	09/16/2026	304579	DED:0382 DC ER ROTH	\$42.66	11	B451.04
			3	09/16/2026	304579	DED:0383 DC ER PHF	\$91.17	11	B451.04
			3	09/16/2026	304579	DED:0399 DC EE CONT	\$10,704.42	11	B451.04
		MICHIGAN PUBLIC SCHOOL - DC - Total					\$66,944.98		
		MYMICHIGAN MEDICAL CENTER SAULT	3	09/09/2026	V9080051	22 PARK PERMITS-EC	\$8,536.00	11.1261.000.1080	4210.01
		MYMICHIGAN MEDICAL CENTER SAULT - Total					\$8,536.00		
		NATIONAL OFFICE PRODUCTS	3	09/09/2026	V9080052	BUS OFF COPIER OVRG	\$162.26	11.1261.000.1080	4120.01
			3	09/09/2026	V9080052	DOWNSTAIRS COP OVRG	\$14.22	11.1261.000.1080	4120.01
			3	09/09/2026	V9080052	EC LSSU - COPIER OVRG	\$361.79	11.1261.000.1080	4120.01
			3	09/09/2026	V9080052	LC BUS OFFICE	\$27.49	11.1261.000.1060	4120.01
			3	09/09/2026	V9080052	UPSTAIRS - COPIER OVR	\$721.19	11.1261.000.1080	4120.01
		NATIONAL OFFICE PRODUCTS - Total					\$1,286.95		
		NATIONAL VISION ADMINISTRATORS, LLC	3	09/09/2026	304563	NVA ADMIN FEES - AUG	\$306.15	11	B451.09
			3	09/09/2026	304564	NVA CLAIMS -AUG 16-31	\$560.00	11	B451.09
			3	09/22/2026	304588	NVA CLAIMS SEPT 1-15	\$536.00	11	B451.09
		NATIONAL VISION ADMINISTRATORS, LLC - Total					\$1,402.15		

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11	GENERAL FUND	NORTHERN MICHIGAN SCHOOL BUSINESS O	3	09/30/2026	V908048	NMSBO DUES - D MAYER	\$30.00	11.1252.000.1060	7410.01	
			3	09/30/2026	V908048	NMSBO DUES - H DWAN	\$30.00	11.1252.000.1060	7410.01	
			3	09/30/2026	V908048	NMSBO DUES-M GILLHOOL	\$30.00	11.1252.000.1060	7410.01	
		NORTHERN MICHIGAN SCHOOL BUSINESS O - Total						\$90.00		
		NWEA	3	09/16/2026	V908030	NWEA	\$47,265.25	11.1259.000.1100	9999.03	
		NWEA - Total						\$47,265.25		
		OHA PEST SOLUTIONS	3	09/02/2026	V907999	CO PEST CONTROL	\$200.00	11.1261.000.1080	4910.03	
		OHA PEST SOLUTIONS - Total						\$200.00		
		PENNY'S KITCHEN	3	09/02/2026	V908001	ECIP LUNCH	\$167.10	11.1221.000.1052	3220.05	
			3	09/23/2026	V908039	DL CONSULTING LUNCH	\$132.60	11.1221.000.1370	3220.01	
		PENNY'S KITCHEN - Total						\$299.70		
		PITNEY BOWES	3	09/01/2026	104458	RED INK (2)	\$225.74	11.1261.000.1080	3430	
		PITNEY BOWES - Total						\$225.74		
		QUILL CORPORATION	3	09/02/2026	V908002	CARDSTOCK	\$14.80	11.1222.000.1450	7910.01	
			3	09/02/2026	V908002	PAPER	\$175.96	11.1261.000.1080	5910.01	
		QUILL CORPORATION - Total						\$190.76		
		ROTARY CLUB OF SAULT STE MARIE	3	09/08/2026	104478	JUL-SEP26 QRTLY DUES	\$274.72	11.1232.000.1050	7410.01	
		ROTARY CLUB OF SAULT STE MARIE - Total						\$274.72		
		SCHOOL EQUITY CAUCUS	3	09/09/2026	V9080054	JUL-JUNE 26/27 DUES	\$875.00	11.1232.000.1050	7410.01	
		SCHOOL EQUITY CAUCUS - Total						\$875.00		
		SEG WORKERS COMPENSATION FUND	3	09/22/2026	104500	2026-27 Q2 INVOICE	\$7,329.00	11	B451.09	
		SEG WORKERS COMPENSATION FUND - Total						\$7,329.00		
		SET INSURANCE	3	09/17/2026	304583	SEPTEMBER 2026	\$3,550.19	11	B451.09	
		SET INSURANCE - Total						\$3,550.19		
		STATE OF MICHIGAN TREASURY	3	09/16/2026	304580	DED:*SMI STATE	\$29,116.22	11	B451.03	
		STATE OF MICHIGAN TREASURY - Total						\$29,116.22		
		U.S. BANK NATIONAL ASSOCIATION	3	09/28/2026	600697	PCARD-BAZINAU J	\$2.19	11.1259.000.1100	9999.03	
			3	09/28/2026	600697	PCARD-BAZINAU J	\$587.52	11.1221.000.1377	3220.01	
			3	09/28/2026	600697	PCARD-DWAN H	\$1,200.00	11.1252.000.1060	3220.01	
			3	09/28/2026	600697	PCARD-MASUGA V	\$30.44	11.1259.000.1100	9999.03	
			3	09/28/2026	600697	PCARD-MASUGA V	\$123.86	11.1283.000.1095	5990.01	
			3	09/28/2026	600697	PCARD-MASUGA V	\$1,260.00	11.1221.000.3060	5110.01	
			3	09/28/2026	600697	PCARD-MASUGA V	\$2,619.59	11.1221.000.1370	3220.01	
			3	09/28/2026	600697	PCARD-RUTLEDGE T	\$2.86	11.1259.000.1100	9999.03	
		U.S. BANK NATIONAL ASSOCIATION - Total						\$5,826.46		

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11	GENERAL FUND	UNITED WAY OF THE EASTERN UPPER PEN	3	09/21/2026	104492	DED:8000 UNITED WAY	\$162.00	11	B451.15	
		UNITED WAY OF THE EASTERN UPPER PEN - Total						\$162.00		
		UPSBO	3	09/22/2026	104502	26-27 DUES BEAULIEU	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES DWAN	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES EILOLA	\$15.00	11.1285.000.1300	7410.01	
			3	09/22/2026	104502	26-27 DUES GILLHOOLEY	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES KIPKA	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES LUBBEN	\$15.00	11.1283.000.1065	7410.01	
			3	09/22/2026	104502	26-27 DUES MAYER	\$25.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES MCCORD	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES MCKINNEY	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	26-27 DUES SLATER	\$15.00	11.1252.000.1060	7410.01	
			3	09/22/2026	104502	FALL CONF- GILLHOOLEY	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - BEAULIEU	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - DWAN	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - KIPKA	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - LUBBEN	\$25.00	11.1283.000.1065	3220.01	
			3	09/22/2026	104502	FALL CONF. - MAYER	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - MCKINNEY	\$25.00	11.1252.000.1060	3220.01	
			3	09/22/2026	104502	FALL CONF. - SLATER	\$25.00	11.1252.000.1060	3220.01	
		UPSBO - Total						\$360.00		
		XELLO INC.	3	09/01/2026	104463	THRU 6/30/27	\$10,067.28	11.1259.000.1100	9999.03	
		XELLO INC. - Total						\$10,067.28		
11 - Total							\$829,496.63			
21	EARLY CHILDHOOD FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-DAVIS C	\$0.74	21.1259.000.1100	9999.10	
			3	09/28/2026	600705	PCARD-DAVIS C	\$395.16	21.1221.000.2270	3220.01	
			3	09/28/2026	600705	PCARD-DAVIS J	\$41.25	21.1351.000.1652	5990.01	
			3	09/28/2026	600705	PCARD-DENIS R	\$3.88	21.1259.000.1100	9999.10	
			3	09/28/2026	600705	PCARD-HASKINS H	\$337.20	21.1221.000.2270	3220.01	
			3	09/28/2026	600705	PCARD-KJOLHEDE J	\$40.00	21.1351.000.1652	3220.01	
			3	09/28/2026	600705	PCARD-KJOLHEDE J	\$63.46	21.1118.950.2270	5110.01	
			3	09/28/2026	600705	PCARD-MAYER E	\$112.70	21.1282.000.2286	3510.02	
			3	09/28/2026	600705	PCARD-MAYER E	\$124.00	21.1221.000.1634	5110.01	
			3	09/28/2026	600705	PCARD-MAYER E	\$196.17	21.1351.000.1654	5990.01	
			3	09/28/2026	600705	PCARD-MAYER E	\$578.31	21.1351.000.1652	5990.01	
			3	09/28/2026	600705	PCARD-MAYER E	\$697.53	21.1351.000.1650	5990.01	

