ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE
800 Devillen, Royal Oak, MI 48073
www.royaloakschools.org

REGULAR MEETING

September 10, 2026 at 6:30 PM - District Main Conference Room
800 Devillen
Royal Oak, Michigan 48073

AGENDA

ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE

800 Devillen, Royal Oak, MI 48073
www.royaloakschools.org

BOARD OF EDUCATION
SPECIAL MEETING
August 6, 2026 at 6:00 PM - District Main Conference Room
800 Devillen
Royal Oak, Michigan 48073

MINUTES

PRESENT: President Tim Ciechorski; Treasurer Michelle Cook; Secretary Maryanne VanHaitsma; Trustee Deb Anderson; Trustee Lauren Jasinski; Superintendent Dr. John Tafelski; Deputy Superintendent of Curriculum & Instruction Dr. Joe Youanes; Executive Director of Finance & Operations Kathy Abela; Owner's Representative Michelle Kerns and Mark Paulus; Finance Administrative Assistant Annemarie Carlisle

ALSO PRESENT: ROEA President Kerry Derminer; Oakland PTA member Melissa Dodoro

ABSENT: Vice President Erika Alexander; Trustee Matt Wickey

1. Welcome and Introduction — Mr. Ciechorski called the meeting to order at 6:05 pm.

2. Public Comment — Kerry Derminer complimented the administration, support of the community and county-wide millage proposal.

3. Technology and Curriculum

   3.1. ARC Materials
   Dr. Youanes provided an overview of the American Reading Company utilizing whole child literacy.

   Moved by: Michelle Cook — Seconded by: Deb Anderson

   Resolved, that the Board of Education of Royal Oak Schools authorizes the Superintendent or his designee to finalize and complete the purchase of the ARC Core curriculum for the 2026-27 school year in the amount not to exceed $400,000.00.

   5 in favor / 0 abstentions. The motion passed.

4. BSSF
   Mark Paulus provided an overview on the status of various projects throughout the district.

   4.1. Three Year Plan
   Michelle Kerns shared an update on the spreadsheet.

5. Bond Projects — Nothing new at this time.

6. Operations
   Kathy Abela stated the purchase of the cooling tower motor as an emergency expenditure will be on the agenda next week for Board consideration.

6.1. ROMS Cooling Tower Repair
Mark Paulus provided an overview of the repair.

7. Finance

7.1. Preliminary Audit Review
Kathy Abela discussed the field work that occurred last week and the General Fund summary. Jamie Rivette from Yeo & Yeo will be presenting the audit at the September Board Meeting.

8. Sustainability
Deb Anderson inquired about composting getting done at the high school.

9. New Business/Board Member Considerations
Lauren Jasinski requested moving the monthly meeting from the first Thursday to the first Wednesday through December. The new dates will be September 2, October 7, November 4 and December 2. Regular Thursday meetings will resume in January 2027.

10. Next Meeting: Wednesday, September 2, 2026 at 6:00 pm

11. Adjournment Mr. Ciechorski adjourned the meeting at 7:33 pm.

Respectfully submitted,

Maryanne VanHaitsma
Secretary, Board of Education

800 Devillen, Royal Oak, MI 48073
www.royaloakschools.org

BOARD OF EDUCATION
SPECIAL MEETING
August 13, 2026, at 6:00 PM - District Main Conference Room
800 Devillen, Royal Oak, Michigan 48073

MINUTES

PRESENT: President Tim Ciechorski; Vice President Erika Alexander; Secretary, Maryanne VanHaitsma; Treasurer Michelle Cook; Trustee Deb Anderson; Trustee Matt Wickey

ALSO PRESENT: District's Attorney Jordan Harris; Executive Assistant to the Superintendent & Board of Education Jennifer Perkins.

ABSENT: Trustee Lauren Jasinski

1. OPENING / CALL TO ORDER — President Anderson called the meeting to order at 5:34 p.m.

2. APPROVAL OF AGENDA

   Moved by: Mrs. Alexander — Seconded by: Mrs. Anderson

   ACTION: Roll Call Vote

Mrs. VanHaitsma	Yes
Mr. Ciechorski	Yes
Mrs. Anderson	Yes
Mrs. Alexander	Yes
Mrs. Cook	Yes
Motion Carried:	Unanimously

3. PUBLIC COMMENT — There were none

4. ADJOURN TO CLOSED SESSION (Attorney/Client Privilege)
   Adjourned to Closed Session at 5:36 p.m.

5. RECONVENE
   Reconvene to the Special Meeting at 6:27 p.m.

6. Adjournment
   President Ciechorski called for adjournment of the meeting at 6:27 p.m. Approved by consensus.

Respectfully submitted,

Maryanne VanHaitsma
Secretary, Board of Education

800 Devillen, Royal Oak, MI 48073
www.royaloakschools.org

BOARD OF EDUCATION
REGULAR MEETING
August 13, 2026, at 6:30 PM - District Main Conference Room
800 Devillen
Royal Oak, Michigan 48073

MINUTES

PRESENT: President Tim Ciechorski; Vice President Erika Alexander; Secretary, Maryanne VanHaitsma; Treasurer Michelle Cook; Trustee Deb Anderson; Trustee Matt Wickey

ALSO PRESENT: Superintendent John Tafelski; Deputy Superintendent of Curriculum & Instruction Joe Youanes; Executive Director of Finance & Operations Kathy Abela; Executive Director of Staff & Students Services Patrick Wolynski; Executive Assistant to the Superintendent & Board of Education Jennifer Perkins.

ABSENT: Trustee Lauren Jasinski

1. OPENING / CALL TO ORDER — Mr. Ciechorski called the meeting to order at 6:34 p.m.

2. PLEDGE OF ALLEGIANCE — The pledge was recited.

3. STANDING APPROVAL ITEMS

3.1. Acceptance of Agenda

President Ciechorski called for any additions or deletions. Mr. Ciechorski asked that item 6.1 be added—Resolution for New Executive Wage Schedules.

Approved by concensus.

3.2. Approval of Minutes

Moved by: Mrs. Anderson — Seconded by: Mrs. VanHaitsma

Resolved, that the Royal Oak Schools Board of Education approves the following minutes:

July 9, 2026, Special Meeting (Bond Workshop)
July 9, 2025, Regular Board Meeting

6 in favor/0 opposed/0 abstentions. The motion passed.

4. PROCLAMATIONS

4.1. Transgender and Non-Binary Pride and History Month

Moved by: Mrs. Cook — Seconded by: Mrs. Anderson

WHEREAS, we honor the transgender and non-binary community and their positive contributions to society; and,

WHEREAS, members of the transgender and non-binary community have historically been at the forefront of the LGBTQ+ rights movement; and,

WHEREAS, transgender and non-binary people have served honorably in the military and have demonstrated their patriotism and love of country; and,

WHEREAS, we recognize the work of Rachel Crandall Crocker in establishing a transgender day of visibility, as well as other prominent leaders in Michigan's transgender community who have worked tirelessly and determinedly to achieve justice and dignity for transgender and non-binary people; and,

WHEREAS, we honor and remember those that have been victims of crimes of violence due to their gender identity; and,

WHEREAS, we honor and remember those who ended their lives due to the trauma of oppressive discrimination in laws, policies, and anti-trans rhetoric; and,

WHEREAS, we honor those allies and organizations that are standing with the transgender and non-binary community and defending their rights as human beings; and,

WHEREAS, we support the families who continue to support their transgender and non-binary children;

NOW, THEREFORE, BE IT FINALLY RESOLVED that the Royal Oak School District does hereby proclaim the month of August to be Transgender and Non-Binary History and Pride Month.

6 in favor/0 opposed/0 abstentions. The motion passed.

A moment of silence was called in honor of Matthew Gonzales.

5. PUBLIC COMMENT FOR ITEMS ON THE AGENDA There were none.

6. RECOGNITIONS / PRESENTATIONS / REPORTS

6.1. Resolution for New Executive Wage Schedules
Attorney Jordan Harris, from the firm Collins & Blaha, presented the background and argument for reviewing the wage schedules.

A brief description of this resolution: We are adopting new formalized wage schedules for our Superintendent position and Executive Directors. These new schedules are designed to comply with the Michigan Supreme Court's decision in *Batista v. Office of Retirement Services*. These salary schedules will be incorporated into the employees' individual contracts. Additionally, the resolution directs the Superintendent and/or legal counsel to develop personnel manuals incorporating these schedules for the Board's future review and management, consistent with how we address our unionized employee groups.

Moved by: Mrs. Alexander Seconded by: Mrs. Cook

Resolved, that the Royal Oak Schools Board of Education approves the Resolution to adopt new wage schedules for the Superintendent and Executive Directors.

6 in favor/0 opposed/0 abstentions. The motion passed.

7. COMMUNICATIONS
   Mrs. VanHaitsma reported the following communications:

Rhea Georgiadis	Alison Vandenkieboom
Ashley Morel	Mary Pares
Kelly Markosky	Kimberly Pratt

8. *CONSENT AGENDA *(Personnel / Instruction / Business)*
   Consent Agenda items approved at this time.

   8.1. *Payment of Expenses
   Resolved that the Royal Oak Schools Board of Education hereby approves expenditures as processed in the amount of $5,343,499.61, for the period of July 1, 2026, through July 31, 2026.

   8.2. *Appointment of Royal Oak Representatives to Oakland Schools Special Education Parent Advisory Committee (PAC)

   Resolved, that the Board of Education reappoints Danielle Maher for the school years 2026-28 and appoints Jamie Schwartz for the school years 2026-29 as Royal Oak Schools representatives to the Oakland Schools Special Education Parent Advisory Committee (PAC).

9. MATTERS FOR DISCUSSION / ACTION

   9.1. Superintendent

   9.1.1. MASB Voting Delegates

   Moved by: Mrs. Anderson Seconded by: Mr. Wickey

   Resolved, that Royal Oak Schools Board of Education names Tim Ciechorski and Michelle Cook as Royal Oak Schools' voting delegates at the MASB 2026 Delegate Assembly.

   6 in favor/0 opposed/0 abstentions. The motion passed.

   9.1.2. Updates and Remarks

   Dr. Tafelski thanked the Maintenance and Finance teams. He also briefly discussed the new spaces in the building.

   9.2. Curriculum & Instruction
   Dr. Youanes discussed upcoming teacher personal development training and spoke about a recent math meeting regarding fifth and sixth grade students

   Moved by: Mrs. Cook Seconded by: Mrs. Alexander

   Resolved that the Royal Oak Schools Board of Education approves the authorization of the purchase of Black Girl MATHgic and Math Equals Me intervention materials for 2026-2027 in the amount of $35,150.00

   6 in favor/0 opposed/0 abstentions. The motion passed.

   9.3. Finance/Facilities and Bond
   Mrs. Abela spoke about maintenance work prior to school restarting and the need for a new coolling tower at the Middle School. She also gave an update regarding the audit.

9.3.1. Cooling Tower Repair

Moved by: Mr. Wickey Seconded by: Mrs. VanHaitsma

Resolved, that the Royal Oak Schools Board of Education approves the contract award to Johnson Controls Buildings Solutions LLC in the amount of $45,291.99, under the emergency purchasing provision due to the failure of the cooling tower at Royal Oak Middle School. This follows the emergency procedures in MCL 380.1267(1).

6 in favor/0 opposed/0 abstentions. The motion passed.

9.4. Staff and Student Services
Mr. Wolynski gave an enrollment and staffing update.

9.4.1. Personnel Changes

Moved by: Mrs. VanHaitsma Seconded by: Mrs. Anderson

Resolved, the Royal Oak Schools Board of Education approves the regular personnel changes as presented in the board packet.

6 in favor/0 opposed/0 abstentions. The motion passed.

10. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

Kerry Derminer expressed her fondness for the staff and district.

11. BOARD COMMENTS / LIAISON REPORT

Board Comments:
Mrs. VanHaitsma thanked the staff for getting the schools ready.

Mr. Ciechorski spoke about the Enhancement Millage and lack of support it received.

12. ADJOURNMENT (approval by consensus)
President Ciechorski called for adjournment of the meeting at 7:30 p.m. Approved by consensus.

Respectfully submitted,

Maryanne VanHaitsma
Secretary, Board of Education

ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE

800 Devillen, Royal Oak, MI 48073
www.royaloakschools.org

WORKING MEETING
August 24, 2026, at 6:30 PM - District Main Conference Room
800 Devillen
Royal Oak, Michigan 48073

MINUTES

PRESENT: President Tim Ciechorski; Vice President Erika Alexander; Secretary Maryanne VanHaitsma: Treasurer Michelle Cook; Trustee Deb Anderson; Trustee Lauren Jasinski; Trustee Matt Wickey

ALSO PRESENT: Superintendent John Tafelski; Deputy Superintendent of Curriculum & Instruction Joe Youanes; Secondary Education Supervisor Ben Roeder; Elementary Education Supervisor Anne Pallischeck; Director of Instruction and Student Support Jennifer Knipper; Technology Integration Specialist Shana Ramin; Technology Director Stephen Melchor; Executive Assistant to the Superintendent & Board of Education Jennifer Perkins.

ABSENT: None

1. OPENING / CALL TO ORDER — Mr. Ciechorski called the meeting to order at 6:33 p.m.

2. PUBLIC COMMENT — There were none.

3. PRESENTATION
   Mr. Melchor and Ms. Ramin spoke about various aspects of technology, AI Labs, and the use of AI.
   Ms. Pallischeck spoke about iReady and Learning Paths.
   Mr. Roeder spoke about Canvas, blocking access to certain websites on student Chromebooks, and the use of Securely.
   Dr. Tafelski presented student data.
   Dr. Youanes presented student achievement data, including M-Step and iReady data.

4. ADJOURNMENT (approval by consensus)
   President Ciechorski called for adjournment of the meeting at 9:30 p.m. Approved by consensus.

Respectfully submitted,

Maryanne VanHaitsma
Secretary, Board of Education

5. PROCLAMATIONS

5.1. Hispanic Heritage Month

5.2. Remembrance Resolution

5.3. Suicide Prevention Month

6. PUBLIC COMMENT FOR ITEMS ON THE AGENDA

7. RECOGNITIONS / PRESENTATIONS / REPORTS

7.1. Introduction of New Student Board Members
Presenter: John Tafelski

7.2. Diversity, Equity and Inclusion 11
Presenter: Ashley Phillips

September DEI Updates

Summer Wrap-Up

Welcome Back + Staff Appreciation

IFLC Journeys

HBCU Expos

DAPCEP

ROS JEDI Council Dates

ROPAC Dates

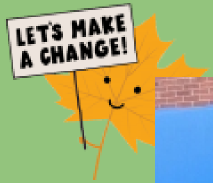
SMART Bus Access Reminder

Summer Wrap-Up

RO Juneteenth + Pride

Summer Wrap-Up

Welcome Back



NTO

Kick-Off + Launch

FDOS

Staff Appreciation

InterFaith Leadership Council

What does courage look like?

Royal Oak Schools
A Community of Excellence

HBCU Expos

OaklandSchools
HBCU
COLLEGE EXPO
Only ONE day before the DETROIT BLACK EXPO!
FRIDAY,
SEPT 18, 2026 8:00am - 2:30pm
2111 Pontiac Lake Road
Waterford, Michigan
Where the Future Begins
HBCU college recruiters & advocates: We need YOU!
SAVE the DATE
Register Here:
https://tinyurl.com/3k4xy4wy

FUTURES MATTER!
ELEVATE! EMPOWER!
Detroit
BLACK COLLEGE EXPO™
Sept. 26, 2026
10:00AM - 2:00PM
Huntington Place
ONE WASHINGTON BLVD. DETROIT, MI 48226
• MEET WITH OVER 50 COLLEGES
• GET ACCEPTED ON THE SPOT
• MILLIONS IN SCHOLARSHIPS
• CERTIFICATE & TRADE SCHOOLS
• SOME COLLEGES WAIVE APPLICATION FEES
• LIFE CHANGING SEMINARS
• CELEBRITIES AND PRIZES $$$
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REGISTER TODAY!
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DEADLINE: Sept. 14, 2026
Info at: NCRFoundation.org/Scholarship
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BLACK COLLEGE EXPO
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GILBERT FAMILY FOUNDATION
DABO DETROIT

Detroit Area Pre-College Engineering Program

www.dapcep.org

ROS JEDI Council Meeting Dates

Royal Oak Schools
Justice, Diversity, Equity, and Inclusion Council

September 15, 2026 (6:30p-7:45p)

November 17, 2026 (6:30p-7:45p)

January 12, 2027 (6:30p-7:45p)

April 20, 2027 (6:30p-7:45p)

May 20, 2027 (6:30p-8p)

ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE

THE DEEPER DIVE
DIVERSITY EQUITY INCLUSION

ashley.phillips2@royaloakschools.org

ROPAC Committee Meeting Dates

Royal
Oak
Parent
Advocacy
Committee

2026-2027
ROPAC Schedule

September 15th	In person
October 20th	In person
November 17th	Virtual
December 15th	Virtual
January 19th	Virtual
February 16th	Virtual
March 16th	Virtual
April 20th	In person
May 18th	In person

ROPAC
Royal Oak Parent Advocacy Committee

Royal Oak Schools
A Community of Excellence

The Deeper Dive
Diversity Equity Inclusion

SMART- Accessible Transportation Announcement

K-12 & College Students Ride Free with SMART

- SMART has eliminated bus fares for students across the tri-county region. This is a permanent, ongoing program with no end date.
- Any student enrolled at an accredited K-12 school, community college, or four-year university is eligible. There is no residency requirement.
- Students board SMART buses free of charge by presenting a valid student ID. The process is simple and requires no pre-registration or special pass.
- The program runs seven days a week, year-round, covering summers, school breaks, and weekends.
- All SMART fixed-routes across Wayne, Oakland, and Macomb Counties are included.
- This initiative directly addresses transportation as a barrier to education and economic opportunity, keeping more money in the pockets of families across the region.
- SMART developed this program in coordination with regional partners, including the Mayor Sheffield Administration, Wayne County, Oakland County, and educational institutions across the area.

Presenter: Jamie Rivette, Yeo & Yeo

Royal Oak Schools

Audit Results
June 30, 2026

PRESENTED BY
Jamie Rivette, CPA, CGFM

YEO & YEO

LET'S THRIVE

ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE

Audit Results

- Financial Statements
  - Unmodified Opinion
    - Highest level of assurance
    - School's financial records and statements are fairly and appropriately presented, and in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Balance Sheet – Governmental Funds

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
Assets				
Cash	$ 22,623,106	$ 10,794,532	$ 33,417,638	$ 34,585,541
Accounts receivable	189,952	5,078	195,030	300,812
Leases receivable	640,358	-	640,358	651,937
Due from other governmental units	8,705,151	231,036	8,936,187	8,475,863
Inventory	-	28,191	28,191	29,980
Investments	22,169	-	22,169	22,169
Prepaid items	95,396	150,000	245,396	293,094
Total assets	$ 32,276,132	$ 11,208,837	$ 43,484,969	$ 44,359,396
Liabilities				
Accounts payable	$ 1,248,072	$ 1,446,925	$ 2,694,997	$ 1,728,524
Accrued salaries payable	9,319,732	-	9,319,732	10,413,260
Unearned revenue	4,964,653	-	4,964,653	1,722,487
Total liabilities	15,532,457	1,446,925	16,979,382	13,864,271
Deferred Inflows of Resources				
Unavilable revenue				
Leases receivable	640,358	-	640,358	651,937
Fund Balance				
Non-spendable - Inventory	-	28,191	28,191	29,980
Non-spendable - Prepaid items	95,396	150,000	245,396	293,094
Restricted - Food service	-	721,462	721,462	598,168
Restricted - Debt service	-	1,374,131	1,374,131	992,670
Restricted - Capital projects	-	6,017,745	6,017,745	9,319,755
Assigned	5,137,725	1,470,383	6,608,108	8,308,003
Unassigned	10,870,196	-	10,870,196	10,301,518
Total fund balance	16,103,317	9,761,912	25,865,229	29,843,188
Total liabilities, deferred inflows of resources and fund balance	$ 32,276,132	$ 11,208,837	$ 43,484,969	$ 44,359,396

Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds

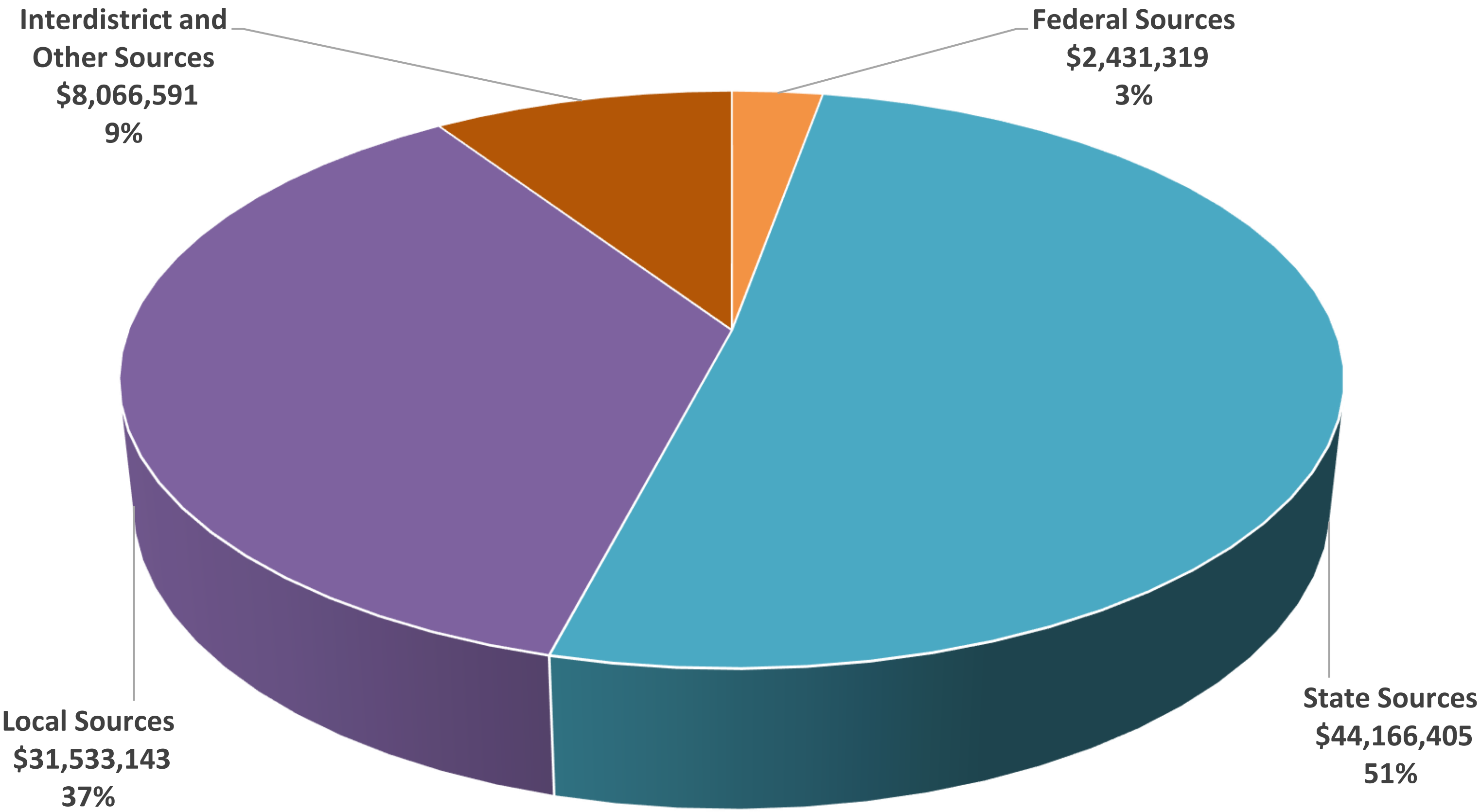
	General Fund	2022 Sinking Fund	Nonmajor Governmental Fund	Total Governmental Funds 2026	Total Governmental Funds 2025
Revenues					
Local sources	$ 31,533,143		$ 15,648,408	$ 47,181,551	$ 45,625,022
State sources	44,166,405		2,863,941	47,030,346	45,255,620
Federal sources	2,431,319		1,004,172	3,435,491	4,274,657
Interdistrict sources	8,031,591		-	8,031,591	7,744,387
Total revenues	86,162,458		19,516,521	105,678,979	102,899,686
Expenditures					
Current					
Education					
Instruction	49,702,506		2,348,554	52,051,060	50,381,745
Supporting services	34,850,704		842,179	35,692,883	34,289,333
Student and district activities	-		898,687	898,687	984,369
Food service	-		2,627,375	2,627,375	2,552,583
Community services	94,076		571,494	665,570	1,053,802
Intergovernmental payments	1,092,025		-	1,092,025	1,206,171
Capital outlay	-		7,595,718	7,595,718	4,157,769
Debt service					
Principal	-		7,875,000	7,875,000	8,285,000
Interest and other expenditures	-		1,158,620	1,158,620	1,363,652
Payment to bond refunding escrow agent	-		-	-	8,128,849
Total expenditures	85,739,311		23,917,627	109,656,938	112,403,273
Excess (deficiency) of revenues over expenditures	423,147		(4,401,106)	(3,977,959)	(9,503,587)

Royal Oak Schools
A COMMUNITY OF EXCELLENCE

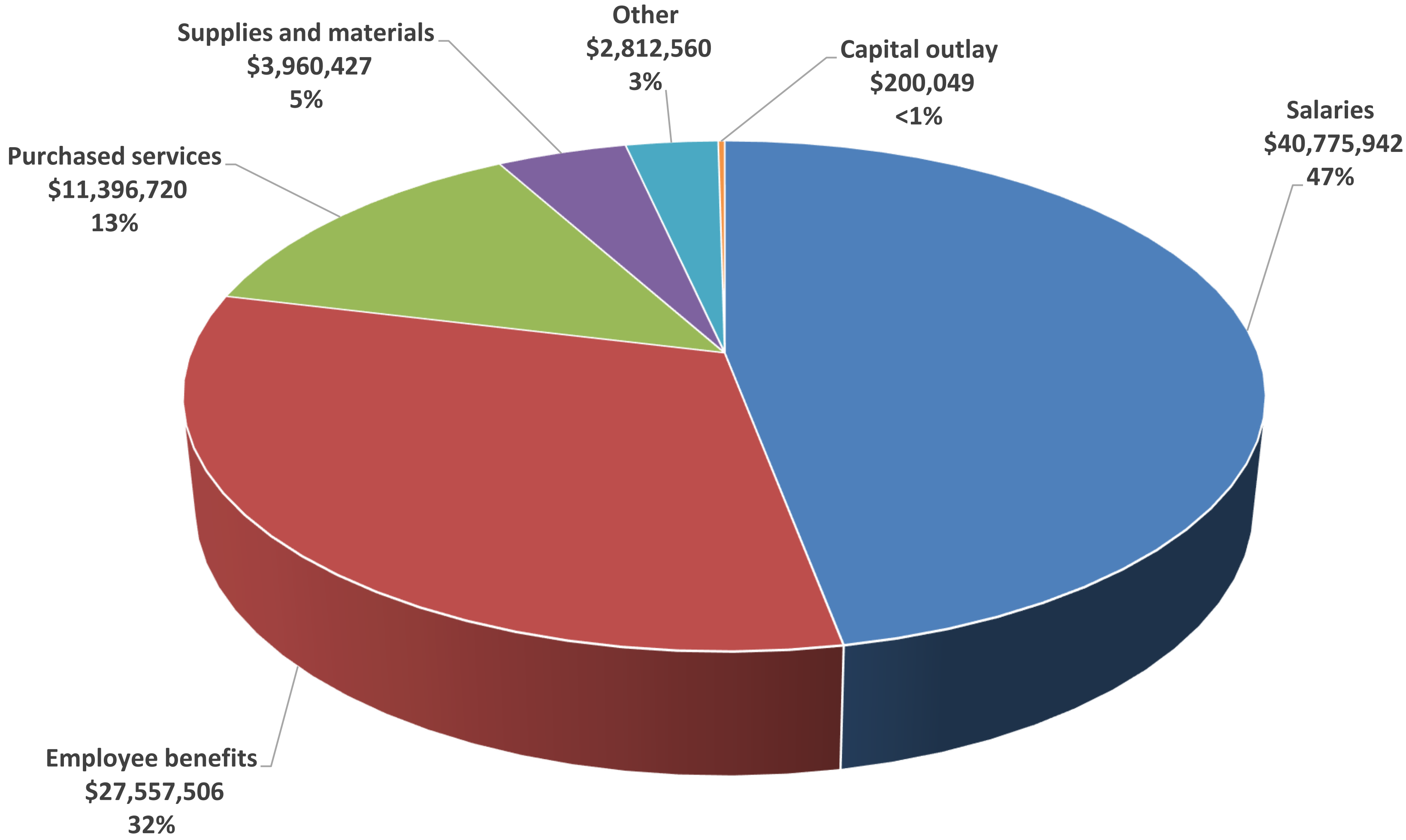
Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds

	General Fund	2022 Sinking Fund	Nonmajor Governmental Fund	Total Governmental Funds 2026	Total Governmental Funds 2025
Other Financing Sources (Uses)					
Proceeds from sale of refinancing debt	$ -		$ -	$ -	$ 8,257,940
Transfers in	35,000		963,893	998,893	1,109,115
Transfers out	(963,893)		(35,000)	(998,893)	(1,109,115)
Total other financing sources (uses)	(928,893)		928,893	-	8,257,940
Net changes in fund balances	(505,746)		(3,472,213)	(3,977,959)	(1,245,647)
Fund balance - beginning as previously presented	16,609,063	4,935,179	8,298,946	29,843,188	31,088,835
Change within financial reporting entity (between major and nonmajor funds)	-	(4,935,179)	4,935,179	-	-
Fund balances - beginning, as adjusted	16,609,063		13,234,125	29,843,188	31,088,835
Fund balances - ending	$ 16,103,317		$ 9,761,912	$ 25,865,229	$ 29,843,188

General Fund Revenue (includes other financing sources)
Year Ended June 30, 2026



General Fund Expenditures (includes other financing uses) Year Ended June 30, 2026



Royal Oak Schools
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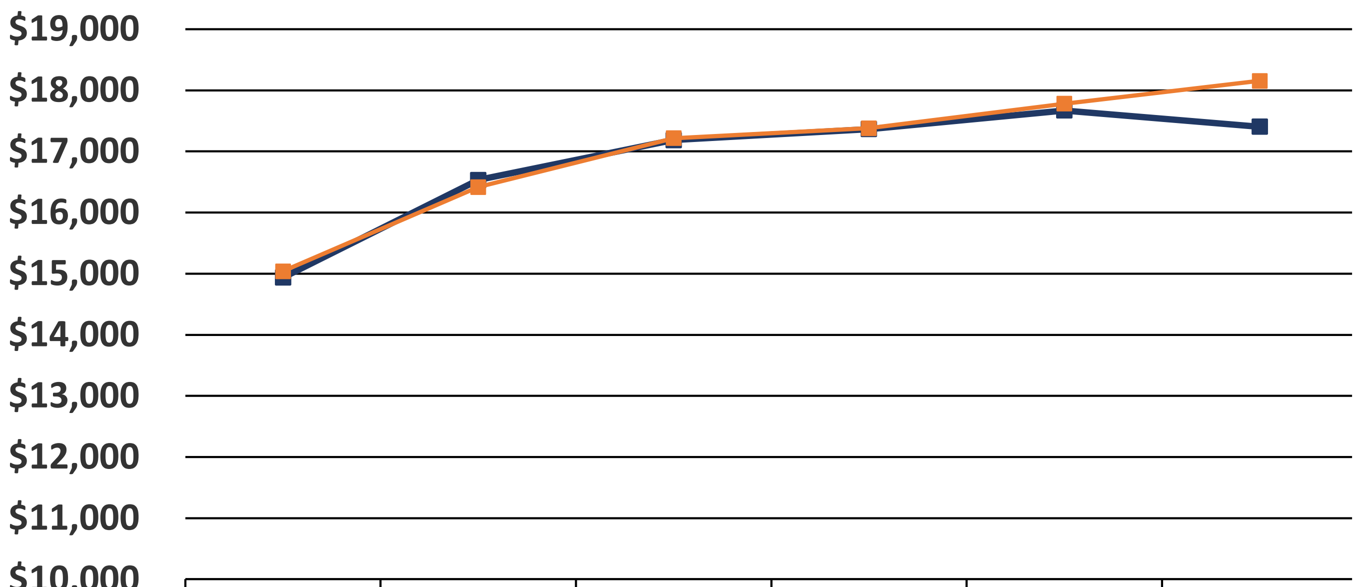
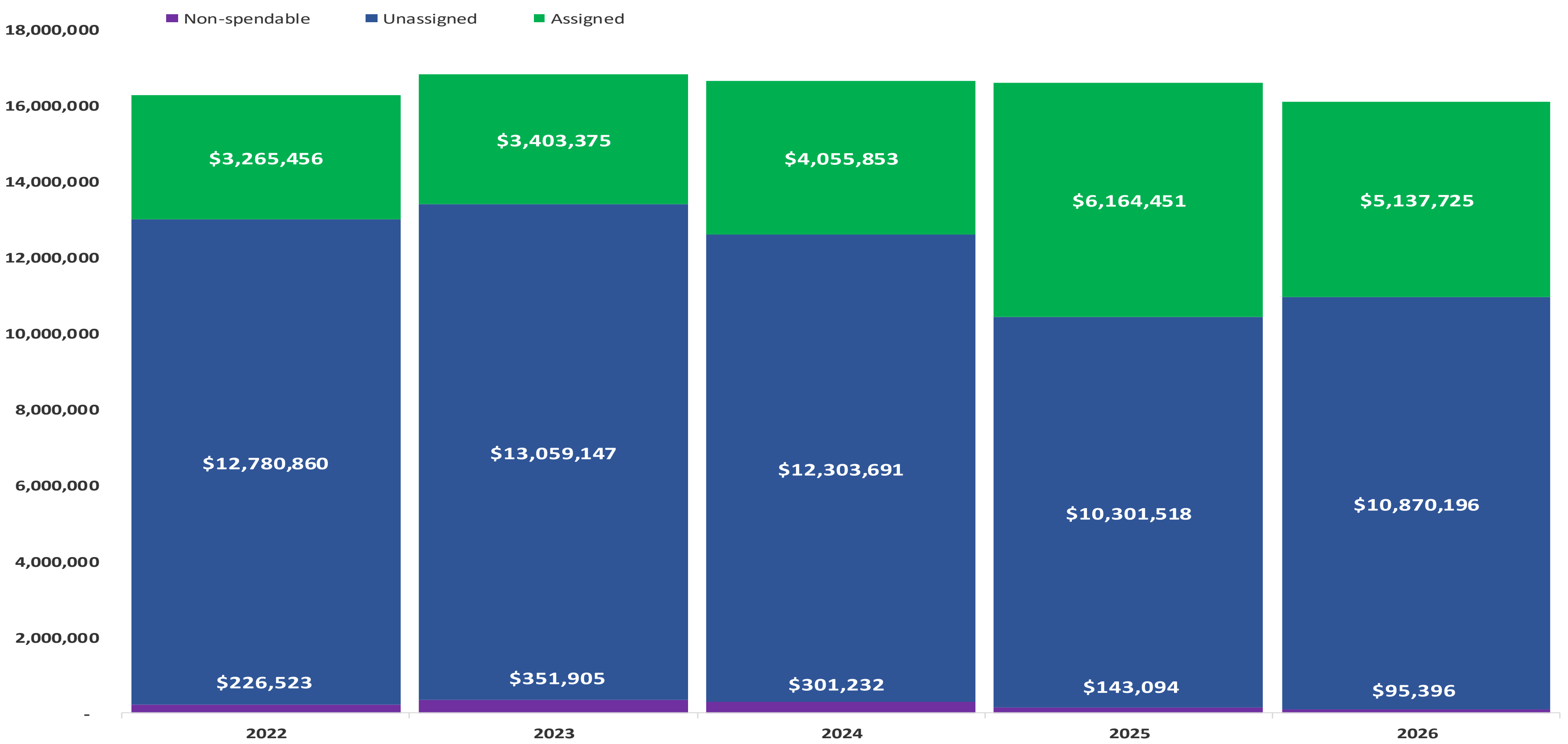
Per-Pupil Analysis of General Fund Revenues and Expenditures



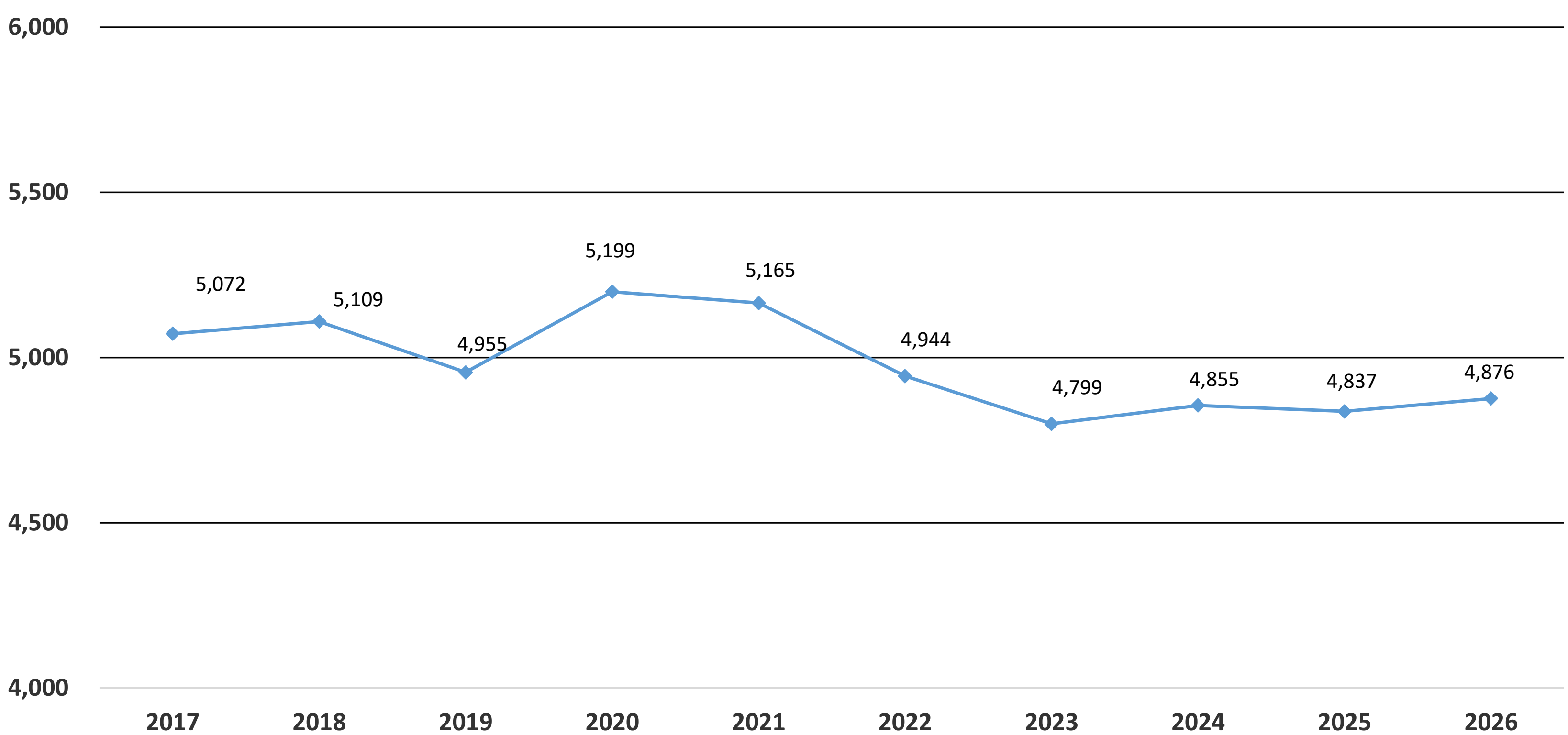
	2022	2023	2024	2025	2026	2027 Budgeted
Revenues	$14,935	$16,532	$17,185	$17,365	$17,671	$17,405
Expenditures / Uses	$15,040	$16,417	$17,217	$17,381	$17,782	$18,153

General Fund Balance

Royal Oak Schools
A Community of Excellence



Student Enrollment Trend



ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE

Governance Letter

- Required Communication
  - Adoption of GASB 103 (*Financial Reporting Model Improvements*)
  - Adoption of GASB 104 (*Disclosures of Certain Capital Assets*)
  - No significant audit adjustments
  - Passed Adjusting Journal Entries
    - Prior year August state aid adjustments for $234,735
    - Accumulated depreciation adjustments for $1,093,407

- Internal Control Matters
  - No material weakness
  - No significant deficiencies
  - No Management comment

Single Audit

- Major Programs Tested:
  - Special Education Cluster

- Single Audit Compliance Findings
  - None

Future Challenges

- Unfunded pension liability - $70.6 million
- Rising payroll costs
- Changing budget environment

Let’s thrive.

Through our family of companies, we work with you to achieve your unique goals.

CONTACT

Jamie Rivette, CPA, CGFM
1-800-968-0010
jamie.rivette@yeoandyeo.com

CONNECT

YEO & YEO

BUSINESS SUCCESS PARTNERS

Disclaimer

Due to a delay in the U.S. Office of Management and Budget (OMB) issuing the final Compliance Supplement for 2026 Federal Single Audits, the final audit reports for the School District have not been issued. Information contained in this presentation is in draft form.

Royal Oak Schools

Financial Statements

June 30, 2026

Royal Oak Schools
A Community of Excellence

Yeo & Yeo
Business Success Partners

Annual Comprehensive Financial Report

of

Royal Oak Schools

Royal Oak, Michigan

As prepared by the Finance Department

For the Fiscal Year Ended June 30, 2026

Dr. John Tafelski
Superintendent of Schools

Katherine Abela
Executive Director, Finance & Operations

Table of Contents

INTRODUCTORY SECTION

Board of Education
800 DeVillen
Royal Oak, Michigan 48073

(248) 435-8400
FAX (248) 288-8700

DRAFT

The Board of Education
Royal Oak Schools
800 DeVillen
Royal Oak, Michigan 48073

Dear Board Members:

This letter of transmittal is intended to provide an overview of the financial condition of Royal Oak Schools from the perspective of the Superintendent and the Executive Director, Finance & Operations. It serves as an introduction to our Annual Comprehensive Financial Report for the fiscal year, which ended June 30, 2026. The Annual Comprehensive Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes the District's organizational chart and this transmittal letter. The financial section includes the members of the Board of Education and Administration, Management's Discussion and Analysis, the Independent Auditor's Report, district-wide financial statements, fund financial statements, and notes to the financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. For an additional narrative about the financial performance of the District, please direct your attention to the Management's Discussion and Analysis.

The report has been prepared by the District's Finance Office, with responsibility for accuracy and completeness of the report resting with the District. This report was prepared in accordance with generally accepted accounting principles. The basic financial statements have been audited by the firm of Yeo & Yeo, an independent auditor, and the report is preceded by their unmodified opinion.

The District

Royal Oak Schools is a suburban district located two miles north of the City of Detroit. It is a fiscally independent school district governed by a seven-member elected Board of Education. In fiscal year 2026, the District operated six K-5 elementary schools, one 6-8 middle school, one 9-12 senior high school, an early childhood center, a community education center, an alternative high school, an administration building, and a maintenance/transportation facility.

Student Services Provided

The District provides a comprehensive public education program from pre-kindergarten through twelfth grade, as well as outstanding continuing and alternative education programs. In addition, a wide array of special education programs and services are offered to eligible students, ranging from children in early intervention and early childhood developmentally delayed programs to students reaching the age of 26. The high school, middle school, all elementary schools, and continuing education are fully accredited by Cognia. In addition, the District operates preschool and other programs as a part of the wide array of services that are provided to the community.

The curriculum of the District is a broad-based curriculum designed to meet the individual needs of all students, including the regular daytime, academically talented, at-risk, special needs, and adult continuing education students. In addition, students have many opportunities to participate in extra-curricular activities, including athletics, music, drama, clubs, and numerous other special interest activities.

Accounting System and Budgetary Control

The Governmental Funds of Royal Oak Schools are presented in accordance with statements issued by the Governmental Accounting Standards Board (GASB). The District adheres to budgetary policies and procedures established by the Board of Education, which include multiple reviews of the budget throughout the year, with amendments submitted to the Board of Education for approval. The District utilizes a detailed line item budget prepared according to the guidelines in Bulletin 1022 (Revised), the State of Michigan's School Accounting Manual. Executive and building-level administrators are delegated the responsibility for controlling expenditures within their respective areas of responsibility, in accordance with Board policies and procedures. The existing budgetary and internal accounting controls system provides reasonable assurance that errors or irregularities that could be material to the financial statements are prevented or would be detected within a timely period. Refer to Note 1 in the Financial Section of the report, which specifically outlines significant accounting policies of the District.

State School Finance System

In the 1994-95 fiscal year, fundamental and dramatic changes in Michigan school finance were implemented, and today, we are still feeling the effects of this shift in school funding from local to state control. These changes significantly reduced local sources of revenue (property taxes) and increased the reliance on State funding. Currently, funding received by each school district is based on the number of students and the per-pupil foundation allowance received for each student. Any increase or decrease in the per-pupil foundation allowance from year to year is directly tied to available revenue in the State School Aid Fund. Under this funding system, school districts depend on the State for their revenue. With the unprecedented economic downturn of the past decade in the State of Michigan, along with state budget decisions, school districts have faced significant financial challenges, including declining revenues, rising costs, and increasing demands for student achievement.

Royal Oak Schools has experienced declines in enrollment for several years, as the community's demographics have shifted. In the 2025-26, Royal Oak Schools saw a increase in student enrollment of about 40 pupils.

From a local district's perspective, the school funding system instituted following the passage of Proposal A in 1994 has not lived up to its promise of adequately funding public education. Over time, increases in the per-pupil foundation allowance have not kept pace with inflation.

In many of those years, money promised and committed to local school districts has been taken away mid-year by the State of Michigan due to insufficient State revenue and the inability of State lawmakers to make the necessary structural changes in the State budget. Decisions by the state to fund higher education through the school aid budget have eroded funding available for K-12 schools, even as revenue and expenditures in the school aid budget rebound. Insufficient state funding for education has placed a significant financial burden on all school districts across the state when wage, benefit, retirement, and utility costs are increasing at rates above inflation. The dependence upon sales tax and statewide property tax revenue for school funding will continue to result in significant cyclical effects tied to the economy's performance. Any future increase in the District's per-pupil foundation allowance will be based on the growth in sales tax, statewide property tax, and other state revenue. As a result, there are very serious concerns about the financial impact of Michigan's current and future economic downturns on the revenue stream for the State School Aid Fund. The financial outlook for Michigan school districts remains challenging. The $470 reduction in per-pupil funding adopted by the State Legislature in 2012-13 continues to have a lingering effect. School districts across Michigan continue to face financial uncertainty. The 2021-22 school year was the first time all school districts received the same base foundation allowance.

Revenue Base

The District is supported primarily by funding received from State sources. Most of this State funding is based upon two components: a per-pupil foundation allowance and the number of students enrolled in the District on the two official count days, one in October and the other in February. This reliance on State revenue as a funding source in the General Fund is illustrated as follows:

	Amount	Percentage of Total
Local Sources	$ 31,533,143	36.60%
State Sources	$ 44,166,405	51.26%
Federal Sources	$ 2,431,319	2.82%
Interdistrict Sources	$ 8,031,591	9.32%
Total Revenue	$ 86,162,458	100.00%

Local Sources are comprised mainly of local property taxes, facility rentals interest income, and miscellaneous fees. Property tax revenue is a function of two variables: taxable valuation of property located in the District and the millage rate. The real and personal property within the District is assessed at the rate of 50% of true cash value. However, there is a cap on the annual growth in taxable valuation. This annual growth is limited to the rate of inflation or 5%, whichever is less. In 2025-26, the operating millage rate for Royal Oak homeowners was 1.0309 mills and 18.0000 mills for businesses.

A comparison of 2025-26 General Fund revenue to the prior year reveals the following:

	2025-26	2024-25	Increase (Decrease)	(Decrease) By Source
Local Sources	$ 31,533,143	$ 30,160,656	$ 1,372,487	4.55%
State Sources	$ 44,166,405	$ 42,820,763	$ 1,345,642	3.14%
Federal Sources	$ 2,431,319	$ 3,303,792	$ (872,473)	-26.41%
Interdistrict Sources	$ 8,031,591	$ 7,744,387	$ 287,204	3.71%
Total Revenues	$ 86,162,458	$ 84,029,598	$ 2,132,860	2.54%

The increase in Local Sources of $1.3 million is primarily attributed to the rise in local property values. More of the foundation allowance was collected locally than from State sources, a function of the pupil foundation allowance. In addition, there is an increase in the interest collected on investments.

The net increase in State Sources of $1.3 million resulted primarily from the increase 147a(1) UAAL, 22b discretionary payment went up due to 22m and the increase in the 4096 and 4094.

The $872,473 decrease in federal sources was primarily due to the expiration of 11t federal government grants on 9/30/2024.

The increase in Interdistrict Sources of $287,204 was due to the increase in Public Act (PA) 18 county distributions. PA 18 is a special education millage rate levied on all of Oakland County, collected by the Oakland Intermediate School District, and distributed to all Local Education Agencies.

In November 2020, the electors of the District approved a renewal of the operating property tax levies that maintain current per-pupil revenue levels. This renewal was for a ten-year period and represents an important element of financial stability. This operating millage will remain in effect through the end of the 2030-2031 fiscal year.

Expenditures

Expenditures and Other Financing (Sources) Uses for the General Fund totaled $86,668,204 for the year ended June 30, 2026. The amount of expenditures for various functions and the percent of the total expenditures are as follows:

Function	Amount	% of Total
Instruction:		
Basic Programs	$ 34,552,422	39.87%
Added Needs	14,943,094	17.24%
Continuing Education	206,990	0.24%
Total Instruction	49,702,506	57.35%
Support Services:		
Pupil Services	11,394,129	13.15%
Instructional Services	3,902,011	4.50%
General Administration	725,672	0.84%
School Administration	4,155,627	4.79%
Business Services	1,059,388	1.22%
Operations and maintenance	7,602,098	8.77%
Pupil transportation services	2,235,372	2.58%
Central Staff	2,400,842	2.77%
Athletic Activities	1,358,561	1.57%
Other	17,004	0.02%
Total Support Services	34,850,704	40.21%
Payments to other governmental units	1,092,025	1.26%
Community Services	94,076	0.11%
Total Expenditures	85,739,311	98.93%
Other Financing Uses	(928,893)	-1.07%
Total Expenditures and Other Financing Sources Uses	$ 86,668,204	100.00%

A comparison of 2025-26 General Fund expenditures to the prior year is as follows:

Function	2025-26	2024-25	(Decrease)	By Source
Instruction:				
Basic Programs	$ 34,552,422	$ 34,175,304	$ 377,118	1.10%
Added Needs	14,943,094	14,010,779	932,315	6.65%
Continuing Education	206,990	236,556	(29,566)	-12.50%
Total Instruction	49,702,506	48,422,639	1,309,433	2.70%
Support Services:				
Pupil Services	11,394,129	10,608,046	786,083	7.41%
Instructional Services	3,902,011	4,126,904	(224,893)	-5.45%
General Administration	725,672	648,610	77,062	11.88%
School Administration	4,155,627	3,832,248	323,379	8.44%
Business Services	1,059,388	1,149,604	(90,216)	-7.85%
Operations and maintenance	7,602,098	7,952,602	(350,504)	-4.41%
Pupil transportation services	2,235,372	1,820,734	414,638	22.77%
Central Staff	2,400,842	2,362,814	38,028	1.61%
Athletic Activities	1,358,561	1,177,375	181,186	15.39%
Other	17,004	33,274	(16,270)	-48.90%
Total Support Services	34,850,704	33,712,211	1,138,493	3.38%
Payments to other governmental units	1,092,025	1,206,171	(114,146)	-9.46%
Community Services	94,076	90,288	3,788	4.20%
Debt Service	-	-	-	0.00%
Total Expenditures	85,739,311	83,431,309	2,308,002	2.77%
Other Financing Uses	(928,893)	(650,002)	(278,891)	42.91%
Total Expenditures and Other Financing Sources Uses	$ 86,668,204	$ 84,081,311	$ 2,586,893	3.08%

The most significant dollar changes from 2024-25 to 2025-26 can be explained as follows:

The 6.7% increase in Added Needs expenditures is primarily driven by growth in the number of students receiving special education services, as well as an increase in the level and intensity of services required to meet their individual needs.

The 22.8% increase in Pupil Transportation is primarily attributable to an increased number of special education routes and the associated paraprofessional staffing assigned to those routes. In addition, we are experiencing increased costs related to homeless student transportation.

The 42% increase in Other Financing Uses is primarily due to an increase in the transfer to the Community Service Fund.

Fund Balance

The District ended the fiscal year 2026 in stable financial condition; however, we remain cautious as the State continues to discuss the funding system for K-12 education. The General Fund's fund balance of $16,103,317 achieves the stated goal of 15% of expenditures and other financing uses. A conscious effort was made several years ago to establish an adequate fund balance level to support cash flow needs, prevent borrowing, maintain adequate reserves during economic downturns, and provide for unforeseen emergencies. Our District has achieved this goal; however, the current financial challenges and uncertainty of school funding have made maintaining stable fund equity a significant challenge. It should also be noted that a portion of the fund balance is assigned for specific uses. These include assignments for the subsequent year's budget and compensated absences. The unassigned fund balance of $10.9 million at the end of fiscal year 2026 represents 12.6% of expenditures and other financing uses.

Debt Service

The millage levied in fiscal year 2026 was 2.20 mills. There are two outstanding debt issues: the 2020 and 2025 bonds. During the 2024-2025 fiscal year the 2018 bonds were refunded with a net saving to taxpayers. The 2018 & 2020 bonds issued were for the $59.9 million bond work approved by voters in November 2017. The total fund balance in the debt retirement funds of $1,374,131, along with anticipated tax revenues, is adequate to meet our future years' debt obligation and interest payments, provided our property tax values remain relatively stable.

Fiscal Planning

The District adopts an annual budget for the general fund and special revenue funds as required by legislation. The general fund budget is amended three times during the fiscal year to ensure all stakeholders are continually aware of the district's available resources and changes.

A comprehensive evaluation of all buildings' infrastructure needs was performed several years ago and was updated in 2025-26 fiscal year. This facility assessment included evaluating the electrical and mechanical systems, roofing, plumbing, site, sidewalks, parking lots, heating and cooling, and safety issues.

In November 2012, the Royal Oak Community approved a 1 mill sinking fund that provides a dedicated revenue source to renovate our facilities for 10 years. In November 2022, the community renewed and restored the sinking fund to 1 mill for 10 years.

Since the current State funding system closely ties our revenue to student enrollment, the District's enrollment projection efforts have utilized an outside firm with expertise in enrollment forecasting. These forecasts have had a very high correlation to actual results. The importance of an established long-range planning process and model, with extremely accurate enrollment projections, will continue to be especially important in the upcoming years.

Since student enrollment is critical to the District's financial well-being, several short- and long-term initiatives have been developed to address this issue. Once again, the District successfully participated in the Schools of Choice Program during fiscal 2026. This program allows students in other Oakland County districts to enroll in our District. This program has enabled the District to generate revenue to maintain programs despite declining resident students. For the fiscal year 2026, this program used a targeted, space-available, and grade-specific approach.

Other long-term initiatives have been implemented to maintain student enrollment. These include an Early Childhood Center that provides Preschool services and introduces families to Royal Oak Schools at an early age. Numerous other initiatives have also been implemented, some of which included Board of Education and citizen-based advisory committees, community-based decision-making on facility consolidation, efforts in District-wide public relations and marketing, and curriculum updates.

We will proceed with caution as we develop amendments and prepare the following fiscal year's budget, as there remains uncertainty in the School Aid Fund and pupil enrollment.

<u>Other Financial Highlights</u>

The District maintains a prudent and fiscally conservative cash management program. The General Fund investment income earned was $1.2 million. This amount results from the interest rate environment and the decision to invest District funds with MILAF (Michigan Liquid Asset Fund).

During the fiscal year, four union groups were recognized within the District. We have successfully negotiated contracts with all four groups, and settled contracts are in place for the 2026-2027 school year.

