

Eastern Upper Peninsula Intermediate School District

**Balance Sheet
As of April 30, 2022**

	General	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	\$ 4,895,461	\$ 902,636	\$ 567,758	\$ 4,111,331	\$ (533,702)	\$ 854,314	\$ 5,528,111	\$ (200,647)	\$ 130,246	\$ 16,255,508
Due from other governmental units	247,143	393,057	235,978	-	394,361	4,294	-	289,236	-	1,564,069
Prepaid Expenditures	-	2,803	-	-	-	-	-	-	-	2,803
Accounts receivable	2,265	-	-	-	-	-	-	-	-	2,265
Capital Assets, Net	-	-	-	-	-	-	-	327,429	231,540	558,969
Total Assets	\$ 5,144,869	\$ 1,298,496	\$ 803,736	\$ 4,111,331	\$ (139,341)	\$ 858,608	\$ 5,528,111	\$ 416,018	\$ 361,786	\$ 18,383,614
LIABILITIES:										
Accounts payable	\$ 109,367	\$ -	\$ -	\$ -	\$ -	\$ 293	\$ -	\$ -	\$ -	\$ 109,660
Accrued salaries and withholdings	626,891	-	-	-	-	-	-	-	-	626,891
Unearned revenue	203,235	355,674	-	-	-	-	-	90,000	-	648,909
Due to other governmental units	-	-	-	-	-	-	-	996,814	-	996,814
Other Liabilities	-	-	-	-	-	-	-	-	-	-
Total liabilities	939,493	355,674	-	-	-	293	-	1,086,814	-	2,382,274
FUND BALANCES:										
Restricted for Special Education	-	936,062	-	-	-	-	-	-	-	\$ 936,062
Restricted for Technology	-	-	-	-	(139,341)	-	-	-	-	(139,341)
Restricted for Business Services Consortium	-	-	-	-	-	858,315	-	-	-	858,315
Restricted for EUPConnect Collaborative	-	-	803,736	-	-	-	-	-	-	803,736
Restricted for Capital Projects	-	-	-	-	-	-	5,528,111	-	-	5,528,111
Restricted for Transportation	-	-	-	-	-	-	-	(998,225)	130,246	(867,979)
Restricted for CTE Program	-	-	-	4,111,331	-	-	-	-	-	4,111,331
Investment in General Fixed Assets	-	-	-	-	-	-	-	327,429	231,540	558,969
Non Spendable	-	2,803	-	-	-	-	-	-	-	2,803
Committed	45,509	3,957	-	-	-	-	-	-	-	49,466
Unassigned	4,159,867	-	-	-	-	-	-	-	-	4,159,867
Total fund balances	4,205,376	942,822	803,736	4,111,331	(139,341)	858,315	5,528,111	(670,796)	361,786	16,001,340
Total liabilities and fund balances	\$ 5,144,869	\$ 1,298,496	\$ 803,736	\$ 4,111,331	\$ (139,341)	\$ 858,608	\$ 5,528,111	\$ 416,018	\$ 361,786	\$ 18,383,614

