



AGENDA

Regular Meeting of the Bloomfield Hills Schools Board of Education

**Doyle Center for Professional Development
7273 Wing Lake Road | Bloomfield Hills, MI 48301**

www.bloomfield.org/livestream

**October 26, 2026
6:00 PM**

1. Call to Order

A. Attendance

2. General Discussion

A. Board Committee Reports

B. Annual Financial Audit Presentation
Jennifer Chambers, Plante Moran

3. Reconvene @ 7:30 p.m.

A. Pledge of Allegiance

4. Special Recognition

A. National Merit Commended Scholars

Lynne Gibson, IA Principal

Students being recognized: *Joshua Buia, Aarav Jain, LeeAnne Kabbani, Pradyun Kalagara, Zara Kanjwal, Kobin Kothari, Avani Nandalur, Monil Patel, Milan Thai-Tang, and Aziz Vohra*

5. Superintendent's Report

Rick West, Superintendent

6. Board President's Report

Tareq Falah, Board President

7. Public Comment

To submit public comment during a meeting of the Bloomfield Hills Schools Board of Education, please complete a comment card and present it to the administrative professional recording minutes prior to the agenda item.

8. Consent Agenda

A. Consent Agenda Motion

Carolyn Noble, Board Secretary

I move that the Board of Education approve the recommendations detailed in the Consent Agenda, as presented:

B. Request to Approve Minutes from the Regular Meeting of September 28, 2026

Carolyn Noble, Board Secretary

I move the Board of Education to approve the minutes from the regular meeting of September 28, 2026, as presented.

C. Request to Approve Monthly Disbursement Report

Sam Barna, Interim Executive Director of Business Services

I move the Board of Education to approve the disbursement report, as presented.

D. Request to Approve Monthly Financial Report

Sam Barna, Interim Executive Director of Business Services

I move the Board of Education to approve the monthly financial report, as presented.

E. Request to Approve Personnel Actions

Joe Duda, Assistant Superintendent of Human Resources & Title IX Coordinator

I move the Board of Education to approve the personnel actions, as presented.

9. Board Business

A. Request to Accept and File the Fiscal Year 2025-26 Financial Report

Rick West, Superintendent

I move the Board of Education to accept the Financial Statements for the Fiscal Year ended June 30, 2026, as audited and presented by Plante Moran.

B. Request to Approve the of the District's Headend UPS

Samer Alsayed Suliman, Director of Technology Services

I move the Board of Education to approve the award of the District Headend UPS Replacement to Inacomp TSG, utilizing REMC contract pricing, in the amount of \$77,870.00 (inclusive of contingency), to be paid from the District's Sinking Fund, as presented.

10. Adjournment

Public Comment is a time for individuals to share their thoughts with the Board; however, it is not a time for dialogue with the Board. Those who wish to speak at Public Comment are asked to complete a Public Comment Request Card. In the interest of fairness, the Board will announce a speaker time limit based on the number of cards submitted and available time.

If you have a disability requiring a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service, please call the Office of the Superintendent at 248-341-5406 at least one week prior

to the meeting or as soon as possible.

Board Minutes are Located at:
<http://www.bloomfield.org/board-of-education>
Bloomfield Hills School Board of Education
7273 Wing Lake Road
Bloomfield Hills, MI 48301
248-341-5406



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Jennifer Chambers, Plante Moran
Date: October 26, 2026
Re: Annual Financial Audit Presentation

Recommended Motion:

Background Information:

ATTACHMENTS:

File Name	Description
 FY26_Financial_Audit_Presentation_(10.26.2026).pdf	FY26 Financial Audit Presentation



plante moran

Audit. Tax. Consulting.
Wealth Management.

Bloomfield Hills Schools

Overview of Financial Results
For the year ended June 30, 2026



Bloomfield Hills Schools

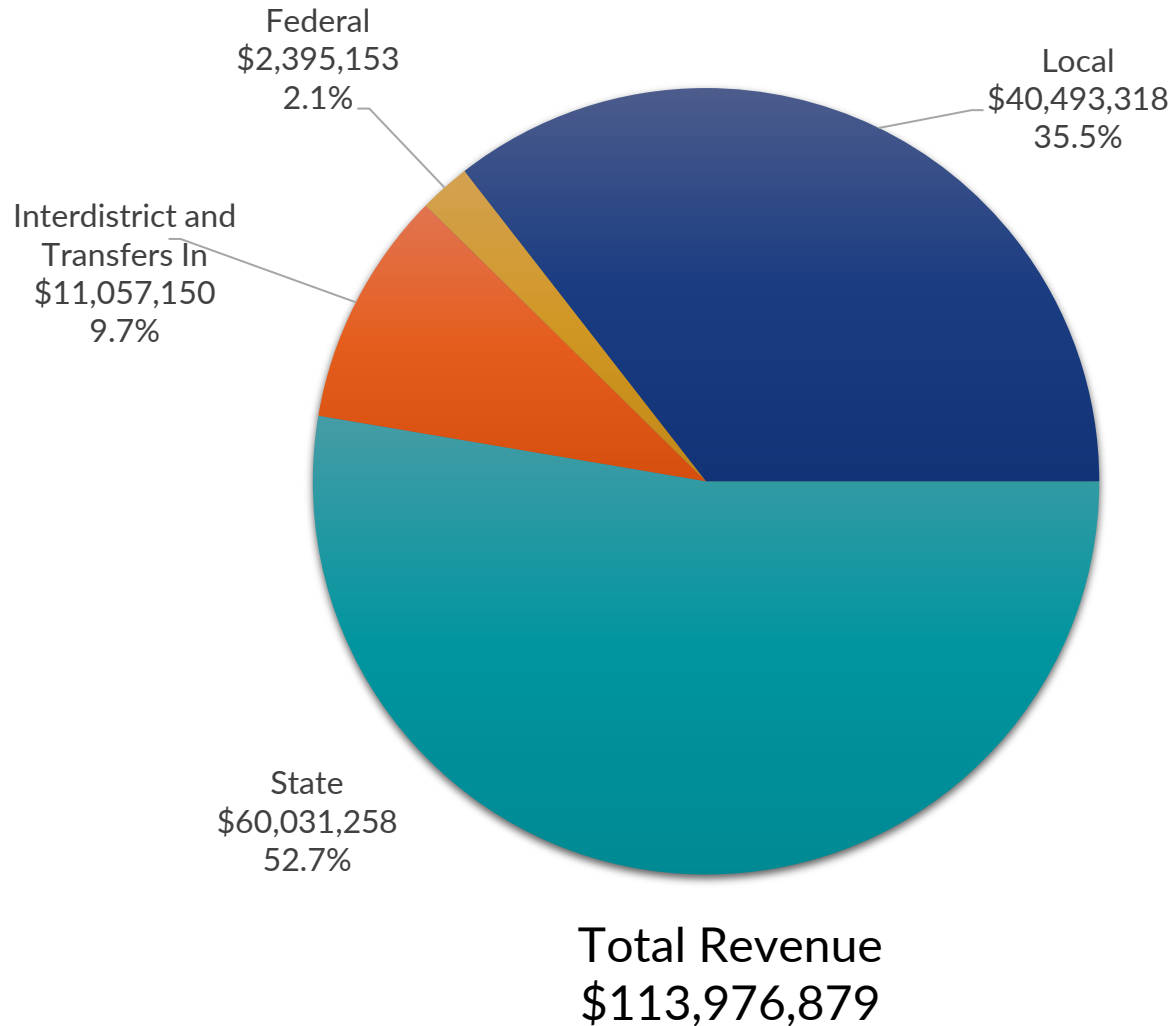
- Key Audit Highlights:
 - 2025-2026 Audit Results
 - Basic Audit – Unmodified Opinion
 - Federal Programs – Intend to Issue Unmodified Opinion – Major program tested: IDEA
 - Compliance – Bond and Sinking Fund expenditures