During 2010-11, the District privatized custodial, maintenance, grounds and transportation services. This difficult decision was necessary to reduce expenditures, balance the budget, and ultimately preserve instructional programs. The transition to contracted services was a tremendous success. Additionally, non-mandated general education transportation was also eliminated in 2010-11 and was necessary for the future financial stability of the District.

The 2012-2013 school year was the first year technology services were provided through an intergovernmental agreement with Oakland Schools. This model for technology services has resulted in lower costs and enhanced district-wide technology planning and support.

The District has two tax increment financing authorities within its boundaries: a Downtown Development Authority (DDA) and the Royal Oak Brownfield Redevelopment Authority. These authorities use tax increment financing to capture certain increases in property tax revenues resulting from growth or redevelopment within defined geographic areas. The captured revenues are used for purposes authorized under the applicable development or brownfield plans, including public improvements, redevelopment activities, and other eligible costs intended to promote economic development and revitalization.

The DDA remains an active tax increment financing authority. Under its governing development plan, tax increment revenues that exceed the amounts needed for authorized obligations and activities are to revert proportionately to the respective taxing jurisdictions, including the School District. The District continues to monitor the DDA's annual financial activity and any resulting distributions to the taxing jurisdictions.

To cope with the ever-increasing economic uncertainty, rising costs, and declining revenue, the District has implemented several expenditure and revenue enhancement strategies over the past few years. These include an early return to work program for employees on workers' compensation, energy performance contracts, increased summer staff development activity, increased fees for facility usage, use of a targeted Schools of Choice Program, building consolidation, standardized office automation software and hardware, purchasing card usage, purchase of software and hardware to handle administrative functions, summer team cleaning of buildings, a health insurance dependent eligibility audit, advertising, development of a Quality Assurance Plan for custodial operations, implementation of a preventive maintenance program for facilities, use of a computerized bus routing system, elimination of general education transportation, restructured special education services, improved effectiveness of the facility rental process, an automated substitute calling system, and the direct purchase of fuel and electricity.

Curriculum Highlights

School Quality/District Improvement

The District and school staff are engaged in an ongoing process to address school improvement and school quality. A framework for school improvement from MDE called the Michigan Integrated Continuous Improvement Process (MICIP) is utilized to evaluate current practice and make changes to ensure continuous improvement. As part of the MICIP process, we worked at the building and district level to identify specific goals and strategies that would support the goals and strategies. Our district landed on our MICIP goal of assuring the wellness of staff and students. The district annually monitors academic goals, non-academic goals, and systems goals. During the 26-27 school year, we are planning on adding some more direct specific goals around student achievement.

The District continues to use the model of a School Quality Team, comprised of administrators and teacher leaders from each school. This Team focuses on the implementation of Multi-Tiered Systems of Support and oversees the collection and use of student data for decision-making purposes. In 2024-2025, Royal Oak maintained the school culture component to our data-driven learning in Multi-tiered Systems of Support (MTSS). Social Emotional Learning and Trauma-informed Instruction are key components that fall under the MTSS umbrella.

Accreditation

The high school, middle school, all elementaries and continuing education are fully accredited through Cognia, as well as by the Michigan Department of Education. Cognia is a non-profit educational organization and the largest accrediting body globally, serving over 36,000 institutions in more than 80 countries. It advances excellence in education through accreditation and continuous improvement, ensuring all students have access to a high-quality education.

Accreditation is not a one-time event, but an ongoing continuous improvement journey embedded in the institution's culture to improve teaching and learning. Cognia accreditation evaluates performance across four key characteristics:

- **Culture of Learning:** The institution's focus on the challenges, joys, and opportunities for learning, and coherence with its mission and vision.
- **Leadership for Learning:** The responsibility of leaders to influence and impact all aspects of the institution in positive ways.
- **Engagement of Learning:** The inclusion of all learners in the learning process and their development of confidence and love of learning.
- **Growth in Learning:** The growth of learners in programs and curricula and their readiness to successfully transition to next levels of learning.

Royal Oak Schools engaged in a System Engagement Review by Cognia in the Spring of 2025 and received district-wide accreditation, remaining fully accredited through the 2030-2031 school year.

Curriculum and Instruction Overview

The District's comprehensive curriculum, which provides focus and direction for classroom instruction, is continuously evaluated and redesigned to meet the needs of our students. Curriculum renewal occurs through a process that involves all stakeholders in the learning community, including students, staff, parents, and community members. All students are prepared with the knowledge, skills, and behaviors that are essential for the future. Through their years of school, Royal Oak students receive instruction in reading, writing, communication, mathematics, social studies, and science. World languages, fine and performing arts, physical education, health, and career education are included at all levels of the curriculum.

Keller Elementary School received the designation as an authorized International Baccalaureate Primary Years Program in the spring of 2011 and has been reauthorized several times since then. Their last authorization was in the spring of 2021. Keller Elementary continues to offer the Primary Years Programme (PYP). Meanwhile, the Middle Years Programme (MYP) is being phased out at the middle school level to focus resources on the high school's sustainable IB/AP model.

Royal Oak High School continues to offer the full IB Diploma Programme (DP) for students pursuing the full diploma, while adopting a more sustainable model that offers DP coursework in an "à la carte" format alongside expanded Advanced Placement (AP) offerings. In June 2026, Royal Oak High School was awarded candidacy for the IB Career-related Programme (CP). The CP pairs IB academic rigor with hands-on Career and Technical Education (CTE), incorporating a CP Core requirement that emphasizes career-based skills, service learning, and a reflective project. Together, these changes expand AP and IB options to give students greater flexibility and diverse pathways to advanced coursework, supporting a sustainable, continuous learning ecosystem that delivers "learning for all" through increased rigor, coherence, and flexibility.

Royal Oak High School is well poised to take on the challenges of the rigorous graduation requirements mandated by the State. The high school has curricular programs for the graduating classes of 2026 and beyond to meet these challenges. At the same time, the high school has focused on "Learning for All" in efforts to leave no student behind during this transition to stronger graduation requirements. In recent years, Royal Oak High School was named by US News and World Report as one of the top fifty high schools in the state of Michigan.

<u>Core Curriculum</u>

Royal Oak Schools has created a system-wide K-12 Learning Council, comprised of teachers and administrators across all grades and subjects. The charge of this team is to review, develop, and refine instructional programs and practices to meet the high standards as set by the team. Royal Oak is currently engaged in a process to plan, create and implement the Common Core Standards for Math and ELA (including literacy skills in both Science and Social Studies). In the 2014-2015 school year, the Royal Oak Board of Education approved new curriculum in the areas of ELA, Math, and World Languages. In the spring of 2017, the K-12 Science Curriculum Team began work to develop and align our Science curriculum to the New Generation Science Standards (NGSS).

Language Arts

In the 2026-2027 school year, Royal Oak Schools has fully implemented the ARC Core 2026 curriculum in grades K-5.

Math

Math Pathways for 26-27:

- 5th Grade: Standard pathway (Math 5 Standards); Accelerated pathway (invite only at ROMS): Math 5 and 6 Standards.
- 6th Grade: Math 6 (covers 6th and 7th grade standards); Math 7+ (for students demonstrating exceptional readiness).
- 7th Grade: Math 7 (covers 7th and 8th grade standards); Algebra I (for students on the accelerated pathway).
- 8th Grade: Math 8, Algebra I, Honors Geometry (for students who completed Algebra I in 7th grade).
- 9th Grade: Algebra I, Geometry, Algebra 2, Honors Algebra 2.

Science

The District has recently evaluated our entire science curriculum to ensure compliance with the latest State content expectations. In the early grades, students are exposed to science concepts and the scientific method through hands-on experiences in the classroom as well as age-appropriate science texts. In the upper grades, students make use of written content and science labs. Physical, Life, and Earth Science are covered throughout the curriculum. In the spring of 2023, the K-12 Science Curriculum Team began work to develop and align our Science curriculum to the New Generation Science Standards (NGSS).

Social Studies

In the early grades, students spend time on topics such as family, community, economics and state and regional themes. In the upper grades, students learn about the ancient and modern world as well as different civics issues. Economics, Geography, History and Government are strands throughout the K-12 Social Studies curriculum.

Individualized Instruction

The District has a tiered process in place to monitor the progress of each student. When necessary, a child’s progress is reviewed by a team of educational professionals, and interventions are put into place to meet the unique needs of each student. District leadership works with the classroom teacher, support staff, administration, and the family to ensure all student needs are met. Advanced and accelerated work is available at all grade levels to students who are ready for additional challenges.

The District is committed to meet the needs of all students. A collaborative, individualized approach is used to identify those needs. Special Education students have support in the general education classroom and with special education staff who work with them to reach their maximum potential.

Instructional Technology

Instructional Technology is integrated into the curriculum to address different learning styles, to provide access to a wide array of information, and to encourage real-world application of academic content and skills. All elementary and secondary schools in Royal Oak have excellent media centers and support staff who are trained in applications of multi-media materials and technology. Royal Oak Schools has initiated a partnership with Oakland Schools Technology Services Department to formalize technology integration initiatives for the classroom, as well as professional development for teachers and administrators.

Artificial Intelligence

During the 2025-2026 school year, Royal Oak Schools conducted an AI Labs initiative, a cohort of 33 teachers across all grade levels who piloted three AI platforms (Brisk, MagicSchool, and SchoolAI) to evaluate their instructional potential and impact. Following this successful pilot and extensive educator feedback, the district has selected SchoolAI as the primary AI platform for the 2026-2027 school year. This platform was chosen for its instructional design capabilities, interactive "Spaces" for safe student engagement, and tools for real-time feedback and progress monitoring. The district continues to maintain and regularly update its Generative AI Guidance document, which establishes clear expectations for the responsible, ethical, and transparent use of AI by both staff and students, with an ongoing commitment to academic integrity. AI Labs will continue in 2026-2027 with a focus on sustained professional learning and purposeful instructional integration.

Assessment

The District's Instruction Office maintains a prescribed assessment program to monitor the progress of individual students as well as the effectiveness of our instructional programs. The District uses common assessments at all grade levels to evaluate student progress and to improve instructional practices. The District Uses AIMSWeb (Academic Improvement Monitoring System) and iReady testing to collect academic growth data on students in grades K-10. The information collected is norm-referenced. The Michigan M-Step is administered in the spring to all students in grades 3-8 and grade 11.
Classroom and Common Assessments are administered to monitor student achievement and to guide instructional decision-making. A formal system has been put in place to manage and communicate all assessment data and associated information.

Communication

Communication between home and school has never been more important. The District utilizes multiple tools to stay connected with our stakeholders. All staff members are reachable via telephone or email. Parent-teacher conferences are scheduled in the fall and spring. Each school holds an informational curriculum night at the beginning of the school year to acclimate families to the school and its offerings. Many staff members maintain classroom websites where students and parents can go for the latest information and direction for more classroom enrichment opportunities. The District is pleased to provide parents with online access to student information regarding academic progress, grades, and daily attendance using Mi-Star Parent Connect. Another form of communication with students and parents that teachers use in grades 6-12 is Canvas. The Canvas learning platform helps create the foundation for increased student and parent engagement with teachers and across multiple content areas. Elementary specials now run on a 4-day cycle (Days A, B, C, D) with 40 minutes of instruction daily.

Social-Emotional Learning

The District maintains a valued partnership with Royal Oak Youth Assistance (ROYA) to provide Second Step instruction to DK-2 students across all six elementary schools (Addams, Keller, Northwood, Oakland, Oak Ridge, and Upton). This curriculum is delivered by experienced, vetted retired educators who work closely with classroom teachers.

Since spring 2023, the District has engaged in a comprehensive trauma-informed training initiative. Nearly 300 staff members, including administrators, teachers, and support staff from every building, have completed the training. A district trauma-informed core team facilitates ongoing support, including bi-monthly check-ins for staff.

The District's SEL approach is integrated into the Multi-Tiered Systems of Support (MTSS) framework. Key programs include Character Strong instruction (at elementary and middle school levels), Family Circles (elementary), and specialized supports. Additionally, the District partners with Care Solace to provide accessible mental health and wellness resources for students, staff, and family members.

Professional Development

For the 26-27 school year, professional development participation outside of Royal Oak Schools is limited to prioritize opportunities that directly align with District goals and instructional priorities.

In Appreciation

The preparation of this report could not have been accomplished without the commitment and dedication of a fine Business Office staff. Special commendation is extended to the Finance Department and the professional auditing staff of Yeo & Yeo for their desire to produce a comprehensive, easily readable, and effectively organized Annual Comprehensive Financial Report.

This School District is highly committed to a program of excellence. A dedicated Board of Education has adopted sound policies that facilitate the continued growth and improvement of the total school program.

In addition, a wide array of support is provided by parents, students, employees, citizens, civic organizations, and hundreds of volunteers, enabling the District to achieve its high goals. For this continued support, we are most grateful!

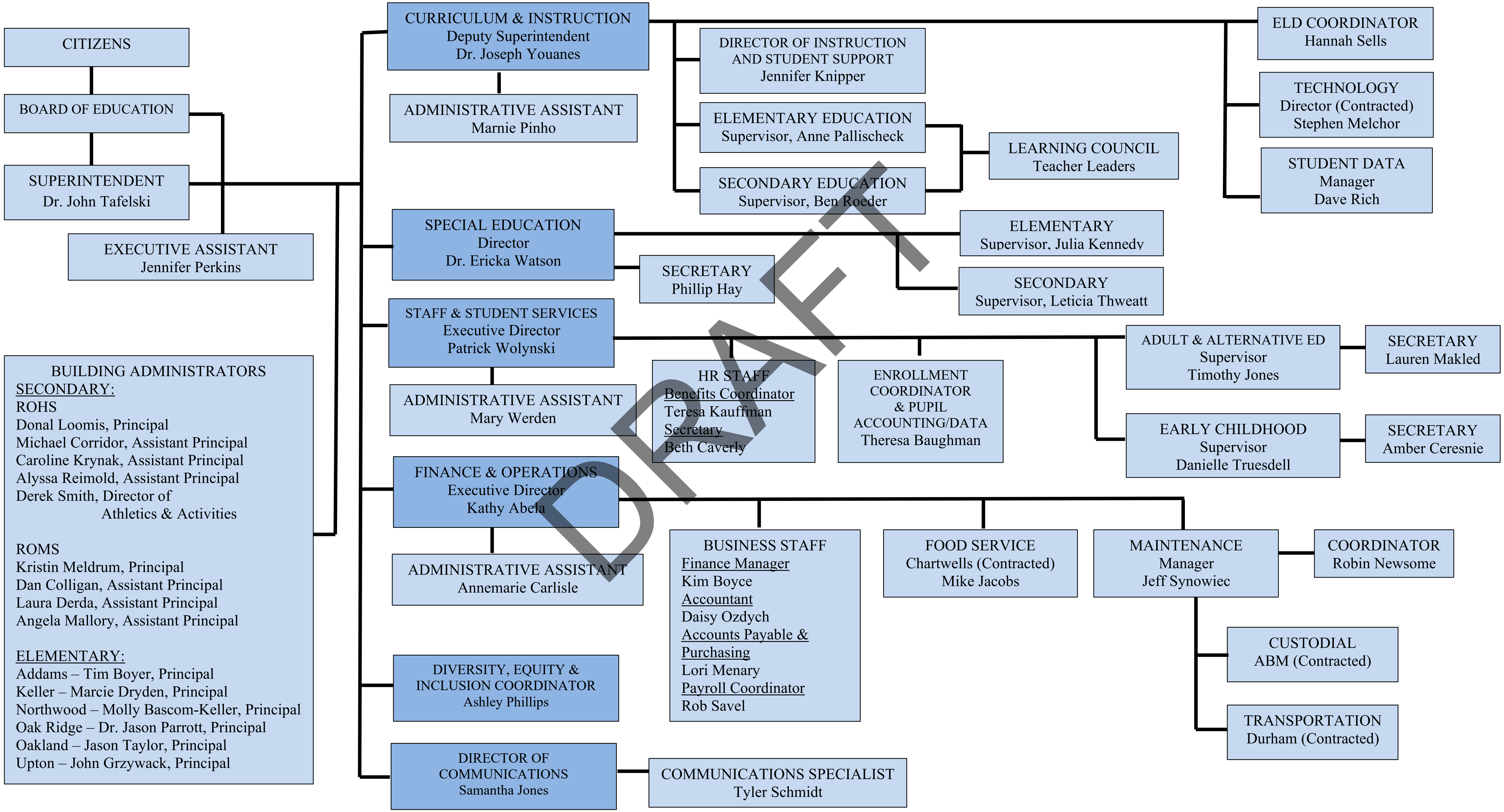
Respectfully submitted,

Dr. John Tafelski
Superintendent of Schools

Katherine Abela
Executive Director, Finance & Operations

ORGANIZATIONAL CHART 2025-26

ROYAL OAK SCHOOLS
A COMMUNITY OF EXCELLENCE



FINANCIAL SECTION

Royal Oak Schools
Members of the Board of Education and Administration
June 30, 2026

Members of the Board of Education

Tim Cierchorski	President
Erika Alexander	Vice President
Michelle Cook	Treasurer
Maryanne Vanhaitsma	Secretary
Deborah Anderson	Trustee
Lauren Jasinski	Trustee
Matt Wickey	Trustee

Administration

Dr. John Tafelski	Superintendent of Schools
Katherine Abela	Executive Director, Finance & Operations

Board of Education Regular Meetings: Second Thursday of each month

Accreditation: Cognia

Independent Auditors' Report

Management and the Board of Education
Royal Oak Schools
Royal Oak, MI

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Royal Oak Schools, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Royal Oak Schools' 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, each major fund, and the aggregate remaining fund information of Royal Oak Schools, as of June 30, 2026, and the respective changes in financial position 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 Royal Oak Schools, 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.

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, during the year ended June 30, 2026, Royal Oak Schools adopted new accounting guidance, GASB Statement No. 103, *Financial Reporting Model Improvements.* Our opinions are not modified with respect to this matter.

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 Royal Oak Schools' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Royal Oak Schools' 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 Royal Oak Schools' 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, budgetary comparison information, schedule of the school district's proportionate share of the net pension liability, schedule of the school district's pension contributions, schedule of the school district's proportionate share of the net OPEB liability (asset), schedule of the school district's OPEB contributions, and notes to the required supplementary information identified 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Royal Oak Schools' basic financial statements. The other supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is 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 other supplementary information, as identified in the table of contents, other than the prior year 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, other than the prior year information, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Supplementary Information

We also have previously audited, in accordance with auditing standards generally accepted in the United States, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Royal Oak Schools' basic financial statements as of and for the year ended June 30, 2025, which are not presented with the accompanying basic financial statements. In our report dated October 20, 2025, we expressed unmodified opinions on the respective basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise Royal Oak Schools' basic financial statements as a whole. The 2025 information in the comparative supplementary schedules is presented for purposes of additional analysis and is not a required part of the 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 2025 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 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 2025 information in the comparative supplementary schedules is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE on our consideration of Royal Oak Schools' 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 Royal Oak Schools' 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 Royal Oak Schools' internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Troy, MI
REPORT DATE

MANAGEMENT'S DISCUSSION AND ANALYSIS

BASIC FINANCIAL STATEMENTS

Royal Oak Schools
Statement of Net Position
June 30, 2026

	Governmental Activities
Assets	
Cash	$ 33,417,638
Accounts receivable	195,030
Leases receivable	640,358
Due from other governmental units	8,936,187
Inventory	28,191
Investments	22,169
Prepaid items	245,396
Capital assets not being depreciated	8,503,002
Capital assets - net of accumulated depreciation	130,836,094
Net OPEB asset	19,747,986
Total assets	202,572,051
Deferred Outflows of Resources	
Deferred amount relating to the net pension liability	21,602,135
Deferred amount relating to the net OPEB liability (asset)	3,652,293
Total deferred outflows of resources	25,254,428

DRAFT

See Accompanying Notes to the Financial Statements

Royal Oak Schools
Statement of Net Position
June 30, 2026

	Governmental Activities
Liabilities	
Accounts payable	$ 2,694,997
Accrued expenditures	290,619
Accrued salaries payable	9,319,732
Unearned revenue	4,964,653
Long-term liabilities	
Net pension liability	70,655,124
Due within one year	9,212,151
Due in more than one year	5,905,292
Total liabilities	103,042,568
Deferred Inflows of Resources	
Deferred amount on debt refunding	158,793
Deferred amount on leases receivable	640,358
Deferred amount relating to the net pension liability	29,228,163
Deferred amount relating to the net OPEB liability (asset)	17,254,897
Total deferred inflows of resources	47,282,211
Net Position	
Net investment in capital assets	125,285,107
Restricted for:	
Food service	899,653
Debt service	1,267,541
Capital projects	6,017,745
Net OPEB asset	19,747,986
Unrestricted (deficit)	(75,716,332)
Total net position	$ 77,501,700

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See Accompanying Notes to the Financial Statements

Royal Oak Schools
Statement of Activities
For the Year Ended June 30, 2026

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Functions/Programs				
Governmental activities				
Instruction	$ 42,828,180	$ 47,706	$ 28,298,048	$ (14,482,426)
Supporting services	29,283,928	232,216	2,387,937	(26,663,775)
Food services	2,633,286	195,539	2,641,725	203,978
Community services	667,540	953,950	1,194,514	1,480,924
Student and district activities	900,657	-	874,239	(26,418)
Interest and fiscal charges on long-term debt	21,307	-	-	(21,307)
Depreciation (unallocated)	8,395,331	-	-	(8,395,331)
Total governmental activities	$ 84,730,229	$ 1,429,411	$ 35,396,463	(47,904,355)
General revenues				
Property taxes, levied for general purposes				33,484,241
Property taxes, levied for debt service				4,757,458
Property taxes, levied for sinking fund				4,246,421
State aid - unrestricted				23,991,181
Interest and investment earnings				1,502,477
Other				871,327
Total general revenues				68,853,105
Change in net position				20,948,750
Net position - beginning				56,552,950
Net position - ending				$ 77,501,700

See Accompanying Notes to the Financial Statements

Royal Oak Schools
Governmental Funds
Balance Sheet
June 30, 2026
(With Comparative Summarized Totals for 2025)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
Assets				
Cash	$ 22,623,106	$ 10,794,532	$ 33,417,638	$ 34,585,541
Accounts receivable	189,952	5,078	195,030	300,812
Leases receivable	640,358	-	640,358	651,937
Due from other governmental units	8,705,151	231,036	8,936,187	8,475,863
Inventory	-	28,191	28,191	29,980
Investments	22,169	-	22,169	22,169
Prepaid items	95,396	150,000	245,396	293,094
Total assets	$ 32,276,132	$ 11,208,837	$ 43,484,969	$ 44,359,396
Liabilities				
Accounts payable	$ 1,248,072	$ 1,446,925	$ 2,694,997	1,728,524
Accrued salaries payable	9,319,732	-	9,319,732	10,413,260
Unearned revenue	4,964,653	-	4,964,653	1,722,487
Total liabilities	15,532,457	1,446,925	16,979,382	13,864,271

Royal Oak Schools
Governmental Funds
Balance Sheet
June 30, 2026
(With Comparative Summarized Totals for 2025)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
Deferred Inflows of Resources				
Unavailable revenue				
Leases	$ 640,358	$ -	$ 640,358	$ 651,937
Fund Balances				
Non-spendable				
Inventory	-	28,191	28,191	29,980
Prepaid items	95,396	150,000	245,396	293,094
Restricted for				
Food service	-	721,462	721,462	598,168
Debt service	-	1,374,131	1,374,131	992,670
Capital projects	-	6,017,745	6,017,745	9,319,755
Assigned	5,137,725	1,470,383	6,608,108	8,308,003
Unassigned	10,870,196	-	10,870,196	10,301,518
Total fund balances	16,103,317	9,761,912	25,865,229	29,843,188
Total liabilities, deferred inflows of resources, and fund balances	$ 32,276,132	$ 11,208,837	$ 43,484,969	$ 44,359,396

Royal Oak Schools
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2026

Total fund balances for governmental funds	$ 25,865,229
Total net position for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets not being depreciated	8,503,002
Capital assets - net of accumulated depreciation	130,836,094
Net OPEB asset is not recorded as an asset in the governmental funds	19,747,986
Deferred outflows (inflows) of resources	
Deferred outflows of resources resulting from debt refunding	(158,793)
Deferred outflows of resources resulting from the net pension liability	21,602,135
Deferred outflows of resources resulting from the net OPEB liability (asset)	3,652,293
Deferred inflows of resources resulting from the net pension liability	(29,228,163)
Deferred inflows of resources resulting from the net OPEB liability (asset)	(17,254,897)
Certain liabilities are not due and payable in the current period and are not reported in the funds.	
Accrued interest	(106,590)
Arbitrage	(184,029)
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Net pension liability	(70,655,124)
Compensated absences	(1,466,842)
Bonds payable	(13,650,601)
Net position of governmental activities	$ 77,501,700

Royal Oak Schools
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2026 (With Comparative Summarized Totals for 2025)

	General Fund	Capital Projects Funds 2022 Sinking Fund	Nonmajor Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
Revenues					
Local sources	$ 31,533,143		$ 15,648,408	$ 47,181,551	$ 45,625,022
State sources	44,166,405		2,863,941	47,030,346	45,255,620
Federal sources	2,431,319		1,004,172	3,435,491	4,274,657
Interdistrict sources	8,031,591		-	8,031,591	7,744,387
Total revenues	86,162,458		19,516,521	105,678,979	102,899,686
Expenditures					
Current					
Education					
Instruction	49,702,506		2,348,554	52,051,060	50,381,745
Supporting services	34,850,704		842,179	35,692,883	34,289,333
Student and district activities	-		898,687	898,687	984,369
Food services	-		2,627,375	2,627,375	2,552,583
Community services	94,076		571,494	665,570	1,053,802
Intergovernmental payments	1,092,025		-	1,092,025	1,206,171
Capital outlay	-		7,595,718	7,595,718	4,157,769
Debt service					
Principal	-		7,875,000	7,875,000	8,285,000
Interest and other expenditures	-		1,158,620	1,158,620	1,363,652
Payment to bond refunding escrow agent	-		-	-	8,128,849
Total expenditures	85,739,311		23,917,627	109,656,938	112,403,273
Excess (deficiency) of revenues over expenditures	423,147		(4,401,106)	(3,977,959)	(9,503,587)

Royal Oak Schools
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2026 (With Comparative Summarized Totals for 2025)

	General Fund	Capital Projects Funds 2022 Sinking Fund	Nonmajor Governmental Funds	Total Governmental Funds 2026	Total Governmental Funds 2025
Other Financing Sources (Uses)					
Proceeds from refinancing debt	$ -		$ -	$ -	$ 8,257,940
Transfers in	35,000		963,893	998,893	1,109,115
Transfers out	(963,893)		(35,000)	(998,893)	(1,109,115)
Total other financing sources (uses)	(928,893)		928,893	-	8,257,940
Net change in fund balances	(505,746)		(3,472,213)	(3,977,959)	(1,245,647)
Fund balances - beginning as previously presented	16,609,063	4,935,179	8,298,946	29,843,188	31,088,835
Change within financial reporting entity (between major and nonmajor funds)	-	(4,935,179)	4,935,179	-	-
Fund balances - beginning, as adjusted	16,609,063		13,234,125	29,843,188	31,088,835
Fund balances - ending	$ 16,103,317		$ 9,761,912	$ 25,865,229	$ 29,843,188

Royal Oak Schools
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2026

Net change in fund balances - Total governmental funds	$ (3,977,959)
Total change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation and amortization expense	(8,395,331)
Capital outlay	6,469,917
Disposal of capital assets (net book value)	(13,005)
Expenses are recorded when incurred in the statement of activities.	
Interest	95,299
Arbitrage	(184,029)
Compensated absences	(135,940)
The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.	
Net change in net pension liability	13,670,837
Net change in deferrals of resources related to the net pension liability	(2,394,388)
The statement of net position reports the net OPEB liability (asset) and deferred outflows of resources and deferred inflows related to the net OPEB liability (asset) and OPEB expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.	
Net change in net OPEB liability (asset)	4,738,513
Net change in deferrals of resources related to the net OPEB liability (asset)	2,157,822
Bond and note proceeds and leases are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are recorded as liabilities and amortized in the statement of activities. When debt refunding occurs, the difference in the carrying value of the refunding debt and the amount applied to the new debt is reported the same as regular debt proceeds or repayments, as a financing source or expenditure in the governmental funds. However, in the statement of net position, debt refunding may result in deferred inflows of resources or deferred outflows of resources, which are then amortized in the statement of activities.	
Repayments of long-term debt	7,875,000
Amortization of premiums	670,211
Amortization of deferred amount on debt refunding	371,803
Change in net position of governmental activities	$ 20,948,750

See Accompanying Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Royal Oak Schools (the School District) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the School District's significant accounting policies:

Reporting Entity

The School District is governed by an elected seven-member Board of Education. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational financial relationships that determine which of the governmental organizations are a part of the School District's reporting entity, and which organizations are legally separate component units of the School District. The School District has no component units.

