



EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT

2022-2023
BUDGET AMENDMENTS

October 12, 2022

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BUDGET AMENDMENT SUMMARY
2022-2023**

**AMENDED BUDGETS
October 2022**

REVENUES:	CAREER & SPECIAL TECHNICAL BUSINESS GENERAL EDUCATION EDUCATION SERVICES FUND FUND FUND CONSORTIUM			
	Local	\$ 811,409	\$ 5,860,173	\$ 2,683,559
Non-Political	-	54,138	-	-
State	5,255,842	4,318,016	182,800	-
Federal	4,286,215	2,697,629	109,979	-
Transfers & Other Transactions	1,641,485	2,598,970	28,021	694,000
TOTAL REVENUES	\$ 11,994,951	\$ 15,528,926	\$ 3,004,359	\$ 1,497,058

EXPENDITURES:	CAREER & SPECIAL TECHNICAL BUSINESS GENERAL EDUCATION EDUCATION SERVICES FUND FUND FUND CONSORTIUM			
	Instruction			
Basic Programs (11x)	\$ 4,000	\$ -	\$ -	\$ -
Added Needs (12x)	-	2,774,488	94,071	-
Adult/Continuing Education (13x)	-	-	40,060	-
Support Services				
Pupil Support (21x)	1,291,587	5,923,886	89,442	-
Instructional Staff Support (22x)	3,513,434	968,788	274,126	-
General Administration (23x)	446,261	27,740	2,500	-
School Administration (24x)	-	227,689	14,360	-
Business Services (25x)	548,718	20,000	13,500	696,550
Operations & Maintenance (26x)	179,718	176,217	17,332	-
Transportation (27x)	-	1,127,590	13,800	-
Support Services - Central (28x)	1,031,464	69,710	10,002	10,199
Support Services - Other (29x)	27,200	6,000	-	-
Community Services (3xx)	617,810	259,295	-	-
Transfers & Other Transactions (4xx-6xx)	4,630,130	3,829,076	2,628,913	799,558
TOTAL EXPENDITURES	\$ 12,290,322	\$ 15,410,479	\$ 3,198,106	\$ 1,506,307

TOTAL REVENUES	\$ 11,994,951	\$ 15,528,926	\$ 3,004,359	\$ 1,497,058
TOTAL EXPENDITURES	12,290,322	15,410,479	3,198,106	1,506,307
Excess Revenues (Expenditures)	\$ (295,371)	\$ 118,447	\$ (193,747)	\$ (9,249)

FUND BALANCE				
FUND BALANCE-July 1, 2022	\$ 1,632,991	\$ 1,467,739	\$ 2,525,545	\$ 261,959
Excess Revenues (Expenditures)	(295,371)	118,447	(193,747)	(9,249)
FUND BALANCE-June 30, 2023 Estimated	\$ 1,337,620	\$ 1,586,186	\$ 2,331,798	\$ 252,710
Fund Balance as a % of Revenues	11.2%	10.2%	77.6%	16.9%
Fund Balance as a % of Expenditures	10.9%	10.3%	72.9%	16.8%

**Resolution for Adoption by the Board of Education
Eastern Upper Peninsula Intermediate School District
October 12, 2022**

RESOLVED, that this resolution shall be the general appropriation of Eastern Upper Peninsula Intermediate School District for the fiscal year 2022-2023; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Eastern Upper Peninsula Intermediate School District

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

REVENUES		
1xx	Local	\$ 811,409
2xx	Non-Political	-
3xx	State	5,255,842
4xx	Federal	4,286,215
5xx-6xx	Other Financing Sources	1,641,485
	Total Revenues	\$ 11,994,951
	 Total Fund Balance, July 1 Available to Appropriate	 1,632,991
	 Total Available to Appropriate	 <u>\$ 13,627,942</u>

BE IF FURTHER RESOLVED that \$12,290,322 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES		
	Instruction	
11x	Basic Instruction	\$ 4,000
	Support Services	
21x	Pupil Support	1,291,587
22x	Instructional Staff Support	3,513,434
23x	General Administration	446,261
25x	Business Services	548,718
26x	Operations & Maintenance	179,718
28x	Support Services - Central	1,031,464
29x	Support Services - Other	27,200
3xx	Community Services	617,810
4xx-6xx	Other Financing Uses	<u>4,630,130</u>
	Total Appropriated	<u>\$12,290,322</u>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
GENERAL FUND
 BUDGET AMENDMENT DETAIL
 2022-2023