Bloomfield Hills Schools

General Fund Revenue and Other Sources

Year Ended June 30, 2026

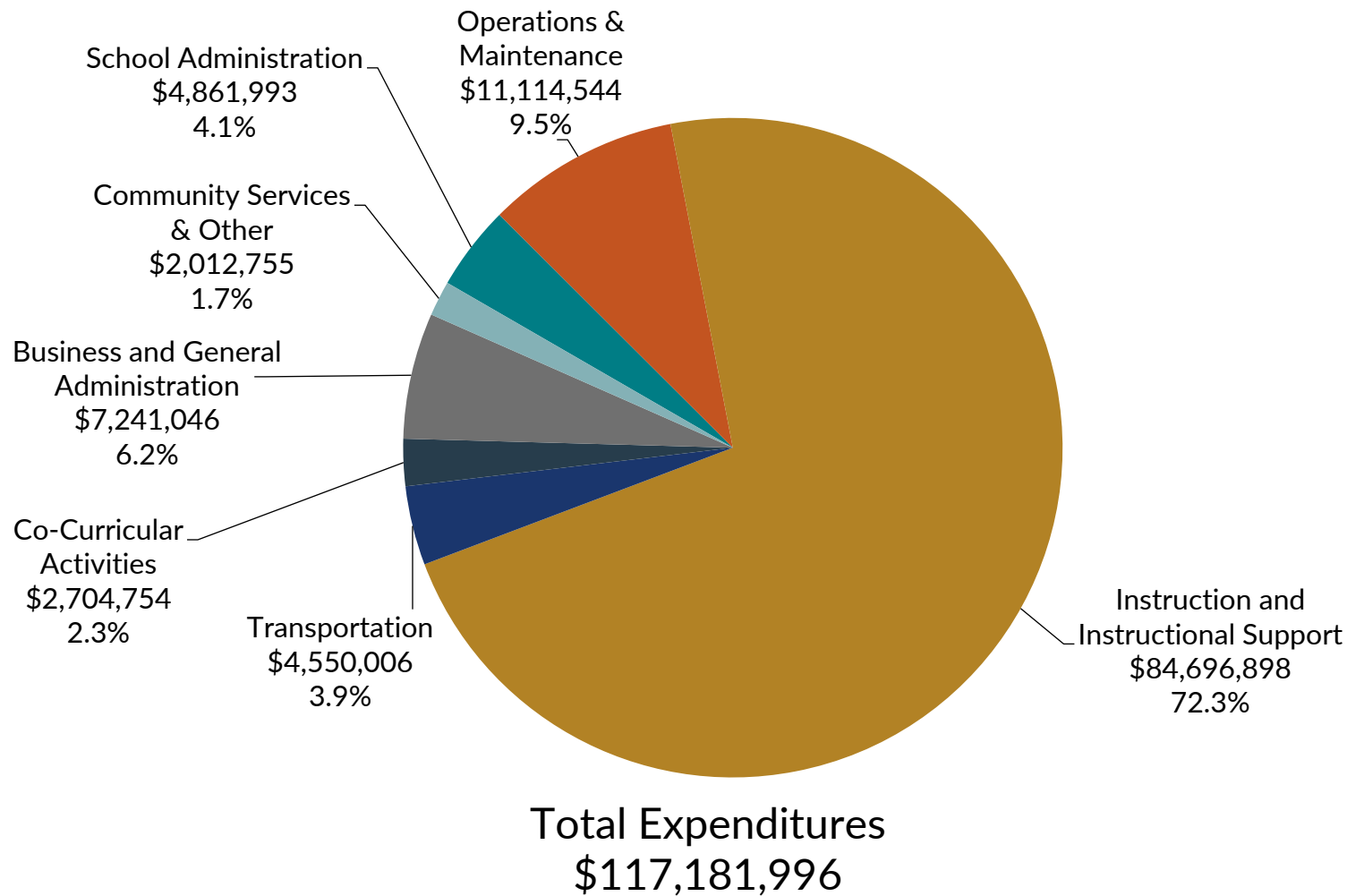




Bloomfield Hills Schools

General Fund Expenditures and Other Uses – By Function

Year Ended June 30, 2026

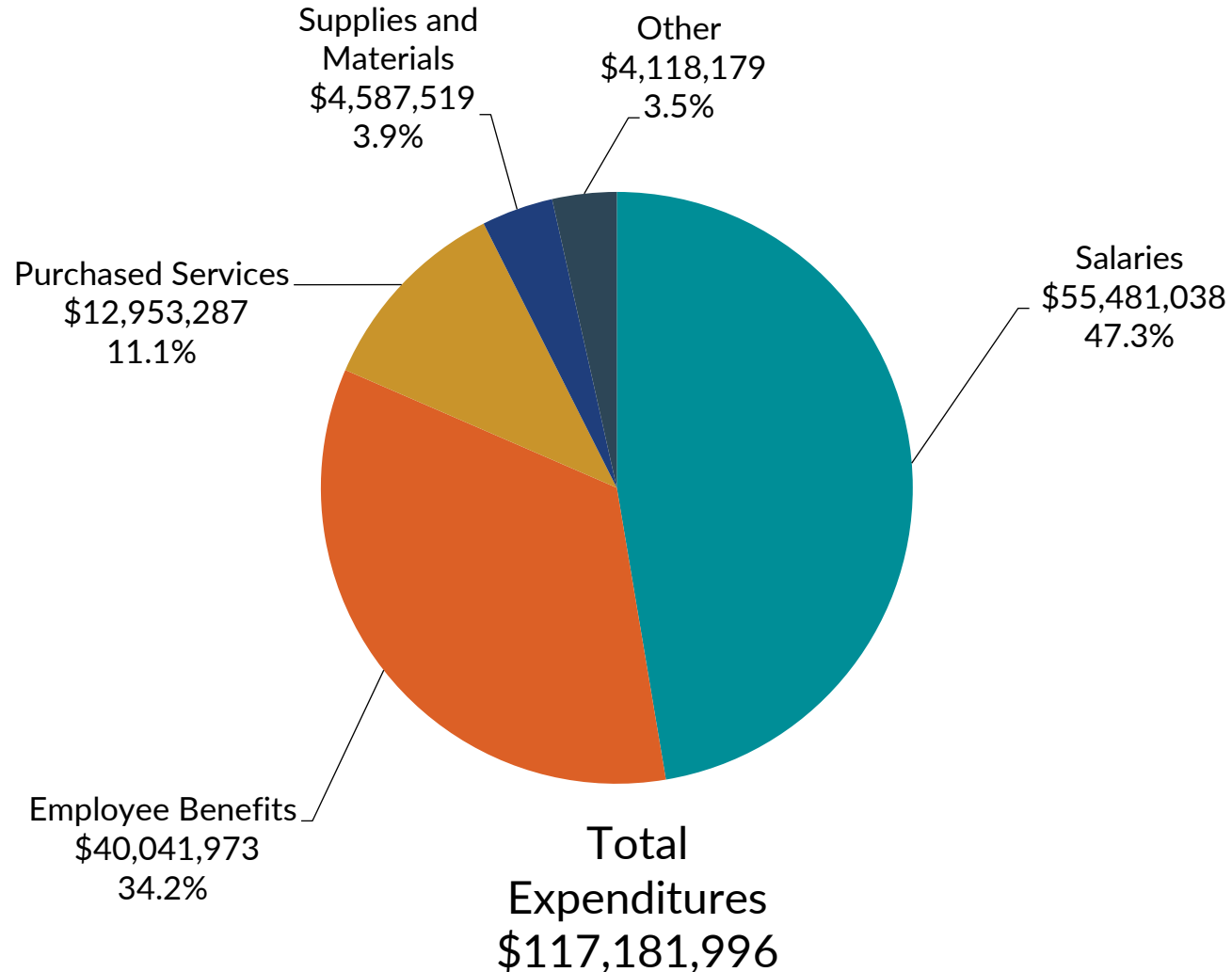




Bloomfield Hills Schools

General Fund Expenditures – By Object

Year Ended June 30, 2026





Bloomfield Hills Schools

Analysis of General Fund Balance

June 30, 2026

Change in Fund Balance

Fund Balance - June 30, 2025		\$ 24,508,088
Revenue and other financing sources	\$ 113,976,879	
Expenditures and other financing uses	<u>(117,181,996)</u>	
Current Year Change in Fund Balance		<u>(3,205,117)</u>
Fund Balance - June 30, 2026		<u>\$ 21,302,971</u>

Components of Fund Balance

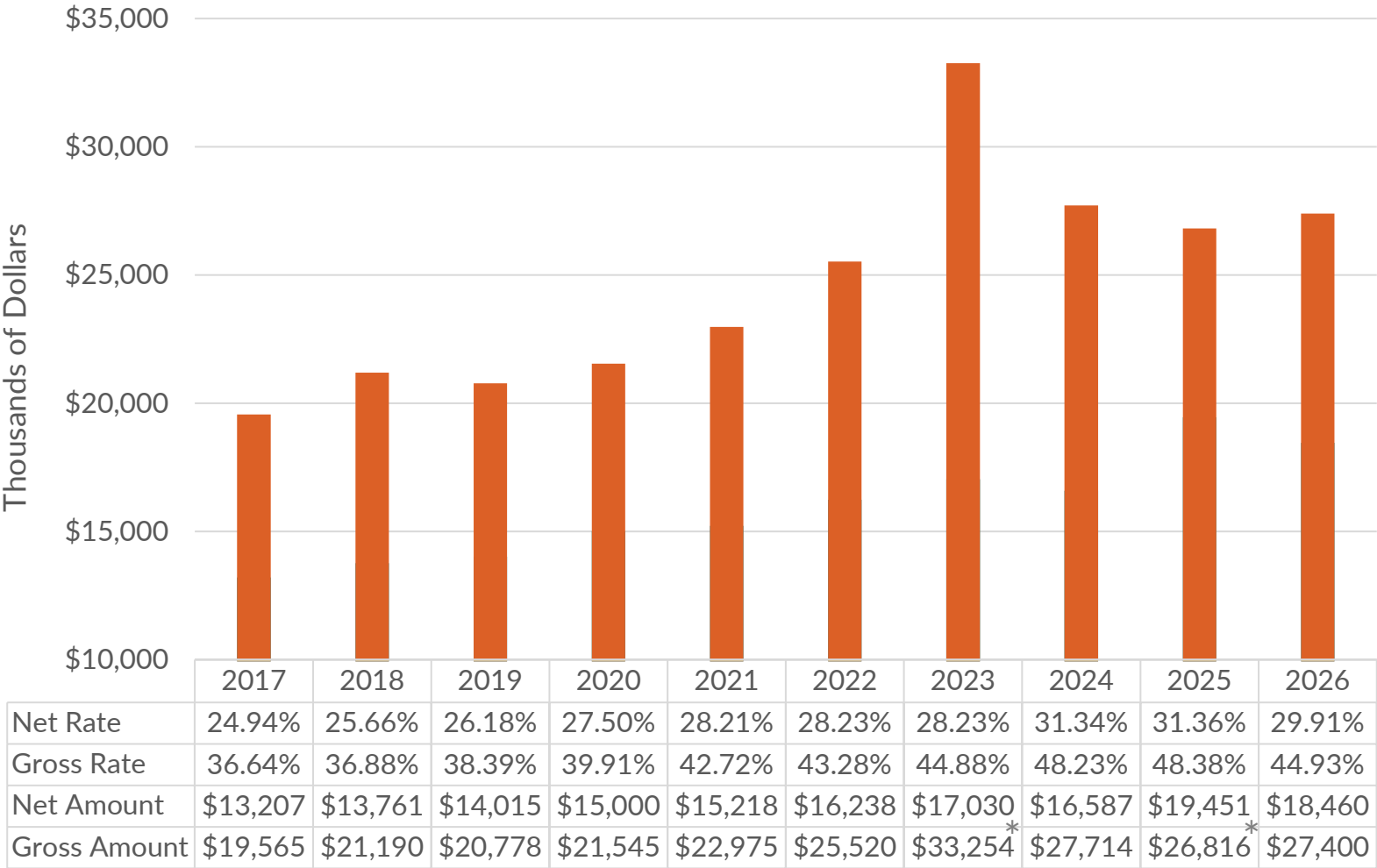
Nonspendable	\$ 244,910
Assigned	790,878
Unassigned	<u>20,267,183</u>
Total Fund Balance - June 30, 2026	<u>\$ 21,302,971</u>



Bloomfield Hills Schools

Retirement Funding – MPERS Expense (All Funds)

Years Ended June 30



*includes one-time additional 147c2 deposit



Bloomfield Hills Schools Highlights and Challenges

Highlights:

- Well positioned financially and continued demonstration of fiscal responsibility
- Alignment of resources with strategic planning of the District and focus on future sustainability of the District
- 10-year Sinking Fund replacement/extension provides significant funding mechanism for long-term investment in facilities outside of the General Fund

Challenges:

- Continued focus on enrollment and impact of projected decline
- Late budget adoption by State, funding ramifications, and election cycle presents further unknowns for K12
- Rising operational costs with limited new sources of operating revenues



Thank you.