District-wide Financial Statements

The School District's basic financial statements include both district-wide (reporting for the School District as a whole) and fund financial statements (reporting the School District's major funds). The district–wide financial statements categorize all nonfiduciary activities as either governmental or business type. All of the School District's activities are classified as governmental activities.

The statement of net position presents governmental activities on a consolidated basis, using the economic resources measurement focus and accrual basis of accounting. This method recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net position is reported in three parts (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

The statement of activities reports both the gross and net cost of each of the School District's functions. The functions are also supported by general government revenues (property taxes and certain intergovernmental revenues). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (property taxes, state sources and federal sources, interest income, etc.). The School District does not allocate indirect costs. In creating the district-wide financial statements the School District has eliminated interfund transactions.

The district-wide focus is on the sustainability of the School District as an entity and the change in the School District's net position resulting from current year activities.

Fund Financial Statements

Major individual governmental funds are reported as separate columns in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, unrestricted state aid, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government.

The School District reports the following major governmental funds.

General Fund – The General Fund is the School District's primary operating fund. It is used to record the general operations of the School District pertaining to education and those operations not required to be provided for in other funds.

The School District reports the following governmental funds:

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or assigned to expenditure for specified purposes. The School District's Special Revenue Funds are comprised of the Food Services, Community Service, and Student and District Activities Funds.

Food Service Fund – The Food Service Fund is used to segregate, for administrative purposes, the transactions of cafeteria operations from regular revenue and expenditure accounts. The School District maintains full control of this fund. The annual operating deficit, if any, generated by this activity is the responsibility of the General Fund. Any operating surplus remains within the fund.

Community Service Fund – The Community Services Fund is used to account for the revenues and expenditures of the School District's preschool, childcare, and alternative education programs. The annual operating deficit, if any, generated by this activity is the responsibility of the General Fund. Any operating surplus remains within the fund.

Student and District Activities Fund – The Student and District Activities Fund is used to account for the revenues and expenditures of the School District's various student and district activities.

Debt Service Funds – Debt Service Funds are used to record tax, interest, and other revenue and the payment of principal, interest, and other expenditures on long-term debt.

2020 Debt – used to record tax, interest, and other revenue and the payment of principal, interest, and other expenditures on long-term debt issued in 2020.

2025 Debt – used to record tax, interest, and other revenue and the payment of principal, interest, and other expenditures on long-term debt issued in 2025.

Capital Projects Funds – Capital Projects Funds are used to record bond proceeds and other revenue and the disbursement of monies specifically for acquiring new school sites, buildings and equipment, and for major remodeling and repairs. The funds are retained until the purpose for which the funds were created has been accomplished.

General Property Maintenance Fund – used to record revenue and the disbursement of monies specifically assigned for property maintenance and renovations.

Instructional Technology Capital Projects Fund – used to record revenue and the disbursement of monies specifically assigned for the purchase of instructional technology equipment and software.

2022 Sinking Fund – used to record the Sinking Fund property tax levy and other revenue and the disbursement of invoices specifically for acquiring new school sites, construction, or repair of school buildings, and for the purchase of new technology.

Assets, Liabilities and Net Position or Fund Balance

Cash and Investments – Cash includes cash on hand, demand deposits, certificates of deposits and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables – Generally, outstanding amounts owed between funds are classified as "due from/to other funds". These amounts are caused by transferring revenues and expenses between funds to get them into the proper reporting fund. These balances are paid back as cash flow permits.

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. The School District considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

Property taxes collected are based upon the approved tax rate for the year of levy. For the fiscal year ended June 30, 2026, the rates are as follows per $1,000 of assessed value:

General Fund	
Principal residence exemption	1.03090
Non-principal residence exemption	18.00000
Commercial personal property	7.03090
Industrial personal property	1.03090
Debt Service Funds	2.20000
Sinking Fund	0.99060

School property taxes are assessed and collected in accordance with enabling state legislation by local municipalities within the School District's boundaries. All of the School District's tax roll lies within Oakland County.

Property taxes are levied on July 1 for taxes due August 31 and December 1 for taxes due February 14 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on February 28 of the following year. At this time, penalties and interest are assessed and the total obligation is added to the county tax rolls.

Prepaid Items – Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in the governmental funds, the School District follows the consumption method, and they are therefore capitalized as prepaid items.

Inventories – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed. In the Food Service Fund, inventory is capitalized at year end.

Capital Assets – Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. The School District defines capital assets as assets with an initial individual cost in excess of $10,000. Costs of normal repair and maintenance that do not add to the value or materially extend asset lives are not capitalized. The School District does not have infrastructure assets. Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

Buildings and additions	20 - 40 years
Buses, vehicles and equipment	7 - 10 years

Deferred Outflows of Resources – A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. Deferred amounts on bond refundings are included in the district-wide financials statements. The amounts represent the difference between the reacquisition price and the net carrying amount of the prior debt. For district-wide financial statements, the School District reports deferred outflows of resources as a result of pension and OPEB plan earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions relating to the net pension and OPEB liabilities (assets) are deferred and amortized over the expected remaining services lives of the employees and retirees in the plans. The School District also reported deferred outflows of resources for pension and OPEB contributions made after the measurement date. This amount will reduce the net pension and OPEB liabilities (assets) in the following year.

Compensated Absences – The liability for compensated absences reported in the district-wide financial statements consists of earned but unused accumulated vacation and sick leave benefits. A liability for these amounts is reported in governmental funds as it comes due for payment. The liability has been calculated based on time that is considered earned as of year end and expected to be used or paid out in future years.

Long-term Obligations – In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period.

In the School District's fund financial statements, the face amount of the debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts are reported as other financing uses.

Pension – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Michigan Public School Employees Retirement System (MPSERS) and additions to/deductions from MPSERS fiduciary net position have been determined on the same basis as they are reported by MPSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions – For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Michigan Public School Employees Retirement System (MPSERS) and additions to/deductions from MPSERS fiduciary net position have been determined on the same basis as they are reported by MPSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources – A deferred inflow of resources is an acquisition of net assets by the government that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. Deferred inflow for leases is related to leases receivable and is being amortized to recognize lease revenue in a systematic and rational manner over the term of the lease. For district-wide financial statements, the School District reports deferred inflows of resources as a result of pension and OPEB plan earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions relating to the net pension and OPEB liabilities (asset) are deferred and amortized over the expected remaining services lives of the employees and retirees in the plans. Deferred inflows of resources also includes revenue received relating to the amounts included in the deferred outflows for payments related to MPSERS Unfunded Actuarial Accrued Liabilities (UAAL) Stabilization defined benefit pension statutorily required contributions.

Fund Balance – In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – amounts that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts that have been formally set aside by the Board of Education for specific purposes. A fund balance commitment may be established, modified, or rescinded by a resolution of the Board of Education.

Assigned – amounts intended to be used for specific purposes, as determined by the Executive Council. The Board of Education has granted the Executive Council the authority to assign funds. Residual amounts in governmental funds other than the General Fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School District's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the School District's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Use of Estimates
The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, as well as deferred inflows and deferred outflows of resources at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Summarized Comparative Data
Summarized comparative data for the prior year has been presented for the major and nonmajor funds and in the fund financial statements in total but not by fund in order to provide an understanding of the changes in the financial position and operations of these funds. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the School District's financial statements for the year ended June 30, 2025, from which the summarized information was derived.

Eliminations and Reclassifications
In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Adoption of New Accounting Standards
Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing an organization's accountability while also addressing certain application issues. This statement includes changes to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information.

Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

Upcoming Accounting and Reporting Changes
Statement No. 105, *Subsequent Events*, establishes accounting and financial reporting standards for events or transactions that occur after the measurement date of the financial statements but before the date the financial statements are available to be issued. This Statement distinguishes between events that provide additional evidence about conditions that existed at the date of the financial statements and events that provide evidence about conditions that did not exist at that date. Events that provide additional evidence about conditions existing at the financial statement date are recognized in the financial statements, whereas events that provide evidence about conditions arising after the financial statement date are not recognized but should be disclosed if they are essential for users' understanding of the financial statements. This Statement also clarifies the definition of the date the financial statements are available to be issued for disclosure purposes. This Statement is effective for the year ending June 30, 2027.

The School District is evaluating the impact that the above pronouncements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

Compliance - Sinking Fund
The Sinking Fund records capital project activities funded with Sinking Fund millage. For these funds, management believes the School District has complied, in all material respects, with the applicable provisions of § 1212(1) of the Revised School Code.

Note 3 - Deposits and Investments

The School District's deposits and investments were reported in the basic financial statements in the following categories:

	Governmental Activities
Cash	$ 33,417,638
Investments	22,169
	$ 33,439,807

The breakdown between deposits and investments for the School District is as follows:

Deposits (checking, savings accounts, money markets, certificates of deposit)	$ 9,051,168
Investments in securities, mutual funds, and similar vehicles	24,388,539
Petty cash and cash on hand	100
Total	$ 33,439,807

As of year end, the School District had the following investments:

Investment	Carrying Value	Maturities	Rating	Rating Organization
External investment pools:				
Michigan Liquid Asset Fund (MILAF):				
MILAF + Portfolio				
Cash Management Class	$ 1,374,131	<60 days	AAAm	S&P
MAX Class	22,992,239	<60 days	AAAm	S&P
U.S. Government Treasury Bond	22,169	1-6 months	AA+	S&P
	$ 24,388,539			

The valuation method for investments measured at net asset value (NAV) per share (or its equivalent) is discussed below.

As of June 30, 2026, the net asset value of the School District's investment in MILAF + Portfolio was $24,366,370. Participation in the investment pool has not resulted in any unfunded commitments. Shares are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made provided the District has sufficient shares to meet the redemption request. In the event of an emergency that would make the determination of net asset value not reasonably practical, the Trust's Board of Trustee's may suspend the right of withdrawal or postpone the date of payment. The net asset value ("NAV") per share of the MILAF+ Portfolio is calculated as of the close of business each business day by dividing the net position of that Portfolio by the number of its outstanding shares. It is the MILAF+ Portfolio's objective to maintain a NAV of $1.00 per share, however, there is no assurance that this objective will be achieved. The exact price for share transactions will be determined based on the NAV next calculated after receipt of a properly executed order. The number of shares purchased or redeemed will be determined by the NAV.

Interest rate risk – The School District does not have a formal investment policy to manage its exposure to fair value losses arising from changes in interest rates.

Credit risk – State statutes and the School District's investment policy authorize the School District to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have an office in Michigan; the School District is allowed to invest in U.S. Treasury or Agency obligations, U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles.

Concentration of credit risk – The School District's current policy places no limit on the amount the School District may invest in any one issuer, nor does it minimize the concentration of credit risk by requiring diversification of the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Custodial credit risk – deposits – In the case of deposits, this is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. As of year-end, $9,016,204 of the School District's bank balance of $9,269,566 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of year end, none of the district's investments were exposed to custodial credit risk.

Note 4 - Fair Value Measurements

The School District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School District has the following recurring fair value measurements as of June 30, 2026:

- U.S. Treasury bonds of $22,169 are valued using significant other observable inputs (Level 2).

Note 5 - Receivables

Receivables as of year end for the School District's individual major funds and the non-major funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows. The School District had no allowance for uncollectible accounts as of June 30, 2026.

	General Fund	Nonmajor Governmental Funds	Total
Receivables			
Accounts	$ 189,952	$ 5,078	$ 195,030
Leases	640,358	-	640,358
	$ 830,310	$ 5,078	$ 835,388
Due from other governmental units			
Federal	$ 112,378	$ -	$ 112,378
State	7,380,283	231,036	7,611,319
Local	1,212,490	-	1,212,490
	$ 8,705,151	$ 231,036	$ 8,936,187

Note 6 - Lease Receivable

The School District has a ground lease agreement for a cell phone tower. The lease commenced on June 12, 2019 and automatically renews in 5-year terms through August 2050 unless the lessee notifies the lessor in writing of the lessee's intention not to extend the agreement at least 60 days prior to the expiration of any term. It is the School District's intent to exercise all renewals. Payments increase 15% each renewal term and range from $1,840 to $3,701 per month in future years with an implied interest rate of 2.05%.

The School District collected $24,840 from the lessee for the year ended June 30, 2026, which includes $11,579 in lease revenue and $13,261 in lease interest revenue.

A lease receivable and deferred inflows have been recorded to reflect future expected payments. Future minimum lease payments are as follows:

Year ending June 30,	
2027	$ 12,381
2028	12,637
2029	12,898
2030	13,165
2031	16,632
2032-2036	95,510
2037-2041	129,405
2042-2046	170,508
2047-2051	177,222
Total	$ 640,358

Note 7 - Capital Assets

A summary of the changes in governmental capital assets is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 4,966,417	$ -	$ -	$ 4,966,417
Construction-in-progress	697,045	3,532,085	692,545	3,536,585
Total capital assets not being depreciated	5,663,462	3,532,085	692,545	8,503,002
Capital assets being depreciated				
Buildings and additions	220,241,966	3,555,148	13,005	223,784,109
Buses, vehicles, and equipment	2,744,068	75,229	-	2,819,297
Total capital assets being depreciated	222,986,034	3,630,377	13,005	226,603,406
Less accumulated depreciation for				
Buildings and additions	85,683,369	8,229,434	-	93,912,803
Buses and other vehicles	1,688,612	165,897	-	1,854,509
Total accumulated depreciation	87,371,981	8,395,331	-	95,767,312
Net capital assets being depreciated	135,614,053	(4,764,954)	13,005	130,836,094
Net capital assets	$ 141,277,515	$ (1,232,869)	$ 705,550	$ 139,339,096

Depreciation expense was $8,395,331 for the year ended June 30, 2026. Depreciation was not charged to activities of the School District because the district considers its assets to impact multiple activities and allocation of depreciation expense is not practical.

Construction Contracts

As of year end, the School District had the following construction contracts in progress:

	Total Contract	Remaining Construction Commitment at Year End
Project		
Various renovation and new construction projects	$ 9,697,321	$ 5,145,287

Contracts payable at year end represent actual contractor billings and are recorded as a Capital Projects and General Fund liability. These contracts are funded by the sinking fund. All projects are expected to be complete by December 31, 2026.

Note 8 - Interfund Transfers

Interfund transfers consist of the following:

	Transfers Out		
	General Fund	Other Governmental Funds	Total
Transfers in			
General Fund	$ -	$ 35,000	$ 35,000
Nonmajor governmental funds	963,893	-	963,893
	$ 963,893	$ 35,000	$ 998,893

These transfers were made to cover the costs of School District programs that were in excess of revenues generated from those activities, and to cover indirect costs.

Note 9 - Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the components of unearned revenue are as follows:

Grant and categorical aid payments received prior to meeting all eligibility requirements	$ 4,964,653

The School District is authorized to levy a hold-harmless millage rate on homestead property located within the boundaries of the School District. The property tax revenue generated from this millage is restricted by statute to $589 per student. Any hold-harmless tax revenue generated in excess of the allowable $589 per student is classified as unearned revenue and is considered unearned at fiscal year end.

Note 10 - Long-term Debt

The School District issues bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The State can withhold state aid if it has to make a bond payment on behalf of the School District related to qualified bonds. Other long-term obligations include compensated absences.

Long-term obligation activity is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Bonds and notes payable					
General obligation bonds	$20,950,000	$ -	$ 7,875,000	$13,075,000	$8,555,000
Premium on bonds	1,245,812	-	670,211	575,601	-
Total bonds payable	22,195,812	-	8,545,211	13,650,601	8,555,000
Other liabilities					
Compensated absences	1,330,902	135,940	-	1,466,842	657,151
Total	$23,526,714	$ 135,940	$ 8,545,211	$15,117,443	$9,212,151

General obligation bonds payable at year end, consist of the following:

$27,790,000 building and site bond due in annual installments of $4,330,000 to $4,520,000 through May 1, 2028 interest at 5.0%	$ 8,850,000
$7,985,000 refunding serial bond due in annual installments of $4,225,000 through May 1, 2027 interest at 5.0%	4,225,000
Total general obligation bonded debt	$ 13,075,000

Future principal and interest requirements for bonded debt are as follows:

	Bonds	
Year Ending June 30,	Principal	Interest
2027	$ 8,555,000	$ 653,750
2028	4,520,000	226,000
Total	$13,075,000	$ 879,750

The general obligation bonds are payable from the Debt Service Funds. As of year end, the funds had a balance of $1,374,131 to pay this debt. Future debt and interest will be payable from future tax levies. Other long-term liabilities are expected to be liquidated primarily by General Fund resources. Compensated absences additions and deductions are reported net.

Interest expenditures for the fiscal year ended June 30, 2026 in the debt service funds was $1,142,876.

Deferred Amount on Refunding

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt that has a balance of $158,793 at June 30, 2026. This amount is reported in the accompanying statement of net position as a deferred inflow of resources and is being charged to activities through fiscal year 2027.

Note 11 - Net Investment in Capital Assets

The composition of net investment in capital assets is as follows:

Capital assets	
Capital assets not being depreciated	$ 8,503,002
Capital assets, net of accumulated depreciation	130,836,094
Total capital assets	139,339,096
Related debt	
General obligation bonds	(13,075,000)
Unamortized bond premiums	(575,601)
Deferred gain on bond refunding	(158,793)
Retainages and accounts payable	(244,595)
Total related debt	(14,053,989)
Net investment in capital assets	$ 125,285,107

Note 12 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation) and certain medical benefits provided to employees. The School District has purchased commercial insurance for health, property and general liability claims. Additionally, reinsurance has been purchased by the School District to protect against claims exceeding a specific dollar amount. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The School District is subject to the Michigan Employment Security Act and has elected to pay unemployment claims on a direct self-insured basis. Under this method, the School District must reimburse the State of Michigan Unemployment Insurance Agency for all benefits charged against the School District.

Note 13 - Pension Plan

Plan Description

The Michigan Public School Employees' Retirement System (System or MPSERS) is a cost-sharing, multiple employer, state-wide, defined benefit public employee retirement plan governed by 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 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 System also provides disability and survivor benefits to DB plan members.

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 pension unfunded (overfunded) actuarial accrued liability as of the September 30, 2024 valuation will be 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 plan year ended September 30, 2025.

Pension Contribution Rates

Benefit Structure	Member	Employer
Basic	0.0 - 4.0%	30.11%
Member Investment Plan	3.0 - 7.0%	30.11%
Pension Plus	3.0 - 6.4%	26.27%
Pension Plus 2	6.2%	27.16%
Defined Contribution	0.0%	20.96%

Required contributions to the pension plan from the School District were $14,689,799 for the plan year ending September 30, 2025.

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

At June 30, 2026, the School District reported a liability of $70,655,124 for its proportionate share of the MPSERS 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 School 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 pension contributions required from all applicable employers during the measurement period. At September 30, 2025, the School District's proportion was .3527 percent, which was an increase of .0083 percent from its proportion measured as of September 30, 2024.

For the plan year ending September 30, 2025, the School District recognized pension expense of $3,126,605. For the reporting period ending June 30, 2026, the School District recognized total pension contribution expense of $15,524,334.

At June 30, 2026, the School 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	Total
Difference between expected and actual experience	$ 2,736,676	$ (629,319)	$ 2,107,357
Changes of assumptions	2,536,015	(3,734,293)	(1,198,278)
Net difference between projected and actual earnings on pension plan investments	-	(16,885,062)	(16,885,062)
Changes in proportion and differences between the School District contributions and proportionate share of contributions	1,922,935	(2,186,969)	(264,034)
Total to be recognized in future	7,195,626	(23,435,643)	(16,240,017)
School District contributions subsequent to the measurement date	14,406,509	(5,792,520)	8,613,989
Total	$ 21,602,135	$ (29,228,163)	$ (7,626,028)

Contributions subsequent to the measurement date reported as deferred outflows and inflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. The District will offset the contribution expense in the year ended June 30, 2027 with the 147c supplemental income received subsequent to the measurement date which is included in the deferred inflows of resources.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred (Inflow) and Deferred Outflow of Resources by Year (To Be Recognized in Future Pension Expenses)	
2026	$ (1,535,820)
2027	(7,796,839)
2028	(5,420,956)
2029	(1,486,402)
	$ (16,240,017)

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 Plan: 6.00%, net of investment expenses
- Projected Salary Increases: 2.75 – 11.55%, including wage inflation at 2.75%
- Cost-of-Living Pension Adjustments: 3% Annual Non Compounded for MIP Members
- Mortality:
  - Retirees: RP-2010 Male and Female Healthy Retiree Annuitant 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: RP-2010 Male and Female Employee Annuitant Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010.

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 is 4.4524 years.

Recognition period for assets in years is 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.

Long-Term Expected Return on Plan Assets
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:

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

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

Rate of Return
For the plan year ended September 30, 2025, the annual money-weighted rate of return on pension plan investment, 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, 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 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 pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the School 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 School 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	Current Single Discount Rate Assumption	1% Increase
5.00%	6.00%	7.00%
$ 111,497,683	$ 70,655,124	$ 36,638,501

Michigan Public School Employees' Retirement System (MPSERS) Fiduciary Net Position
Detailed information about the pension plan's fiduciary net position is available in the separately issued MPSERS Annual Comprehensive Financial Report, available on the ORS website at www.michigan.gov/orsschools.

Payables to the Michigan Public School Employees' Retirement System (MPSERS)
There were no significant payables to the pension plan that are not ordinary accruals to the School District.

Note 14 - Postemployment Benefits Other Than Pensions (OPEB)

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

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

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

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

Benefits Provided

Benefit provisions of the postemployment healthcare plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions. Retirees have the option of health coverage, which, through 2012, was funded on a cash disbursement basis. Beginning fiscal year 2013, it is funded on a prefunded basis. The System has contracted to provide the comprehensive group medical, prescription drug, dental and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by the System with the balance deducted from the monthly pension of each retiree healthcare recipient. For members who first worked before July 1, 2008, (Basic, MIP-Fixed, and MIP Graded plan members) the subsidy is the maximum allowed by statute. To limit future liabilities of Other Postemployment Benefits, members who first worked on or after July 1, 2008 (MIP-Plus plan members) have a graded premium subsidy based on career length where they accrue credit towards their insurance premiums in retirement, not to exceed the maximum allowable by statute. Public Act 300 of 2012 sets the maximum subsidy at 80% beginning January 1, 2013; 90% for those Medicare eligible and enrolled in the insurances as of that date. Dependents are eligible for healthcare coverage if they meet the dependency requirements set forth in Public Act 300 of 1980, as amended.

Public Act 300 of 2012 granted all active members of the Michigan Public School Employees Retirement System, who earned service credit in the 12 months ending September 3, 2012 or were on an approved professional services or military leave of absence on September 3, 2012, a voluntary election regarding their retirement healthcare. Any changes to a member's healthcare benefit are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

Under Public Act 300 of 2012, members were given the choice between continuing the 3% contribution to retiree healthcare and keeping the premium subsidy benefit described above, or choosing not to pay the 3% contribution and instead opting out of the subsidy benefit and becoming a participant in the Personal Healthcare Fund (PHF), a portable, tax-deferred fund that can be used to pay healthcare expenses in retirement. Participants in the PHF are automatically enrolled in a 2% employee contribution into their 457 account as of their transition date, earning them a 2% employer match into a 401(k) account. Members who selected this option stop paying the 3% contribution to retiree healthcare as of the day before their transition date, and their prior contributions were deposited into their 401(k) account.

Contributions

Employers are required by Public Act 300 of 1980, as amended, to contribute amounts necessary to finance the coverage of active and retired members. Contribution provisions are specified by State statute and may be amended only by action of the State Legislature.

Employer OPEB contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The portion of this cost allocated to the current valuation year is called the normal cost. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis. The OPEB unfunded (overfunded) actuarial accrued liability as of the September 30, 2024 valuation will be 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 plan year 2025.

OPEB Contribution Rates

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

Required contributions to the OPEB plan from the School District were $305,514 for the plan year ended September 30, 2025.

OPEB Liabilities or Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
At June 30, 2026, the School District reported an asset of $19,747,986 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 asset used to calculate the net OPEB asset was determined by an actuarial valuation rolled forward from September 2024. The School 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. At September 30, 2025, the School District's proportion was .3248 percent, which was a decrease of .0239 percent from its proportion measured as of September 30, 2024.

For the plan year ending September 30, 2025, the School District recognized OPEB expense of $(6,192,141). For reporting period ending June 30, 2026, the School District recognized total OPEB contribution expense of $668,005.

At June 30, 2026, the School 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	Total
Difference between expected and actual experience	$ -	$ (13,520,407)	$ (13,520,407)
Changes of assumptions	2,635,580	(209,445)	2,426,135
Net difference between projected and actual earnings on OPEB plan investments	-	(2,775,023)	(2,775,023)
Changes in proportion and differences between the School District contributions and proportionate share of contributions	349,918	(750,022)	(400,104)
Total to be recognized in future	2,985,498	(17,254,897)	(14,269,399)
School District contributions subsequent to the measurement date	666,795	-	666,795
Total	$ 3,652,293	$ (17,254,897)	$ (13,602,604)

Contributions subsequent to the measurement date reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction 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:

Deferred (Inflow) and Deferred Outflow of Resources by Year (To Be Recognized in Future OPEB Expenses)	
2026	$ (3,796,561)
2027	(3,742,819)
2028	(3,487,429)
2029	(2,236,675)
2030	(764,937)
Thereafter	(240,978)
	$ (14,269,399)

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: 6.00%, net of investment expenses
- 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: 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 Assumption: 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 1 or more dependents.

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 OPEB asset 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 is in years is 6.4654.

Recognition period for assets in years is 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.

Long-Term Expected Return on Plan Assets
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:

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

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

Rate of Return
For the plan year ended September 30, 2025, the annual money-weighted rate of return on OPEB plan investment, 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 or asset. 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 or asset.

Sensitivity of the School District's Proportionate Share of the Net OPEB Liability or Asset to Changes in the Discount Rate
The following presents the School District's proportionate share of the net OPEB liability or asset calculated using the discount rate of 6.00%, as well as what the School District's proportionate share of the net OPEB liability or 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%
$ (17,014,139)	$ (19,747,986)	$ (22,140,694)

Sensitivity of the School District's Proportionate Share of the Net OPEB Liability or Asset to Healthcare Cost Trend Rate

The following presents the School District's proportionate share of the net OPEB liability or asset calculated using assumed trend rates, as well as what the School District's proportionate share of net OPEB liability or 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
$ (22,118,861)	$ (19,747,986)	$ (17,258,646)

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

There were no significant payables to the OPEB plan that are not ordinary accruals to the School District.