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21	EARLY CHILDHOOD FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-MAYER E	\$3,026.00	21.1221.000.3117	5110.01
			3	09/28/2026	600705	PCARD-SAVOIE J	(\$212.77)	21.1259.000.1100	9999.10
			3	09/28/2026	600705	PCARD-SAVOIE J	\$414.73	21.1282.000.2286	3510.02
		BMO FINANCIAL GROUP - Total					\$5,818.36		
		CIARA SOLOMONSON	3	09/09/2026	V9080055	AUG 26 TEV	\$129.20	21.1351.000.1654	3210.01
		CIARA SOLOMONSON - Total					\$129.20		
		EDUSTAFF	3	09/11/2026	304571	PPE 08/16-08/29/2026	\$4,134.81	21.1351.000.1652	3190.04
			3	09/11/2026	304571	PPE 08/16-08/29/2026	\$6,074.43	21.1351.000.1654	3190.04
			3	09/11/2026	304571	PPE 08/16-08/29/2026	\$7,550.23	21.1351.000.1650	3190.04
			3	09/16/2026	304581	R.F. MEDICAL-SEPT '26	\$593.35	21.1351.000.1654	3190.04
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$1,057.08	21.1351.000.1653	3190.04
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$2,444.37	21.1118.950.2270	3190.04
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$2,847.80	21.1351.000.1654	3190.04
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$3,375.58	21.1351.000.1650	3190.04
			3	09/23/2026	304589	PPE 08/30-09/12/2026	\$4,274.30	21.1351.000.1652	3190.04
		EDUSTAFF - Total					\$32,351.95		
		GTSOFT INC.	3	09/08/2026	104468	EZ CHILD TRACK	\$1,000.00	21.1351.000.1650	7410.01
			3	09/08/2026	104468	EZ CHILD TRACK	\$1,000.00	21.1351.000.1652	7410.01
			3	09/08/2026	104468	EZ CHILD TRACK	\$1,000.00	21.1351.000.1653	7410.01
			3	09/08/2026	104468	EZ CHILD TRACK	\$1,000.00	21.1351.000.1654	7410.01
		GTSOFT INC. - Total					\$4,000.00		
		INTER-TRIBAL COUNCIL OF MICHIGAN	3	09/15/2026	104485	GSRP - RFF	\$63,364.00	21.1441.000.2270	8510.40
		INTER-TRIBAL COUNCIL OF MICHIGAN - Total					\$63,364.00		
		LAKE SUPERIOR ACADEMY	3	09/16/2026	V908026	FY26 GSRP RFF #2	\$0.00	21.1411.000.2270	8510.30
		LAKE SUPERIOR ACADEMY - Total					\$0.00		
		LAUREN MILLER	3	09/08/2026	104475	AUG 26 TEV	\$244.72	21.1351.000.1654	3210.01
		LAUREN MILLER - Total					\$244.72		
		PENNYS KITCHEN	3	09/02/2026	V908001	SUCCESSFUL START LUNC	\$151.00	21.1221.000.2270	3220.01
			3	09/09/2026	V9080053	EARLY LEARNING LUNCH	\$42.15	21.1351.000.1650	5990.01
			3	09/09/2026	V9080053	EARLY LEARNING LUNCH	\$42.15	21.1351.000.1652	5990.01
			3	09/09/2026	V9080053	EARLY LEARNING LUNCH	\$42.15	21.1351.000.1653	5990.01
			3	09/09/2026	V9080053	EARLY LEARNING LUNCH	\$42.15	21.1351.000.1654	5990.01
			3	09/23/2026	V908039	UKERU LUNCH	\$227.40	21.1221.000.2270	3220.01

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21	EARLY CHILDHOOD FUND	PENNYS KITCHEN - Total						\$547.00	
		SAULT AREA SCHOOLS	3	09/16/2026	V908031	HEALTHY COMM. ZONES	\$345,469.03	21.1411.000.2286	8510.16
		SAULT AREA SCHOOLS - Total						\$345,469.03	
21 - Total							\$451,924.26		
22	SPECIAL EDUCATION FUND	ALBERT HEATING & COOLING INC	3	09/16/2026	V908017	SERVICE ON RTU-3	\$1,260.00	22.1261.000.1082	3190.01
			3	09/16/2026	V908017	SERVICE ON RTU-3	\$1,344.00	22.1261.000.1082	5990.01
		ALBERT HEATING & COOLING INC - Total						\$2,604.00	
		AT&T LONG DISTANCE	3	09/01/2026	104453	LC FAX - AUG ' 26	\$23.30	22.1261.000.1082	3410.01
			3	09/29/2026	104506	LC FAX ' SEPT 26	\$36.60	22.1261.000.1082	3410.01
		AT&T LONG DISTANCE - Total						\$59.90	
		AT&T MOBILITY	3	09/22/2026	104493	PS HOTSPOT	\$82.48	22.1122.120.1822	5990.01
		AT&T MOBILITY - Total						\$82.48	
		BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-ANDERSON A	\$22.66	22.1216.041.1770	5110.01
			3	09/28/2026	600705	PCARD-ARBIC M	\$221.31	22.1283.081.1790	5990.01
			3	09/28/2026	600705	PCARD-ARBIC M	\$340.00	22.1226.081.1790	7410.01
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1213.011.1755	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1213.013.1750	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1218.062.1806	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1218.065.1773	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1219.000.1770	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1219.000.1795	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$43.49	22.1241.000.1742	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$92.05	22.1226.000.1055	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$92.05	22.1226.081.1790	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$200.00	22.1226.000.1055	7410.01
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$217.45	22.1216.041.1770	3410.02
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$653.25	22.1226.000.1055	5910.01
			3	09/28/2026	600705	PCARD-ARMSTRONG T	\$1,059.93	22.1221.000.1059	2310
			3	09/28/2026	600705	PCARD-BEARDSLEY G	\$15.00	22.1216.041.1770	3210.01
			3	09/28/2026	600705	PCARD-BYMA R	\$58.39	22.1221.000.1052	3220.01
			3	09/28/2026	600705	PCARD-BYMA R	\$80.40	22.1299.000.1735	5990.01
			3	09/28/2026	600705	PCARD-BYMA R	\$169.12	22.1241.000.1742	5110.01
			3	09/28/2026	600705	PCARD-CAMBELL S	\$85.00	22.1214.021.3600	7410.08
			3	09/28/2026	600705	PCARD-CHROMY R	\$56.16	22.1122.120.1700	5110.01

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-CHROMY R	\$56.16	22.1122.140.1710	5110.01
			3	09/28/2026	600705	PCARD-CHROMY R	\$56.16	22.1122.191.1720	5110.01
			3	09/28/2026	600705	PCARD-CHROMY R	\$56.17	22.1122.110.1725	5110.01
			3	09/28/2026	600705	PCARD-CHROMY R	\$351.78	22.1221.000.1052	3220.01
			3	09/28/2026	600705	PCARD-CHROMY R	\$428.10	22.1241.000.1742	5990.01
			3	09/28/2026	600705	PCARD-DAVIS J	\$178.56	22.1261.000.1082	5990.01
			3	09/28/2026	600705	PCARD-DENIS R	\$50.00	22.1122.271.1745	3450.01
			3	09/28/2026	600705	PCARD-DENIS R	\$3,660.63	22.1122.271.1745	3220.01
			3	09/28/2026	600705	PCARD-FOUNTAIN M	\$26.99	22.1122.140.1710	5110.01
			3	09/28/2026	600705	PCARD-GARBULINSKI	\$15.00	22.1213.011.1755	3210.01
			3	09/28/2026	600705	PCARD-HALL T	\$2.00	22.1259.000.1100	9999.05
			3	09/28/2026	600705	PCARD-HALL T	\$99.37	22.1283.081.1790	5990.01
			3	09/28/2026	600705	PCARD-HALL T	\$144.05	22.1221.000.1052	3220.01
			3	09/28/2026	600705	PCARD-HALL T	\$256.59	22.1283.081.1790	3220.01
			3	09/28/2026	600705	PCARD-HAZLEY T	\$259.00	22.1226.081.1790	5110.01
			3	09/28/2026	600705	PCARD-HAZLEY T	\$1,667.37	22.1221.000.1052	3220.01
			3	09/28/2026	600705	PCARD-HUGHES K	\$100.00	22.1219.000.1795	7410.01
			3	09/28/2026	600705	PCARD-LAJOIE A	\$24.26	22.1391.000.1822	3220.30
			3	09/28/2026	600705	PCARD-LIPPLE C	\$37.57	22.1122.120.1730	5110.01
			3	09/28/2026	600705	PCARD-LIPPLE C	\$175.00	22.1122.120.1730	4910.06
			3	09/28/2026	600705	PCARD-LIPPLE C	\$269.96	22.1122.120.1700	5110.01
			3	09/28/2026	600705	PCARD-MAYER E	\$437.70	22.1226.000.1055	3410.02
			3	09/28/2026	600705	PCARD-MAYER E	\$519.51	22.1122.271.1745	5990.01
			3	09/28/2026	600705	PCARD-MAYER E	\$882.00	22.1122.271.1745	3220.01
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$199.99	22.1261.000.1082	5990.01
			3	09/28/2026	600705	PCARD-MCKINNEY D	\$50.03	22.1261.000.1082	3410.02
			3	09/28/2026	600705	PCARD-MCLEAN K	\$5.70	22.1216.041.1770	5110.01
			3	09/28/2026	600705	PCARD-MILLER S	\$9.54	22.1218.062.1806	5110.01
			3	09/28/2026	600705	PCARD-MILLER S	\$18.98	22.1221.000.1052	3220.01
			3	09/28/2026	600705	PCARD-MILLER S	\$350.17	22.1218.062.1806	7410.01
			3	09/28/2026	600705	PCARD-NASH N	\$24.65	22.1213.000.1806	5110.01
			3	09/28/2026	600705	PCARD-NOSTRANT W	\$42.30	22.1218.000.1760	5110.01
			3	09/28/2026	600705	PCARD-NOSTRANT W	\$42.30	22.1221.000.1822	5110.01
			3	09/28/2026	600705	PCARD-NOSTRANT W	\$94.78	22.1221.000.1786	5110.01
			3	09/28/2026	600705	PCARD-PARISH M	\$28.77	22.1215.031.1760	5110.01
			3	09/28/2026	600705	PCARD-PARISH M	\$292.95	22.1122.271.1745	3220.01
			3	09/28/2026	600705	PCARD-PERRON A	\$843.32	22.1216.041.1770	5110.01
			3	09/28/2026	600705	PCARD-PIIPPO J	\$1,326.81	22.1122.120.1822	5990.01
			3	09/28/2026	600705	PCARD-RICE A	\$129.48	22.1219.000.1770	5910.01