For more information contact:

Jennifer Chambers, CPA

Partner

(248) 375-7290

jennifer.chambers@plantemoran.com



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Lynne Gibson, IA Principal
Date: October 26, 2026
Re: National Merit Commended Scholars

Recommended Motion:

Students being recognized: *Joshua Buia, Aarav Jain, LeeAnne Kabbani, Pradyun Kalagara, Zara Kanjwal, Robin Kothari, Avani Nandalur, Monil Patel, Milan Thai-Tang, and Aziz Vohra*

Background Information:

We are proud to recognize our International Academy students who have been named Commended Students in the National Merit Scholarship Program. This distinguished recognition is awarded to approximately 34,000 students nationwide who demonstrated exceptional academic promise through their outstanding performance on the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT). Congratulations to these students on this impressive accomplishment and celebrate their commitment to academic excellence.

ATTACHMENTS:

File Name	Description
-----------	-------------

No Attachments Available



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Carolyn Noble, Board Secretary
Date: October 26, 2026
Re: Request to Approve Minutes from the Regular Meeting of September 28, 2026

Recommended Motion:

I move the Board of Education to approve the minutes from the regular meeting of September 28, 2026, as presented.

Background Information:

ATTACHMENTS:

File Name	Description
 September_28__2026_Regular_Meeting_Minutes.pdf	Minutes from the Regular Meeting of September 28, 2026



**Doyle Center for Professional Development
7273 Wing Lake Road, Bloomfield Hills, Michigan 48301**

**MINUTES FROM THE REGULAR MEETING OF THE
BLOOMFIELD HILLS SCHOOLS BOARD OF EDUCATION**

**September 28, 2026
6:00 p.m.**

I. Call to Order

A. Call to Order

Tareq Falah, President, called the meeting to order at 6:00 p.m.

B. Attendance

Carolyn Noble, Secretary, took attendance, and the board members constituting a quorum were:

- Tareq Falah, President
- Michelle Southward, Vice President
- Carolyn Noble, Secretary
- Jason Abel, Trustee
- Lindsay Baker, Trustee
- Meagan Hill, Trustee

Members of the district's administration were in attendance as follows:

- Todd Bidlack, Assistant Superintendent of Learning Services
- Rebecca Catherincchia, Executive Administrator
- Joe Duda, Assistant Superintendent of Human Resources
- Karen Huyghe, Executive Director of Communications and Community Engagement
- Rick West, Superintendent

II. General Discussion

A. Board Committee Reports

Board Strategic Planning Committee

Jason Abel provided an overview of the meeting held on September 18, as follows:

- Strategic Plan Goal 3: A Team Rooted in Care and Collaboration, was discussed including ongoing work and priorities associated with the goal.
- The 2026–27 Superintendent Goals, including revisions made in response to prior Board feedback was reviewed and discussed.

- Discussion continued regarding policies and administrative regulations addressing e-bikes, e-motos, electric scooters, and other motorized mobility devices on District property.
- Administration shared that the Robotics Board supports the name Bloomfield Hills Schools Robotics Center. Facilities and Communications will coordinate signage, while the Google Maps designation for the property will remain Bloomin' Preschool (West).
- Policy 6010 – Recognitions, Remembrances and Plaques was reviewed in connection with discussion regarding the BHHS staircase.
- The Board discussed the appointment of a voting delegate and alternate for the Michigan Association of School Boards 2026 Delegate Assembly, scheduled for October 15 at the Lansing Center. Board-appointed delegates and alternates must be certified in advance of the assembly.
- The Board received an update regarding the Final Park Action Plans for Discovery Oaks/Bowers Farm and Bloomfield Oaks/Johnson Nature Center. The review period will run from September 30 through December 15, 2026, as permitted through mutual agreement under the Interlocal Agreements. Board members were also invited to attend the Cider Toast on October 10 at 11 a.m. with their families.
- The Board discussed matters related to the International Academy, including its relationship to enrollment, including financial and operational considerations affecting the District.
- The topic of high school commencement and graduation regalia was discussed, including the legal parameters associated with potential restrictions. The Board expressed interest in broadening the discussion to include the full Board before determining next steps.

Board Curriculum and Instruction Committee

Lindsay Baker provided an overview of the meeting held on September 15, as follows:

- The Board reviewed the 2026 U.S. News & World Report rankings and comparative data, with particular attention to high school mathematics performance and SAT results. Discussion included structural factors that may influence performance, including enrollment patterns associated with the International Academy, alternative high school coding, and the impact of the eight-period A/B schedule on instructional time.
- High school administrators will participate in a future Curriculum & Instruction Committee discussion regarding strategies being implemented during the 2026–27 school year to strengthen mathematics performance.
- Administration provided an update on the proposed adoption of FOSS as the science curriculum resource for upper elementary grades. Staff expressed enthusiasm for the resource and its emphasis on hands-on investigation, collaboration, and scientific thinking.
- The proposed purchase is approximately \$121,559 and includes five years of teacher and student digital access, as well as professional learning for staff. The curriculum recommendation will be presented to the

Board for approval, with professional learning planned to support implementation.

- The Board continued its review of Strategic Plan Goal 1: Learning for a Changing World and Goal 2: A Culture Where Students Thrive, with discussion focused on identifying meaningful measures that can be used to monitor progress and demonstrate impact over time.
- The Board reviewed recent state assessment data and discussed student performance, trends, and areas of focus for continued instructional improvement.
- The Board discussed kindergarten class sizes, including current enrollment and staffing considerations. Administration provided context regarding class-size concerns and factors considered when determining appropriate staffing and support.
- The Board discussed matters related to the International Academy, including its relationship to enrollment, including financial and operational considerations affecting the District.
- The Board continued its review of the 2026–27 Superintendent Goals, including revisions made following previous Board discussion and feedback.

Board Finance and Operations Committee

Lindsay Baker provided an overview of the meeting held on September 14, as follows:

- Administration introduced Sam Barna, Interim Executive Director of Finance, and provided an overview of his role supporting the District's financial operations during the transition.
- The Board reviewed the monthly budget report, including current revenues, expenditures, and the District's overall financial position. Administration provided context regarding budget activity and responded to questions from Board members.
- Administration provided an update on the annual financial audit, including preliminary information and trial balances provided as part of the audit process. The Board discussed the audit timeline and next steps leading to completion and presentation of the final audit.
- The Board reviewed Strategic Plan Goal 4: Focused Investments for a Strong Community, with discussion focused on identifying meaningful measures to monitor progress and demonstrate the impact of the District's financial and operational investments.
- The Board continued its review of the 2026–27 Superintendent Goals, including revisions made in response to previous Board discussion and feedback.
- The Board discussed matters related to the International Academy, including its relationship to enrollment, including financial and operational considerations affecting the District.
- The Board continued discussion regarding kindergarten class sizes, including enrollment, staffing, resource allocation, and considerations for supporting students and classrooms.