Note 15 - Assigned Fund Balance

The fund balance has been assigned for the following purposes:

	General Fund	Nonmajor Governmental Funds
Assigned		
Subsequent year's budget	$ 3,670,883	$ -
Compensated absences	1,466,842	-
Community services	-	701,801
Student and school activities	-	725,325
Capital projects	-	43,257
Total fund balance assigned for various operating purposes	$ 5,137,725	$ 1,470,383

Note 16 - Contingent Liabilities

Amounts received or receivable from grantor agencies are subjected to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims including amounts already collected, may constitute a asset of the applicable funds. There were no disallowed costs that have been recorded as an asset. Additional amounts, if any, of costs which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

Note 17 - Changes within the Financial Reporting Entity

During the year ended June 30, 2026, a fund that was previously reported as a major fund in the prior year was no longer required to be presented as major in the current year. As a result, the following presentation changes were necessary to be made in the financial statements:

	Nonmajor Governmental Funds	2022 Sinking Fund
Fund balance at June 30, 2025	$ 8,298,946	$ 4,935,179
Adjustments		
Change from major to nonmajor fund	4,935,179	(4,935,179)
Fund balance at June 30, 2025	$ 13,234,125	$ -

REQUIRED SUPPLEMENTARY INFORMATION

Royal Oak Schools
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2026

	Budgeted Amounts		Variance With Final Budget- Over (Under)		Variance With Final Budget- Over (Under)
	Original	Final	Original Budget	Actual	Actual
Revenues					
Local sources	$ 29,637,723	$ 31,900,865	$ 2,263,142	$ 31,533,143	$ (367,722)
State sources	41,568,256	48,899,396	7,331,140	44,166,405	(4,732,991)
Federal sources	2,356,759	3,560,425	1,203,666	2,431,319	(1,129,106)
Interdistrict sources	7,809,769	8,041,609	231,840	8,031,591	(10,018)
Total revenues	81,372,507	92,402,295	11,029,788	86,162,458	(6,239,837)
Expenditures					
Instruction					
Basic programs	34,821,651	34,956,007	134,356	34,552,422	(403,585)
Added needs	14,562,269	15,306,430	744,161	14,943,094	(363,336)
Adult and continuing education	237,021	351,674	114,653	206,990	(144,684)
Supporting services					
Pupil	11,051,802	11,488,393	436,591	11,394,129	(94,264)
Instructional staff	3,740,034	4,942,219	1,202,185	3,902,011	(1,040,208)
General administration	731,812	754,764	22,952	725,672	(29,092)
School administration	4,107,530	4,186,167	78,637	4,155,627	(30,540)
Business	1,277,388	1,104,909	(172,479)	1,059,388	(45,521)
Operations and maintenance	7,909,323	7,955,542	46,219	7,602,098	(353,444)
Pupil transportation services	2,080,780	6,695,046	4,614,266	2,235,372	(4,459,674)
Central	2,365,665	2,461,219	95,554	2,400,842	(60,377)
Athletic activities	1,263,821	1,417,654	153,833	1,358,561	(59,093)
Other	36,045	19,897	(16,148)	17,004	(2,893)
Community services	85,044	109,276	24,232	94,076	(15,200)
Intergovernmental payments	1,269,481	1,181,682	(87,799)	1,092,025	(89,657)
Total expenditures	85,539,666	92,930,879	7,391,213	85,739,311	(7,191,568)
Excess (deficiency) of revenues over expenditures	(4,167,159)	(528,584)	3,638,575	423,147	951,731

Royal Oak Schools
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2026

	Budgeted Amounts		Variance With Final Budget- Over (Under)		Variance With Final Budget- Over (Under)
	Original	Final	Original Budget	Actual	Actual
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	$ 10,000	$ 10,000	$ -	$ -	$ (10,000)
Transfers in	23,000	35,000	12,000	35,000	-
Transfers out	(699,402)	(963,893)	(264,491)	(963,893)	-
Total other financing sources (uses)	(666,402)	(918,893)	(252,491)	(928,893)	(10,000)
Net change in fund balances	(4,833,561)	(1,447,477)	3,386,084	(505,746)	961,731
Fund balance - beginning	16,609,063	16,609,063	-	16,609,063	-
Fund balance - ending	$ 11,775,502	$ 15,161,586	$ 3,386,084	$ 16,103,317	$ 961,731

Royal Oak Schools

Required Supplementary Information
Schedule of the School District's Proportionate Share of the Net Pension Liability
Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years (Measurement Date September 30th, of Each June Fiscal Year)

	June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
A. School District's proportion of the net pension liability (%)	0.35%	0.34%	0.35%	0.36%	0.36%	0.35%	0.34%	0.33%	0.32%	0.31%
B. School District's proportionate share of the net pension liability	$ 70,655,124	$ 84,325,961	$ 113,093,774	$ 135,863,462	$ 84,485,574	$ 120,275,985	$ 112,229,941	$ 99,931,152	$ 84,157,360	$ 78,591,165
C. School District's covered payroll	$ 39,234,194	$ 37,155,296	$ 33,799,667	$ 35,171,386	$ 32,389,100	$ 31,717,116	$ 29,822,926	$ 28,721,382	$ 27,575,741	$ 26,589,939
D. School District's proportionate share of the net pension liability as a percentage of its covered payroll	180.09%	226.96%	334.60%	386.29%	260.85%	379.21%	376.32%	347.93%	305.19%	295.57%
E. Plan fiduciary net position as a percentage of total pension liability	79.44%	74.44%	65.91%	60.77%	72.60%	59.72%	60.31%	62.36%	64.21%	63.27%

See Accompanying Notes to the Required Supplementary Information

Royal Oak Schools
Required Supplementary Information
Schedule of the School District's Pension Contributions
Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years

	For the Years Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
A. Statutorily required contributions	$ 15,524,334	$ 14,441,659	$ 13,607,533	$ 12,795,424	$ 12,153,517	$ 10,688,035	$ 9,670,783	$ 9,014,113	$ 8,661,137	$ 7,073,600
B. Contributions in relation to statutorily required contributions	15,524,334	14,441,659	13,607,533	12,795,424	12,153,517	10,688,035	9,670,783	9,014,113	8,661,137	7,073,600
C. Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
D. School District's covered payroll	$ 41,135,895	$ 38,803,052	$ 36,427,685	$ 33,511,588	$ 33,814,504	$ 32,003,252	$ 31,531,076	$ 29,437,272	$ 28,581,849	$ 27,281,002
E. Contributions as a percentage of covered payroll	37.74%	37.22%	37.35%	38.18%	35.94%	33.40%	30.67%	30.62%	30.30%	25.93%

See Accompanying Notes to the Required Supplementary Information

Royal Oak Schools
Required Supplementary Information
Schedule of the School District's Proportionate Share of the Net OPEB Liability (Asset)
Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years (Measurement Date September 30th, of Each June Fiscal Year)

	June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
A. School District's proportion of the net OPEB liability (asset) (%)	0.32%	0.35%	0.34%	0.36%	0.36%	0.36%	0.34%	0.34%	0.32%	
B. School District's proportionate share of the net OPEB liability (asset)	$ (19,747,986)	$ (15,009,473)	$ (1,903,082)	$ 7,630,174	$ 5,450,082	$ 19,144,177	$ 24,475,853	$ 26,826,843	$ 28,694,413	
C. School District's covered payroll	$ 39,234,194	$ 37,155,296	$ 33,799,667	$ 35,171,386	$ 32,389,100	$ 31,717,116	$ 29,822,926	$ 28,721,382	$ 27,575,741	
D. School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-50.33%	-40.40%	-5.12%	21.69%	16.83%	60.36%	82.07%	93.40%	104.06%	
E. Plan fiduciary net position as a percentage of total OPEB liability (asset)	164.94%	143.08%	105.04%	83.09%	87.33%	59.44%	48.46%	42.95%	36.39%	

See Accompanying Notes to the Required Supplementary Information

Royal Oak Schools
Required Supplementary Information
Schedule of the School District's OPEB Contributions
Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years

	For the Years Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
A. Statutorily required contributions	$ 668,005	$ 589,251	$ 2,588,925	$ 2,699,552	$ 2,650,615	$ 2,635,664	$ 2,541,850	$ 2,338,278	$ 2,224,640	
B. Contributions in relation to statutorily required contributions	668,005	589,251	2,588,925	2,699,552	2,650,615	2,635,664	2,541,850	2,338,278	2,224,640	
C. Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
D. School District's covered payroll	$ 41,135,895	$ 38,803,052	$ 36,427,685	$ 33,511,588	$ 33,814,504	$ 32,003,252	$ 31,531,076	$ 29,437,272	$ 28,581,849	
E. Contributions as a percentage of covered payroll	1.62%	1.52%	7.11%	8.06%	7.84%	8.24%	8.06%	7.94%	7.78%	

See Accompanying Notes to the Required Supplementary Information

Note 1 - Budgetary Information

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and state law for the General Fund, and special revenue funds. All annual appropriations lapse at fiscal year end.

The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body is the function level. The Uniform Budgeting and Accounting Act requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted on a functional level are a violation of the Uniform Budgeting and Accounting Act. The Uniform Budgeting and Accounting Act permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. Revenue amendments were made during the year to reflect revisions to local, state, and federal funds based on the anticipated and actual collection of funds. Adjustment in property tax collections, student enrollment, and federal grants are all examples of reasons it becomes necessary to amend the revenue budgets. Budgeted expenditures were amended to reflect changes that occurred after the adoption of the original budget which is created using conservative assumptions. Modifications in salaries and benefits are made to reflect actual staffing levels, while purchased services, supplies and materials, capital outlay, and other expenditures are modified throughout the year to reflect actual and anticipated expenses.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned or committed fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year end; the commitments will be reappropriated and honored during the subsequent year.

Excess of Expenditures over Appropriations

The School District did not have any budget variances in excess of appropriations.

Budgetary Highlights

The following provides an explanation of significant variances for the General Fund when comparing the original budget to final budget and final budget to actual results:

	Budgeted Amounts		Variance With Final Budget- Over (Under) Original Budget			Variance With Final Budget- Over (Under) Actual	
	Original	Final			Actual		
General Fund							
Revenues							
Local sources	$ 29,637,723	$ 31,900,865	$ 2,263,142	(a)	$ 31,533,143	$ (367,722)	
State sources	41,568,256	48,899,396	7,331,140	(b)	44,166,405	(4,732,991)	(c)
Expenditures							
Pupil transportation services	2,080,780	6,695,046	4,614,266	(d)	2,235,372	(4,459,674)	(e)

(a) The General Fund received more income from taxes in the current year than originally expected and more interest income was received.

(b) The student count increased by 46.21 students which increase state funding and made grant funds that were deferred available in FY26.

(c) The district planned to spend $4.4M for 74b EV bus grant, $360,000 for 23g and $90,000 23+ that was not spent and therefore not recorded as revenue.

(d) Significant increase in final budget due to the addition of the 74b EV bus grant that was awarded subsequent to the approval of the original budget.

(e) The district did not spend the budgeted $4.4M for the 74b EV bus grant.

Note 2 - Pension Information

Notes to the Schedule of the School District's Proportionate Share of the Net Pension Liability

Changes of benefit terms:

- There were no changes of benefit terms in the plan fiscal year 2025.

Changes of benefit assumptions:

- There were no changes of benefit assumptions in plan fiscal year 2025.

Note 3 - OPEB Information

Notes to the Schedule of the School District's Proportionate Share of the Net OPEB Liability (Asset)

Changes of benefit terms:

- There were no changes of benefit terms in the plan fiscal year 2025.

Changes of benefit assumptions:

- There were no changes of benefit assumptions in plan fiscal year 2025.

OTHER SUPPLEMENTARY INFORMATION

Royal Oak Schools
Other Supplementary Information
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2026

	Special Revenue Funds			Debt Service Funds		Capital Projects Funds			
	Community Services	Food Services	Student and District Activities	2025 Debt	2020 Debt	General Property Maintenance Fund	2022 Sinking Fund	Instructional Technology Capital Projects Fund	Total Nonmajor Governmental Funds
Assets									
Cash	$ 702,075	$ 574,384	$ 735,111	$ 670,795	$ 703,336	$ 4,308,870	$ 3,056,704	$ 43,257	$ 10,794,532
Accounts receivable	-	5,078	-	-	-	-	-	-	5,078
Due from other governmental units	-	231,036	-	-	-	-	-	-	231,036
Inventory	-	28,191	-	-	-	-	-	-	28,191
Prepaid items	-	150,000	-	-	-	-	-	-	150,000
Total assets	$ 702,075	$ 988,689	$ 735,111	$ 670,795	$ 703,336	$ 4,308,870	$ 3,056,704	$ 43,257	$ 11,208,837
Liabilities									
Accounts payable	$ 274	$ 89,036	$ 9,786	$ -	$ -	$ 58,882	$ 1,288,947	$ -	$ 1,446,925
Fund Balances									
Non-spendable									
Inventory	-	28,191	-	-	-	-	-	-	28,191
Prepaid items	-	150,000	-	-	-	-	-	-	150,000
Restricted for									
Food service	-	721,462	-	-	-	-	-	-	721,462
Debt service	-	-	-	670,795	703,336	-	-	-	1,374,131
Capital projects	-	-	-	-	-	4,249,988	1,767,757	-	6,017,745
Assigned	701,801	-	725,325	-	-	-	-	43,257	1,470,383
Total fund balances	701,801	899,653	725,325	670,795	703,336	4,249,988	1,767,757	43,257	9,761,912
Total liabilities and fund balances	$ 702,075	$ 988,689	$ 735,111	$ 670,795	$ 703,336	$ 4,308,870	$ 3,056,704	$ 43,257	$ 11,208,837

Royal Oak Schools
Other Supplementary Information
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2026

	Special Revenue Funds			Debt Service Funds		Capital Projects Funds			
	Community Services	Food Services	Student and District Activities	2025 Debt	2020 Debt	General Property Maintenance Fund	2022 Sinking Fund	Instructional Technology Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues									
Local sources	$ 909,112	$ 195,539	$ 874,239	$ 4,519,238	$ 4,895,843	$ -	$ 4,246,421	$ 8,016	$ 15,648,408
State sources	1,226,388	1,637,553	-	-	-	-	-	-	2,863,941
Federal sources	-	1,004,172	-	-	-	-	-	-	1,004,172
Total revenues	2,135,500	2,837,264	874,239	4,519,238	4,895,843	-	4,246,421	8,016	19,516,521
Expenditures									
Current									
Education									
Instruction	2,348,554	-	-	-	-	-	-	-	2,348,554
Supporting services	836,082	-	-	-	-	-	6,097	-	842,179
Student and district activities	-	-	898,687		-		-	-	898,687
Food services	-	2,627,375	-	-	-	-	-	-	2,627,375
Community services	571,494	-	-	-	-	-	-	-	571,494
Capital outlay	-	53,384	-	-	-	134,588	7,407,746	-	7,595,718
Debt service									
Principal	-	-	-	3,760,000	4,115,000	-	-	-	7,875,000
Interest and other expenditures	-	-	-	502,226	656,394	-	-	-	1,158,620
Total expenditures	3,756,130	2,680,759	898,687	4,262,226	4,771,394	134,588	7,413,843	-	23,917,627
Excess (deficiency) of revenues over expenditures	(1,620,630)	156,505	(24,448)	257,012	124,449	(134,588)	(3,167,422)	8,016	(4,401,106)
Other Financing Sources (Uses)									
Transfers in	963,893	-	-	-	-	-	-	-	963,893
Transfers out	-	(35,000)	-	-	-	-	-	-	(35,000)
Total other financing sources (uses)	963,893	(35,000)	-	-	-	-	-	-	928,893
Net change in fund balances	(656,737)	121,505	(24,448)	257,012	124,449	(134,588)	(3,167,422)	8,016	(3,472,213)
Fund balances - beginning as previously presented	1,358,538	778,148	749,773	413,783	578,887	4,384,576	-	35,241	8,298,946
Change within financial reporting entity (between major and nonmajor funds)	-	-	-	-	-	-	4,935,179	-	4,935,179
Fund balances - beginning, as adjusted	1,358,538	778,148	749,773	413,783	578,887	4,384,576	4,935,179	35,241	13,234,125
Fund balances - ending	$ 701,801	$ 899,653	$ 725,325	$ 670,795	$ 703,336	$ 4,249,988	$ 1,767,757	$ 43,257	$ 9,761,912

Royal Oak Schools
Other Supplementary Information
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Year Ended June 30, 2026

	Food Service			Community Services			Student and District Activities			Total		
	Final Budget	Actual	Over (Under) Final Budget	Final Budget	Actual	Over (Under) Final Budget	Final Budget	Actual	Over (Under) Final Budget	Final Budget	Actual	Over (Under) Final Budget
Revenues												
Local sources	$ 199,918	$ 195,539	$ (4,379)	$ 902,692	$ 909,112	$ 6,420	$ 1,500,000	$ 874,239	$ (625,761)	$ 2,602,610	$ 1,978,890	$ (623,720)
State sources	1,735,277	1,637,553	(97,724)	1,238,422	1,226,388	(12,034)	-	-	-	2,973,699	2,863,941	(109,758)
Federal sources	1,123,850	1,004,172	(119,678)	-	-	-	-	-	-	1,123,850	1,004,172	(119,678)
Total revenues	3,059,045	2,837,264	(221,781)	2,141,114	2,135,500	(5,614)	1,500,000	874,239	(625,761)	6,700,159	5,847,003	(853,156)
Expenditures												
Current												
Education												
Instruction	-	-	-	2,363,763	2,348,554	(15,209)	-	-	-	2,363,763	2,348,554	(15,209)
Supporting services	-	-	-	863,250	836,082	(27,168)	1,500,000	898,687	(601,313)	2,363,250	1,734,769	(628,481)
Food services	3,128,330	2,627,375	(500,955)	-	-	-	-	-	-	3,128,330	2,627,375	(500,955)
Community services	-	-	-	589,945	571,494	(18,451)	-	-	-	589,945	571,494	(18,451)
Capital outlay	90,000	53,384	(36,616)	1,000	-	(1,000)	-	-	-	91,000	53,384	(37,616)
Total expenditures	3,218,330	2,680,759	(537,571)	3,817,958	3,756,130	(61,828)	1,500,000	898,687	(601,313)	8,536,288	7,335,576	(1,200,712)
Excess (deficiency) of revenues over expenditures	(159,285)	156,505	315,790	(1,676,844)	(1,620,630)	56,214	-	(24,448)	(24,448)	(1,836,129)	(1,488,573)	347,556
Other Financing Sources (Uses)												
Transfers in	-	-	-	963,893	963,893	-	-	-	-	963,893	963,893	-
Transfers out	(35,000)	(35,000)	-	-	-	-	-	-	-	(35,000)	(35,000)	-
Total other financing sources (uses)	(35,000)	(35,000)	-	963,893	963,893	-	-	-	-	928,893	928,893	-
Net change in fund balances	(194,285)	121,505	315,790	(712,951)	(656,737)	56,214	-	(24,448)	(24,448)	(907,236)	(559,680)	347,556
Fund balances - beginning	778,148	778,148	-	1,358,538	1,358,538	-	749,773	749,773	-	2,886,459	2,886,459	-
Fund balances - ending	$ 583,863	$ 899,653	$ 315,790	$ 645,587	$ 701,801	$ 56,214	$ 749,773	$ 725,325	$ (24,448)	$ 1,979,223	$ 2,326,779	$ 347,556

Royal Oak Schools
Other Supplementary Information
Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Year Ended June 30, 2026

	2020 Debt	2025 Debt	Total Debt Actual	Total Debt Final Budget	Over (Under) Final Budget
Revenues					
Local sources	$ 4,895,843	$ 4,519,238	$ 9,415,081	$ 9,401,797	$ 13,284
Expenditures					
Debt service					
Principal	4,115,000	3,760,000	7,875,000	7,875,000	-
Interest and other expenditures	656,394	502,226	1,158,620	1,185,076	(26,456)
Total expenditures	4,771,394	4,262,226	9,033,620	9,060,076	(26,456)
Net change in fund balances	124,449	257,012	381,461	341,721	39,740
Fund balances - beginning	578,887	413,783	992,670	1,520,301	(527,631)
Fund balances - ending	$ 703,336	$ 670,795	$ 1,374,131	$ 1,862,022	$ (487,891)

Royal Oak Schools

Other Supplementary Information

Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2026

	General Property Maintenance Fund	Instructional Technology Fund	2022 Sinking Fund	Total Capital Projects Actual
Revenues				
Local sources	$ -	$ 8,016	$ 4,246,421	$ 4,254,437
Expenditures				
Current				
Education				
Supporting services	-	-	6,097	6,097
Capital outlay	134,588	-	7,407,746	7,542,334
Total expenditures	134,588	-	7,413,843	7,548,431
Net change in fund balances	(134,588)	8,016	(3,167,422)	(3,293,994)
Fund balances - beginning	4,384,576	35,241	4,935,179	9,354,996
Fund balances - ending	$ 4,249,988	$ 43,257	$ 1,767,757	$ 6,061,002

Royal Oak Schools
Other Supplementary Information
Schedule of Outstanding Bonded Indebtedness
June 30, 2026

	Year Ending June 30,	2020 Debt	2025 Debt	Total
	2027	$ 4,330,000	$ 4,225,000	$ 8,555,000
	2028	4,520,000	-	4,520,000
	Total	$ 8,850,000	$ 4,225,000	$ 13,075,000
Principal payments due the first day of		May	May	
Interest payments due the first day of		May and November	May and November	
Interest rate		5.00%	5.00%	
Original issue		$ 27,790,000	$ 7,985,000	

STATISTICAL SECTION (UNAUDITED)

Royal Oak Schools
District-Wide Net Position by Component - Last Ten Fiscal Years
(Unaudited)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Governmental activities										
Net investment in capital assets	$ 125,285,107	$ 118,551,107	$ 124,704,695	$ 121,517,620	$ 117,617,784	$ 110,189,542	$ 104,106,488	$ 99,081,081	$ 92,295,603	$ 85,077,012
Restricted	27,932,925	25,898,157	5,265,567	7,005,841	11,879,575	7,343,700	6,998,309	6,316,619	5,178,997	451,875
Unrestricted (deficit)	(75,716,332)	(87,896,314)	(83,185,311)	(93,170,056)	(97,533,876)	(92,965,037)	(87,980,113)	(81,097,473)	(77,344,092)	(47,929,313)
Total primary government	$ 77,501,700	$ 56,552,950	$ 46,784,951	$ 35,353,405	$ 31,963,483	$ 24,568,205	$ 23,124,684	$ 24,300,227	$ 20,130,508	$ 37,599,574

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools
District-Wide Revenues by Source and Expenses by Function - Last Ten Fiscal Years
(Unaudited)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Expenses										
Governmental activities										
Instruction	$ 42,828,180	$ 47,702,771	$ 45,674,299	$ 51,652,279	$ 44,621,401	$ 45,632,786	$ 44,966,014	$ 42,446,936	$ 39,331,584	$ 36,088,719
Support services	29,283,928	32,503,351	31,086,565	29,433,472	26,712,981	27,873,128	27,536,176	22,574,360	21,384,267	20,570,368
Food services	2,633,286	2,897,093	2,741,126	1,949,228	1,889,861	747,494	1,432,897	1,302,533	1,242,244	1,381,164
Community services	667,540	1,168,639	1,126,300	1,064,324	1,804,653	1,841,005	2,604,024	950,960	1,964,081	1,886,136
Student and district activities	900,657	1,099,206	875,597	763,168	599,346	294,889	649,407	-	-	-
Interest on long-term debt	21,307	703,444	661,152	783,867	786,241	359,298	888,411	968,212	554,058	742,821
Depreciation (unallocated)	8,395,331	7,057,183	7,906,243	7,474,050	7,018,149	5,877,459	5,151,089	5,117,538	5,045,399	4,980,448
Total expenses	84,730,229	93,131,687	90,071,282	93,120,388	83,432,632	82,626,059	83,228,018	73,360,539	69,521,633	65,649,656
Program revenues										
Governmental activities										
Charges for services										
Instruction	47,706	56,710	30,674	15,900	36,514	8,361	11,823	28,100	22,060	40,808
Support services	232,216	221,492	213,460	300,090	199,768	132,598	144,466	229,689	218,888	212,990
Food services	195,539	181,598	254,394	692,210	35,020	26,772	588,351	790,786	732,268	725,094
Community services	953,950	1,391,434	1,726,510	1,665,203	1,119,445	340,778	1,186,063	1,758,325	1,536,597	1,587,652
Operating grants and contributions										
Instruction	28,298,048	27,551,166	25,720,296	26,710,725	20,244,368	16,246,538	13,248,246	11,548,480	10,487,391	9,992,468
Support services	2,387,937	3,075,883	3,841,134	2,383,844	-	-	-	-	-	-
Food services	2,641,725	2,598,403	2,517,885	1,113,157	2,398,455	751,577	806,056	688,569	667,174	627,260
Community services	1,194,514	767,558	363,168	1,105,563	1,328,392	427,397	445,599	446,658	445,423	454,121
Student and district activities	874,239	918,338	896,616	803,812	681,582	317,832	690,145	-	-	-
Total revenues	36,825,874	36,762,582	35,564,137	34,790,504	26,043,544	18,251,853	17,120,749	15,490,607	14,109,801	13,640,393
Net (expense) revenue										
Total net expense	$ (47,904,355)	$ (56,369,105)	$ (54,507,145)	$ (58,329,884)	$ (57,389,088)	$ (64,374,206)	$ (66,107,269)	$ (57,869,932)	$ (55,411,832)	$ (52,009,263)

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools
District-Wide General Revenues and Total Change in Net Position - Last Ten Fiscal Years
(Unaudited)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Net (expense) revenue										
Total net expense	$ (47,904,355)	$ (56,369,105)	$ (54,507,145)	$ (58,329,884)	$ (57,389,088)	$ (64,374,206)	$ (66,107,269)	$ (57,869,932)	$ (55,411,832)	$ (52,009,263)
General revenues and other changes in net position										
Governmental activities										
Taxes										
Property taxes levied for general purposes	33,484,241	27,500,633	26,030,420	24,103,460	22,383,629	22,989,273	22,084,864	20,374,544	19,886,188	19,529,389
Property taxes levied for debt service	4,757,458	8,684,739	8,143,771	8,356,829	8,456,902	9,328,764	8,755,999	8,928,788	8,508,770	9,374,541
Property taxes levied for sinking fund	4,246,421	4,057,152	3,787,069	3,201,692	2,950,687	2,853,017	2,779,272	2,643,250	2,538,310	2,444,540
Unrestricted state aid	23,991,181	23,294,393	25,008,711	23,992,089	30,312,124	30,027,667	29,265,834	28,257,911	29,753,112	28,578,016
Interest and investment earnings	1,502,477	1,824,440	2,019,365	1,367,413	85,777	45,903	737,932	1,402,717	266,907	51,120
Gain on sale of assets	-	-	9,992	-	-	-	-	17,255	5,678	41,264
Other	871,327	775,747	939,363	698,323	595,247	573,103	699,601	415,186	456,124	468,173
Total	68,853,105	66,137,104	65,938,691	61,719,806	64,784,366	65,817,727	64,323,502	62,039,651	61,415,089	60,487,043
Change in net position										
Total	$ 20,948,750	$ 9,767,999	$ 11,431,546	$ 3,389,922	$ 7,395,278	$ 1,443,521	$ (1,783,767)	$ 4,169,719	$ 6,003,257	$ 8,477,780

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools
Fund Level Fund Balances - Last Ten Fiscal Years
(Unaudited)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
General Fund										
Non-spendable	$ 95,396	$ 143,094	$ 301,232	$ 351,905	$ 226,523	$ 406,186	$ 585,285	$ 695	$ -	$ 16,000
Assigned	5,137,725	6,164,451	4,055,853	3,403,375	3,265,456	5,650,855	6,721,665	3,130,793	2,184,204	1,829,317
Unassigned	10,870,196	10,301,518	12,303,691	13,059,147	12,780,860	10,734,190	7,456,878	11,433,617	12,357,244	12,673,806
Total General Fund	16,103,317	16,609,063	16,660,776	16,814,427	16,272,839	16,791,231	14,763,828	14,565,105	14,541,448	14,519,123
All other governmental funds										
Non-spendable	178,191	179,980	145,578	139,794	140,908	150,912	140,176	124,642	132,213	133,033
Restricted	8,113,338	10,910,593	6,952,103	7,151,177	12,068,626	19,532,727	35,285,297	20,038,841	30,487,230	4,603,842
Committed	-	-	-	-	-	-	-	-	-	125,662
Assigned	1,470,383	2,143,552	7,330,378	7,309,359	7,408,963	8,011,198	7,988,255	7,445,735	7,639,735	7,601,707
Total all other governmental funds	9,761,912	13,234,125	14,428,059	14,600,330	19,618,497	27,694,837	43,413,728	27,609,218	38,259,178	12,464,244
Total all funds	$ 25,865,229	$ 29,843,188	$ 31,088,835	$ 31,414,757	$ 35,891,336	$ 44,486,068	$ 58,177,556	$ 42,174,323	$ 52,800,626	$ 26,983,367

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools
Fund Level Revenues by Source - Last Ten Fiscal Years
(Unaudited)

	General Fund						Special Revenue Funds					Capital Project Funds	Debt Service Funds			
Year Ended	Property Taxes	Other Local Sources	Interdistrict Sources	State Sources	Federal Sources *	Total General Fund Revenues	Local Sources	State Sources	Federal Sources	Interdistrict Sources	Total Special Revenue Funds Revenue	Property Taxes, Interest and Other	Property Taxes	Interest and Other	Total Debt Service Funds Revenue	Total Revenue
2017	$ 19,567,379	$ 1,014,287	$ 4,080,207	$ 32,386,390	$ 1,817,732	$ 58,865,995	$ 2,014,146	$ 511,291	$ 569,884	$ -	$ 3,095,321	$ 2,630,597	$ 9,408,163	$ 86,096	$ 9,494,259	$ 74,086,172
2018	19,927,123	1,076,000	4,354,650	34,105,594	1,663,102	61,126,469	2,057,520	499,172	618,282	-	3,174,974	2,610,520	8,552,219	55,030	8,607,249	75,519,212
2019	20,374,544	1,482,167	4,639,259	33,459,787	1,645,578	61,601,335	2,233,868	508,492	626,735	-	3,369,095	3,351,733	9,147,731	43,109	9,190,840	77,513,003
2020	22,084,864	1,360,731	4,970,465	35,659,236	1,822,876	65,898,172	2,283,871	514,155	751,299	-	3,549,325	3,038,014	8,927,688	31,052	8,958,740	81,444,251
2021	22,989,273	716,685	5,889,403	36,332,010	3,859,168	69,786,539	654,761	497,236	830,565	-	1,982,562	2,935,528	9,320,154	44,797	9,364,951	84,069,580
2022	22,383,629	999,518	6,174,613	37,728,620	6,537,785	73,824,165	1,743,112	567,472	3,159,375	-	5,469,959	3,029,261	8,402,904	101,621	8,504,525	90,827,910
2023	24,103,460	2,164,400	6,469,884	43,067,284	3,523,589	79,328,617	2,969,184	604,165	1,611,383	-	5,184,732	3,409,894	8,586,167	-	8,586,167	96,509,410
2024	26,030,420	2,802,722	6,974,458	43,334,380	4,246,717	83,388,697	2,783,640	1,730,461	1,150,592	3,197	5,667,890	3,935,653	8,500,596	-	8,500,596	101,492,836
2025	27,500,633	2,660,023	7,744,387	42,820,763	3,303,792	84,029,598	2,370,545	2,434,857	970,865	-	5,776,267	4,101,891	8,991,930	-	8,991,930	102,899,686
2026	33,484,241	(1,951,098)	8,031,591	44,166,405	2,431,319	86,162,458	1,978,890	2,863,941	1,004,172	-	5,847,003	4,254,437	9,415,081	-	9,415,081	105,678,979

*In years 2021 through 2025 the District received a significant source of federal funding through the Coronavirus Relief Fund and Education Stabilization Fund.