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22	SPECIAL EDUCATION FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-ROMATZ A	\$359.75	22.1122.120.1700	5110.01
			3	09/28/2026	600705	PCARD-RUTLEDGE K	\$1.00	22.1259.000.1100	9999.05
			3	09/28/2026	600705	PCARD-RUTLEDGE K	\$311.73	22.1391.000.1821	5990.01
			3	09/28/2026	600705	PCARD-SHORT H	\$55.40	22.1219.000.1795	5990.01
			3	09/28/2026	600705	PCARD-SHORT H	\$79.53	22.1215.031.1760	5110.01
			3	09/28/2026	600705	PCARD-SHORT H	\$217.17	22.1391.000.1821	5990.01
			3	09/28/2026	600705	PCARD-SHORT H	\$227.39	22.1213.000.1806	5110.01
			3	09/28/2026	600705	PCARD-SHORT H	\$398.76	22.1283.081.1790	3220.01
			3	09/28/2026	600705	PCARD-SHORT H	\$636.26	22.1226.000.1055	5910.01
			3	09/28/2026	600705	PCARD-SHORT H	\$1,783.19	22.1218.062.1806	5110.01
			3	09/28/2026	600705	PCARD-WEKENMAN C	\$43.32	22.1216.041.1770	5110.01
			3	09/28/2026	600705	PCARD-WILSON T	\$182.17	22.1122.191.1720	5110.01
			3	09/28/2026	600705	PCARD-WILSON T	\$314.23	22.1221.191.1720	3220.01
			3	09/28/2026	600705	PCARD-WOLLAN T	\$21.45	22.1216.041.1770	5110.01
		BMO FINANCIAL GROUP - Total					\$21,512.25		
		CENTRAL MICHIGAN PAPER	3	09/23/2026	V908033	PRINTER PAPER	\$1,430.00	22.1261.000.1082	5910.01
		CENTRAL MICHIGAN PAPER - Total					\$1,430.00		
		CLARK HILL PLC ATTORNEYS AT LAW	3	09/09/2026	V9080046	RETAINER	\$721.00	22.1231.000.1040	3170.01
		CLARK HILL PLC ATTORNEYS AT LAW - Total					\$721.00		
		CLOVERLAND ELECTRIC COOPERATIVE	3	09/30/2026	304593	AUGUST 26	\$1,458.29	22.1261.000.1082	5520
		CLOVERLAND ELECTRIC COOPERATIVE - Total					\$1,458.29		
		COUNTY OF CHIPPEWA	3	09/02/2026	V907996	TAX CHARGEBACKS	\$143.31	22.1259.000.1090	7910.04
			3	09/09/2026	V9080048	TAX CHARGEBACKS	\$312.35	22.1259.000.1090	7910.04
			3	09/16/2026	V908020	TAX CHARGEBACKS	\$22.05	22.1259.000.1090	7910.04
			3	09/30/2026	V908043	TAX CHARGEBACKS	\$149.70	22.1259.000.1090	7910.04
		COUNTY OF CHIPPEWA - Total					\$627.41		
		DTE ENERGY CO.	3	09/15/2026	104484	HEAT 8/1-9/1	\$167.86	22.1261.000.1082	5510
		DTE ENERGY CO. - Total					\$167.86		
		GFL ENVIRONMENTAL USA INC	3	09/16/2026	V908021	EC SHREDDING - SEPT	\$53.24	22.1122.271.1745	7910.01
			3	09/16/2026	V908021	LC TRASH - SEPT	\$523.00	22.1261.000.1082	3840
		GFL ENVIRONMENTAL USA INC - Total					\$576.24		
		GUIDOS PREMIUM PIZZA	3	09/23/2026	V908034	REG SPRVSR MTNG LNCH	\$180.00	22.1221.000.1052	3220.01
		GUIDOS PREMIUM PIZZA - Total					\$180.00		
		HUNGERFORD NICHOLS	3	09/02/2026	V907997	25-26 AUDIT - BILL #2	\$9,600.00	22.1231.000.1040	3180
			3	09/16/2026	V908023	25-26 AUDIT - BILL #3	\$2,400.00	22.1231.000.1040	3180
		HUNGERFORD NICHOLS - Total					\$12,000.00		

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22	SPECIAL EDUCATION FUND	INK AND TONER ALTERNATIVE	3	09/23/2026	V908035	PS TONER	\$584.50	22.1122.120.1822	5990.01
		INK AND TONER ALTERNATIVE - Total					\$584.50		
		KINROSS CHARTER TOWNSHIP	3	09/15/2026	104486	WATER 7/29-8/28	\$519.31	22.1261.000.1082	3830
		KINROSS CHARTER TOWNSHIP - Total					\$519.31		
		KSHEP CREATIVE LLC	3	09/23/2026	V908036	SOCIAL/EMOTIONAL INTE	\$7,990.00	22.1221.000.1052	3220.01
		KSHEP CREATIVE LLC - Total					\$7,990.00		
		KSS ENTERPRISES	3	09/02/2026	V907998	JANITORIAL SUPPLIES	\$296.93	22.1261.000.1082	5990.01
			3	09/16/2026	V908025	JANITORIAL SUPPLIES	\$346.02	22.1261.000.1082	5990.01
			3	09/23/2026	V908037	JANITORIAL SUPPLIES	\$247.39	22.1261.000.1082	5990.01
		KSS ENTERPRISES - Total					\$890.34		
		LIVEBINDERS, INC.	3	09/09/2026	V9080050	26-27 SUBSCRIPTION	\$1,295.00	22.1221.000.1052	3450
		LIVEBINDERS, INC. - Total					\$1,295.00		
		MAISA	3	09/08/2026	104471	JOHNSON, M	\$80.00	22.1221.000.1052	3220.01
		MAISA - Total					\$80.00		
		MASA 1	3	09/08/2026	104472	WELKER, K HLA+SE VIRT	\$4,750.00	22.1221.000.1052	3220.01
		MASA 1 - Total					\$4,750.00		
		NATIONAL OFFICE PRODUCTS	3	09/09/2026	V9080052	LC PRINCIPAL OFFICE	\$315.21	22.1261.000.1742	4120.01
			3	09/09/2026	V9080052	LC SE OFFICE	\$178.12	22.1261.000.1055	4120.01
			3	09/09/2026	V9080052	LC WORKROOM	\$149.97	22.1261.000.1082	4120.01
		NATIONAL OFFICE PRODUCTS - Total					\$643.30		
		NCS PEARSON INC.	3	09/22/2026	104497	QINTERCTICE LICENSE	\$2,305.00	22.1214.021.3600	3450
		NCS PEARSON INC. - Total					\$2,305.00		
		NORTHERN MICHIGAN UNIVERSITY	3	09/08/2026	104476	CAREER FAIR 26	\$50.00	22.1221.000.1052	3220.01
		NORTHERN MICHIGAN UNIVERSITY - Total					\$50.00		
		OHA PEST SOLUTIONS	3	09/02/2026	V907999	LC PEST CONTROL	\$110.00	22.1261.000.1082	4910.03
		OHA PEST SOLUTIONS - Total					\$110.00		
		PARKERS HARDWARE	3	09/08/2026	104477	LC MISC. SUPPLIES	\$41.98	22.1261.000.1082	5990.01
		PARKERS HARDWARE - Total					\$41.98		
		PENNYS KITCHEN	3	09/23/2026	V908039	TEACHER APPNT LUNCH	\$68.02	22.1221.000.1052	3220.01
		PENNYS KITCHEN - Total					\$68.02		
		QBS MIDCO, LLC	3	09/22/2026	104498	HALL, T CERT FEE	\$42.00	22.1221.000.1052	3220.01
		QBS MIDCO, LLC - Total					\$42.00		
		SCHOOL SPECIALTY INC.	3	09/22/2026	104499	1496758	\$497.84	22.1241.000.1742	5990.01
		SCHOOL SPECIALTY INC. - Total					\$497.84		