Revenues & Expenditures as of April 30, 2022

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
General Fund	1xx-Local Sources	\$ 784,605	\$ 737,175	\$ 47,430	94.0%
	3xx-State Sources	\$ 6,953,743	\$ 6,243,951	\$ 709,792	89.8%
	4xx-Federal Sources	\$ 4,142,354	\$ 1,676,087	\$ 2,466,267	40.5%
	5xx-Other Districts	\$ 1,132,271	\$ 600,445	\$ 531,826	53.0%
	6xx-Transfers	\$ 557,191	\$ -	\$ 557,191	0.0%
	Total Revenues	\$ 13,570,164	\$ 9,257,658	\$ 4,312,506	68.2%
	11x-Basic Programs	\$ 1,828	\$ 1,828	\$ -	100.0%
	21x-Pupil Services	\$ 1,412,484	\$ 279,887	\$ 1,132,597	19.8%
	22x-Instructional Support	\$ 3,698,717	\$ 2,356,310	\$ 1,342,407	63.7%
	23x-General Administration	\$ 407,825	\$ 371,007	\$ 36,818	91.0%
	25x-Business Services	\$ 480,713	\$ 323,479	\$ 157,234	67.3%
	26x-Operations and Maintenance	\$ 167,858	\$ 97,985	\$ 69,873	58.4%
	28x-Central Support Services	\$ 1,076,186	\$ 735,521	\$ 340,665	68.3%
	29x-Other Support Services	\$ 27,200	\$ 11,059	\$ 16,141	40.7%
	3xx-Community Services	\$ 777,968	\$ 337,728	\$ 440,240	43.4%
	4xx-Payments to Others	\$ 5,720,103	\$ 2,246,789	\$ 3,473,314	39.3%
	6xx-Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
	Total Expenditures	\$ 13,770,882	\$ 6,761,593	\$ 7,009,289	49.1%
	Net Increase (Decrease)	\$ (200,718)			
	July 1, 2021 Fund Balance	\$ 1,709,311			
	June 30, 2022 Fund Balance	\$ 1,508,593			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Special Education Fund	1xx-Local Sources	\$ 3,918,671	\$ 3,507,579	\$ 411,092	89.5%
	2xx-Non-Political Sources	\$ 54,138	\$ 19,262	\$ 34,876	35.6%
	3xx-State Sources	\$ 3,609,961	\$ 2,326,043	\$ 1,283,918	64.4%
	4xx-Federal Sources	\$ 2,201,937	\$ 247,251	\$ 1,954,686	11.2%
	5xx-Other Districts	\$ 2,617,414	\$ 724,610	\$ 1,892,804	27.7%
	Total Revenues	\$ 12,402,121	\$ 6,824,745	\$ 5,577,376	55.0%
	12x-Added Needs	\$ 2,539,458	\$ 1,902,947	\$ 636,511	74.9%
	21x-Pupil Services	\$ 5,598,539	\$ 3,989,845	\$ 1,608,694	71.3%
	22x-Instructional Support	\$ 891,720	\$ 694,138	\$ 197,582	77.8%
	23x-General Administration	\$ 27,740	\$ 12,819	\$ 14,921	46.2%
	24x-School Administration	\$ 184,757	\$ 122,789	\$ 61,968	66.5%
	25x-Business Services	\$ 20,000	\$ 5,610	\$ 14,390	28.1%
	26x-Operations and Maintenance	\$ 78,846	\$ 68,320	\$ 10,526	86.6%
	27x-Transportation	\$ 935,336	\$ 60,663	\$ 874,673	6.5%
	28x-Central Support Services	\$ 69,090	\$ 45,243	\$ 23,847	65.5%
	29x-Other Support Services	\$ 8,000	\$ 4,184	\$ 3,816	52.3%
	3xx-Community Services	\$ 220,573	\$ 171,198	\$ 49,375	77.6%
	4xx-Payments to Others	\$ 1,594,988	\$ 326,873	\$ 1,268,115	20.5%
	6xx-Transfers Out	\$ 443,297	\$ -	\$ 443,297	0.0%
	Total Expenditures	\$ 12,612,344	\$ 7,404,629	\$ 5,207,715	58.7%
	Net Increase (Decrease)	\$ (210,223)			
	July 1, 2021 Fund Balance	\$ 1,522,706			
	June 30, 2022 Fund Balance	\$ 1,312,483			

****NEW FUND****

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	Fiscal Year Amount
EUPConnect Collaborative Fund	1xx-Local Sources	\$ 851,388	\$ 834,420	\$ 16,968	98.0%
	Total Revenues	\$ 851,388	\$ 834,420	\$ 16,968	1
	23x-General Administration	\$ 5,000	\$ -	\$ 5,000	0.0%
	25x-Business Services	\$ -	\$ 151	\$ (151)	#DIV/0!
	28x-Central Support Services	\$ 230,044	\$ 30,533	\$ 199,511	13.3%
	6xx-Transfers Out	\$ 10,000	\$ -	\$ -	
	Total Expenditures	\$ 245,044	\$ 30,684	\$ 204,360	#DIV/0!
Net Increase (Decrease)	\$ 606,344				
July 1, 2021 Fund Balance	\$ -				
June 30, 2022 Fund Balance	\$ 606,344				