B. Strategic Planning Update

The Board reviewed the Strategic Plan, Action Steps and Key Performance Indicators for the Initiatives, and no additional feedback was received.

C. Superintendent Goals for 2026-27 Discussion

The Board reviewed the Superintendent Goals for 2026-27, and no additional feedback was received. The goals advanced to board business for action.

D. Policy 6008: Electric Bicycles, Electric Motorcycles, Electric Scooters, and Personal Motorized Mobility Devices Discussion

The Board reviewed the proposed revisions to Policy 6008 and the accompanying Administrative Regulation regarding e-bikes, e-motos, electric scooters, and motorized mobility devices on District property. No additional changes were recommended, and the policy moved forward as presented for board approval.

E. Policy 6009: Naming School District and Facilities Discussion

The Administration requested to name the robotics center “Bloomfield Hills Schools Robotics Center”, which received the support of Robotics leadership. Naming the facility moved forward as presented for board approval.

F. Michigan Association of School Boards Delegate Appointment Discussion

The Board discussed the October 15 MASB Delegate Assembly, and sought a volunteer to attend and represent Bloomfield Hills Schools. Delegates selected by boards of education across the state will decide MASB's positions on a wide variety of issues affecting education. The Delegate Assembly provides direction to the Association, its officers and committees through the adoption of resolutions. All resolutions adopted by the Delegate Assembly become the official position of MASB as interpreted and pursued by the Board of Directors. The Delegate Assembly also may vote on proposals to amend the MASB Articles of Incorporation and Bylaws. Michelle Southward volunteered to attend, and the appointment moved forward for board approval, as required.

III. Reconvene @ 7:30 p.m.

The Board of Education reconvened at 7:30 p.m. and recited the pledge of allegiance.

IV. Special Recognition

A. Recognition of Board Intern Program Appointments

Tareq Falah and Michelle Southward introduced and appointed the Board Intern Program for the 2026-27 school year.

- Lyla Kormon and Darsh Patel will serve as the Board Interns.
- Maelani Ben-Ezra, Matilda Gerson, Jia Ginpall, Holiday Lucai-Sample, Erik Norsted and Allison Stakoe will serve on the Board Student Advisory Council.

- Carissa Hurnevich, Zeena Jandali, Kobin Kothari, Krish Patel, Rishiv Ramesh, Sophia Tomina and Brady Winston will serve as the Board Intern Program Advisors.

B. Recognition of National Merit Scholarship Finalists

Dr. Dan Hartley, BHHS Principal and Lynne Gibson, IA Principal, recognized the National Merit Scholarship Semifinalists: Meghan Harper, Stevie Ryke, Ayan Sehgal, Jared She, Jack Sloan, Isha Ummadi, Dheeyanksha Vishnu Sunderram and Evan Welch.

C. Recognition of National Merit Commended Scholars

Dr. Dan Hartley, BHHS Principal and Lynne Gibson, IA Principal, recognized the National Merit Commended Scholars: Brock Atto, Ellie BenEzra, Rohan Chopra, Leeland Dunstone, Jordyn Goldstein, Leah Goldstein, Wyatt Groves, Grant Moyer and Mikael Sparkes

V. Superintendent's Report

Rick West, Superintendent, reflected on the positive start to the 2026–27 school year, noting the energy, learning, and connection evident across the District and recognizing student achievements being celebrated at the meeting. He provided an update regarding kindergarten class sizes and shared several upcoming District and community events, including the BIFF 50th Anniversary, Robotics Ribbon Cutting, Parks at the Farm and Cider Toast, and Coffee & Chat. Superintendent West also shared that he will begin his Fall Semi-Annual Superintendent Update, visiting schools and PTOs to provide a state-of-the-District update and engage with staff and families around Destination Bloomfield 2030. Finally, he provided an update regarding the Lone Pine and Eastover tennis courts, noting that both facilities require repairs. Community feedback has been gathered through a survey, and options and next steps will be discussed during the October committee and Board meetings.

VI. Board President's Report

Tareq Falah, Board President, thanked Trustee Meagan Hill for her advocacy and leadership in bringing attention to the safety concerns surrounding e-bikes, e-motos, electric scooters, and similar devices. Her continued focus on this issue helped move an important conversation forward for our Board and our school community. Also recognized was Bloomfield Township for its leadership and partnership in addressing this emerging issue within our broader community. When our schools and municipalities work together around matters of student and community safety, we are better positioned to provide clear and consistent expectations for our families. President Falah expressed appreciation for the thoughtful work and collaboration that has brought us to the policy being presented for approval this evening.

VII. Public Comment

Brad Hantler addressed the Board regarding concerns about an alleged incident involving his child and another young child. Concerns were expressed regarding the District's response to the reported incident and the actions taken following his family's report.

Amanda Laurich addressed the Board regarding kindergarten class sizes and expressed concerns about current staffing allocations and student-to-teacher ratios. She stated that the Superintendent had previously indicated that eliminating the infant program would allow for smaller class sizes and expressed concern that, in her view, this had not occurred.

Ann Chen addressed the Board regarding kindergarten class sizes. Concerns were expressed about staffing allocations and student-to-teacher ratios, including potential impacts on student safety and learning. She requested that the District consider relevant research and evaluate class-size decisions in connection with the goals and initiatives outlined in the Strategic Plan.

VIII. Consent Agenda

A. Consent Agenda Motion

Carolyn Noble moved the Board of Education to approve the recommendations detailed in the Consent Agenda, as presented. The motion was seconded by Meagan Hill.

B. Request to Approve Minutes from the Regular Meeting of August 24, 2026

Carolyn Noble moved the Board of Education to approve the minutes from the Regular Meeting of August 24, 2026, as presented.

C. Request to Approve Minutes from the Special Meeting of September 11, 2026

Carolyn Noble moved the Board of Education to approve the minutes from the Special Meeting of September 11, 2026, as presented.

D. Request to Approve Disbursement Reports

Carolyn Noble moved the Board of Education to approve the monthly disbursement report, as presented.

E. Request to Approve Personnel Actions

Carolyn Noble moved the Board of Education to approve the monthly personnel report, as presented.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward

Nayes:

Motion Passed: 6/0

IX. Special Reports

A. Spring 2026 Assessment Data Presentation

Administration presented an overview of Spring 2026 state assessment results, including M-STEP, PSAT, SAT, and i-Ready data. The presentation emphasized that state assessments represent one measure of student performance and should be considered alongside curriculum-based assessments, benchmark data, student work, and other measures when evaluating student progress.

Overall results reflected several areas of strength. Bloomfield Hills Schools ranked second in Oakland County in combined grades 3–7 ELA proficiency, demonstrated growth in grades 3–7 mathematics, and ranked first in the county in eighth-grade PSAT ELA and second in eighth-grade PSAT mathematics. Grade 11 students also demonstrated significant growth in M-STEP Science and strong performance in Social Studies.