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22	SPECIAL EDUCATION FUND	SEHI-PROCOMP COMPUTER PRDTS	3	09/30/2026	V908051	SURFACE LAPTOP 7	\$2,324.50	22.1216.041.1770	6420	
			3	09/30/2026	V908051	SURFACE LAPTOP 7	\$2,324.50	22.1226.081.1790	6420.01	
		SEHI-PROCOMP COMPUTER PRDTS - Total						\$4,649.00		
		SEVN WORKFORCE SOLUTIONS, LLC	3	09/23/2026	V908040	WELLS, J SSW	\$2,898.00	22.1216.041.1770	3130.01	
		SEVN WORKFORCE SOLUTIONS, LLC - Total						\$2,898.00		
		SUNBELT STAFFING	3	09/23/2026	V908041	DEIMEL, D SLP	\$395.20	22.1215.031.1760	3130.01	
		SUNBELT STAFFING - Total						\$395.20		
		THE SHERWIN-WILLIAMS COMPANY	3	09/09/2026	V9080056	LC PAINT	\$704.20	22.1261.000.1082	5990.01	
		THE SHERWIN-WILLIAMS COMPANY - Total						\$704.20		
		U.S. BANK NATIONAL ASSOCIATION	3	09/28/2026	600697	PCARD-MCKINNEY D	\$36.84	22.1261.000.1082	5990.01	
		U.S. BANK NATIONAL ASSOCIATION - Total						\$36.84		
22 - Total							\$69,969.96			
23	EUP CONNECT COLLABORATIVE	JASON KRONEMEYER LLC	3	09/08/2026	1029	AUG. 26 CONSULT	\$4,000.00	23.1281.000.1850	3150.02	
			3	09/08/2026	1029	JULY 26 CONSULT	\$4,000.00	23.1281.000.1850	3150.02	
		JASON KRONEMEYER LLC - Total						\$8,000.00		
23 - Total							\$8,000.00			
26	CTE FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-DUTCHER K	\$39.95	26.1226.000.1110	3410.02	
			3	09/28/2026	600705	PCARD-JONES P	\$100.00	26.1226.000.1112	7410.01	
			3	09/28/2026	600705	PCARD-JONES P	\$640.00	26.1226.000.1112	3220.01	
		BMO FINANCIAL GROUP - Total						\$779.95		
		BRIMLEY AREA SCHOOLS	3	09/02/2026	V907994	CTE LSSU NAT RES 3OF3	\$19,330.52	26.1411.000.1121	8510.04	
		BRIMLEY AREA SCHOOLS - Total						\$19,330.52		
		CEPD COUNCIL TREASURER	3	09/02/2026	V907995	26-27 DUES	\$100.00	26.1221.000.2100	7410.01	
		CEPD COUNCIL TREASURER - Total						\$100.00		
		COPPER COUNTRY ISD	3	09/22/2026	104494	26CTE MONTH TV CMPGN	\$566.00	26.1282.000.1110	3510.02	
		COPPER COUNTRY ISD - Total						\$566.00		
		COUNTY OF CHIPPEWA	3	09/02/2026	V907996	TAX CHARGEBACKS	\$81.63	26.1259.000.1090	7910.04	
			3	09/09/2026	V9080048	TAX CHARGEBACKS	\$168.43	26.1259.000.1090	7910.04	
			3	09/16/2026	V908020	TAX CHARGEBACKS	\$12.55	26.1259.000.1090	7910.04	
			3	09/30/2026	V908043	TAX CHARGEBACKS	\$85.28	26.1259.000.1090	7910.04	
		COUNTY OF CHIPPEWA - Total						\$347.89		
		EUP TRANSPORTATION AUTHORITY	3	09/30/2026	V908045	DI FERRY - P.JONES	\$20.00	26.1226.000.1112	3210.01	
		EUP TRANSPORTATION AUTHORITY - Total						\$20.00		
		U.S. BANK NATIONAL ASSOCIATION	3	09/28/2026	600697	PCARD-RUTLEDGE T	\$265.87	26.1221.000.2100	3220.01	
		U.S. BANK NATIONAL ASSOCIATION - Total						\$265.87		

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26 - Total							\$21,410.23		
27	COOPERATIVE TECH FUND	ALL PHASE ELECTRIC SUPPLY CO	3	09/29/2026	104503	SPECIAL PRJCT MTRLS	\$31.49	27.1284.000.1896	5990.01
		ALL PHASE ELECTRIC SUPPLY CO - Total					\$31.49		
		ASHMUN AUTOMOTIVE REPAIR	3	09/16/2026	V908018	LABOR 114X004	\$528.00	27.1261.000.1865	4130
			3	09/16/2026	V908018	PARTS 114X004	\$322.82	27.1261.000.1865	5730
		ASHMUN AUTOMOTIVE REPAIR - Total					\$850.82		
		AT&T	3	09/29/2026	104505	WAN ASE OD SEPT'26	\$3,259.75	27.1284.000.1870	3160.01
		AT&T - Total					\$3,259.75		
		AT&T MOBILITY	3	09/01/2026	104454	BACKUP LINKS AUG'26	\$184.76	27.1284.000.1870	3160.01
			3	09/01/2026	104454	TECH PHONES AUG'26	\$195.05	27.1284.000.1865	3410.02
			3	09/29/2026	104507	BACKUP LINKS SEPT26	\$184.36	27.1284.000.1870	3160.01
			3	09/29/2026	104507	TECH CELLPHONES	\$195.05	27.1284.000.1865	3410.02
		AT&T MOBILITY - Total					\$759.22		
		BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-CARR E	\$25.20	27.1284.000.1885	3450.01
			3	09/28/2026	600705	PCARD-CARR E	\$58.94	27.1284.000.1890	5990.01
			3	09/28/2026	600705	PCARD-CARR E	\$93.98	27.1284.000.1865	6420.01
			3	09/28/2026	600705	PCARD-CARR E	\$146.12	27.1284.000.1870	3210.01
			3	09/28/2026	600705	PCARD-CARR E	\$505.00	27.1284.000.1870	3160.01
			3	09/28/2026	600705	PCARD-OLSON S	\$301.28	27.1284.000.1896	5990.01
			3	09/28/2026	600705	PCARD-OLSON S	\$2,133.00	27.1284.000.1885	6420.01
			3	09/28/2026	600705	PCARD-REINTSMA D	\$150.00	27.1284.000.1865	7410.01
			3	09/28/2026	600705	PCARD-WENGLIKOWSKI P	\$247.00	27.1284.000.1865	3220.01
			3	09/28/2026	600705	PCARD-WENGLIKOWSKI P	\$300.00	27.1284.000.1895	3450.01
		BMO FINANCIAL GROUP - Total					\$3,960.52		
		CDW GOVERNMENT INC.	3	09/09/2026	V9080045	AZURE OVG JULY 26	\$4,111.59	27.1284.000.1885	4910.03
			3	09/16/2026	V908019	MS EES AZURE MONETARY COM	\$1,301.88	27.1284.000.1885	3450.01
			3	09/16/2026	V908019	MS EES AZURESPRT SHRDSVR	\$1,301.88	27.1284.000.1885	3450.01
			3	09/16/2026	V908019	MS EES M365 EDU A3 P/U LB	\$45,860.05	27.1284.000.1885	3450.01
			3	09/16/2026	V908019	MS EES SQL SVR STD CORE L	\$2,768.32	27.1284.000.1885	3450.01
			3	09/16/2026	V908019	MS EES VISIO O365A VL P/U	\$260.30	27.1284.000.1885	3450.01
			3	09/16/2026	V908019	MS EES WIN SVR STD CORE L	\$2,061.00	27.1284.000.1885	3450.01
			3	09/30/2026	V908042	M365 A5 LICENSES	\$306.60	27.1284.000.1885	3450.01
		CDW GOVERNMENT INC. - Total					\$57,971.62		

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27	COOPERATIVE TECH FUND	CHARTER COMMUNICATIONS HOLDINGS LLC	3	09/08/2026	104464	WAN LCS AUG 26	\$169.98	27.1284.000.1870	3160.01
			3	09/08/2026	104464	WAN MIS AUG 26	\$169.98	27.1284.000.1870	3160.01
			3	09/08/2026	104464	WAN PPS AUG 26	\$169.98	27.1284.000.1870	3160.01
			3	09/15/2026	104482	WAN RASOCSLC SEPT26	\$579.92	27.1284.000.1870	3160.01
			3	09/15/2026	104482	WAN TLA SEPT 26	\$675.00	27.1284.000.1870	3160.01
		CHARTER COMMUNICATIONS HOLDINGS LLC - Total					\$1,764.86		
		CLOVERLAND ELECTRIC COOPERATIVE	3	09/30/2026	304593	AUGUST 26	\$116.42	27.1261.000.1887	5520
		CLOVERLAND ELECTRIC COOPERATIVE - Total					\$116.42		
		DATA IMAGE, LLC.	3	09/09/2026	V9080049	REMC ITEM # 262373 HOVERC	\$1,750.00	27.1259.000.1925	9999.43
		DATA IMAGE, LLC. - Total					\$1,750.00		
		DISCOVERY EDUCATION INC	3	09/30/2026	V908044	DISCOVERY ED RENEWAL	\$2,335.00	27.1259.000.1925	9999.42
		DISCOVERY EDUCATION INC - Total					\$2,335.00		
		LOGISOFT	3	09/08/2026	104470	[30003159CB04A12R] ADOBE	\$2,350.00	27.1259.000.1925	9999.40
		LOGISOFT - Total					\$2,350.00		
		MARATHON-WEX BANK	3	09/29/2026	304591	AUG FUEL 151.457 GAL	\$533.86	27.1261.000.1865	5710.01
		MARATHON-WEX BANK - Total					\$533.86		
		MICHIGAN BROADBAND SERVICES	3	09/16/2026	V908029	WAN DIS SEPT 26	\$589.00	27.1284.000.1870	3160.01
		MICHIGAN BROADBAND SERVICES - Total					\$589.00		
		PARKERS HARDWARE	3	09/08/2026	104477	SPECIAL PROJ MTRLS	\$45.06	27.1284.000.1896	5990.01
			3	09/15/2026	104489	SPECIAL PRJT MTRLS	\$19.99	27.1284.000.1896	5990.01
			3	09/15/2026	104489	SPECIAL PRJTS MTRLS	\$77.01	27.1284.000.1896	5990.01
			3	09/29/2026	104510	SPECIAL PRJCT LADDER	\$219.99	27.1284.000.1896	5990.01
		PARKERS HARDWARE - Total					\$362.05		
		PENINSULA FIBER NETWORK LLC	3	09/30/2026	V908049	SEPT'26 WAN/PHONE SYS	\$4,371.33	27.1284.000.1870	3160.01
		PENINSULA FIBER NETWORK LLC - Total					\$4,371.33		
		PEOPLE DRIVEN TECHNOLOGY, INC.	3	09/30/2026	V908050	3 YR MAIL IN WARRANTY	\$116.00	27.1259.000.1925	9999.39
			3	09/30/2026	V908050	3YR ACCIDENTAL DAMAGE PRO	\$110.00	27.1259.000.1925	9999.28
			3	09/30/2026	V908050	3YR ACCIDENTAL DAMAGE PRO	\$110.00	27.1259.000.1925	9999.45
			3	09/30/2026	V908050	3YR ACCIDENTAL DAMAGE PRO	\$220.00	27.1259.000.1925	9999.39
			3	09/30/2026	V908050	3YR MAIL IN WARRANTY	\$58.00	27.1259.000.1925	9999.28
			3	09/30/2026	V908050	3YR MAIL IN WARRANTY	\$58.00	27.1259.000.1925	9999.45
			3	09/30/2026	V908050	DELL PRO 16	\$857.00	27.1259.000.1925	9999.28