REVENUES	Adopted Budget	October 2022 Adjustment	Amended Budget
Local Sources	\$ 765,028	\$ 46,381	\$ 811,409
Non-Political Sources	-	-	-
State Sources	5,774,526	(518,684)	5,255,842
Federal Sources	2,905,353	1,380,862	4,286,215
Transfers & Other Transactions	1,459,282	182,203	1,641,485
TOTAL REVENUES	\$ 10,904,189	\$ 1,090,762	\$ 11,994,951
EXPENDITURES	Adopted Budget	October 2022 Adjustment	Amended Budget
Instruction			
Basic Programs	\$ -	\$ 4,000	\$ 4,000
Support Services			
Pupil Support	1,271,667	19,920	1,291,587
Instructional Staff Support	2,837,185	676,249	3,513,434
General Administration	412,639	33,622	446,261
Business Services	526,420	22,298	548,718
Operations and Maintenance	166,233	13,485	179,718
Support Services - Central	992,609	38,855	1,031,464
Support Services - Other	27,200	-	27,200
Community Services	483,075	134,735	617,810
Transfers & Other Transactions	4,533,826	96,304	4,630,130
TOTAL EXPENDITURES	\$ 11,250,854	\$ 1,039,468	\$ 12,290,322
CURRENT YEAR			
TOTAL REVENUES	\$ 10,904,189	\$ 1,090,762	\$ 11,994,951
TOTAL EXPENDITURES	\$ 11,250,854	\$ 1,039,468	\$ 12,290,322
Excess Revenues (Expenditures)	\$ (346,665)	\$ 51,294	\$ (295,371)
FUND BALANCE			
FUND BALANCE	\$ 1,514,759 *		\$ 1,632,991 **
Excess Revenues (Expenditures)	\$ (346,665)	\$ 51,294	\$ (295,371)
FUND BALANCE-Ending - Budgeted	\$ 1,168,094 *		\$ 1,337,620
	* estimated		** actual

**Resolution for Adoption by the Board of Education
Eastern Upper Peninsula Intermediate School District
October 12, 2022**

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

REVENUES			
1xx	Local	\$	5,860,173
2xx	Non-Political		54,138
3xx	State		4,318,016
4xx	Federal		2,697,629
5xx-6xx	Other Financing Sources		2,598,970
	Total Revenues	\$	15,528,926
Total Fund Balance, July 1 Available to Appropriate			1,467,739
	Total Available to Appropriate	\$	16,996,665

BE IF FURTHER RESOLVED that \$15,410,479 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES			
Instruction			
12x	Added Needs	\$	2,774,488
Support Services			
21x	Pupil Support		5,923,886
22x	Instructional Staff Support		968,788
23x	General Administration		27,740
24x	School Administration		227,689
25x	Business Services		20,000
26x	Operations & Maintenance		176,217
27x	Pupil Transportation		1,127,590
28x	Support Services-Central		69,710
29x	Support Services-Other		6,000
3xx	Community Services		259,295
4xx-6xx	Other Financing Uses		3,829,076
	Total Appropriated	\$	15,410,479

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION FUND
 BUDGET AMENDMENT DETAIL
 2022-2023

Revenue	Adopted Budget	October 2022 Adjustment	Amended Budget
Local Sources	\$ 3,790,918	\$ 2,069,255	\$ 5,860,173
Non-Political Sources	54,138	-	54,138
State Sources	3,561,228	756,788	4,318,016
Federal Sources	2,328,780	368,849	2,697,629
Transfers & Other Transactions	3,121,193	(522,223)	2,598,970
TOTAL REVENUES	\$ 12,856,257	\$ 2,672,669	\$ 15,528,926
Expenditures	Adopted Budget	October 2022 Adjustment	Amended Budget
Instruction			
Added Needs	\$ 2,672,325	\$ 102,163	\$ 2,774,488
Support Services			
Pupil Support	5,639,101	284,785	5,923,886
Instructional Staff Support	823,409	145,379	968,788
General Administration	27,740	-	27,740
School Administration	185,025	42,664	227,689
Business Services	20,000	-	20,000
Operations and Maintenance	81,047	95,170	176,217
Transportation	940,987	186,603	1,127,590
Support Services - Central	69,710	-	69,710
Support Services - Other	6,000	-	6,000
Community Services	227,939	31,356	259,295
Transfers & Other Transactions	2,171,410	1,657,666	3,829,076
TOTAL EXPENDITURES	\$ 12,864,693	\$ 2,545,786	\$ 15,410,479
CURRENT YEAR			
TOTAL REVENUES	\$ 12,856,257	\$ 2,672,669	\$ 15,528,926
TOTAL EXPENDITURES	\$ 12,864,693	\$ 2,545,786	\$ 15,410,479
Excess Revenues (Expenditures)	\$ (8,436)	\$ 126,883	\$ 118,447
FUND BALANCE			
FUND BALANCE	\$ 1,274,439 *		\$ 1,467,739 **
Excess Revenues (Expenditures)	\$ (8,436)	\$ 126,883	\$ 118,447
FUND BALANCE-Ending	\$ 1,266,003 *		\$ 1,586,186
	* estimated		** actual

**Resolution for Adoption by the Board of Education
Eastern Upper Peninsula Intermediate School District
October 12, 2022**

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

REVENUES

1xx	Local	\$ 2,683,559
3xx	State	182,800
4xx	Federal	109,979
5xx-6xx	Other Financing Sources	28,021
	Total Revenues	<u>\$ 3,004,359</u>