Discussion also focused on opportunities for continued improvement, particularly the difference between strong eighth-grade PSAT mathematics performance and mathematics performance on the SAT in grade 11. Administration discussed potential instructional and structural considerations at the high school level and strategies to strengthen mathematics outcomes.

Administration outlined several responses to the data, including continued implementation of aligned literacy and science resources, professional learning and instructional coaching, building-level data cycles, targeted mathematics support, refinements to Algebra I, Geometry and Algebra II instruction, embedded SAT preparation, and continued examination of how the eight-block schedule can support academic intervention and enrichment.

The Board also reviewed participation and achievement in advanced coursework. Administration reported that 64.1% of graduating BHHS seniors had earned a score of 3 or higher on at least one AP exam during high school, exceeding the previous high of 49.9%. The presentation also highlighted participation in AP, IB, and advanced mathematics opportunities across grade levels.

X. Board Business

A. Request to Adopt Grades 3-5 Science Curriculum Resources

Lindsay Baker moved the Board of Education, pursuant to Policy 2002, adopt FOSS Pathways as the science curriculum for Grades 3–5 and approve the purchase of related resources in the amount of \$121,559, to be funded from the General Fund, as presented. The motion was seconded by Meagan Hill.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward

Nayes:

Motion Passed: 6/0

B. Request to Adopt Policy 6008: Electric Bicycles, Electric Motorcycles, Electric Scooters, and Personal Motorized Mobility Devices

Meagan Hill moved the Board of Education, pursuant to Board Policy 1003, waive the first reading of Policy 6008, as presented. The motion was seconded by Jason Abel.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward

Nayes:

Motion Passed: 6/0

Meagan Hill moved that the Board of Education adopt Board Policy 6008: Electric Bicycles, Electric Motorcycles, Electric Scooters, and Personal Motorized Mobility Devices, as presented. The motion was seconded by Lindsay Baker.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward
Nayes:
Motion Passed: 6/0

C. Request to Name Robotics Center

Jason Abel moved the Board of Education, in accordance with Policy 6009, name the robotics center located at 3100 Lone Pine Road, West Bloomfield, Michigan, the Bloomfield Hills Schools Robotics Center, as presented. The motion was seconded by Meagan Hill.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward
Nayes:
Motion Passed: 6/0

D. Request to Approve Superintendent Goals for 2026-27

Meagan Hill moved the Board of Education to approve the Superintendent Goals for the 2026–27 school year, as presented. The motion was seconded by Lindsay Baker.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward
Nayes:
Motion Passed: 6/0

E. Request to Appoint Voting Delegate for 2026 MASB Delegate Assembly

Carolyn Noble moved the Board of Education to appoint Dr. Michelle Southward to serve as the voting delegate representing Bloomfield Hills Schools at the Michigan Association of School Boards 2026 Delegate Assembly on October 15, 2026, at 7:00 p.m. in Lansing, Michigan. The motion was seconded by Jason Abel.

Ayes: Trustees Abel, Baker, Falah, Hill, Noble, Southward
Nayes:
Motion Passed: 6/0

XI. Adjournment

There being no further business discussed, the meeting adjourned at 9:20 p.m.

Respectfully Submitted,

Carolyn Noble
Bloomfield Hills Schools Board Secretary

CN/rc



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Sam Barna, Interim Executive Director of Business Services
Date: September 28, 2026
Re: Request to Approve Monthly Disbursement Report

Recommended Motion:

I move the Board of Education to approve the disbursement report, as presented.

Background Information:

A reference chart is included with the disbursement reports to help navigate the definition of the Fund and Object columns included on the Check and EFT Disbursements files.

ATTACHMENTS:

File Name	Description
☐ Reference_Chart_for_Disbursement_Reports_(rev_1-2021).pdf	Reference Chart for Disbursement Reports
☐ OSAP5001A__Detailed_Check_Register_for_Board_Reporting.pdf	Disbursement Report (10.26.2026)

Disbursements Reference Chart

Fund #	Fund - The 3 rd column of the disbursement report
101	General Fund Note: The General Fund is our main fund and accounts for our P-12 activities. We use sub fund #'s to further segregate General Fund activity for analysis purposes. All of the sub fund categories rolls up into the General Fund as a whole. The payment listing identifies the sub fund, which may help further explain the expenditure. The following are subcategories of the General Fund that appear in the payment listing:
	106 Preschools
	108 PREP
	114 Federal grant activities
	124 State grant activities
	210 Athletics
	211 Clubs
220	Center Program
230	Community Services/Recreation
250	Food Services
272	International Academy
402	Capital Improvement Fund
408	Bond Fund
416	Sinking Fund
430	Capital Equipment Fund
510	Scholarship/Trust Funds
610	Hills Funds
810	Internal Service Fund (primarily self-insured activity)

Object #	Object Category – The 4th column of the disbursement report
	Object column has 8 digits. The firsts digit represents the type of account. For the payment listing, it will usually be a “5” for an expenditure/payment. The 2nd digit represents the object category as follows:
51xxxxxx	1 represent salaries/wages through payroll, which is NOT part of the payment
52xxxxxx	2 represent employee benefits
53xxxxxx	3 represents a Purchased Service, such as contracted substitutes and staff, legal/audit/consulting services, police liaisons, officials, etc.
54xxxxxx	4 represent a repair or rental
55xxxxxx	5 represents supplies, such as teaching supplies, energy supplies (gas, electricity, diesel fuel, food, tires, office, etc.
56xxxxxx	6 represents capital outlay. Since the establishment of the Capital Equipment Fund, seeing this category is infrequent, but may occur if someone chose this account for a small purchase that they deemed equipment.
57xxxxxx	7 represents dues, fees, including entry fees, registration fees, taxes abated etc.
58xxxxxx	8 represents payments to other districts, such as outgoing tuition

The payment listing will show some items other than a 5 for expenditures. You may see the following:

2xxxxxxx - this is a liability account that will show up if we are holding money that is refunded, a payroll garnishment or with Hills and Trust activities.

4xxxxxxx - this is a revenue account that will show up if we collected revenue that is refunded.