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27	COOPERATIVE TECH FUND	PEOPLE DRIVEN TECHNOLOGY, INC.	3	09/30/2026	V908050	DELL PRO 16	\$857.00	27.1259.000.1925	9999.45
			3	09/30/2026	V908050	DELL PRO 16 LAPTOP	\$1,714.00	27.1259.000.1925	9999.39
			3	09/30/2026	V908050	REMC ITEM# 262235 - DELL	\$156.27	27.1259.000.1925	9999.43
			3	09/30/2026	V908050	REMC ITEM# 262407 - 22" D	\$229.22	27.1259.000.1925	9999.43
			3	09/30/2026	V908050	UPGRADE TO TOUCHSCREEN	\$110.00	27.1259.000.1925	9999.39
		PEOPLE DRIVEN TECHNOLOGY, INC. - Total					\$4,595.49		
		QUALITY AUTOMOTIVE REPAIR	3	09/01/2026	104459	076X104 LABOR	\$162.45	27.1261.000.1865	4130
			3	09/01/2026	104459	076X104 PARTS	\$75.45	27.1261.000.1865	5730
			3	09/15/2026	104490	LABOR 105X695	\$327.45	27.1261.000.1865	4130
			3	09/15/2026	104490	PARTS 105X695	\$74.93	27.1261.000.1865	5730
		QUALITY AUTOMOTIVE REPAIR - Total					\$640.28		
		SOLARWINDS INC.	3	09/08/2026	104480	SOLARWINDS WEB HELP DESK	\$4,901.62	27.1284.000.1885	3450.01
		SOLARWINDS INC. - Total					\$4,901.62		
		SUPERIORLAND ELECTRONICS, INC	3	09/30/2026	V908052	FREIGHT	\$1,300.00	27.1259.000.1925	9999.34
			3	09/30/2026	V908052	MATERIALS	\$54,687.00	27.1259.000.1925	9999.34
		SUPERIORLAND ELECTRONICS, INC - Total					\$55,987.00		
		U P TIRE AND SUPPLY	3	09/16/2026	V908032	LABOR 076X104	\$54.00	27.1261.000.1865	4130
			3	09/16/2026	V908032	LABOR 114X004	\$108.00	27.1261.000.1865	4130
			3	09/16/2026	V908032	PARTS 076X104	\$90.00	27.1261.000.1865	5730
			3	09/16/2026	V908032	PARTS 114X004	\$654.88	27.1261.000.1865	5730
		U P TIRE AND SUPPLY - Total					\$906.88		
		VIVACITY TECH PBC	3	09/29/2026	104512	262186 - VIVACITY CHARGIN	\$599.00	27.1259.000.1925	9999.43
		VIVACITY TECH PBC - Total					\$599.00		
		WEX BANK/SUNOCO SUNTRAK	3	09/29/2026	304592	AUG FUEL 17.071 GAL	\$61.52	27.1261.000.1865	5710.01
		WEX BANK/SUNOCO SUNTRAK - Total					\$61.52		
		27 - Total					\$148,697.73		
28	BUSINESS SVC CONSORT FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-HUTCHINSON B	\$150.00	28.1252.000.1252	7410.01
		BMO FINANCIAL GROUP - Total					\$150.00		
		SET SEG INSURANCE SERVICES AGENCY	3	09/29/2026	104511	WC - OUT OF STATE	\$514.00	28.1252.000.1252	2840
		SET SEG INSURANCE SERVICES AGENCY - Total					\$514.00		
		U.S. BANK NATIONAL ASSOCIATION	3	09/28/2026	600697	PCARD-MCKINNEY D	\$20.76	28.1252.000.1252	5910.01
		U.S. BANK NATIONAL ASSOCIATION - Total					\$20.76		
		UPSBO	3	09/22/2026	104502	26-27 DUES ANDERSON	\$15.00	28.1252.000.1252	7410.01
			3	09/22/2026	104502	26-27 DUES BESTEMAN	\$15.00	28.1252.000.1252	7410.01

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28	BUSINESS SVC CONSORT FUND	UPSBO	3	09/22/2026	104502	26-27 DUES HUTCHINSON	\$15.00	28.1252.000.1252	7410.01	
			3	09/22/2026	104502	26-27 DUES LAJOIE	\$15.00	28.1252.000.1252	7410.01	
			3	09/22/2026	104502	26-27 DUES SCHROEDER	\$15.00	28.1252.000.1252	7410.01	
			3	09/22/2026	104502	FALL CONF. - ANDERSON	\$25.00	28.1252.000.1252	3220.01	
			3	09/22/2026	104502	FALL CONF. - BESTEMAN	\$25.00	28.1252.000.1252	3220.01	
			3	09/22/2026	104502	FALL CONF. - LAJOIE	\$25.00	28.1252.000.1252	3220.01	
			3	09/22/2026	104502	FALL CONF. - SCHROEDER	\$25.00	28.1252.000.1252	3220.01	
			3	09/22/2026	104502	FALL CONF. HUTCHINSON	\$25.00	28.1252.000.1252	3220.01	
		UPSBO - Total						\$200.00		
		W.S. HALL CONSULTING LLC	3	09/01/2026	104462	EE PAY RATE DIST. REP	\$138.75	28.1252.000.1252	3120.09	
		W.S. HALL CONSULTING LLC - Total						\$138.75		
28 - Total							\$1,023.51			
41	CAPITAL PROJECTS FUND	MASB-SEG PROPERTY CASUALTY	3	09/30/2026	V908047	BUILD.RISK. - LC BLDG	\$500.00	41.1456.000.0050	6220.01	
		MASB-SEG PROPERTY CASUALTY - Total						\$500.00		
41 - Total							\$500.00			
71	SE TRANSPORTATION FUND	BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-DAHL G	\$71.07	71.1271.000.4091	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$85.98	71.1271.000.4060	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$90.99	71.1271.000.4070	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$107.83	71.1271.000.4094	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$107.85	71.1271.000.4020	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$126.28	71.1271.000.4050	7910.01	
			3	09/28/2026	600705	PCARD-DAHL G	\$189.21	71.1271.000.4050	5710.01	
			3	09/28/2026	600705	PCARD-MCKINNEY D	\$27.33	71.1271.000.4050	3410.02	
		BMO FINANCIAL GROUP - Total						\$806.54		
		BP	3	09/29/2026	304590	AUG FUEL 11.555 GAL	\$50.97	71.1271.000.4073	5710.01	
			3	09/29/2026	304590	AUG FUEL 246.913 GAL	\$1,099.02	71.1271.000.4070	5710.01	
		BP - Total						\$1,149.99		
		DEAN MANAGEMENT SERVICES, INC	3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4020	3150.01	
			3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4050	3150.01	
			3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4060	3150.01	
			3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4070	3150.01	
			3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4091	3150.01	

EASTERN UPPER PENINSULA ISD

Check Register - September 2026

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code	
71	SE TRANSPORTATION FUND	DEAN MANAGEMENT SERVICES, INC	3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4094	3150.01	
			3	09/08/2026	104467	MGMT SVCS - AUG '26	\$1,854.56	71.1271.000.4095	3150.01	
		DEAN MANAGEMENT SERVICES, INC - Total						\$12,981.92		
		GENUINE PARTS COMPANY	3	09/15/2026	104483	BUS #5 OIL CHANGE	\$80.56	71.1271.000.4094	5710.01	
			3	09/15/2026	104483	BUS #5 PARTS	\$116.48	71.1271.000.4094	5730	
		GENUINE PARTS COMPANY - Total						\$197.04		
		HOLLAND MOTOR HOMES & BUS COMPANY	3	09/08/2026	104469	BUS #19-5 PARTS	\$958.82	71.1271.000.4050	5730	
		HOLLAND MOTOR HOMES & BUS COMPANY - Total						\$958.82		
		NEAL'S TRUCK PARTS	3	09/15/2026	104488	BUS #5 PARTS	\$10.67	71.1271.000.4094	5730	
		NEAL'S TRUCK PARTS - Total						\$10.67		
		OMS COMPLIANCE SERVICES, INC.	3	09/02/2026	V908000	DOT TEST SERVICES	\$105.25	71.1271.000.4094	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4020	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4040	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4050	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4060	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4091	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$13.92	71.1271.000.4094	7910.01	
			3	09/23/2026	V908038	DOT TEST SERVICES	\$27.84	71.1271.000.4070	7910.01	
			OMS COMPLIANCE SERVICES, INC. - Total						\$216.61	
		SUPERIOR BUS REPAIR LLC	3	09/01/2026	104461	BUS #5 LABOR	\$2,100.00	71.1271.000.4094	4130	
		SUPERIOR BUS REPAIR LLC - Total						\$2,100.00		
		WEX BANK/SUNOCO SUNTRAK	3	09/29/2026	304592	AUG FUEL 13.312 GAL	\$45.99	71.1271.000.4095	5710.01	
			3	09/29/2026	304592	AUG FUEL 224.272 GAL	\$788.82	71.1271.000.4050	5710.01	
			3	09/29/2026	304592	AUG FUEL 43.814 GAL	\$198.93	71.1271.000.4020	5710.01	
			3	09/29/2026	304592	AUG FUEL 54.065 GAL	\$237.10	71.1271.000.4060	5710.01	
		WEX BANK/SUNOCO SUNTRAK - Total						\$1,270.84		
		ZAREMBA EQUIPMENT INC	3	09/15/2026	104491	BUS # 18 PARTS	\$156.06	71.1271.000.4020	5730	
			3	09/15/2026	104491	BUS #18 PARTS	\$94.51	71.1271.000.4020	5730	
			3	09/15/2026	104491	BUS #19-5 PARTS	\$24.98	71.1271.000.4050	5730	
			3	09/15/2026	104491	BUS #20 PARTS	\$38.44	71.1271.000.4020	5730	
			3	09/15/2026	104491	BUS #21 PARTS	\$24.99	71.1271.000.4070	5730	
		ZAREMBA EQUIPMENT INC - Total						\$338.98		
71 - Total							\$20,031.41			