New Fund in 2021-22

Revenues & Expenditures as of April 30, 2022

EASTERN UPPER PENINSULA ISD

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Career & Technical Education Fund	1xx-Local Sources	\$ 2,561,503	\$ 2,425,289	\$ 136,214	94.7%
	3xx-State Sources	\$ 266,430	\$ 174,890	\$ 91,540	65.6%
	4xx-Federal Sources	\$ 112,243	\$ 1,062	\$ 111,181	0.9%
	5xx-Other Districts	\$ 27,769	\$ -	\$ 27,769	0.0%
	Total Revenues	\$ 2,967,945	\$ 2,601,241	\$ 366,704	87.6%
	12x-Added Needs	\$ 99,050	\$ 44,576	\$ 54,474	45.0%
	13x-Adult/Continuing Education	\$ 71,611	\$ 36,559	\$ 35,052	51.1%
	21x-Pupil Services	\$ 123,374	\$ 64,073	\$ 59,301	51.9%
	22x-Instructional Support	\$ 169,259	\$ 128,734	\$ 40,525	76.1%
	23x-General Administration	\$ 1,550	\$ 1,550	\$ -	100.0%
	24x-School Administration	\$ 16,660	\$ 4,122	\$ 12,538	24.7%
	25x-Business Services	\$ 13,500	\$ 5,028	\$ 8,472	37.2%
	26x-Operations and Maintenance	\$ 28,736	\$ 11,949	\$ 16,787	41.6%
	27x-Transportation	\$ 15,020	\$ 2,092	\$ 12,928	13.9%
	28x-Central Support Services	\$ 11,500	\$ 7,890	\$ 3,610	68.6%
	3xx-Community Services	\$ 2,262	\$ -	\$ 2,262	0.0%
	4xx-Payments to Others	\$ 2,614,202	\$ 610,849	\$ 2,003,353	23.4%
	6xx-Transfers Out	\$ 25,024	\$ -	\$ 25,024	0.0%
	Total Expenditures	\$ 3,191,748	\$ 917,422	\$ 2,274,326	28.7%
	Net Increase (Decrease)	\$ (223,803)			
	July 1, 2021 Fund Balance	\$ 2,427,512			
	June 30, 2022 Fund Balance	\$ 2,203,709			

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Cooperative Technology Fund	1xx-Local Sources	\$ 115,500	\$ 43,681	\$ 71,819	37.8%
	4xx-Federal Sources	\$ -	\$ 12,031	\$ (12,031)	#DIV/0!
	5xx-Other Districts	\$ 1,964,726	\$ 1,122,009	\$ 842,717	57.1%
	6xx-Transfers	\$ -	\$ -	\$ -	#DIV/0!
	Total Revenues	\$ 2,080,226	\$ 1,177,721	\$ 902,505	56.6%
	23x-General Administration	\$ 2,000	\$ 1,440	\$ 560	72.0%
	25x-Business Services	\$ 220	\$ -	\$ 220	0.0%
	26x-Operations and Maintenance	\$ 52,200	\$ 36,706	\$ 15,494	70.3%
	28x-Central Support Services	\$ 2,011,469	\$ 1,462,243	\$ 549,226	72.7%
	4xx-Payments to Others	\$ -	\$ -	\$ -	#DIV/0!
	5xx-Debt Service	\$ 99,028	\$ 99,028	\$ -	100.0%
	6xx-Transfers Out	\$ 85,000	\$ -	\$ 85,000	0.0%
	Total Expenditures	\$ 2,249,917	\$ 1,599,417	\$ 650,500	71.1%
	Net Increase (Decrease)	\$ (169,691)			
	July 1, 2021 Fund Balance	\$ 282,355			
June 30, 2022 Fund Balance	\$ 112,664				

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount	Budget Balance	% of Budget
Business Consortium Fund	1xx-Local Sources	\$ 776,354	\$ 776,293	\$ 61	100.0%
	5xx-Other Districts	\$ 618,334	\$ 368,143	\$ 250,191	59.5%
	Total Revenues	\$ 1,394,688	\$ 1,144,436	\$ 250,252	82.1%
	25x-Business Services	\$ 572,725	\$ 481,513	\$ 91,212	84.1%
	28x-Central Support Services	\$ 20,078	\$ -	\$ 20,078	0.0%
	4xx-Payments to Others	\$ 790,854	\$ 27,720	\$ 763,134	3.5%
	6xx-Transfers Out	\$ -	\$ -	\$ -	#DIV/0!
	Total Expenditures	\$ 1,383,657	\$ 509,233	\$ 874,424	36.8%
	Net Increase (Decrease)	\$ 11,031			
July 1, 2021 Fund Balance	\$ 223,112				
June 30, 2022 Fund Balance	\$ 234,143				