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013694	09/10/2026	236326C03	NAofA Volleyball Camp		27.00	MW
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013694	09/10/2026	236326C03	NAofA Volleyball Club		13.50	MW
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013694	09/10/2026	236326C03	NAofA Volleyball Club		472.50	MW
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013694	09/10/2026	236426C02	NAofA All Sport Camp		2,250.00	MW
Vendor Total:									2,763.00	
00058745	AERO FILTER INC	101	55991000	EP 00013695	09/10/2026	1256402	WAY HVAC SUPPLIES		315.00	MW
Vendor Total:									315.00	
00058392	APEX CONSTRUCTION PLUS	416	56220000	EP 00013696	09/10/2026	I260827139	EO WALL CONSTRUCTION		6,351.23	MW
00058392	APEX CONSTRUCTION PLUS	416	56220000	EP 00013696	09/10/2026	I260904143	LP CONSTRUCTION/DEMO		4,200.00	MW
Vendor Total:									10,551.23	
00032253	ARCH ENVIRONMENTAL GROUP	101	53190000	EP 00013697	09/10/2026	2608161	BHHS CHEMICAL WASTE MGMT		19,400.57	MW
Vendor Total:									19,400.57	
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11933830	Contracted Support Staff-nurse		1,512.50	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11943893	Nursing Contract Employee		1,430.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11969396	Contracted Support Staff-nurse		1,540.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11968417	Contracted Support Staff-nurse		1,437.15	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11965991	Nursing Contract Employee		1,430.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	12002571	Contracted Support Staff-nurse		1,430.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11931010	Nursing Contract Employee		1,430.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11926337	Nursing Contract Employee		1,430.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11952389	Nursing Contract Employee		1,612.60	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11932744	Contracted Support Staff-nurse		1,480.60	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013698	09/10/2026	11970239	Contracted Support Staff-nurse		1,512.50	MW
Vendor Total:									16,245.35	
00057774	BOTTIGLIA HOOF CARE LLC	101	53190000	EP 00013699	09/10/2026	092601	HOOF TRIMMING		605.00	MW
Vendor Total:									605.00	
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938AM26C01	AM Care - 8/24/26		50.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938AM26C02	AM Care - 8/25/26		50.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938PM26C02	PM Care 8/25		60.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C03	Last Weeks Camp 8/26/26		1,681.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C04	Last Week Summer Camp 8/27/26		1,829.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C04	Last Week of Summer 8/27		833.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C05	Last Week PM 8/28		539.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C05	Last Week Camp 8/28		1,445.50	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

1

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938AM26C04	Last Week of Summer AM 8/27		50.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938PM26C05	Last Week PM 8/28		20.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C01	Last Weeks Camp 8/24/26		833.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C01	Last Weeks Camp 8/24/26		1,770.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C03	Last Week Summer Camp 8/26		808.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C02	Last Week Summer Camp 8/25/26		931.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	293826C02	Last Week Summer Camp 8/25/26		1,681.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938AM26C05	AM Care 8/28		25.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938PM26C03	Last Week Camp - PM -8/26		50.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013700	09/10/2026	2938PM26C04	Last Week Camp PM 8/27		55.00	MW
Vendor Total:									12,712.00	
00058008	BUCKLEY MECHANICAL HEATING	416	56220000	EP 00013701	09/10/2026	1088635822	NHMS HVAC INSTALL		7,000.00	MW
00058008	BUCKLEY MECHANICAL HEATING	416	56220000	EP 00013701	09/10/2026	1088635823	BLOOMIN E HVAC INSTALL		7,500.00	MW
00058008	BUCKLEY MECHANICAL HEATING	416	56220000	EP 00013701	09/10/2026	1088635824	BLOOMIN EAST HVAC		2,271.00	MW
Vendor Total:									16,771.00	
00031986	CENGAGE LEARNING INC	272	53450000	EP 00013702	09/10/2026	999102987339	Gale Research 08/5/26 - 8/4/27		9,622.49	MW
Vendor Total:									9,622.49	
00000211	CENTRAL MICHIGAN PAPER CO	101	55110000	EP 00013703	09/10/2026	61224600	Paper Order		1,330.00	MW
Vendor Total:									1,330.00	
00058664	CMS ERM MICHIGAN LLC	272	55520000	EP 00013704	09/10/2026	659	910006991665 IA 1020 E Square		2,993.23	MW
00058664	CMS ERM MICHIGAN LLC	106	55520000	EP 00013704	09/10/2026	659	910011049327 Blmn West 3100 Lo		2,647.43	MW
00058664	CMS ERM MICHIGAN LLC	106	55520000	EP 00013704	09/10/2026	659	910004922233 Bloomin East 1101		2,632.16	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910040358061 BHHS 4200 Andover		34,561.23	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910004922555 LP 2601 Lone Pine		4,434.82	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910040038549 NHMS St Light 345		10,484.42	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910004942751 SHMS 4200 Quarton		3,359.08	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910004922431 Blfd Yth Asst 417		283.39	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910006972053 Bowers House 1219		1,156.74	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910006972053 Bowers House 1219		475.68	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910010037950 Blmn Central 4100		1,647.45	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910006972400 Booth 7273 Wing L		3,181.03	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910006959936 Transport 2780 Ke		173.56	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910006990451 EO New 2800 Kensi		2,954.92	MW
00058664	CMS ERM MICHIGAN LLC	101	55520000	EP 00013704	09/10/2026	659	910004941043 Way 765 W Long Ln		1,510.22	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

2

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
Vendor Total:									72,495.36	
00032516	COMPONE ADMINISTRATORS INC	810	53190000	EP 00013705	09/10/2026	2663396	Loss Fund Reimb Aug 2026		31,485.50	MW
00032516	COMPONE ADMINISTRATORS INC	810	53190000	EP 00013705	09/10/2026	2663345	WC Admin Svc Fee 10/1-12/31/26		6,763.25	MW
Vendor Total:									38,248.75	
00033133	COMPTON PRESS INDUSTRIES LLC	230	53190000	EP 00013706	09/10/2026	46795	Fall Brochure 2026		2,120.82	MW
Vendor Total:									2,120.82	
00033332	DIGITAL AGE TECHNOLOGIES INC	101	53190000	EP 00013707	09/10/2026	15134	Labor Services		410.00	MW
Vendor Total:									410.00	
00055236	DIGITAL SIGNUP	272	53450000	EP 00013708	09/10/2026	16298	ENRICHMENT WEBSITE Aug 2026		1,260.25	MW
Vendor Total:									1,260.25	
00058334	DISCOVERY MECHANICAL	416	56220000	EP 00013709	09/10/2026	691103068	EO HVAC		1,533.72	MW
00058334	DISCOVERY MECHANICAL	416	56220000	EP 00013709	09/10/2026	691103121	IA HVAC		1,628.88	MW
Vendor Total:									3,162.60	
00058750	ECSE SOLUTIONS	101	53190000	EP 00013710	09/10/2026	101	Professional Development		525.00	MW
Vendor Total:									525.00	
00032809	EDUSTAFF LLC	101	24023336	EP 00013711	09/10/2026	20260911017	Contracted Subs 8/23-9/5/26		59,114.65	MW
Vendor Total:									59,114.65	
00058003	EHRESMAN ARCHITECTS	416	56220000	EP 00013712	09/10/2026	13PRJ2125	ROOF PROJECT 2125 BHHS & SHMS		976.30	MW
00058003	EHRESMAN ARCHITECTS	416	56220000	EP 00013712	09/10/2026	13PRJ2125	ROOF PROJECT 2125 BHHS & SHMS		976.30	MW
00058003	EHRESMAN ARCHITECTS	416	56220000	EP 00013712	09/10/2026	02263	2027 ROOF PROJ BLM E-CONANT-		305.00	MW
00058003	EHRESMAN ARCHITECTS	416	56220000	EP 00013712	09/10/2026	02263	2027 ROOF PROJ BLM E-CONANT-		305.00	MW
00058003	EHRESMAN ARCHITECTS	416	56220000	EP 00013712	09/10/2026	02263	2027 ROOF PROJ BLM E-CONANT-		305.00	MW
Vendor Total:									2,867.60	
00058741	ELECTROTEC CONTRACTING INC	408	56220000	EP 00013713	09/10/2026	3695	Lighting &Electrical Service		5,949.00	MW
Vendor Total:									5,949.00	
00033926	EMCURA IMMEDIATE CARE PLLC	101	53143000	EP 00013714	09/10/2026	126	DOT Testing 1.30.26		170.00	MW
00033926	EMCURA IMMEDIATE CARE PLLC	101	53143000	EP 00013714	09/10/2026	127	DOT Testing Feb-Jun 2026		1,320.00	MW
00033926	EMCURA IMMEDIATE CARE PLLC	101	53143000	EP 00013714	09/10/2026	132	Dot Testing 1.28.26 & 4.2.26		150.00	MW
Vendor Total:									1,640.00	
00007463	FAIRMAN, SARAH	101	55990000	EP 00013715	09/10/2026	REI08122026	Secondary Principal Retreat		213.83	MW
Vendor Total:									213.83	
00054376	GLR OF OAK PARK INC	101	53190000	EP 00013716	09/10/2026	7633	E Scrap Recycling Fee		122.85	MW
00054376	GLR OF OAK PARK INC	101	53190000	EP 00013716	09/10/2026	7458	E Scrap Recycling Fee		345.83	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