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools

Fund Level Expenditures by Function - Last Ten Fiscal Years

(Unaudited)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Instruction	$ 49,702,506	$ 48,422,639	$ 47,791,360	$ 48,242,889	$ 43,854,174	$ 38,887,847	$ 38,424,907	$ 36,900,582	$ 35,802,944	$ 33,133,803
Pupil services	11,394,129	10,608,046	9,478,592	8,105,267	7,222,576	6,537,024	6,106,549	5,349,769	4,959,956	4,700,118
Instructional support services	3,902,011	4,126,904	4,200,079	3,378,437	3,336,152	3,139,428	2,463,698	2,596,437	2,338,967	2,184,700
General administration	725,672	648,610	672,474	701,380	622,233	597,344	547,694	565,877	562,678	648,453
School administration	4,155,627	3,832,248	3,629,706	3,499,827	3,444,304	3,260,660	3,241,057	3,188,060	3,088,633	2,901,153
Business services	1,059,388	10,922,940	11,798,741	10,036,591	10,120,673	8,782,891	7,980,052	8,352,121	8,567,905	9,173,251
Central staff	2,400,842	2,362,814	2,247,173	2,064,120	2,076,594	1,969,100	1,745,747	1,880,536	1,858,317	1,855,851
Operations and maintenance	7,602,098	-	-	-	-	-	-	-	-	-
Pupil transportation services	2,235,372	-	-	-	-	-	-	-	-	-
Athletics	1,358,561	1,177,375	1,111,206	1,022,521	897,977	797,408	831,570	867,871	816,009	763,345
Other	17,004	33,274	472,246	96,322	363,136	13,413	51,383	77,548	72,174	41,582
Community services	94,076	90,288	74,483	93,514	1,123,475	1,034,945	1,443,609	159,764	1,280,877	1,265,541
Payments to other governmental units	1,092,025	1,206,171	946,294	1,042,157	1,044,300	1,222,961	1,310,637	1,204,466	1,203,937	1,346,705
Capital outlay (1)	-	-	-	-	-	-	782,493	121,548	1,524	15,342
Student and District Activities Fund	898,687	984,369	875,597	763,168	599,346	294,889	649,407	-	-	-
Food Services Fund	2,680,759	3,076,548	2,741,126	1,949,228	1,889,861	747,494	1,432,897	1,302,533	1,242,244	1,364,823
Community Services Fund	3,756,130	3,494,013	3,151,981	2,891,516	2,283,373	1,996,510	2,233,471	1,990,907	1,839,889	1,779,078
Sinking Fund	-	2,007,873	2,141,631	2,841,925	7,623,117	2,204,581	1,495,031	1,808,236	1,874,583	1,342,877
Debt service										
Principal	7,875,000	16,413,849	6,495,000	6,225,000	6,220,000	7,295,000	7,660,000	6,890,000	7,755,000	7,455,000
Interest	1,158,620	1,363,652	1,764,429	2,047,759	2,319,574	2,911,789	1,752,011	2,313,138	1,315,660	1,689,040
Capital lease retirement	-	-	-	-	-	141,096	25,650	-	43,887	75,235
Capital projects (1)	7,548,431	1,631,660	2,236,632	5,985,268	4,381,777	15,929,790	19,069,329	12,593,131	2,124,057	15,365
	$ 109,656,938	$ 112,403,273	$ 101,828,750	$ 100,986,889	$ 99,422,642	$ 97,764,170	$ 99,247,192	$ 88,162,524	$ 76,749,241	$ 71,751,262
Debt services as a percentage of noncapital expenditures	9.71%	19.12%	8.11%	8.98%	9.77%	12.99%	11.99%	12.48%	12.53%	13.10%

(1) Capital outlay expenditures consist of all capital-related expenditures not recorded in the capital projects funds.

Source: Royal Oak Schools Annual Comprehensive Financial Reports 2017-2026.

Royal Oak Schools

Property Tax Levies and Collections - Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Delinquent Taxes Collected	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2017	$ 31,346,492	$ 31,310,198	99.88 %	$ 61,008	$ 31,371,206	100.08 %
2018	30,922,347	30,885,435	99.88 %	63,597	30,949,032	100.08 %
2019	31,949,203	31,905,123	99.86 %	62,093	31,967,216	100.06 %
2020	33,470,199	33,426,923	99.87 %	208,364	33,635,287	100.49 %
2021	35,093,513	35,024,181	99.80 %	146,873	35,171,054	100.49 %
2022	33,777,771	33,228,529	98.37 %	69,609	33,298,138	98.58 %
2023	35,385,257	34,806,031	98.36 %	330,468	35,136,500	99.30 %
2024	37,901,012	37,084,876	97.85 %	40,914	37,125,789	97.95 %
2025	40,208,345	39,038,155	97.09 %	8,434	39,046,589	97.11 %
2026	42,299,467	42,236,788	99.85 %	124,347	42,361,135	100.15 %

Source: Treasurers' Settlements

Royal Oak Schools
Taxable Valuation and Actual Value of Taxable Property - Last Ten Fiscal Years
(Unaudited)

	Taxable Valuation			Estimated	Total District Direct Millage Rate	
Fiscal Year	Homestead Property	Nonhomestead Property	Total	Actual Valuation	Homestead Property	Nonhomestead Property
2017	$ 1,638,497,870	$ 844,904,480	$ 2,483,402,350	$ 4,966,804,700	6.30	22.74
2018	1,739,083,200	856,416,460	2,595,499,660	5,190,999,320	5.72	22.23
2019	1,835,670,110	889,099,390	2,724,769,500	5,449,539,000	6.52	22.22
2020	1,934,268,690	968,789,880	2,903,058,570	5,806,117,140	6.05	21.96
2021	2,035,357,920	1,032,718,920	3,068,076,840	6,136,153,680	6.24	21.95
2022	2,130,334,130	1,085,754,450	3,216,088,580	6,432,177,160	5.40	21.54
2023	2,258,530,970	1,176,166,200	3,434,697,170	6,869,394,340	3.93	21.32
2024	2,433,549,780	1,303,290,430	3,736,840,210	7,473,680,420	4.31	21.20
2025	2,583,300,700	1,374,296,900	3,957,597,600	7,915,195,200	4.30	21.20
2026	2,692,038,880	1,454,230,020	4,146,268,900	8,292,537,800	4.22	21.19

Property taxes in the School District are contingent upon the taxable property values. Taxable value increases are limited by variable caps and other restrictions, which generally cause taxable values to be at or below state equalized values (which are primarily market driven).

Source: Royal Oak Schools and Oakland County Equalization

Royal Oak Schools
Direct and Overlapping Property Tax Rates - Homestead - Last Ten Fiscal Years
(Unaudited)

	District Direct Rates				Oakland County	Oakland	Overlapping Rates				
Fiscal Year	Operating	Non-Operating	Total	State of Michigan	Operating and ISD	Community College	City of Berkley	City of Huntington Woods	City of Madison Heights	City of Royal Oak	City of Troy
2017	2.55	3.75	6.30	6.00	8.13	1.57	15.82	22.38	23.02	17.88	10.40
2018	2.47	3.25	5.72	6.00	8.09	1.56	15.17	23.16	25.21	17.64	10.36
2019	2.31	3.25	5.56	6.00	8.06	1.54	14.90	23.19	25.72	18.62	10.30
2020	2.09	3	5.09	6.00	8.03	1.53	16.82	23.56	25.29	18.12	10.24
2021	2.29	3	5.29	6.00	9.61	1.52	16.55	25.83	26.26	17.85	10.00
2022	1.86	2.6	4.46	6.00	9.68	1.51	15.99	24.93	26.26	17.47	10.02
2023	0.61	2.4	3.01	6.00	10.41	1.49	15.78	24.26	26.08	17.56	9.90
2024	1.11	2.2	3.31	6.00	10.41	1.49	15.77	24.13	25.53	17.62	9.90
2025	1.11	2.2	3.31	6.00	9.20	1.48	15.64	23.74	25.46	17.24	9.86
2026	1.03	2.2	3.23	6.00	8.94	1.47	15.46	22.83	25.46	17.12	9.79

Source: Oakland County Equalization Department

Royal Oak Schools

Direct and Overlapping Property Tax Rates - Non-Homestead - Last Ten Fiscal Years

(Unaudited)

Fiscal Year	District Direct Rates: Operating	District Direct Rates: Non-Operating	District Direct Rates: Total	State of Michigan	Oakland County Operating and ISD	Oakland Community College	Overlapping Rates: City of Berkley	Overlapping Rates: City of Huntington Woods	Overlapping Rates: City of Madison Heights	Overlapping Rates: City of Royal Oak	Overlapping Rates: City of Troy
2017	18.00	4.74	22.74	6.00	8.13	1.57	15.82	22.38	23.02	17.88	10.40
2018	18.00	4.23	22.23	6.00	8.09	1.56	15.17	23.16	25.21	17.64	10.36
2019	18.00	4.22	22.22	6.00	8.06	1.54	14.90	23.19	25.72	18.62	10.30
2020	18.00	3.96	21.96	6.00	8.03	1.53	16.82	23.56	25.29	18.12	10.24
2021	18.00	3.95	21.95	6.00	9.61	1.52	16.55	25.83	26.26	17.85	10.00
2022	18.00	3.54	21.54	6.00	9.68	1.51	15.99	24.93	26.26	17.47	10.02
2023	18.00	3.32	21.32	6.00	10.41	1.49	15.78	24.26	26.08	17.56	9.90
2024	18.00	3.20	21.20	6.00	10.41	1.49	15.77	24.13	25.53	17.62	9.90
2025	18.00	3.20	21.20	6.00	9.20	1.48	15.64	23.74	25.46	17.24	9.86
2026	18.00	3.19	21.19	6.00	8.94	1.47	15.46	22.83	25.46	17.12	9.79

Source: Oakland County Equalization Department

Royal Oak Schools
Outstanding Debt by Type - Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities: Bonded Debt	Capital Leases	Total	Percentage of Personal Income	Per Capita
2017	$ 26,260,000	$ 43,306	$ 26,303,306	N/A	$ 435
2018	42,230,000	-	42,230,000	N/A	697
2019	35,340,000	-	35,340,000	N/A	580
2020	55,470,000	128,662	55,598,662	N/A	915
2021	48,175,000	-	48,175,000	N/A	795
2022	41,955,000	-	41,955,000	N/A	703
2023	35,730,000	-	35,730,000	N/A	606
2024	29,235,000	-	29,235,000	N/A	496
2025	22,740,000	-	22,747,000	N/A	381
2026	13,075,000	-	13,075,000	N/A	221

Source: Royal Oak Schools

Royal Oak Schools
Legal Debt Margin Information - Last Ten Fiscal Years
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2026

Taxable value	$ 4,146,268,900
Debt limit (15%) of taxable value	621,940,335
Debt applicable to limit	(15,117,443)
Legal Debt Margin	$ 606,822,892

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Debt Limit	$372,510,353	$389,324,949	$408,715,425	$435,458,786	$460,211,526	$482,413,287	$515,204,576	$560,526,032	$593,639,640	$621,940,335
Total net debt applicable to limit	30,138,465	42,230,000	35,340,000	56,794,794	55,998,149	41,955,000	35,730,000	29,235,000	22,740,000	15,117,443
Legal debt margin	$342,371,888	$347,094,949	$373,375,425	$378,663,992	$404,213,377	$440,458,287	$479,474,576	$531,291,032	$570,899,640	$606,822,892
Total net debt applicable to the limit as a percentage of debt limit	8.09%	7.74%	8.65%	13.04%	12.17%	8.70%	6.94%	5.22%	3.83%	2.43%

Source: Oakland County Equalization and Royal Oak Schools

Royal Oak Schools
Demographic Data - Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Estimated Population	Enrollment	Full-Time and Part-Time School District Employees
2017	60,506	5,921	508
2018	60,612	6,005	536
2019	60,961	5,447	535
2020	60,777	5,322	547
2021	60,619	5,135	559
2022	59,711	5,015	586
2023	58,995	4,975	589
2024	58,952	5,071	628
2025	59,711	5,084	646
2026	59,083	5,299	647

Source: Royal Oak Schools and U.S. Census Bureau

Royal Oak Schools
Demographic and Economic Statistics - Last Ten Calendar Years
(Unaudited)

Calendar Year	Oakland County Personal Income	City of Royal Oak Estimated Population	Estimated Total Household Income	Estimated Number of Households	Estimated Income Per Household	Unemployment Rate
2017	$ 86,933,319,000	60,506	N/A	$ 29,122	N/A	4.30%
2018	89,322,345,000	60,612	1,955,926,208	28,552	68,504	4.10%
2019	91,548,729,000	60,961	2,253,188,740	30,391	74,140	4.20%
2020	97,217,213,000	60,777	2,241,520,047	28,467	78,741	19.30%
2021	104,068,949,000	60,619	2,944,591,272	28,728	102,499	6.10%
2022	108,583,665,000	59,711	2,407,052,002	28,933	83,194	4.10%
2023	115,329,992,000	58,995	2,529,631,836	28,971	87,316	3.70%
2024	115,329,992,000	58,952	2,689,871,814	28,986	92,799	4.50%
2025	115,329,992,000	59,711	2,793,686,882	29,351	95,182	5.40%
2026	121,361,366,000	59,083	2,943,282,990	29,110	101,109	4.90%

Updated years 2019-2024 from 2025 U.S. Bureau of Economic Analysis
Updated years 2016-2024 revised on March 5, 2025

Source: U.S. Department of Commerce, US Census Bureau, Southeast Michigan Council of Governments, U.S. Department of Labor, FRED

N/A: Data is not available

Royal Oak Schools

Principal Property Taxpayers - Current Year and Nine Years Ago

(Unaudited)

	2026 2025*			2017 2016*		
Taxpayer	**2023 Tax Year Taxable Value Real and Personal Property**	**Rank**	**Percentage of Total Taxable Value**	**2015 Tax Year Taxable Value Real and Personal Property**	**Rank**	**Percentage of Total Taxable Value**
Consumers Energy	$76,023,000	1	1.95%	$13,594,680	3	0.82%
DTE Electric Company	40,503,970	2	1.04%	20,688,360	1	0.96%
William Beaumont Hospital	37,842,420	3	0.97%	13,117,480	4	0.75%
The Griffin Singh, LLC	31,669,040	4	0.81%			
Central Park Development Group	25,466,150	5	0.65%			
Trailhead RO, LLC	20,841,810	6	0.54%			
Midtown Pointe, LLC	15,197,780	7	0.39%			
The Main of Royal Oak LLC	12,439,630	8	0.32%			
The Hazelton LLC	8,189,870	9	0.21%			
Meijer	7,960,780	10	0.20%			
HHI Formtech LLC				14,451,810	2	0.61%
Washington Square Plaza LLC				4,973,880	8	0.21%
National Retail Properties LP				4,781,590	9	0.20%
Flex-N-Gate				4,583,490	10	0.19%
Sears Holding				6,505,040	5	0.27%
MacLean-Fogg				6,299,490	6	0.27%
H2 Royal Oak LLC				6,119,270	7	0.26%
Total principal Taxpayers	$276,134,450		7.08%	$95,115,090		4.54%
Balance of Valuations	$3,619,417,510		92.92%	2,271,084,290		95.46%
Total taxable valuation	$3,895,551,960		100.00%	$2,366,199,380		100.00%

Source: City of Royal Oak financial statements.

*Data for 2025 is the most current available from the City of Royal Oak audit.

Royal Oak Schools
Principal Employers - Current Year and Nine Years Ago
(Unaudited)

Employer	2025 2026* Employees	2025 2026* Rank	2025 2026* Percentage of Total County Employment	2016 2017* Employees	2016 2017* Rank	2016 2017* Percentage of Total County Employment
Corewell Health**	9,725	1	25.98%	10,514	1	27.57%
Royal Oak Public Schools	633	2	1.69%	500	2	1.31%
City of Royal Oak	490	3	1.31%	486	3	1.27%
Detroit Zoo	484	4	1.29%	220	9	0.58%
Dassault Systemes	482	5	1.29%			
Henry Ford Health System	400	6	1.07%			
Consumers Energy	321	7	0.86%	357	5	0.94%
Holiday Market	279	8	0.75%	300	8	0.79%
RPM Logistics	258	9	0.69%			
Oakland Community College	258	10	0.69%	318	6	0.83%
Flex-n-Gate				369	4	0.97%
Meijer				316	7	0.83%
Hollywood Market				100	10	0.26%
			35.62%			35.35%

Source: City of Royal Oak financial statements.

*Data for 2025 is the most current available from the City of Royal Oak audit.
**Formally William Beaumont Hospital

Royal Oak Schools
Operating Statistics - Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended	Enrollment (1)	Operating Expenditures (2)	Cost per Pupil	Percentage Change
2016	4,967	$ 52,638,921	$ 10,598	0.97 %
2017	5,072	56,824,196	11,203	5.70 %
2018	4,966	59,315,407	11,945	6.63 %
2019	4,958	60,983,267	12,300	2.97 %
2020	5,052	62,728,944	12,417	0.95 %
2021	5,066	65,334,616	12,897	3.87 %
2022	4,846	72,982,119	15,061	16.78 %
2023	4,799	78,189,511	16,294	8.19 %
2024	4,854	81,097,585	16,707	2.53 %
2025	4,837	83,341,021	17,231	3.14 %
2026	4,876	85,645,235	17,563	1.93 %

Source: Royal Oak Schools

(1) Change of methodology from headcount to FTE in FY19. All previous years updated to FTE.

(2) General Fund expenditures only, excluding other financing sources, capital outlay, and community services

Royal Oak Schools
Full-Time Equivalent Employees by Type - General Fund - Last Ten Fiscal Years
(Unaudited)

	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	Percentage Change from 2015-16 to 2024-25
Administrative											
Building administration	15.0	15.0	15.0	15.0	15.0	14.5	14.5	14.5	14.5	14.5	3.45 %
Central administration	9.0	9.0	10.0	10.0	9.0	9.0	8.0	8.0	8.0	8.0	16.67 %
Operational administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.00 %
	25.0	25.0	26.0	26.0	25.0	24.5	23.5	23.5	23.5	23.5	6.98 %
Instruction and pupil services											
Classroom teachers	307.7	319.5	312.8	309.0	309.9	308.8	294.2	286.9	270.9	254.8	20.89 %
Counselors	9.0	9.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0	7.0	28.57 %
Media specialists	-	-	-	-	-	-	-	-	-	-	0.00 %
Psychologists	7.0	7.0	7.0	7.0	7.0	6.0	5.0	5.0	4.2	5.2	34.62 %
Social workers	16.0	14.0	16.0	12.5	11.5	9.0	9.0	8.0	6.5	6.0	166.67 %
Pupil support - professional	42.4	40.7	37.2	27.3	25.5	25.2	26.4	22.8	20.3	21.5	98.58 %
Paraprofessionals	142.2	127.4	109.9	95.6	107.1	99.6	110.7	110.2	101.7	71.0	96.05 %
Secretarial	22.8	22.5	22.5	22.5	22.5	21.5	21.5	21.5	21.5	21.5	6.50 %
	547.1	540.1	513.4	481.9	490.5	477.1	473.8	461.4	432.1	387.0	41.19 %
Business Services											
Secretarial/clerical	14.7	16.0	15.0	15.0	16.0	16.0	15.0	14.0	14.0	13.0	12.82 %
Total	586.8	581.1	554.4	522.9	531.5	517.6	512.3	498.9	469.6	423.5	38.58 %

Source: Royal Oak Schools

Royal Oak Schools
Teacher Base Salaries - Last Ten Fiscal Years
(Unaudited)

Fiscal Year	BA Base Minimum Salary	MA / BA +30 Maximum Salary
2017	$ 38,452	$ 82,473
2018	38,452	82,473
2019	41,046	83,298
2020	41,252	83,714
2021	41,252	83,714
2022	41,252	83,714
2023	42,283	86,837
2024	42,918	88,139
2025	43,561	89,461
2026	47,781	91,250

Source: Royal Oak Schools

Royal Oak Schools
School Building Information - Last Ten Fiscal Years
(Unaudited)

School	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Elementary:										
Addams (1952)										
Square feet	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890	70,890
Capacity	625	625	625	625	625	625	625	625	625	625
Enrollment	469	469	443	465	424	420	428	443	436	448
Keller (1961)										
Square feet	78,640	78,640	78,640	78,640	78,640	78,640	78,640	78,640	78,640	78,640
Capacity	675	675	675	675	675	675	675	675	675	675
Enrollment	453	445	457	460	450	424	442	450	470	457
Northwood (2008)										
Square feet	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Capacity	475	475	475	475	475	475	475	475	475	475
Enrollment	463	450	458	486	470	462	449	447	446	452
Oakland (1924)										
Square feet	43,257	43,257	43,257	43,257	43,257	43,257	43,257	43,257	43,257	43,257
Capacity	400	400	400	400	400	400	400	400	400	400
Enrollment	269	279	259	247	236	208	223	231	242	269
Oak Ridge (1951)										
Square feet	51,619	51,619	51,619	51,619	51,619	51,619	51,619	51,619	51,619	51,619
Capacity	475	475	475	475	475	475	475	475	475	475
Enrollment	427	434	433	447	439	410	388	409	404	405
Upton (1951)										
Square feet	35,708	35,708	35,708	35,708	35,708	35,708	35,708	35,708	35,708	35,708
Capacity	325	325	325	325	325	325	325	325	325	325
Enrollment	287	291	288	307	264	283	303	295	301	309

Royal Oak Schools
School Building Information - Last Ten Fiscal Years
(Unaudited)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Middle:										
ROMS (1928)										
Square feet	277,161	277,161	277,161	277,161	277,161	277,161	277,161	277,161	277,161	277,161
Capacity	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Enrollment	1,161	1,187	1,148	1,156	1,143	1,085	1,060	1,097	1,059	1,073
High:										
ROHS (1957)										
Square feet	285,508	285,508	285,508	285,508	285,508	285,508	285,508	285,508	285,508	285,508
Capacity	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
Enrollment	1,255	1,282	1,344	1,389	1,429	1,396	1,343	1,339	1,297	1,273
Other:										
Oakland Technical Center, SE Campus (1971)										
Square feet	125,735	125,735	125,735	125,735	125,735	125,735	125,735	125,735	125,735	125,735
Community Education Center (1979)										
Square feet	51,079	51,079	51,079	51,079	51,079	51,079	51,079	51,079	51,079	51,079
Capacity	540	540	540	540	540	540	540	540	540	540
Enrollment	211	240	370	344	258	285	319	333	405	414
Addams Early Childhood Center (1952)										
Square feet	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913
Capacity	250	250	250	250	250	250	250	250	250	250
Enrollment	104	104	110	114	94	128	159	191	199	200

Source: Royal Oak Schools

DRAFT

Management and the Board of Education
Royal Oak Schools
Royal Oak, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Royal Oak Schools (the School District) as of and for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 3, 2026. Professional standards also require that we communicate to you the following information related to our audit.

We discussed these matters with various personnel in the School District during the audit including management. We would also be pleased to meet with you to discuss these matters at your convenience.

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 the School District are described in the footnotes of the financial statements. The District has adopted the following Governmental Accounting Standards Board Statements effective July 1, 2025:

- Statement No. 103, *Financial Reporting Model Improvements,* improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

- Statement No. 104, *Disclosures of Certain Capital Assets*, provides users of government financial statements with essential information about certain types of capital assets.

We noted no transactions entered into by the School District during the year for which there is 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 School District's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.

- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

- Net other postemployment benefits (OPEB) liability(asset), and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures in the financial statements are neutral, consistent and clear.

Auditors are required to use professional judgment to identify areas of the audit that have a significant risk of material misstatement and perform special audit consideration in those areas. Within our audit, we focused additional consideration on the following areas:

- Management override of controls
- Improper revenue recognition

Accounting Standards and Regulatory Updates

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in the footnotes of the financial statements.

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 clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements except as discussed below.

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.

- Adjustment to the general fund and district wide statements to adjust revenues and beginning fund balance and net position for $234,735 related to changes in the August 2025 state aid report. This adjustment results in revenues, and change in net assets being overstated by $234,735 and beginning fund balance and net position being understated by $234,735.
- Adjustment to the district wide statements to adjust accumulated depreciation that was not removed from assets that were disposed of in fiscal year 2025. This adjustment results in beginning net position and expenses being understated by $1,093,407, and the change in net position being overstated by $1,093,407.

Management has excluded disclosures related to GASB 77 – Tax abatements which are typically required by accounting principles generally accepted in the United States of America since the disclosures are immaterial to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' 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 as of the date of the audit report.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditors' 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 School District'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 Reports

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance For Each Major Federal Program; Independent Auditors' Report on Internal Control Over Compliance; Independent Auditors' Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and the Schedule of Findings and Questioned Costs. Please read all information included in those reports to ensure you are aware of relevant information.

Report on Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements 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.

Report on Other Supplementary Information

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, 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.

Annual Comprehensive Financial Report

The School District's audited financial statements are included in their annual comprehensive financial report. Our responsibility for the other information contained in the annual comprehensive financial report does not extend beyond the financial information identified in our audit report. We do not have an obligation to perform any procedures to corroborate the other information contained in the introductory section and statistical section. However, we read the other information and considered whether such information, or the manner of its presentation, was materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Yeo & Yeo, P.C.

Troy, Michigan

Royal Oak Schools

Single Audit

June 30, 2026

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

Management and the Board of Education
Royal Oak Schools
Royal Oak, Michigan

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Royal Oak Schools, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Royal Oak Schools' basic financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Royal Oak Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Royal Oak Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Royal Oak Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Royal Oak Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Troy, MI
REPORT DATE

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditors' Report

Management and the Board of Education
Royal Oak Schools
Royal Oak, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Royal Oak Schools' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Royal Oak Schools' major federal programs for the year ended June 30, 2026. Royal Oak Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Royal Oak Schools' complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Royal Oak Schools and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Royal Oak Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or agreements applicable to Royal Oak Schools' federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Royal Oak Schools' compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Royal Oak Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Royal Oak Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Royal Oak Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Royal Oak Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Royal Oak Schools, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Royal Oak Schools' basic financial statements. We issued our report thereon dated REPORT DATE, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Yeo & Yeo, P.C.