Revenues & Expenditures as of April 30, 2022

EASTERN UPPER PENINSULA ISD

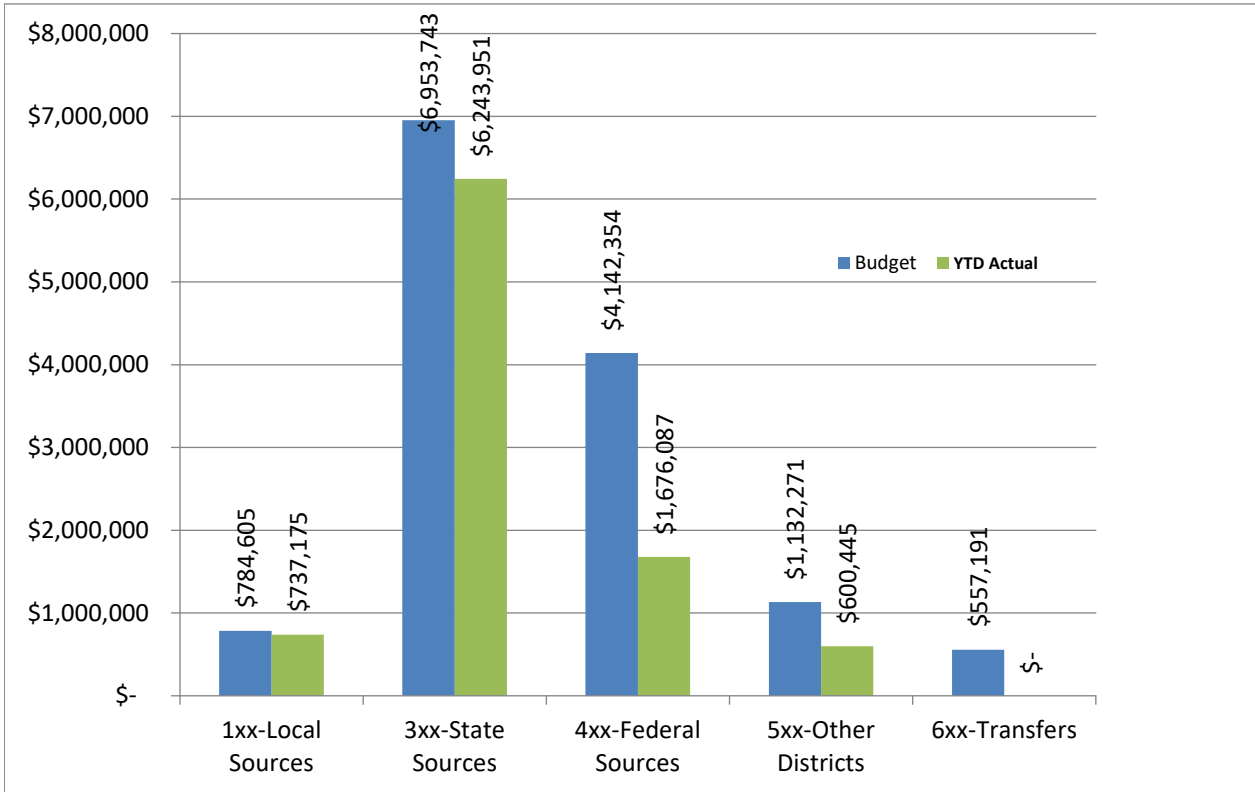
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Capital Project Fund	1xx-Local Sources	\$ -	\$ 2,520
	5xx-Sale of Bonds	\$ -	\$ 3,460,000
	6xx-Transfers	\$ -	\$ -
	Total Revenues	\$ -	\$ 3,462,520
	25x-Business Services	\$ -	\$ 19,899
	26x-Operations and Maintenance	\$ -	\$ 31,417
	28x-Central Support Services	\$ -	\$ -
	29x-Other Support Services	\$ -	\$ 360
	45x-Building Improvements	\$ -	\$ 324,522
	5xx-Debt Service	\$ -	\$ 290,883
	Total Expenditures	\$ -	\$ 667,081
	Net Increase (Decrease)	\$ -	
	July 1, 2021 Fund Balance	\$ 2,732,672	
June 30, 2022 Fund Balance	\$ 2,732,672		

Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Special Education Transportation Fund	1xx-Local Sources	\$ -	\$ -
	5xx-Other Districts	\$ -	\$ -
	Total Revenues	\$ -	\$ -
	27x-Transportation	\$ -	\$ 998,277
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 998,277
Net Increase (Decrease)	\$ -		
July 1, 2021 Fund Balance	\$ 327,483		
June 30, 2022 Fund Balance	\$ 327,483		

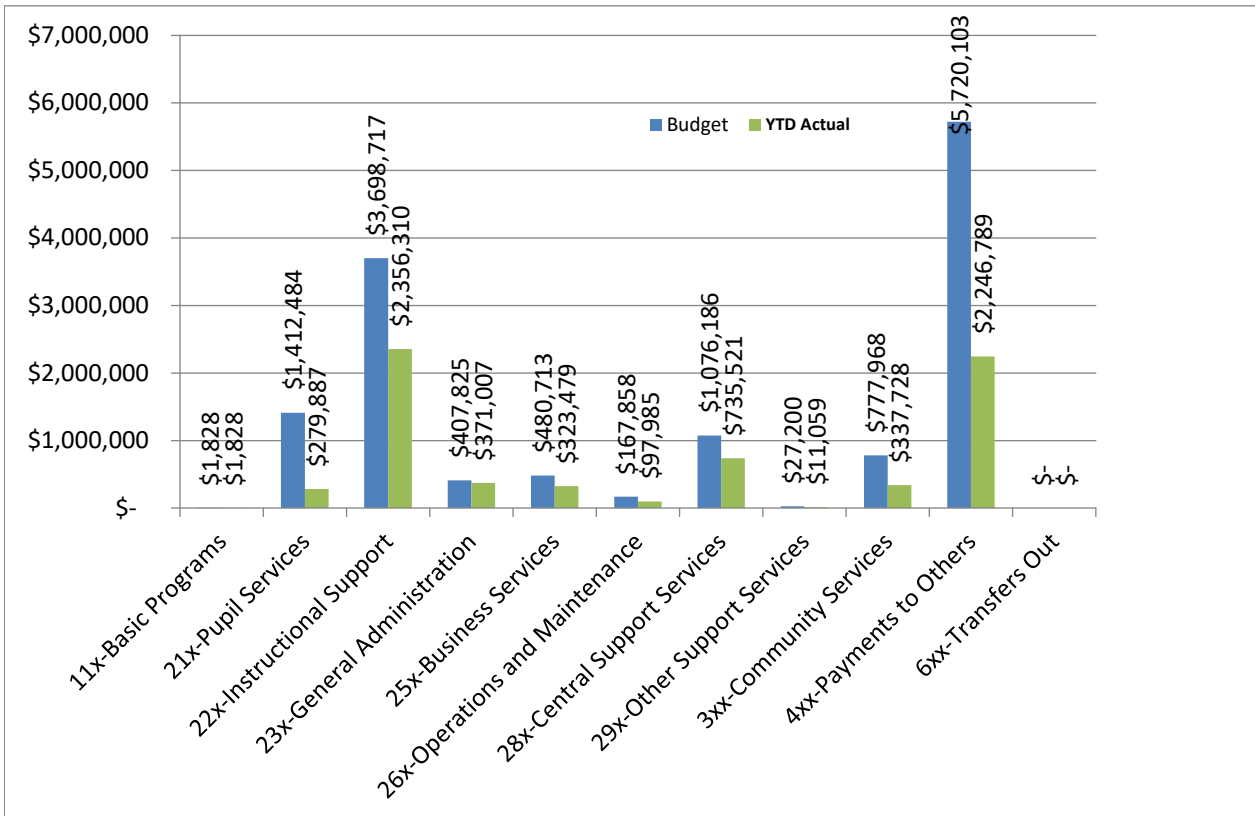
Fund Level	Function	Fiscal Year Budgeted Amount	Fiscal Year Amount
Travel Fund	1xx-Local Sources	\$ -	\$ 77,888
	Total Revenues	\$ -	\$ 77,888
	25x-Business Services	\$ -	\$ 23
	26x-Operations and Maintenance	\$ -	\$ 46,731
	71x-Depreciation Expense	\$ -	\$ -
	Total Expenditures	\$ -	\$ 46,754
Net Increase (Decrease)	\$ -		
July 1, 2021 Fund Balance	\$ 330,652		
June 30, 2022 Fund Balance	\$ 330,652		