EASTERN UPPER PENINSULA ISD

Check Register - September 2026

Fund Charged	Fund Title	Vendor Name	Period	Check Date	Check Number	Transaction Description	Transaction Amount	Budget Unit	Account Code	
81	TRAVEL FUND	ANYTIME TOWING	3	09/29/2026	104504	105X696 TOW	\$85.00	81.1261.000.0000	4130	
		ANYTIME TOWING - Total						\$85.00		
		ASHMUN AUTOMOTIVE REPAIR	3	09/16/2026	V908018	076X102 LABOR	\$300.00	81.1261.000.0000	4130	
			3	09/16/2026	V908018	076X102 PARTS	\$307.35	81.1261.000.0000	5730	
			3	09/16/2026	V908018	076X105 LABOR	\$348.00	81.1261.000.0000	4130	
			3	09/16/2026	V908018	076X105 PARTS	\$574.61	81.1261.000.0000	5730	
		ASHMUN AUTOMOTIVE REPAIR - Total						\$1,529.96		
		BMO FINANCIAL GROUP	3	09/28/2026	600705	PCARD-DAVIS J	\$3.12	81.1261.000.0000	5730	
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$44.29	81.1261.000.0000	5710.01	
			3	09/28/2026	600705	PCARD-MCARTHUR A	\$51.15	81.1261.000.0000	7910.01	
		BMO FINANCIAL GROUP - Total						\$98.56		
		BP	3	09/29/2026	304590	AUG FUEL 28.094 GAL	\$120.96	81.1261.000.0000	5710.01	
		BP - Total						\$120.96		
		MARATHON-WEX BANK	3	09/29/2026	304591	AUG FUEL 173.854 GAL	\$620.57	81.1261.000.0000	5710.01	
		MARATHON-WEX BANK - Total						\$620.57		
		R&R 23 1/2 HR TOWING	3	09/02/2026	V908003	105X689 TOWING	\$100.00	81.1261.000.0000	4130	
		R&R 23 1/2 HR TOWING - Total						\$100.00		
		U P TIRE AND SUPPLY	3	09/16/2026	V908032	114 X 008 PARTS	\$181.48	81.1261.000.0000	5730	
			3	09/16/2026	V908032	125 X 832 PARTS	\$181.48	81.1261.000.0000	5730	
			3	09/16/2026	V908032	129 X 763 PARTS	\$181.48	81.1261.000.0000	5730	
		U P TIRE AND SUPPLY - Total						\$544.44		
		WEX BANK/SUNOCO SUNTRAK	3	09/29/2026	304592	AUG FUEL 12.09 GAL	\$42.98	81.1261.000.0000	5710.01	
			3	09/29/2026	304592	AUG FUEL 322.994 GAL	\$1,225.70	81.1261.000.0000	5710.01	
		WEX BANK/SUNOCO SUNTRAK - Total						\$1,268.68		
81 - Total							\$4,368.17			
Overall - Total							\$1,555,421.90			



SUPERINTENDENT'S REPORT *October 2026*

October is Principal's Month. Thank you to Mrs. Byma! What a rockstar!!

Legislative Update

Not much is happening in Lansing. The focus is on the election. Districts are talking a lot about Scholarship Granting Organizations (SGOs). The governor has not opted in on behalf of Michigan yet. The federal guidelines were released, and they are VERY complicated. I do not believe this will benefit public education.

Election Watch

Governor Election

Proposal 2026-1: A proposal to convene a constitutional convention for the purpose of drafting a general revision of the state constitution

County Operating Millage: County of Chippewa 6.15 mills, Townships 1.65 mills, ISD 0.20 mills

Staff Development

Each month, staff come together virtually for EUP Engage sessions, led by a department. This year's overall theme is Wellness in the Workplace. The first session was on October 5th and was led by the superintendent's department: Heather Deuman, Megan Parish, and me. Our topic was Burnout Prevention and Energy Management.

MASB/EUPSBA - Effective Board Governance – January 13, 2027 – 6 pm following our board meeting

Local district visits/updates/community outreach:

Outreach to new superintendents

Superintendent Mission:

Create and maintain a positive organizational culture and climate

Facilitate strong communication, ambassadorship, and partnerships

Advocacy:

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

**EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT**
Director of Special Education Report
October 2026

Behavior Threat Assessment Teams

As of October 1st, every district in the state of Michigan is required to have a Behavior Threat Assessment Team in place. The EUISD currently has 14 of our School-based Mental Health professionals trained in the process in support of ISD and/or constituent district needs.

Least Restrictive Environment (LRE) Team

The revised LRE Team process is going very well this year with weekly cross disciplinary meetings designed to support students who need significant support in their current placements. The active LRE caseload is 19 students with another four on the watch list. To gain access to LRE Team assistance, districts submit requests for support and get wraparound support within a week or less.

Transition Services

We have a wide range of Transition Services available through the EUIPSD to help students with disabilities gain the skills necessary to work and live as independently as possible. Please [click this link](#) for this month’s update, including a video of our recent Job Olympics event!

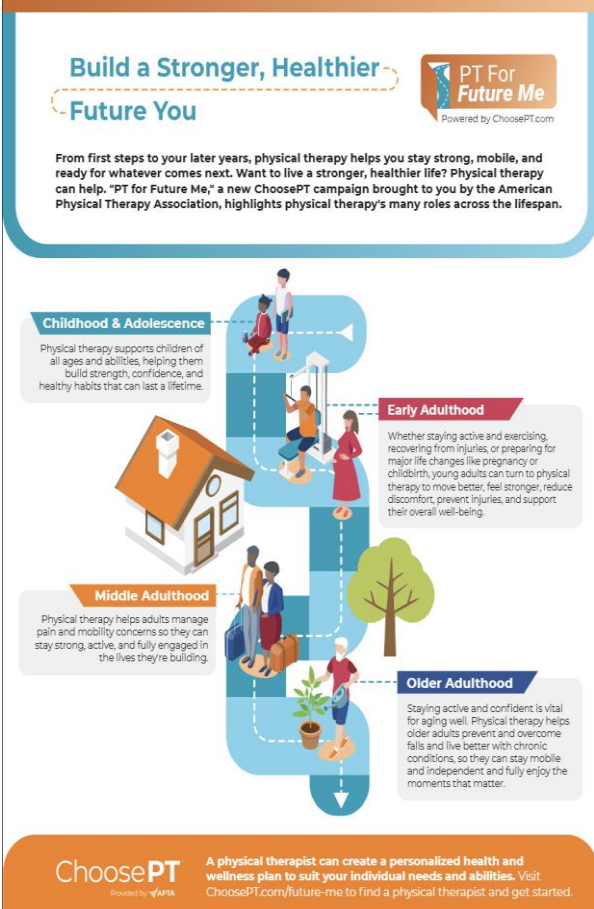
Tri-County Superintendents’ Recommendation

At their September meeting, the Tri-County Superintendents voted to recommend an increase to the EUIPSD Interagency Cash Match Transfer Agreement with Michigan Rehabilitation Services in support of the expansion of EUIPSD Transition Services to include Career Preparation Specialists.

October is Augmentative and Alternative Communication (AAC) Awareness Month!



October is Physical Therapy Month!



EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report
October 2026

Graduation and Dropout of Students with Disabilities

Overall, the EUP Region has experienced a decrease in the number of students with disabilities graduating each year – as evidenced by this 6-year data overview:

EUPISD Aggregate graduation rate (six-year cohort)					
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2024-2025
60%	55%	66%	69%	64%	61%

The corresponding dropout rates also show a trend toward increased disengagement:

EUPISD Aggregate dropout rate (six-year cohort)					
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
30%	32%	23%	19%	25%	33%

What influences high school dropout?

Student success in school is influenced by a wide range of factors. Many students face pressures that impact their ability to be successful – researchers call these pressures “Push Out” and “Pull Out” factors.

- Push Out – situations or experiences within the school environment that heighten a student’s feelings of alienation and / or failure
- Pull Out – external factors that weaken and / or distract a student from the importance of school completion

The good news for educators is that each of these Push / Pull Out factors can be countered / mitigated with intentional focus on “Pull In” and “Push In” factors.