Troy, MI
REPORT DATE

Royal Oak Schools
Schedule of Expenditures of Federal Awards
June 30, 2026

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2025	Federal Funds/ Payments In-kind Received	Expenditures	Adjustments	Accrued (Unearned) Revenue at June 30, 2026	Subrecipients
U.S. Department of Agriculture									
Passed through the Michigan Department of Education									
Child Nutrition Cluster									
Cash Assistance									
School Breakfast Program - 261970	10.553	$ 111,347	$ -	$ -	$ 111,347	$ 111,347	$ -	$ -	$ -
School Breakfast Program - 251970		131,882	113,921	-	17,961	17,961	-	-	-
Total National School Breakfast Program		243,229	113,921	-	129,308	129,308	-	-	-
Non-cash Assistance (commodities):									
Entitlement commodities - 2025-2026	10.555	181,070	-	-	181,070	181,070	-	-	-
Cash Assistance									
National School Lunch Program - 261690		582,425	-	-	582,425	582,425	-	-	-
National School Lunch Program - 251960		684,023	577,071	-	106,952	106,952	-	-	-
Total National School Lunch Program		1,447,518	577,071	-	870,447	870,447	-	-	-
Total Child Nutrition Cluster		1,690,747	690,992	-	999,755	999,755	-	-	-
COVID-19 Emergency Operations CACFP Meals									
CACFP Meals - 261920	10.558	3,824	-	-	3,824	3,824	-	-	-
CACFP Meals - 251920		2,607	2,014	-	593	593	-	-	-
Total CACFP		6,431	2,014	-	4,417	4,417	-	-	-
Total US Department of Agriculture		1,697,178	693,006	-	1,004,172	1,004,172	-	-	-
U.S. Department of Transportation									
Federal Highway Administration (FHWA)									
Passed through Michigan Fitness Foundation									
Safe Routes to Schools	20.205	97,500	-	-	36,820	13,261	36,820	13,261	-
Total U.S. Department of Transportation		97,500	-	-	36,820	13,261	36,820	13,261	-
U.S. Department of Treasury									
Coronavirus Relief Funds									
Passed through the Michigan Department of Education									
COVID-19 Coronavirus State & Local Fiscal Recovery Funds - Filter First	21.027	66,880	-	-	-	66,880	-	66,880	-
COVID-19 Coronavirus State & Local Fiscal Recovery Funds - 232423		1,308,987	508,989	247,412	365,183	122,116	-	4,345	-
Total Coronavirus Relief Funds		1,375,867	508,989	247,412	365,183	188,996	-	71,225	-
Total U.S. Department of Treasury		1,375,867	508,989	247,412	365,183	188,996	-	71,225	-
The Institue of Museum and Library Services									
Grants to States	45.310	1,800	-	-	1,800	1,800	-	-	-

Royal Oak Schools
Schedule of Expenditures of Federal Awards
June 30, 2026

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2025	Federal Funds/ Payments In-kind Received	Expenditures	Adjustments	Accrued (Unearned) Revenue at June 30, 2026	Subrecipients
U.S. Department of Education									
Adult Basic Education:									
Passed through the Michigan Department of Education									
Federal Adult Education ABE Instruction 261130	84.002	$ 100,000	$ -	$ -	$ 100,000	$ 100,000	$ -	$ -	$ -
Federal Adult Education ABE Instruction 251130		100,000	93,936	52,373	52,373	-	-	-	-
Total Adult Basic Education		200,000	93,936	52,373	152,373	100,000	-	-	-
Title I Part A:									
Passed through the Michigan Department of Education									
Title I Part A - 261530	84.010A	213,040	-	-	213,040	208,393	-	(4,647)	-
Title I Part A - 251530		313,623	257,514	228,984	228,984	-	-	-	-
Total Title I		526,663	257,514	228,984	442,024	208,393	-	(4,647)	-
Special Education Cluster									
IDEA Flowthrough:									
Passed through the Oakland County ISD									
IDEA flowthrough 260450	84.027	1,535,433	-	-	861,099	1,535,433	-	674,334	-
IDEA flowthrough 250450		1,538,775	1,538,775	155,608	155,608	-	-	-	-
IDEA flowthrough 240450		1,598,764	1,598,764	13,508	13,508	-	-	-	-
Total IDEA Flowthrough		4,672,972	3,137,539	169,116	1,030,215	1,535,433	-	674,334	-
Handicapped Preschool Initiative:									
Handicapped Preschool Initiative 260460	84.173	72,847	-	-	43,831	72,847	-	29,016	-
Handicapped Preschool Initiative 250460		65,420	65,420	7,719	7,719	-	-	-	-
Total Handicapped Preschool Initiative		138,267	65,420	7,719	51,550	72,847	-	29,016	-
Total Special Education Cluster		4,811,239	3,202,959	176,835	1,081,765	1,608,280	-	703,350	-
Institute of Education Sciences (IES)									
Passed through the University of Kansas									
Research in Special Education	84.324	2,500	-	-	2,500	1,298	-	(1,202)	-
Title III Part A:									
Passed through the Michigan Department of Education									
Title III Part A ELL 260580	84.365	145,105	-	-	16,818	36,910	-	20,092	31,918
Title III Part A ELL 250580		104,035	29,306	28,285	43,342	15,057	-	-	13,417
Title III Part A Immigrant Students 250570		7,808	4,475	4,475	4,475	-	-	-	-
Total Title III Part A		262,586	33,781	32,760	64,635	51,967	-	20,092	45,335

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Royal Oak Schools
Schedule of Expenditures of Federal Awards
June 30, 2026

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2025	Federal Funds/ Payments In-kind Received	Expenditures	Adjustments	Accrued (Unearned) Revenue at June 30, 2026	Subrecipients
Title II Part A:									
Passed through the Michigan Department of Education									
Title II Part A 260520	84.367	$ 156,599	$ -	$ -	$ 43,027	$ 55,472	$ -	$ 12,445	$ -
Title II Part A 250520		146,889	48,563	29,776	30,214	438	-	-	-
Total Title II Part A		303,488	48,563	29,776	73,241	55,910	-	12,445	-
Title IV:									
Passed through the Michigan Department of Education									
Title IV Part A Student Support & Academic Enrichment 260750	84.424	31,155	-	-	14,109	14,109	-	-	-
Title IV Part A Student Support & Academic Enrichment 250750		16,419	7,158	7,158	7,158	-	-	-	-
Total Title IV		47,574	7,158	7,158	21,267	14,109	-	-	-
Total U.S Department of Education		6,154,050	3,643,911	527,886	1,837,805	2,039,957	-	730,038	45,335
U.S. Department of Health and Human Services									
Passed through the Oakland County ISD									
Medicaid Cluster Medical Assistance Program	93.778	109,068	-	-	109,068	109,068	-	-	-
Total U.S. Department of Health and Human Services		109,068	-	-	109,068	109,068	-	-	-
Total Federal Awards		$ 9,435,463	$ 4,845,906	$ 775,298	$ 3,354,848	$ 3,357,254	$ 36,820	$ 814,524	$ 45,335

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Royal Oak Schools under programs of the federal government for the year ended June 30, 2026. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Royal Oak Schools, it is not intended to and does not present the financial position or changes in fund balance or net position of Royal Oak Schools.

Note 2 - Summary of Significant Accounting Policies

Expenditures

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

Royal Oak Schools has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Reconciliation to the Financial Statements

The Schedule of Expenditures of Federal Awards Agrees to the financial statements as follows:

Federal revenues per the financial statements	$	3,435,491
Child Care Relief Fund Grants received as a beneficiary		(41,417)
Less adjustments		(36,820)
Federal expenditures per Schedule of Expenditures of Federal Awards	$	3,357,254

Adjustments were made for the following: Assistance Listing 20.205 – Safe Routes to Schools for $36,820 to record amounts that were received in the current year as receipts for prior year expenditures that were not reported on the prior year Schedule of Expenditures of Federal Awards.

Note 4 - Subrecipients

The School District provided $45,335 Title III, Part A (AL number 84.365, project numbers 260580 and 250580) funds to subrecipients. The District had five subrecipients: Ferndale Public Schools – 63020, which received $8,780, Clarenceville School District – 63090, which received $8,200, Michigan Virtual Charter Academy – 419250482, which received $1,657, Madison District Public Schools – 63140, which received $22,739, and Holly Area School District – 63210, which received $3,959.

Note 5 - Michigan Department of Education Disclosures

The federal amounts reported on the Grant Auditor Report agreed to the schedule of expenditures of federal awards without exception.

Royal Oak Schools
Schedule of Findings and Questioned Costs
June 30, 2026

Section I – Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ________ yes __X__ no
- Significant deficiency(ies) identified ________ yes __X__ none reported

Noncompliance material to financial statements noted? ________ yes __X__ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ________ yes __X__ no
- Significant deficiency(ies) identified ________ yes __X__ none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ________ yes __X__ no

Identification of major federal programs:

AL Number(s)	*Name of Federal Program or Cluster*
84.027	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: $1,000,000

Auditee qualified as low-risk auditee? __X__ yes ________ no

Section II – *Government Auditing Standards* Findings

There were no *Government Auditing Standards* findings for the year ended June 30, 2026.

Section III – Federal Award Findings

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2026.

Royal Oak Schools
Summary Schedule of Prior Audit Findings
June 30, 2026

Section IV – Prior Audit Findings

***Government Auditing Standards* Findings**

There were no *Government Auditing Standards* findings for the year ended June 30, 2025.

Federal Award Findings

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2025.

7.3.1. Acceptance of Audit

8. COMMUNICATIONS
Presenter: Board of Education Secretary

9. *CONSENT AGENDA *(Personnel / Instruction / Business)*

9.1. *Payment of Expenses 151

ROYAL OAK SCHOOLS

BILLS SUBMITTED FOR APPROVAL

08/31/26

BILLS PAID:	08/01/2026-08/31/2026	ACCOUNTS PAYABLE - GENERAL	$492,893.29
VENDOR EP:	08/01/2026-08/31/2026	ACCOUNTS PAYABLE - GENERAL	$2,315,592.74
WIRE TRANSFERS:	08/01/2026-08/31/2026	WIRE TRANSFERS:	$4,941,461.61
		TOTAL:	$7,749,947.64

GRAND TOTAL **$7,749,947.64**

Check Register August 2026

Check Number	Check Date	Vendor ID	Vendor Name	Check Amount
00227057	8/6/2026	009739	AT & T	65.52
00227058	8/6/2026	006136	BSN SPORTS LLC	359.10
00227059	8/6/2026	403663	CHARACTERSTRONG LLC	5,996.00
00227060	8/6/2026	057870	CITY OF ROYAL OAK	46,856.77
00227061	8/6/2026	404448	EMBRACE EDUCATION	3,499.64
00227062	8/6/2026	404500	GRADUATE SERVICE DETROIT	57.10
00227063	8/6/2026	032430	HOWIE GLASS CO	469.08
00227064	8/6/2026	404720	OAKLAND LITERACY COUNCIL	1,500.00
00227065	8/6/2026	404328	PARENTSQUARE INC	23,108.75
00227066	8/6/2026	403837	SLY, NANCY	702.02
00227067	8/13/2026	404722	95 PERCENT GROUP LLC	983.40
00227068	8/13/2026	404595	ACS MECHANICAL LLC	1,988.66
00227069	8/13/2026	400136	BASS CONTROLS	1,646.18
00227070	8/13/2026	404314	BOGAN, FERRYN	588.00
00227071	8/13/2026	006136	BSN SPORTS LLC	5,699.75
00227072	8/13/2026	404529	CARRIER CORPORATION	15,531.00
00227073	8/13/2026	011230	CDW GOVERNMENT LLC	30,948.50
00227074	8/13/2026	400484	CHAMPION CHEERLEADING	1,700.00
00227075	8/13/2026	404656	CHRISTIE, DANIEL P	700.00
00227076	8/13/2026	057870	CITY OF ROYAL OAK	26,798.74
00227077	8/13/2026	015210	CONSUMERS ENERGY COMPANY	2,679.34
00227078	8/13/2026	018360	DTE ENERGY	1,112.42
00227079	8/13/2026	404718	EDUCATIONAL MARKETING INC	168.80
00227080	8/13/2026	404713	FORTE	596.00
00227081	8/13/2026	008661	GRAND BLANC PRINTING	7,490.00
00227082	8/13/2026	404485	GREENLAND LLC	850.00
00227083	8/13/2026	402123	KIMBERLY FENCE AND SUPPLY	2,437.00
00227084	8/13/2026	404730	KOCZAK, HOLLY	148.00
00227085	8/13/2026	041487	MASB MI ASSN OF SCHOOL BOARDS	1,050.00
00227086	8/13/2026	098397	MASSP	2,000.00
00227087	8/13/2026	403673	MELDRUM, KRISTIN	345.10
00227088	8/13/2026	401415	METROPOLITAN LIFE INS CO	672.00
00227089	8/13/2026	093106	MOORE, PAMELA	600.00
00227090	8/13/2026	404373	MY GREEN MICHIGAN	1,269.24
00227091	8/13/2026	006701	OCCAE	2,000.00
00227092	8/13/2026	005102	PEARSON ASSESSMENTS	162.59
00227093	8/13/2026	401848	POWERSCHOOL GROUP LLC	9,181.87
00227094	8/13/2026	404326	RIVET, GRANT	240.00
00227095	8/13/2026	404355	RONDEAU, ROBERT	32.25
00227096	8/13/2026	057928	ROYAL OAK CHAMBER OF COMMERCE	235.00
00227097	8/13/2026	063926	STATE OF MICHIGAN DEPT LICENSI	1,596.50
00227098	8/13/2026	404541	UNDERGROUND PRINTING	3,907.44
00227099	8/13/2026	402711	WEISS, OLIVIA	87.11
00227100	8/17/2026	402679	WELTMAN WEINBERG & REIS CO LPA	154.45
00227101	8/20/2026	404530	AIRTECH HVAC LLC	154,807.20
00227102	8/20/2026	007356	AVONDALE SCHOOL DISTRICT	460.00
00227103	8/20/2026	404314	BOGAN, FERRYN	462.00
00227104	8/20/2026	006136	BSN SPORTS LLC	2,218.90
00227105	8/20/2026	402904	CAMPBELL, COLIN	33.98
00227106	8/20/2026	404529	CARRIER CORPORATION	9,390.54
00227107	8/20/2026	000603	CARTER CROMPTON SITE DEVELOPME	2,700.00
00227108	8/20/2026	009233	CENTRAL MICHIGAN UNIVERSITY	12,485.90

Check Number	Check Date	Vendor ID	Vendor Name	Check Amount
00227109	8/20/2026	404724	EASYBADGES LLC	1,393.75
00227110	8/20/2026	402091	LEONARDS SYRUPS	80.00
00227111	8/20/2026	401419	O DELL, AMANDA	94.00
00227112	8/20/2026	005102	PEARSON ASSESSMENTS	2,051.80
00227113	8/20/2026	404627	PREFERRED SHIPPING INC	97.68
00227114	8/20/2026	057655	ROTARY CLUB OF ROYAL OAK	375.00
00227115	8/20/2026	404557	STRYKER SALES LLC	1,000.00
00227116	8/20/2026	404541	UNDERGROUND PRINTING	598.50
00227117	8/27/2026	001739	ANDONI, VJOLLCA	108.64
00227118	8/27/2026	001739	ANDONI, VJOLLCA	34.73
00227119	8/27/2026	401902	ARBITERSPORTS LLC	872.00
00227120	8/27/2026	006136	BSN SPORTS LLC	303.45
00227121	8/27/2026	057870	CITY OF ROYAL OAK	9,297.22
00227122	8/27/2026	404160	CLASS INTERCOM LLC	1,190.00
00227123	8/27/2026	001122	CLAWSON PUBLIC SCHOOLS	3,094.22
00227124	8/27/2026	015210	CONSUMERS ENERGY COMPANY	1,434.44
00227125	8/27/2026	008160	DEMIRI, JANKA	140.23
00227126	8/27/2026	018360	DTE ENERGY	39,850.77
00227127	8/27/2026	404036	ELITE TREE SERVICE	4,800.00
00227128	8/27/2026	401114	HOLLY AREA SCHOOL DISTRICT	300.00
00227129	8/27/2026	005832	JACKSON PUBLIC SCHOOLS	150.00
00227130	8/27/2026	402666	LINGCO LANGUAGE LABS	12,480.00
00227131	8/27/2026	404015	MARTIN, KATHLEEN	2,121.21
00227132	8/27/2026	041487	MASB MI ASSN OF SCHOOL BOARDS	550.00
00227133	8/27/2026	404735	MATHEWS ELECTRIC INC	15,811.49
00227134	8/27/2026	317129	MSBO	220.00
00227135	8/27/2026	404068	OCADA	1,350.00
00227136	8/27/2026	404476	SAVINE, ARIANNA	61.72
00227137	8/27/2026	008728	SCHOOL MATE	712.50
00227138	8/27/2026	004056	THE VARSITY SHOP	1,448.10
00227139	8/27/2026	404736	VALENTINE, BETH	100.00
			Checks Issued	492,893.29
			Less VOIDS	-
			GRAND TOTAL	**492,893.29**

Electronic Payments August 2026

Check Number	Check Date	Vendor ID	Vendor Name	Check Amount
00009103	8/6/2026	404258	ABM	264,962.58
00009104	8/6/2026	402783	AMAZON.COM SERVICES LLC	1,792.78
00009105	8/6/2026	009058	APPLIED INNOVATION	195.29
00009106	8/6/2026	008100	BILLINGS LAWN EQUIPMENT	259.59
00009107	8/6/2026	013730	CLARK HILL PLC	3,277.50
00009108	8/6/2026	404035	CMS ERM MICHIGAN LLC	73,934.41
00009109	8/6/2026	016656	CURRICULUM ASSOCIATES LLC	138,728.64
00009110	8/6/2026	006297	GFL ENVIRONMENTAL USA INC	300.00
00009111	8/6/2026	097413	J W PEPPER & SON INC	115.00
00009112	8/6/2026	050310	OAKLAND SCHOOLS	3,180.00
00009113	8/6/2026	008905	OAKLAND SCHOOLS PRODUCTION	602.93
00009114	8/6/2026	403185	PEOPLE DRIVEN TECHNOLOGY INC	59,398.80
00009115	8/6/2026	057719	ROSE PEST SOLUTIONS	1,135.00
00009116	8/6/2026	400048	TRINGALI SANITATION INC	125.00
00009117	8/6/2026	000535	VERIZON WIRELESS SERVICES LLC	2,088.10
00009118	8/6/2026	005756	YEO AND YEO PC	6,000.00
00009119	8/13/2026	033200	21ST CENTURY MEDIA NEWSPAPER L	443.80
00009120	8/13/2026	402783	AMAZON.COM SERVICES LLC	6,770.12
00009121	8/13/2026	009058	APPLIED INNOVATION	1,135.00
00009122	8/13/2026	008670	BLICK ART MATERIALS	361.54
00009123	8/13/2026	402509	CINTAS CORPORATION	2,436.73
00009124	8/13/2026	013730	CLARK HILL PLC	4,692.00
00009125	8/13/2026	400451	COMMUNITY PUBLISHING AND MARKE	600.00
00009126	8/13/2026	016656	CURRICULUM ASSOCIATES LLC	55.88
00009127	8/13/2026	005652	DIHYDRO SERVICES INC	5,188.00
00009128	8/13/2026	002466	DTE ELECTRIC COMPANY	622.78
00009129	8/13/2026	404144	DURHAM SCHOOL SERVICES LP	43,583.96
00009130	8/13/2026	401847	G2 CONSULTING GROUP LLC	5,900.00
00009131	8/13/2026	404104	GALLAGHER BENEFIT SERVICES INC	6,000.00
00009132	8/13/2026	404047	INDUSTRIAL STEAM CLEANING	5,575.00
00009133	8/13/2026	008250	INSTITUTE FOR MULTI SENSORY ED	625.00
00009134	8/13/2026	401394	INTEGRATED DESIGN SOLUTIONS LL	1,096.00
00009135	8/13/2026	006352	INTERNATIONAL BACCALAUREATE OR	12,437.00
00009136	8/13/2026	017923	IPROMOTEU.COM INC	627.14
00009137	8/13/2026	403703	ISCG	8,071.89
00009138	8/13/2026	035370	JORDANO GRAPHICS SIGNS LLC	324.00
00009139	8/13/2026	037818	LAKESHORE LEARNING MATERIALS L	2,088.10
00009140	8/13/2026	008778	LEARNING WITHOUT TEARS	7,425.00
00009141	8/13/2026	400547	MEI TOTAL ELEVATOR SOLUTIONS	1,652.00
00009142	8/13/2026	400330	MENARY, LORI	17.30
00009143	8/13/2026	048300	NATIONAL TIME AND SIGNAL CORP	3,462.94
00009144	8/13/2026	008400	NEOLA INC	795.00
00009145	8/13/2026	050310	OAKLAND SCHOOLS	500.00
00009146	8/13/2026	403867	OLIVER, SUSANNAH	324.80
00009147	8/13/2026	053550	PITNEY BOWES GLOBAL FINANCIAL	508.89
00009148	8/13/2026	097421	POTTER, DAVID	200.00
00009149	8/13/2026	403638	PROFESSIONAL CABLING SOLUTIONS	11,662.64
00009150	8/13/2026	098586	PURCHASE POWER	505.00
00009151	8/13/2026	007669	RIDDELL ALL AMERICAN SPORTS	7,244.90
00009152	8/13/2026	069450	SCHOOL SPECIALTY LLC	783.72
00009153	8/13/2026	404288	SEC SHIELD LLC	2,663.15
00009154	8/13/2026	009691	SERVICE PRO	29,857.00
00009155	8/13/2026	009853	SUPERIOR GROUNDCOVER INC	1,920.00
00009156	8/13/2026	401487	THERMALNETICS LLC	907.50

Check Number	Check Date	Vendor ID	Vendor Name	Check Amount
00009157	8/13/2026	005756	YEO AND YEO PC	23,000.00
00009158	8/20/2026	401441	A F BELLISARIO INC	24,900.00
00009159	8/20/2026	402783	AMAZON.COM SERVICES LLC	4,489.04
00009160	8/20/2026	005850	AUDIO SENTRY CORP	13,732.50
00009161	8/20/2026	006499	BERESFORD COMPANY	195.00
00009162	8/20/2026	008252	CENGAGE LEARNING INC	1,582.00
00009163	8/20/2026	404035	CMS ERM MICHIGAN LLC	62,549.98
00009164	8/20/2026	015098	CONSTRUCTIVE PLAYTHINGS	2,665.06
00009165	8/20/2026	047628	CRISIS PREVENTION INSTITUTE IN	6,599.00
00009166	8/20/2026	009592	CSM MECHANICAL LLC	21,364.61
00009167	8/20/2026	006141	HONORS INC	96.00
00009168	8/20/2026	403616	HOWIES ATHLETIC TAPE	4,496.50
00009169	8/20/2026	009942	INTERIOR ENVIRONMENTS	6,700.00
00009170	8/20/2026	037818	LAKESHORE LEARNING MATERIALS L	1,422.15
00009171	8/20/2026	006576	LECOLE PLANNERS LLC	21,370.00
00009172	8/20/2026	005222	NOWAK AND FRAUS ENGINEERS	4,050.00
00009173	8/20/2026	401748	PREMIER RELOCATIONS LLC	6,630.00
00009174	8/20/2026	403112	QUENCH USA INC	108.90
00009175	8/20/2026	003075	ROCHESTER 100 INC	3,438.96
00009176	8/20/2026	010249	ROCKET ENTERPRISE INC.	682.00
00009177	8/20/2026	058421	RUNYAN POTTERY SUPPLY	2,630.73
00009178	8/20/2026	059580	SCHOLASTIC MAGAZINES	395.61
00009179	8/20/2026	069450	SCHOOL SPECIALTY LLC	173.91
00009180	8/20/2026	063680	STAPLES BUSINESS ADVANTAGE	532.18
00009181	8/20/2026	403315	THE MATH LEARNING CENTER	8,734.00
00009182	8/20/2026	403738	TOSHIBA BUSINESS SOLUTIONS	74,094.57
00009183	8/20/2026	403090	US OMNI AND TSACG COMPLIANCE S	362.84
00009184	8/27/2026	402783	AMAZON.COM SERVICES LLC	11,982.31
00009185	8/27/2026	009058	APPLIED INNOVATION	547.60
00009186	8/27/2026	008690	BARTON MALOW BUILDERS LLC	1,130,305.01
00009187	8/27/2026	008100	BILLINGS LAWN EQUIPMENT	196.55
00009188	8/27/2026	008670	BLICK ART MATERIALS	3,113.91
00009189	8/27/2026	011538	CHARTWELLS DINING	29,754.16
00009190	8/27/2026	013730	CLARK HILL PLC	8,851.00
00009191	8/27/2026	009365	CLEAR RATE COMMUNICATIONS LLC	819.19
00009192	8/27/2026	402070	COLLINS AND BLAHA PC	9,992.50
00009193	8/27/2026	009592	CSM MECHANICAL LLC	44,300.00
00009194	8/27/2026	010272	DEARBORN LIFE INS CO	3,637.66
00009195	8/27/2026	404140	GOROUT	1,105.00
00009196	8/27/2026	403616	HOWIES ATHLETIC TAPE	32.00
00009197	8/27/2026	004947	JAYS SEPTIC TANK SERVICE	680.00
00009198	8/27/2026	037467	KURTS KUSTOM PROMOTIONS LLC	528.05
00009199	8/27/2026	037818	LAKESHORE LEARNING MATERIALS L	4,996.35
00009200	8/27/2026	008778	LEARNING WITHOUT TEARS	641.25
00009201	8/27/2026	048300	NATIONAL TIME AND SIGNAL CORP	3,355.20
00009202	8/27/2026	403112	QUENCH USA INC	93.29
00009203	8/27/2026	058421	RUNYAN POTTERY SUPPLY	1,021.50
00009204	8/27/2026	000919	SCHOOL DATEBOOKS INC	456.77
00009205	8/27/2026	069450	SCHOOL SPECIALTY LLC	2,157.50
00009206	8/27/2026	404469	SMITH, DEREK	52.78
00009207	8/27/2026	403315	THE MATH LEARNING CENTER	21,329.00
00009208	8/27/2026	403738	TOSHIBA BUSINESS SOLUTIONS	3,489.22
			Electronic Payments Issued	2,315,592.74
			Less VOIDS	-
			GRAND TOTAL	**2,315,592.74**

WIRE TRANSFERS

8/1/2026 - 8/31/2026

DATE	PAYROLL LIABILITIES	TRANSFERS	DESCRIPTION
8/14/2026	1,303,574.75		
8/28/2026	1,350,931.05		
8/3/2026		6.95	MERCH SERV FEES
8/5/2026		481,963.89	ORS
8/5/2026		254.99	DTE
8/11/2026		12.67	CLOVER APP FEE
8/14/2026		13,006.50	EDUSTAFF
8/15/2026		1,136.78	DETROIT TAXES
8/19/2026		527,119.35	UAAL
8/20/2026		475,827.34	ORS
8/25/2026		738,286.40	MESSA
8/26/2026		23,778.23	PURCH CARD
8/28/2026		25,562.71	EDUSTAFF
TOTAL	2,654,505.80	2,286,955.81	

TOTAL TRANSFERS: $4,941,461.61

ROYAL OAK HIGH SCHOOL CHOIR
KRISTEN WILLIAMS, DIRECTOR
TOUR DESTINATION: NEW YORK CITY, NY (Flying)
TOUR DATES: February 3-6, 2027

Caro Uhlemann-Short, Travel Consultant
Kim Mikitka, Tour Operations Mgr.
SUGGESTED ITINERARY AS OF February 12, 2026

WEDNESDAY, FEBRUARY 3

3:30	AM	A **deluxe air-conditioned motor coach** arrives at **Royal Oak High School** for loading.
4:00	AM	Depart via coach (2 hours have been allotted for drive time) to the **Detroit Metro Airport.**
6:00	AM	Arrive at the Detroit Metro Airport and check in for your flight. A **BRT Representative** will assist you with check in

	AM	Morning flight to NYC Airports.
	AM	Estimated arrival time at NYC Airports

*****You will be greeted by your Professional Tour Director at luggage Claim.***

	AM	Load and board the local coach for your transfer to your Manhattan Hotel.
	PM	Upon arrival, enjoy time at **Columbus Circle** and **Central Park** to enjoy lunch (at traveler's expense)
Afternoon		Your next stop will be **Carnegie Hall**. Enjoy a guided tour of Carnegie Hall, the concert hall that has inspired great artists for more than a century. *(subject to availability, can only be confirmed 3 weeks prior)*
Afterwards		Transfer to your **Manhattan Hotel** to check in and freshen up
		Hotel: Edison Hotel (or similar)
6:30	PM	Enjoy **Dinner Included** at **Gayle's Broadway Rose.** 228 West 47th Street *Dinner and live entertainment by the most talented, aspiring NYC Broadway performers, actors, and actresses serve as your personal wait staff!*
8:00	PM	Walk back to your hotel to check in and overnight.
10:30 P – 5:30 A		1 Privately Hired **Security Guard** on Duty

THURSDAY, FEBRUARY 4

8:00 AM Plated **Breakfast** at the hotel.