Eastern Upper Peninsula ISD

General Fund Revenues as of April 30, 2022

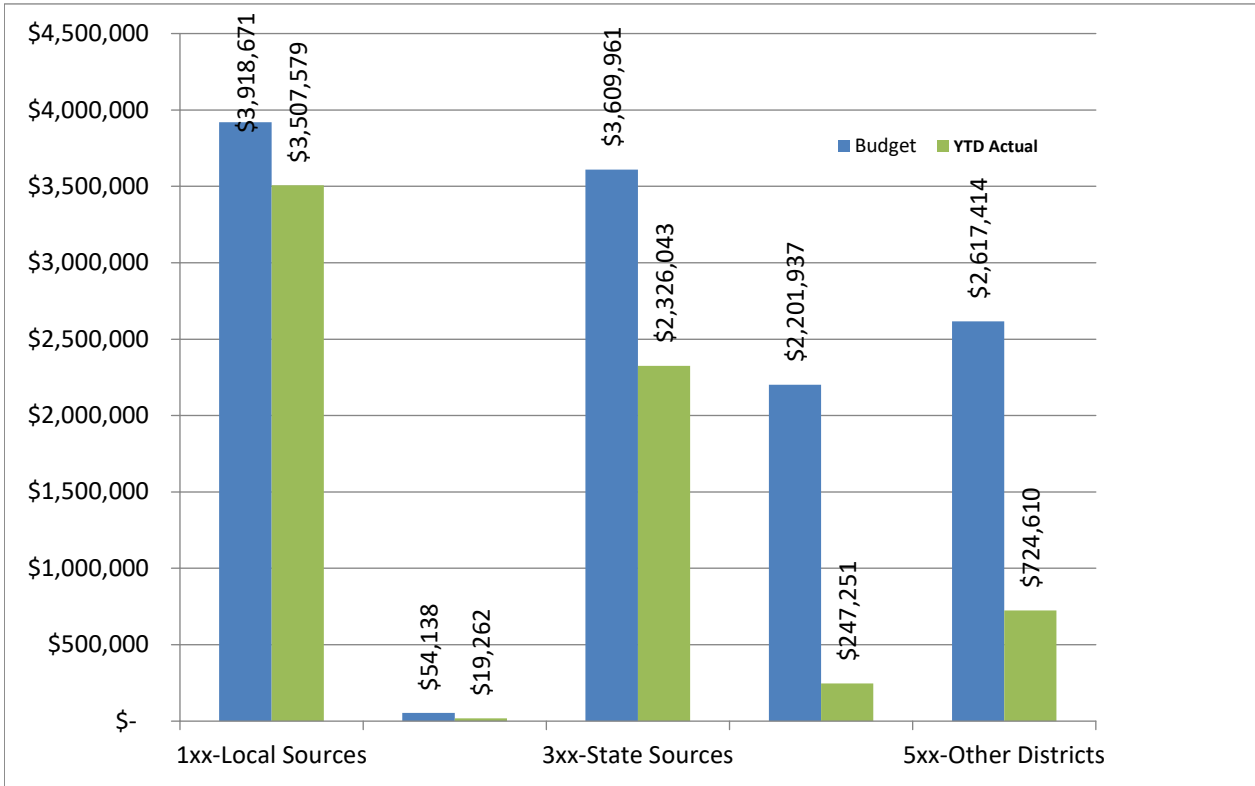


General Fund Expenditures as of April 30, 2022



Eastern Upper Peninsula ISD

Special Education Fund Revenues as of April 30, 2022



Special Education Fund Expenditures as of April 30, 2022