- Pull In – interventions / actions strategically created within the school that are designed to pull the disengaged student into school
- Push In – strategic interventions / actions designed to push the student back towards school completion and address the underlying causes for the Pull Out

Examples:

Push / Pull Out Factor	Corresponding Pull / Push In Strategies
Low academic skills create a sense of failure and push the student out of full school engagement	Targeted academic interventions\ Access to CTE courses / work-based learning Personal Curriculum
Difficulty with peer engagement leaves student feeling alienated and without a sense of belonging	Peer Lunch Groups Extra-curricular activities for a wide range of interests Silent Mentoring Strategic in-class paired work
Family history of school difficulties has contributed to student’s negative view of school	Positive Behavior Supports Career exploration, job shadowing, CTE courses Targeted instruction related to the monetary and societal value of a high school diploma

EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT

Director of Special Education Report
October 2026

No current vision / goal for a career beyond entry level that does not require a high school diploma	Strategic lessons to support understanding of financial benefit of diploma Career exploration Exposure to the trades
--	--

Discovering the root cause for student disengagement is essential in order to provide the correct support. Using the Push / Pull factors as a starting point can support teams with identifying underlying issues and providing strategic support to address those areas / meet needs.

Data Notes:

Graduation Rates are calculated using a six-year cohort. The graduation rate reflects students who complete their diploma in six years or less through a traditional high school diploma, a high school diploma through an alternative school program, or a high school diploma with early middle college. Some students are not included in graduation or dropout rates as they are “Other Completers.” This category includes students who end school with a GED, exit with a certificate of completion / attendance, and those who reach the maximum age for services.

Dropout Rates are calculated using a six-year cohort. The dropout rate reflects students who did not complete their diploma in six years or less and have dropped out, been expelled with no further educational services provided, left adult education programming, are placed in recovery or rehabilitation, are incarcerated with no additional services provided, or exit for military service prior to completing a diploma. Data quality matters. Students who are coded as unknown by their district when they do not return are reflected in their data as a dropout.

Literacy – Specially Designed Instruction

The EUPISD Learning Center staff are engaging in the region-wide Developing Cohesive Systems of Support for Student Learning series to ensure aligned literacy instruction.

Key pieces of work completed this year include:

- The development of a professional learning plan to meet the expectations of Public Act 146 (dyslexia legislation).
- Two work sessions with professional development specialists to support implementation of Magnetic Reading Curriculum.
- Selection of a Universal Screener for Dyslexia.
- Development of draft curriculum frameworks for reading, writing, math, science, social studies and life & social skills

Next steps include:

- Completion of district assessment inventory
- Training in the new Universal Screener
- Creation of school assessment calendar

EUPISD LEARNING CENTER

2026
OCTOBER



WARM WEATHER FUN

Olivia was having a great time while Anna pushed her on the zip line!



MONDAY MUSIC

Ayden has enjoyed getting to know Ms. Lizz during music class on Mondays.



PIPER PETS

Piper visited school and received lots of attention from her school friends, thanks for the pets Seth!

THE GREAT OUTDOORS

The beautiful weather that has accompanied the start of the school year has provided wonderful opportunities for students to enjoy time outdoors. Students have been able to spend meaningful social time together on the playground, engaging in games, conversations, and shared activities that help build friendships. Our nature trails have also been a popular place for students to explore, enjoy the fresh air, and connect with the natural environment. These outdoor experiences give students the chance to be active, socialize with their peers, and enjoy a positive start to the school year.

STARTING THE YEAR RIGHT!

The new school year has gotten off to a very positive start, with students engaging in a variety of meaningful and enjoyable learning experiences. Students have been enjoying swimming at the school pool, developing independence through cooking lessons in the life skills room, and welcoming special visitors, including members of the Law Enforcement Torch Run. These activities have provided students the opportunities to build confidence, strengthen social and life skills, and connect with their school community.



STUDENTS OF THE MONTH

This great group of students are our Students of the Month! James, Josh, Keegan, Nate, Rylan, Mylynn, Seth and Noah 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!

Pyramid Practices Implementation Practices

Exciting News! The EUPISD Early Childhood Department has been asked by MiLEAP (Michigan Department of Lifelong Education, Advancement, and Potential) and the National Center for Pyramid Model Innovations (NCPMI) to serve as Michigan's (one and only) pilot site for program-wide implementation of the Pyramid Model. This is an incredible opportunity, not only for our department, but for the children, families, and communities we serve.

What is the Pyramid Model? The Pyramid Model is an evidence-based framework that promotes the social, emotional, and behavioral development of young children. It helps create inclusive, nurturing environments where every child can thrive while strengthening partnerships with families and supporting educators through coaching, data, and continuous improvement. Research consistently shows that high-quality Pyramid Model implementation leads to:

- Stronger social-emotional skills and school readiness for children
- More inclusive environments where all children belong
- Stronger partnerships with families
- Reductions in challenging behavior
- Increased confidence and effectiveness for educators
- Better decision-making with meaningful data
- Positive, lasting outcomes for children with and without disabilities

Simply put...when adults have the right tools and support, children thrive.

Our EUPISD Leadership Team

- **Family Representative:** Emily Mayer
- **Data Coordinator:** Katie Lohff
- **Behavior Support Specialist:** Kelli Fenlon-Winamaki
- **Administrators:** Jessica Savoie & Rachel Denis
- **Coach:** Laura Gagnon
- **Preschool Representative:** Cara LaFaver

TORSH Talent Implementation Pilot

Funded through the federal Preschool Developmental Grant Birth through Five (PDG B-5) under the direction of Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP), CCRESA Office of Innovative Project (OIP) is launching a three-year pilot project to explore how the TORSH Talent platform can strengthen workforce coaching, enhance multidisciplinary teaming, and support caregiver coaching practices. The term of the pilot project is October 1, 2026 through August 31, 2029.

The Early Childhood Department is one of 12 ISDs in the state to be included in this pilot project. The project will entail administrative onboarding for the TORSH Talent platform (please use this [LINK](#) to learn more), along with early childhood coaches and provider training. The use of TORSH Talent inspires staff by investing in professional growth while utilizing a tool that easily integrates into their existing routines.

The data speaks volumes regarding the importance of workforce coaching to drive implementation of evidence-based practices and ultimately, improve outcomes for children. The Early Childhood Department is thrilled to be awarded this opportunity to support staff while supporting the EUPISD mission and vision.

Estimated Coaching Outcomes

Training Components	OUTCOMES		
	Knowledge	Skill Demonstration	Use in the Classroom
+ Theory and Discussion	10%	5%	0%
↓			
+ Demonstration in Training	30%	20%	0%
↓			
+ Practice & Feedback in Training	60%	60%	5%
↓			
+ Coaching in Classroom	95%	95%	95%

Early Childhood Department Office Move

The Early Childhood Office has officially relocated from Lake Superior State University to the Ron Calery Community Action Center, located at 524 Ashmun Street, Sault Ste. Marie.

Staff have successfully completed the move and are now back in full operation. We are settling into our new office and enjoying the opportunities the space provides. A special thank you to our Jason Davis, Dusty Reintsma, and the Technology Department, for their outstanding support throughout the transition. Their planning, coordination, and hard work behind the scenes helped make the move seamless and ensured staff could get back to normal operations with minimal disruption.

Michigan Public Health Conference Presentation Update

On October 8, I had the opportunity to present at the Michigan Public Health Conference on the Healthy Community Zones Project that funded the development of the Sault Exploration Station. The presentation highlighted how cross-sector partnerships, community input, and intentional design were utilized to transform the underused outdoor space at Sault Early Learning Center into an engaging inclusive environment that promotes play, exploration, physical activity, and family engagement.

The session also featured Healthy Community Zone grantees from Saginaw and the City of Detroit. Overall, the session was well received and provided an opportunity to showcase the collaborative efforts of EUPISD, community partners, and local stakeholders. Attendees were particularly interested in the project's focus on creating equitable access to high-quality outdoor learning experiences and the community driven process. I am grateful to have been invited to share this work at the state level and highlight the positive impact these funds and partnerships are having on children and families in our region.

32P Funding

We continue to monitor and learn from MiLEAP regarding legislative changes that restored the Section 32p funding that was eliminated in the last fiscal year. Initial funding allocations have been issued, providing ISD's with funding information for this fiscal year. We are awaiting additional guidance from MiLEAP regarding allowable uses of funds, required work plans, reporting expectations, and implementation requirements.



EASTERN UPPER PENINSULA
INTERMEDIATE SCHOOL DISTRICT
General Education Department
Report to the EUPISD Board of Education
October 2026

[Gen Ed Updates and Information for 2026-2027](#)

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

[2026 EUPISD General Education Department Overview](#)

[2026 EUP Regional Assessment Data Presentation](#)

Department Updates

[2026 EUPISD General Education Department Overview](#)

[2026-2027 EUPISD General Education Department Purchased Services Agreement](#)

General Education Department Goals

- Student sense of belonging, inclusion, and meaningful engagement
 - Educator self-efficacy, responsivity, and implementation of high-quality instructional best practices
 - Meaningful and effective local, regional, and community partnerships
 - Effective and efficient collection and utilization of data
 - Systemic change for positive impact
-

Developing Cohesive Systems of Support for Student Learning

Monday, October 12, is our 2026 Fall Conference. This year, twelve of our districts requested professional learning for their staff that will fulfill the requirements of PA146 – Michigan’s K-12 Literacy and Dyslexia Law. We will also be hosting a regional PD to continue this learning on February 15, 2027.