9:30 AM Via **Subway** transfer/ Walk to Studio

10:30 AM Experience a ninety-minute **Musical Theater Song & Movement Workshop.**
This session is taught by Broadway performers from the show the group is seeing. Sheet music will be provided to the group, who will then work with a cast member and a pianist. The workshop recreates a true Broadway rehearsal with the students learning the choreography, staging, and music directly from the Broadway production they are seeing.

Afterwards Walk to **Rockefeller Center!** 45 Rockefeller Plaza
It is known for its big Christmas tree and ice skating in winter, Today Show concerts, Radio City Music Hall and Saturday Night Live.

Lunch on your own in area.

PM Take the **Radio City Music Hall Backstage Tour** 1260 Avenue of the Americas
*Opened in 1932, the largest theater in the US has an opulent Art Deco interior. Once a movie palace, it now hosts a variety of musical performances and special events, such as the **Tony Awards** and the **MTV Video Music** Awards. The annual **Christmas Show** starring the world famous **Rockettes**, 36 long-legged dancers, is a New York tradition.*

PM Walk to **Times Square** for leisure time until dinner.

5:00 PM Enjoy **Dinner included** at **John's Pizzeria – Times Square!**
260 West 44th Street

6:00 PM Walk to Broadway Theater for tonight's show.

7:00 PM The curtain rises for the **Broadway Show of your Choice** *($150 allotted)*

10:00 PM Walk or transfer back to your hotel.

10:30 P – 5:30 A 1 Privately Hired **Security Guard** on Duty

FRIDAY, FEBRUARY 5

8:00	AM	Plated **Breakfast** at the hotel.
8:30	AM	Using **Subway,** transfer as a group to the Financial District
9:30	AM	Visit the **National September 11th Memorial.** 200 Liberty Street ***(No Museum included)*** *This 16-acre site features two enormous waterfalls and reflecting pools, each about an acre in size, set within the footprints of the original twin towers. Its design conveys a spirit of hope and renewal, and creates a contemplative space separate from the usual sights and sounds of a bustling metropolis.*
10:00	AM	Arrive at new **One World Trade Center** *At 1,776 feet, is America's tallest building, and a brand-new New York landmark.*
11:00	**AM**	**Royal Oak HS Choir Performance at One World Observatory** (subject to availability)
11:30	AM	Walk to the **Hudson Eats Food Court, Located In Brookfield Place** for lunch on your own.
1:00	PM	Walk to **Battery Park**
<u>*Please Note:*</u>		*You will proceed through airport-type security before getting on the ferry and bags will be searched.*
1:30	PM	Board **Ferry** for **Liberty Island And The Statue Of Liberty.** The ferry will stop first at Liberty Island. Upon arrival at Liberty Island, visit the base of Lady Liberty up close. After visiting the Statue of Liberty, you will board the ferry to **Ellis Island** to visit the Immigration Museum.
4:00	PM	**Ferry** returns to Battery Park
	PM	Walk to the **Little Italy**. Lafayette & Canal Streets *Time to shop for New York City souvenirs and experience the many different ethnic tastes of these neighborhoods.*
5:00	PM	Enjoy and authentic **Italian dinner** at **La Nonna Italian Ristorante** in Little Italy
6:00	PM	Subway transfer to the Broadway Theater
7:00	PM	The curtain rises for the **Broadway Show of your Choice** *($150 allotted)*
10:00	PM	Walk or transfer back to your hotel.
10:30 P – 5:30 A		1 Privately Hired **Security Guard** on Duty

SATURDAY, FEBRUARY 6

8:00	AM	Plated **Breakfast** at the hotel.
9:00	AM	Check out of your hotel and store your luggage before heading out to **Central Park**.
10:00	AM	Visit the **Metropolitan Museum of Art** The Met presents over 5,000 years of art from every corner of the world for everyone to experience and enjoy. The Museum lives in three iconic sites in New York City – The Met Fifth Avenue, The Met Breuer and The Met Cloisters. Every day, art comes alive in the Museum's galleries and through its exhibitions and events, revealing both new ideas and unexpected connections across time and across cultures
12:00	PM	Make your way back to your hotel. Enjoy a stroll through **Central Park** or you may also want to take some time in the **Fifth Avenue Area** to explore the sights and over-the-top shops in the area, including Louis Vuitton, Tiffany's, Gucci, and Versace, as well as the famous Apple Store. Or spend time exploring **Central Park.**
Afternoon		(if time allows, based on flight schedule): Enjoy Ice skating on The Rink at Rockefeller Center. Experience one of New York's quintessential winter activities. ($40 per person has been allotted and skate rental is included)
	PM	Walk back to your hotel, collect your luggage
	PM	**Coach** arrives for loading.
	PM	Depart for the **NYC Airports** for your return flight.
	PM	Your **Detroit-bound** flight departs.
	PM	Upon arrival, collect your luggage and board the coach
	PM	Coach transfer back to Royal Oak High School, Royal Oak, MI
	PM	Arrive at **Royal Oak High School.**

THANK YOU FOR TRAVELING WITH BOB ROGERS TRAVEL.
WE HOPE YOU HAVE MADE MANY SPECIAL MEMORIES!!

Royal Oak High School

Royal Oak Schools
FIELD TRIP REQUEST FORM

Teacher/Advisor: Kirsten Williams

Date of Request: 03/09/2026

Destination: New York City

Address: Hotel Edison

228 W 47th St, New York, NY 10036

Phone #: 248-435-8500

Requested date of field trip: 2/3-6/27

District lead for field trip: Kirsten Williams

Contact phone number while on field trip: 817-676-2824

Number of students: 80+/-

Grade/Class: 9-12 Choir

Names of District teachers attending: Kirsten Williams, Tom Harwood

Number of adult volunteer chaperons, excluding teachers, who will attend: Approx. 10

Time of departure: 02/03/2027 6:00 AM

Time of return: 02/06/2027 5:00 PM

Travel arrangements being used or requested are: (Check and complete appropriate section)

- [ ] School bus transportation
- [ ] Private cars to be driven by adult drivers
- [x] Other: Plane

Account Number to be billed: N/A

This field trip is being paid for by: (Attach separate sheet if necessary)

- [ ] District
- [x] Students
- [ ] Other

This field trip involves: (Check and complete appropriate section)

- [x] Educational trip outside of the City of Royal Oak to: New York City
- [ ] Educational trip within the City of Royal Oak to:

Approximate miles one way: 638 miles

Curriculum Objective: Students will have the opportunity to tour some of the most historic and iconic performance spaces in the world- Carnegie Hall and Radio City Music Hall (including meeting a Rockette)- attending 2 broadway performances, touring Ellis Island, and attending a workshop with broadway actors where they will learn a scene from a broadway show and learn from professionals in the busin

Is this an Out of State/Out of Country trip? Yes

All out of State and out of the Country field trips require the approval of the Board of Education. 6 weeks lead time is needed for such approval.

I have planned this field trip in accordance with the Board of Education Field Trip Policy and Procedures.

Kirsten M Williams

Superintendent **Date**

Signature of Teacher

Joe Youanes

Date of Board of Education Approval

Principal's Approval

Joe Youanes

Instruction Approval

Rev. 7/30/2024 REV J

Royal Oak Schools
FIELD TRIP POLICY

1. It is the belief of the school district that field trips can enhance the educational program and make it more meaningful to students. A field trip is defined as any approved trip involving students away from school property, including music and athletic trips. Such a trip is approved with the understanding that it is an extension of the curriculum or co-curricular program of the school district.

2. Teachers and appropriate school-related groups may organize field trips and related activities only after approval is received. Should field trips require the absence of children form school during the usual class hours, written request for authorization must be made to, and permission received from the building administrator. In the secondary schools, care will be taken in each building to see that students and teachers keep school-related absences to a reasonable minimum. A student may be determined to be ineligible for a particular field trip due to academic, attendance, or behavioral considerations.

   Authorization will be granted under the following conditions:

   A. All field trips will be funded (including transportation and substitute teacher costs) by a specific building or district budget and/or funds raised according to the Board adopted fund-raising policy, and/or charging a participation fee provided the student shall not be restricted from attending due to insufficient funds. Exceptions may be approved by the Superintendent or designee.
   B. Pupils shall not be required to participate and the participation of any pupil shall not be related to successful completion of any class nor affect the grade or marks received in that class.
   C. Alternate educational activities must be provided for students not participating.
   D. All staff participation shall be completely voluntary.
   E. Methods of transportation shall be acceptable to the pupil's parent or guardian. Private cars may be used, with permission form the parents or guardian of the transported pupil, under the following conditions:
      (1) The driver must be at least 21 years old and possess a valid river's license.
      (2) The vehicle must be covered by liability insurance including coverage of passengers.
      (3) The vehicle must be in safe operating condition.
      (4) The permission slip which parents must sign will contain a statement indicating that seat belts must be provided and worn by each passenger when private cars are used. Children under 12 years of age are not to ride in the front seat of a vehicle equipped with air bags.
      (5) The load limit for the vehicle will not be exceeded.
      (6) Driver/chaperones are not to use tobacco products in the presence of students.

3. Field trips or activities which are out of State or out of the country require the approval of the Board of Education.

4. The following order of priorities shall be used in budgeting and approving field trips and resolving conflicting trips:
   A. Established programs including district-wide and building programs which are curricular or co-curricular related.
   B. Curriculum enrichment.
   C. Invitational /public relations trip
   D. Recreational

5. The Superintendent or his/her designees may establish procedures to implement this policy including requirements for insurance coverage, protection for students while engaged in such trips or activities, requirements for chaperones ad all other matters related to this policy.

Revised 8/22

Royal Oak High School

Royal Oak Schools
FIELD TRIP REQUEST FORM

Teacher/Advisor: Brittney Laurent/Gabrielle Buttazzoni

Date of Request: 05/20/2026

Destination: New York Hilton Midtown Hotel

Address: 1335 6th Ave.
New York, NY 10019

Phone #: 212-586-7000

Requested date of field trip: 03/16/27-03/20/27

District lead for field trip: Brittney Laurent/Gabrielle Buttazzoni

Contact phone number while on field trip: 5176430649

Number of students: ~20

Grade/Class: Royal Oak Model United Nations

Names of District teachers attending: Brittney Laurent/Gabrielle Buttazzoni

Number of adult volunteer chaperons, excluding teachers, who will attend: 0 (unless more are needed)

Time of departure: 03/16/2027 9:00 AM

Time of return: 03/20/2027 9:00 PM

Travel arrangements being used or requested are: (Check and complete appropriate section)

- [ ] School bus transportation
- [x] Private cars to be driven by adult drivers
- [x] Other: Private drop-off to DTW, Airplane, NYC bus/subway

Account Number to be billed: 9977

This field trip is being paid for by: (Attach separate sheet if necessary)

- [ ] District
- [x] Students
- [x] Other

This field trip involves: (Check and complete appropriate section)

- [x] Educational trip outside of the City of Royal Oak to: New York Hilton Midtown Hotel
- [ ] Educational trip within the City of Royal Oak to:

Approximate miles one way: 632

Curriculum Objective: International Model UN Competition: Social Studies/ELA knowledge & skills, diplomacy, debate, geopolitics

We would be able to attend in-person UN sessions and meet actual UN delegates

Is this an Out of State/Out of Country trip? Yes

All out of State and out of the Country field trips require the approval of the Board of Education. 6 weeks lead time is needed for such approval.

I have planned this field trip in accordance with the Board of Education Field Trip Policy and Procedures.

Brittney Laurent

Signature of Teacher

Superintendent **Date**

Date of Board of Education Approval

Principal's Approval

Joe Youanes

Instruction Approval

Rev. 7/30/2024 REV J

Royal Oak Schools
FIELD TRIP POLICY

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   Authorization will be granted under the following conditions:

   A. All field trips will be funded (including transportation and substitute teacher costs) by a specific building or district budget and/or funds raised according to the Board adopted fund-raising policy, and/or charging a participation fee provided the student shall not be restricted from attending due to insufficient funds. Exceptions may be approved by the Superintendent or designee.

   B. Pupils shall not be required to participate and the participation of any pupil shall not be related to successful completion of any class nor affect the grade or marks received in that class.

   C. Alternate educational activities must be provided for students not participating.

   D. All staff participation shall be completely voluntary.

   E. Methods of transportation shall be acceptable to the pupil's parent or guardian. Private cars may be used, with permission form the parents or guardian of the transported pupil, under the following conditions:

      (1) The driver must be at least 21 years old and possess a valid river's license.

      (2) The vehicle must be covered by liability insurance including coverage of passengers.

      (3) The vehicle must be in safe operating condition.

      (4) The permission slip which parents must sign will contain a statement indicating that seat belts must be provided and worn by each passenger when private cars are used. Children under 12 years of age are not to ride in the front seat of a vehicle equipped with air bags.

      (5) The load limit for the vehicle will not be exceeded.

      (6) Driver/chaperones are not to use tobacco products in the presence of students.

3. Field trips or activities which are out of State or out of the country require the approval of the Board of Education.

4. The following order of priorities shall be used in budgeting and approving field trips and resolving conflicting trips:

   A. Established programs including district-wide and building programs which are curricular or co-curricular related.

   B. Curriculum enrichment.

   C. Invitational /public relations trip

   D. Recreational

5. The Superintendent or his/her designees may establish procedures to implement this policy including requirements for insurance coverage, protection for students while engaged in such trips or activities, requirements for chaperones ad all other matters related to this policy.

Revised 8/22

NHSMUN 2027 PARENT PACKET

Hello and welcome to the NHSMUN Parent Packet!

Included in this packet you will find all relevant NHSMUN information including a cost breakdown with payment deadlines and payment link, our current itinerary (subject to change as plans are finalized), medication reminders, a packing list, a list of approved restaurants for meals (with a linked Google Map to see the distance from the hotel), student expectations/code of conduct, and safety guidelines. We have also included the contact information of both advisors. We hope that you find this document helpful in preparing your student to attend NHSMUN with us.

NHSMUN 2027 ITINERARY

Please Note: Our sightseeing days between Wednesday and Thursday are subject to change. We are verifying the travel required between the hotel and those locations and with optional programming the conference is providing. As those plans are solidified, they will be updated accordingly on this digital agenda. We appreciate your patience and understanding with respect to final adjustments!

Wednesday, March 17, 2027: Departure and First day of Conference

- 7:30 AM: Meet at DTW airport McNamara Terminal: Delta Gates (parent drop-off)
- 10 AM: Flight Departure
- 11:54 AM: Land at LaGuardia Airport - bus and subway transit to hotel (Q70 bus to F train)
- 1 PM: Check-in to hotel
- 2 PM: Lunch
- 3 PM: Times Square and Rockefeller Center Exploration
- 6 PM: Dinner (TBD: near hotel)
- 7 PM: Opening Ceremonies of Conference
- 8 PM: Committee in Session
- 10 PM: Lights out

Thursday, March 18, 2027 :

- 9 AM: Breakfast
- 10 AM: Mission Briefings- meeting with our country's UN Representative and/or tour of United Nations HQ (this programming is planned by NHSMUN and more details arrive in the months before the conference.

- 12 PM: Lunch near hotel
- 1 PM: Committee in Session
- 6 PM: Dinner near hotel
- 7 PM: Committee in Session
- 10 PM: Lights out

Friday, March 19, 2027:

- 7 AM: Wake-up
- 8 AM: Breakfast
- 9 AM-12PM: Committee in Session
- 1 PM- 6 PM: Committee in Session
- 6 PM- 7 PM: Dinner
- 7 PM - 9 PM: Delegate social activities at hotel (planned by NHSMUN and attended by ROMUN Advisor discretion)
- 10 PM Lights out

Saturday, March 20, 2027:

- 7 AM: Wake-up
- 8 AM: Breakfast
- 9-11 AM: Plenary (Committee in Session)
- 12 PM: Lunch
- 1-4:30 PM: Closing ceremonies and departure
- Evening: ROMUN returns home to DTW Airport with parent pick-up

NHSMUN COST BREAKDOWN AND PAYMENT LINK (AS OF 2025)

Registration	$73.29
Flight (includes $25 service fee)	$366.94
Subway Passes	$39.00
Hotel	$660.00
Base Total	**$1,139.23**

Recommended Food	$200
Recommended Excursions/Souvenirs	$200

Payment Link

These are the final prices after fundraising money has been applied. We will ask for payments to be made in installments. **The first payment of $ 500.00 (due by or before February 3rd)** will cover the registration fees, flights, and subway passes. **The second payment of $640.00 (due by or before March 1st)** will cover the hotel stay.

If you are in need of smaller payment installments, please contact Mrs. Laurent or Ms. Buttazzoni, and we will be happy to work something out with you. Our goal is to make this opportunity as accessible to all of our delegates as possible. Additionally, if it makes more sense for your family financially to pay the base total in one lump sum payment, you are also welcome to do so. We ask that you then pay in the amount of $1,139.23 by or before the final payment deadline of March 1st.

Safety Tips Prior to Departure:

Life 360: Life 360 is a location-sharing app that allows you to see where your child is at all times. If you have this app installed, we highly recommend double-checking that you are able to see your child's location and have that feature enabled during our trip for safety purposes. If you do not have this app, we recommend considering its use just during the time that your child is traveling with us out of state. While we will be in constant contact with students and will know where they are at all times, this just serves as an extra precaution to make sure that we are keeping students as safe as possible.

NEW ITEM: Student IDs: Students are **required** to bring their ROHS school ID **in addition to** their Driver's license if they have one. Advisors will also make and have copies of the students' IDs for an additional layer of safety and security.

Student Medications/Relevant Medical Information:

We understand that many students have medications for various reasons that they are prescribed to take. We kindly ask that you and/or your student make us (the advisors) aware of any medications that they are responsible for taking while on the trip so that we can ensure that their medical needs are attended to during the duration of the conference. We know that many students are comfortable and competent when it comes to administering their own medications, and we will respect a student's choice to do so given their age, maturity, and parental consent. However, if you or your student would feel more comfortable with placing their medications with us, please let us know so that we can accommodate that request.

Additionally, it is important to note any known allergies, eating preferences and/or disorders, or anything else of note that might impact the health and well-being of your child. It would also be a great help to indicate what medications, (if any are needed such as Tylenol, ibuprofen, Benadryl, etc.) may be administered to your student if needed.

Packing List and Guidelines:
For this trip, we will be gone a total of 6 days and 5 nights. Students need to be sure they have enough toiletries for the duration of this time. Additionally, our current airline booking does ***not*** include checked bags. Students will be allowed one carry-on sized suitcase (22 x 14 x 9 inches) as well as one personal carry-on item, such as a backpack whose dimensions should not exceed 18 x 14 x 8 inches. Students should be mindful of the amount of metal on personal items and clothing items so as to make security processing efficient.

WBA Pants/Bottoms	WBA Shirts/Tops	WBA Tie(s)	1 pair WBA shoes	1 pair casual shoes
1-2 casual outfits	1-2 pajamas	6 socks	1 belt	Laptop and charger
Phone charger	Personal toiletries (travel size-under 3 oz.)	Notebook and ROMUN binder	Writing utensils	**School work & student ID**

Student Code of Conduct—Action Item!!
Please read, sign, and return a copy of the Code of Conduct for Overnight Conferences for advisors to have on file prior to trip departure. **This is due by February 28th, 2025.**

Advisor Contact Information:
Gabrielle Buttazzoni
E: gabrielle.buttazzoni@royaloakschools.org
P: (248) 303-7927

Brittney Laurent
E: brittney.laurent@royaloakschools.org
P: (517) 643-0649

Approved Restaurants Near Hotel

Here is a link to a Google Maps list of all sites and restaurants approved by ROMUN advisors and that we will visit.

- *Onsite restaurants include:* Herb and Kitchen (snacks, coffee, and grab 'n go meals) and Lobby Lounge (small meals)
- Halal Guys (Middle Eastern-Food Truck-200 ft from hotel)
- New York Birria (Mexican-Food Truck- 330ft from hotel)
- Shawarma Bay (Middel Eastern-Food Truck-500 ft from hotel)
- Cafe 53 (American-convenience store- 0.1mi from hotel)
- Astro (American Diner- 433 ft from hotel)
- Venchi Chocolate and Gelato (Dessert- 0.1mi from hotel)
- Shake Shack (American- 0.1mi from hotel)
- Subway (Sub sandwiches -0.2mi from hotel)
- Dunkin' Donuts (0.2mi from hotel)
- Famous Original Ray's Pizza (0.2mi from hotel)
- Cafe Aroma (Bakery and Coffee- 0.2mi from hotel)
- Chop n' Go Salads (0.1mi from hotel)
- Pret a Manger (Sandwiches -0.1mi from hotel)
- 810 Deli and Cafe (0.1mi from hotel)
- Tacos y Quesadillas Mexico (0.2 mi from hotel)

Royal Oak Schools
FIELD TRIP REQUEST FORM

Teacher/Advisor: Andrew Osbron

Date of Request: 08/13/2026

Destination: Walther Christian Academy
Address: 900 Chicago Ave
Melrose Park, IL 60160
Phone #: 708-344-0404

Requested date of field trip: 12/11/2026
District lead for field trip: Andrew Osbron
Contact phone number while on field trip: 2487732551

Number of students: 14

Grade/Class: 9-12

Names of District teachers attending: Andrew Osbron

Number of adult volunteer chaperons, excluding teachers, who will attend: 8

Time of departure: 12/11/2026 11:00 AM

Time of return: 12/13/2026 5:00 PM

Travel arrangements being used or requested are: (Check and complete appropriate section)

- [ ] School bus transportation
- [x] Private cars to be driven by adult drivers
- [ ] Other:

Account Number to be billed: N/a

This field trip is being paid for by: (Attach separate sheet if necessary)
- [ ] District
- [x] Students
- [x] Other

This field trip involves: (Check and complete appropriate section)

- [x] Educational trip outside of the City of Royal Oak to:
- [ ] Educational trip within the City of Royal Oak to:

Approximate miles one way: 302 Miles

Curriculum Objective: Students will develop teamwork, sportsmanship, resilience, and cultural awareness by representing their school in an out-of-state wrestling tournament. We will Be staying overnight at Embassy Suites by Hilton 707 Butterfield Rd, Lombard, IL 60148

Is this an Out of State/Out of Country trip? Yes

All out of State and out of the Country field trips require the approval of the Board of Education. 6 weeks lead time is needed for such approval.

I have planned this field trip in accordance with the Board of Education Field Trip Policy and Procedures.

Andrew Osbron

Signature of Teacher

Superintendent **Date**

Joe Youanes

Principal's Approval

Date of Board of Education Approval

Joe Youanes

Instruction Approval

Royal Oak Schools
FIELD TRIP POLICY

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2. Teachers and appropriate school-related groups may organize field trips and related activities only after approval is received. Should field trips require the absence of children form school during the usual class hours, written request for authorization must be made to, and permission received from the building administrator. In the secondary schools, care will be taken in each building to see that students and teachers keep school-related absences to a reasonable minimum. A student may be determined to be ineligible for a particular field trip due to academic, attendance, or behavioral considerations.

   Authorization will be granted under the following conditions:

   A. All field trips will be funded (including transportation and substitute teacher costs) by a specific building or district budget and/or funds raised according to the Board adopted fund-raising policy, and/or charging a participation fee provided the student shall not be restricted from attending due to insufficient funds. Exceptions may be approved by the Superintendent or designee.

   B. Pupils shall not be required to participate and the participation of any pupil shall not be related to successful completion of any class nor affect the grade or marks received in that class.

   C. Alternate educational activities must be provided for students not participating.

   D. All staff participation shall be completely voluntary.

   E. Methods of transportation shall be acceptable to the pupil's parent or guardian. Private cars may be used, with permission form the parents or guardian of the transported pupil, under the following conditions:

      (1) The driver must be at least 21 years old and possess a valid river's license.

      (2) The vehicle must be covered by liability insurance including coverage of passengers.

      (3) The vehicle must be in safe operating condition.

      (4) The permission slip which parents must sign will contain a statement indicating that seat belts must be provided and worn by each passenger when private cars are used. Children under 12 years of age are not to ride in the front seat of a vehicle equipped with air bags.

      (5) The load limit for the vehicle will not be exceeded.

      (6) Driver/chaperones are not to use tobacco products in the presence of students.

3. Field trips or activities which are out of State or out of the country require the approval of the Board of Education.

4. The following order of priorities shall be used in budgeting and approving field trips and resolving conflicting trips:

   A. Established programs including district-wide and building programs which are curricular or co-curricular related.

   B. Curriculum enrichment.

   C. Invitational /public relations trip

   D. Recreational

5. The Superintendent or his/her designees may establish procedures to implement this policy including requirements for insurance coverage, protection for students while engaged in such trips or activities, requirements for chaperones ad all other matters related to this policy.

Revised 8/22

10. MATTERS FOR DISCUSSION / ACTION

10.1. Superintendent
Presenter: John Tafelski

10.1.1. Updates and Remarks

10.2. Curriculum & Instruction
Presenter: Joe Youanes

10.3. Finance/Facilities and Bond
Presenter: Kathy Abela

10.3.1. City of Royal Oak and YMCA Contract

10.3.2. Johnson Controls Contract Award

10.4. Staff and Student Services
Presenter: Patrick Wolynski

10.4.1. Personnel Changes 177

September 10, 2026

Regular Personnel Changes:

RESOLVED that Royal Oak Schools Board of Education hereby approves the following regular personnel changes:

NAME	POSITION	ACTION	EFFECTIVE DATE
Nicole Devins	Paraeducator – Addams Elementary	Resigned	8/11/26
Dana Wilson	Paraeducator –Oak Ridge Elementary	Resigned	8/21/26
Andrea Wynn	Attendance Secretary – ROHS	para to secretary	8/24/26
Christopher Burnett	Paraeducator - ROHS	Resigned	8/24/26
Hanna Ardrey	Instrumental Music Teacher – ROMS	Hired	8/24/26
Braden Ellis	PE Teacher – Addams / Keller Elementary	Hired	8/24/26
Stephanie Lemieux	Math Teacher – ROHS	Hired	8/24/26
Mimoza Lila	ASD Teacher – Oak Ridge Elementary	Hired	8/24/26
Donna Pratt	Blended SE Lead Preschool Teacher – ECC	Hired	8/24/26
Jessica Schultz	Kindergarten Teacher – Keller Elementary	Hired	8/24/26
Alyssa Sweeney	1st Grade Teacher – Oak Ridge Elementary	Hired	8/24/26
Susan Hunt	Paraeducator – Keller Elementary	Resigned	8/28/26
Tina Lawrence	Counseling Secretary - ROHS	Resigned	8/28/26
Meaghan Brown	Paraeducator – Addams Elementary	Hired	8/31/26
Ryan Figueiras	Paraeducator – Addams Elementary	Hired	8/31/26
Christina Pierce	Paraeducator – Upton Elementary	Hired	8/31/26
Phillip Hay	Secretary for Special Education - RAVENS	Resigned	9/1/26
La'Quila Fields	Paraeducator – Upton Elementary	Resigned	9/2/26
Brook Higgins	Paraeducator – ROHS	Hired	9/3/26
Rebekah Stremmell	Paraeducator – Upton Elementary	Hired	9/7/26
MaryBeth Saltsman	Secretary for Special Education – RAVENS	Keller Secretary to SPED secretary	9/14/26

11. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

12. BOARD COMMENTS / LIAISON REPORT

13. ADJOURNMENT (approval by consensus)

[Royal Oak Schools Board of Education meetings are open to the public. There is a time for public participation during the meeting as indicated in the agenda. This meeting is for the purposes of conducting the School District's business and is not to be considered a "community" meeting.]