Total Fund Balance, July 1 Available to Appropriate 2,525,545

Total Available to Appropriate \$ 5,529,904

BE IF FURTHER RESOLVED that \$3,198,106 the total available to appropriate in the CAREER & TECHNICAL EDUCATION FUND is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES

	Instruction	
12x	Added Needs	\$ 94,071
13x	Adult/Continuing Education	40,060
	Support Services	
21x	Pupil Support	89,442
22x	Instructional Staff Support	274,126
23x	General Administration	2,500
24x	School Administration	14,360
25x	Business Services	13,500
26x	Operations & Maintenance	17,332
27x	Pupil Transportation	13,800
28x	Support Services-Central	10,002
3xx	Community Services	-
4xx-6xx	Other Financing Uses	<u>2,628,913</u>
	Total Appropriated	<u><u>\$3,198,106</u></u>

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
CAREER & TECHNICAL EDUCATION FUND
 BUDGET AMENDMENT DETAIL
 2022-2023

Revenue	Adopted Budget	October 2022 Adjustment	Amended Budget
Local Sources	\$ 2,603,921	\$ 79,638	\$ 2,683,559
State Sources	266,430	(83,630)	182,800
Federal Sources	112,243	(2,264)	109,979
Transfers & Other Transactions	28,021	-	28,021
TOTAL REVENUES	\$ 3,010,615	\$ (6,256)	\$ 3,004,359
Expenditures	Adopted Budget	October 2022 Adjustment	Amended Budget
Instruction			
Added Needs	\$ 99,302	\$ (5,231)	\$ 94,071
Adult/Continuing Education	64,078	(24,018)	40,060
Support Services			
Pupil Support	123,212	(33,770)	89,442
Instructional Staff Support	171,387	102,739	274,126
General Administration	1,550	950	2,500
School Administration	16,660	(2,300)	14,360
Business Services	13,500	-	13,500
Operations and Maintenance	28,331	(10,999)	17,332
Transportation	15,020	(1,220)	13,800
Support Services - Central	13,762	(3,760)	10,002
Community Services	-	-	-
Transfers & Other Transactions	2,639,545	(10,632)	2,628,913
TOTAL EXPENDITURES	\$ 3,186,347	\$ 11,759	\$ 3,198,106
CURRENT YEAR			
TOTAL REVENUES	\$ 3,010,615	\$ (6,256)	\$ 3,004,359
TOTAL EXPENDITURES	\$ 3,186,347	\$ 11,759	\$ 3,198,106
Excess Revenues (Expenditures)	\$ (175,732)	\$ (18,015)	\$ (193,747)
FUND BALANCE			
FUND BALANCE	\$ 2,156,154 *		\$ 2,525,545 **
Excess Revenues (Expenditures)	\$ (175,732)	\$ (18,015)	\$ (193,747)
FUND BALANCE-Ending	\$ 1,980,422 *		\$ 2,331,798
	* estimated		** actual

**Resolution for Adoption by the Board of Education
Eastern Upper Peninsula Intermediate School District
October 12, 2022**

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

REVENUES			
1xx	Local	\$	803,058
3xx	State		-
5xx-6xx	Other Financing Sources		694,000
	Total Revenues	\$	1,497,058
	Total Fund Balance, July 1 Available to Appropriate		261,959
	Total Available to Appropriate	\$	1,759,017

BE IF FURTHER RESOLVED that \$1,506,307 of the total available to appropriate in the **BUSINESS SERVICES CONSORTIUM FUND** is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES			
	Support Services		
25x	Business Services	\$	696,550
28x	Support Services-Central		10,199
4xx-6xx	Other Financing Uses	\$	799,558
	Total Appropriated	\$	1,506,307

EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT
BUSINESS SERVICES CONSORTIUM FUND
 BUDGET AMENDMENT DETAIL
 2022-2023

	Adopted Budget	October 2022 Adjustment	Amended Budget
Revenues			
Local Sources	\$ 752,527	\$ 50,531	\$ 803,058
Transfers & Other Transactions	675,000	19,000	694,000
TOTAL REVENUES	\$ 1,427,527	\$ 69,531	\$ 1,497,058
	Adopted Budget	October 2022 Adjustment	Amended Budget
Expenditures			
Support Services			
Business Services	\$ 674,375	\$ 22,175	\$ 696,550
Support Services-Central	20,414	(10,215)	10,199
Transfers & Other Transactions	767,027	32,531	799,558
TOTAL EXPENDITURES	\$ 1,461,816	\$ 44,491	\$ 1,506,307
CURRENT YEAR			
TOTAL REVENUES	\$ 1,427,527	\$ 69,531	\$ 1,497,058
TOTAL EXPENDITURES	\$ 1,461,816	\$ 44,491	\$ 1,506,307
Excess Revenues (Expenditures)	\$ (34,289)	\$ 25,040	\$ (9,249)
FUND BALANCE			
FUND BALANCE	\$ 241,579 *		\$ 261,959 **
Excess Revenues (Expenditures)	\$ (34,289)	\$ 25,040	\$ (9,249)
FUND BALANCE-Ending	\$ 207,290		\$ 252,710
	* estimated		** actual