Michigan’s K-12 Literacy & Dyslexia Law Professional Learning for K-12

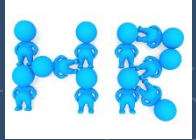
1. The characteristics of dyslexia and underlying factors that place pupils at risk for difficulties in learning to decode accurately and efficiently.
 2. Secondary consequences of dyslexia, such as problems in reading comprehension and a reduced reading experience that can impede the growth of vocabulary and background knowledge and lead to social, emotional, and behavioral difficulties.
 3. Instructional adjustments for pupils with dyslexia and instructional adjustments to address the underlying factors that place pupils at risk for difficulties in learning to decode accurately and efficiently.
 4. Methods to develop schoolwide and classroom infrastructure to meet the collective and individual needs of pupils using a multi-tiered system of support (MTSS).
 5. Evidence-based instructional methods and features of evidence-based interventions that are grounded in the science of reading and principles of structured literacy that are designed for pupils with characteristics of dyslexia and pupils at risk for difficulties in learning to decode accurately and efficiently.
 6. Evidence-based instructional methods and features of evidence-based interventions that are grounded in the science of reading and principles of structured literacy that are designed to effectively meet the needs of most pupils.
-



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

Dena Mayer, Director of Finance and Human Resources

October 2026



BUSINESS/FINANCE

Financials. You will notice that several year-to-date actual balances as compared to budgets are resulting in a negative budget balance. These are related to grant activity in 2026-27 that will be resolved once we do the first budget amendment.

Budgets. We are working on updating budgets for the 2026-27 fiscal year and have moved the planned presentation to the November meeting as we are still awaiting information on some state grants.

Storage Building-Learning Center. The contract has been signed, and we are awaiting a start date for the construction. The plan is for the building to be constructed and operational by December 1, 2026.

Workgroup/Committee Representation. I have recently been asked to participate in two state-wide workgroups over the next several months. I will share more details at the meeting.

- Special Education High-Cost Fund Workgroup
- Scholarship Granting Organizations (SGOs) Workgroup

Out of State Travel. As the current Treasurer of the Michigan Liquid Asset Fund Plus (MILAF+), I am requesting an out of state travel to New York, New York in January 2027 as part of the audit committee governance. There is no direct cost to the EUPISD.

Bank Account. Tracy McCord, Grants Coordinator, is the current treasurer of the Upper Peninsula School Business Officials regional group. We are requesting to establish a new checking account at Huntington National Bank under the EUPISD. Huntington is one of our approved financial institutions and has several branches across the UP, which will allow for ease of transactions. We will also need to authorize the UPSBO Treasurer as an authorized signer on this account.

Audit Report. We are planning to have the auditors join us virtually to present a draft of the 2025/26 financial audit. Our final audit numbers did not change from what I shared last month. The financial audit report will be submitted to the Michigan Department of Education by 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 2025/26 year and submit the finalized reports. Last year it was released on November 25, 2025.

HUMAN RESOURCES

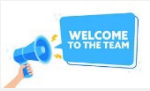
Job Description:

Career Preparation Specialist – This new position is intended to support students with disabilities with career readiness, self-advocacy, and independent living skills while connecting them to career exploration, community resources, and work-based learning opportunities. The role serves as a bridge between school and adult life, ensuring students are prepared for successful transitions to employment, training, or post-secondary education. This regional position is intended to initially start with one position and expand to up to three positions.

Retirements:

- None

New Hires:

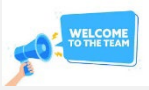


- **Carrie Carr** – Autism Spectrum Disorder (ASD) Teacher Consultant (Part time)
- **Megan Norman** – Special Education Teacher Apprentice

Resignations:

- None

New Hires/Resignations – Contracted:



- **Harper Wilson** – Early Childhood Assistant Teacher (New Hire)

Updates:

- **Marlee DePeel** – She has resigned from the Instructional Aide, but will remain on the recall list for her original Virtual Therapy Aide.
- **Sarah Huff** – Internally transferring from the Brimley Bus Route to the Cedarville/Pickford Bus Route.
- **Shane Weatherman** – Currently an Instructional Aide, will be also joining the Bus Aide team on the Brimley Bus Route.

Update on Current Openings:



- Registered Behavior Technician
- Early Childhood Assistant Teacher (Edustaff-Multiple Openings)
- Early Childhood Lead Teacher (Edustaff-Multiple Openings)
- Instructional Aide
- Virtual Therapy Aide
- Special Education Early Childhood Assistant Teacher
- Occupational Therapist Assistant (OTA) (Multiple Openings)
- School-Based Mental Health Provider
- School Social Worker Intern
- Speech and Language Pathologist
- Special Education Teachers
- Special Education Teacher Apprentice
- Custodian – Learning Center
- MiSTEM Region Director

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

**Resolution B:
Partially Decline Opt-
In**

Eastern Upper Peninsula Intermediate School District, Michigan (the “District”)

A regular meeting of the board of education of the District (the “Board”) was held in the EUPISD Learning Center, within the boundaries of the District, on the 14th day of October, 2026, at 5 o’clock in the p.m. (the “Meeting”)

The Meeting was called to order by Patricia Weinreis, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Public Act 25 of 2026 amends State School Aid Act Section 31aa, MCL 388.1631aa, to allocate for fiscal year 2026/27: (1) up to \$73.53 per pupil to improve student mental health (“31aa Mental Health Funding”) and (2) up to \$147.06 per pupil to improve student safety (“31aa Student Safety Funding”) (collectively, the “31aa Funding”); and
2. To receive either or both components of the 31aa Funding, the District must agree to receive the funding in the form and manner established by the Michigan Department of Education (“MDE”); and
3. As a condition of receiving the 31aa Student Safety Funding, the District must agree in advance that, in the event of a “mass casualty event,” as defined in MCL 388.1631aa: (1) the District will be subject to and comply with a comprehensive investigation following such an event, and (2) the District will waive any privilege that may otherwise protect related information from disclosure; and
4. The Board has been advised of and fully informed regarding the legal and practical implications of this waiver requirement, including that it may affect the confidentiality of communications otherwise protected by the attorney-client privilege and other applicable privileges related to a “mass casualty event”; and
5. The Board recognizes that the waiver requirement may expose the District to legal, reputational, and operational risks and that the decision to accept or decline funding carries significant implications for the District’s ability to manage sensitive information responsibly; and
6. After careful deliberation, the Board has determined that, while it fully supports initiatives to enhance school safety, it is in the District’s best interest to preserve its legal privileges and make a deliberate, informed election about participation in 31aa Student Safety Funding.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board hereby resolves to opt in and accept the Section 31aa Mental Health Funding for fiscal year 2026/27. The Board shall use such funds solely for purposes permitted under MCL 388.1631aa and applicable MDE guidance and authorizes and directs Dr. Angie McArthur, Superintendent of Schools, or designee, to notify MDE as necessary of the District's election consistent with this resolution and to take any actions necessary to effectuate the Board's decision, including the preparation and submission of any opt-in form required by MDE.

2. The Board's acceptance of the Section 31aa Mental Health Funding **does not** constitute acceptance of, agreement to, or compliance with any conditions applicable solely to the Section 31aa Student Safety Funding, including any requirement relating to a comprehensive investigation or waiver of attorney-client privilege or any other applicable privilege.

3. The Board hereby resolves to **decline** Section 31aa Student Safety Funding in order to preserve attorney-client or other applicable privileges that would otherwise be subject to waiver under the conditions imposed by MCL 388.1631aa. This decision reflects the Board's commitment to responsible governance and the protection of sensitive information, while continuing to prioritize student safety through existing programs and initiatives.

4. This decision represents the Board's careful and deliberate exercise of its discretion, balancing the statutory conditions of 31aa Student Safety Funding with the District's responsibility to maintain operational and legal safeguards.

5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the District, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

Secretary, Board of Education

MDF/keh



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT JOB DESCRIPTION

CAREER PREPARATION SPECIALIST

Reports to: Transition Supervisor/Special Education Supervisor

Purpose of Position: The Career Preparation Specialist provides career awareness, career exploration, employment preparation, transition, and work-based learning services for secondary students with disabilities. The Career Preparation Specialist supports students in developing the knowledge, skills, experiences, and self-advocacy necessary for successful transitions to postsecondary education, training, employment, and independent living. The position works collaboratively with students, families, educators, employers, and community partners to facilitate meaningful career development experiences and improve post-school outcomes

Period of Employment: 190 days, 7.5 hours per day

Minimum Qualifications:

- Bachelor's degree in education, special education, rehabilitation counseling, workforce development, human services, social work, psychology, or related field preferred
- Experience working with secondary-aged students preferred
- Knowledge of career development, employment preparation, transition planning, and work-based learning practices
- 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 establish and maintain effective working relationships with students, families, employers, school personnel, and community partners
- 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
- Ability to maintain confidentiality and professionalism
- Must have regular and reliable attendance
- Ability to carry and move heavy objects and lift 40 pounds
- Possess a valid driver's license

Duties and Responsibilities:

- Provide career awareness, career exploration, and employment readiness activities for students with disabilities
- Assist students in identifying strengths, interests, preferences, support needs, and postsecondary goals
- Provide instruction and coaching in workplace readiness skills including communication, professionalism, self-advocacy, time management, problem solving, interviewing skills, resume development, and job application completion
- Coordinate and facilitate work-based learning opportunities including job shadowing, career exploration activities, internships, community-based work experiences, and other employment-related experiences
- Develop and maintain partnerships with employers and community organizations to expand career learning opportunities for students
- Conduct worksite visits and monitor student progress during work-based learning experiences

- Assist students in understanding workplace expectations and developing skills necessary for competitive integrated employment
- Support implementation of transition-related goals and activities for students with disabilities
- Participate in educational planning meetings and collaborate with educational teams regarding transition and career preparation activities
- Assist students and families in identifying postsecondary education, training, employment, and independent living opportunities
- Attends training as assigned to increase capacity regarding best practices in the field of supported employment
- Maintain accurate records, documentation, and data related to student participation and outcomes
- Collaborate with school personnel and community partners to coordinate services and supports
- As needed for completion of duties, attend meetings outside of normal working hours
- Remain free of substance abuse and/or illegal drug use at all times
- Other duties as may be assigned

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

10/2026