3

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00054376	GLR OF OAK PARK INC	101	53190000	EP 00013716	09/10/2026	7459	E Scrap Recycling Fee		340.60	MW
Vendor Total:									809.28	
00058635	GREAT MINDS PBC	101	53190000	EP 00013717	09/10/2026	INV305472	Arts & Letters Language Arts -	P2700001	15,600.00	MW
00058635	GREAT MINDS PBC	124	55110000	EP 00013717	09/10/2026	INV296468	Wit and Wisdom Print and Digit	P2700017	27,717.26	MW
00058635	GREAT MINDS PBC	124	55110000	EP 00013717	09/10/2026	INV296468	Shipping and Handling per Quot	P2700017	2,642.26	MW
00058635	GREAT MINDS PBC	124	55110000	EP 00013717	09/10/2026	INV296470	Wit and Wisdom Print and Digit	P2700018	33,980.11	MW
00058635	GREAT MINDS PBC	124	55110000	EP 00013717	09/10/2026	INV296470	Shipping and Handling per Quot	P2700018	3,240.26	MW
Vendor Total:									83,179.89	
00058467	HORIZON DANCE COLLECTIVE	230	53190000	EP 00013718	09/10/2026	267626C01	Junior Dance Clinic		1,715.00	MW
Vendor Total:									1,715.00	
00056311	INTELLINETICS DBA	101	53450000	EP 00013719	09/10/2026	20216473	Ann Online Svcs 7/1/26-6/30/27		6,813.48	MW
Vendor Total:									6,813.48	
00001731	INTERNATIONAL	610	24317031	EP 00013720	09/10/2026	INV000322425	Late Subject Fee (Renjith)		281.00	MW
Vendor Total:									281.00	
00058346	IRON MOUNTAIN	101	53190000	EP 00013721	09/10/2026	LNNT402	Document Shredding-Booth		252.41	MW
Vendor Total:									252.41	
00058120	KEY CODE MEDIA INC	416	56220000	EP 00013722	09/10/2026	140195	AV UPGRADES BOOTH CENTER	P2600161	2,730.00	MW
00058120	KEY CODE MEDIA INC	416	56220000	EP 00013722	09/10/2026	140417	AV UPGRADES BOOTH CENTER	P2600161	2,850.00	MW
00058120	KEY CODE MEDIA INC	416	56220000	EP 00013722	09/10/2026	140635	AV UPGRADES BOOTH CENTER	P2600161	-96.40	MW
00058120	KEY CODE MEDIA INC	416	56220000	EP 00013722	09/10/2026	140856	AV UPGRADES BOOTH CENTER	P2600161	3,039.05	MW
Vendor Total:									8,522.65	
00056096	LOVASCO, ANDREA	114	53190000	EP 00013723	09/10/2026	REI06092026	Online Learning - St. Hugo		399.00	MW
Vendor Total:									399.00	
00007710	LOWRY TIRE COMPANY	101	54120000	EP 00013724	09/10/2026	77051	LAWNMOWER TIRE REPAIR		493.38	MW
Vendor Total:									493.38	
00057292	MEI TOTAL ELEVATOR	101	53190000	EP 00013725	09/10/2026	1205140	DISTRICT ELEVATOR SEP-NOV		4,657.55	MW
Vendor Total:									4,657.55	
00033682	METRO CONTROLS INC	101	53190000	EP 00013726	09/10/2026	C002732	CONTRACT BILL 2 OF 12; 2026-27		994.83	MW
Vendor Total:									994.83	
00057497	MIDWEST COLLABORATIVE FOR	272	53450000	EP 00013727	09/10/2026	AR140844	CultureGrams 10/1/26 - 9/30/27		1,192.85	MW
Vendor Total:									1,192.85	
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26XCEL	2411JUL26EXCEL		154.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L5	ORG JUL26 L5		588.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

4

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L6	2411JUL26L6		329.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	272726C04	Arts in the Afternoon		560.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L2	2411JUL26L2		945.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L3	2411JUL26L3		448.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L3	2411JUL26L3		1,792.00	MW
00021565	OAKLAND RHYTHMIC	230	53190000	EP 00013728	09/10/2026	2411JUL26L4	2411JUL26L4		1,036.00	MW
Vendor Total:									5,852.00	
00057213	P.A.S. CONSULTANTS LLC	124	53190000	EP 00013729	09/10/2026	EXP09042026	Director-Public Safety 26/27		5,000.00	MW
Vendor Total:									5,000.00	
00057244	PEOPLE DRIVEN TECHNOLOGY	408	56221000	EP 00013730	09/10/2026	INV35805	Call Buttons/Singlewire Licens	P2700025	29,300.00	MW
Vendor Total:									29,300.00	
00057784	POWERVAC OF MICHIGAN LLC	101	54110000	EP 00013731	09/10/2026	49720831	WAY PLUMBING/SEWER SERVICE		12,795.00	MW
00057784	POWERVAC OF MICHIGAN LLC	101	54110000	EP 00013731	09/10/2026	50097397	SHMS PLUMBING/STORM BASINS		3,105.00	MW
00057784	POWERVAC OF MICHIGAN LLC	101	54110000	EP 00013731	09/10/2026	50075470	NATURE CENTER PLUMBING		1,058.00	MW
00057784	POWERVAC OF MICHIGAN LLC	101	54110000	EP 00013731	09/10/2026	49669587	TRANSP PLUMBING/SEWER		15,877.50	MW
00057784	POWERVAC OF MICHIGAN LLC	416	56320000	EP 00013731	09/10/2026	50352570	LP SITEWORK		1,373.00	MW
Vendor Total:									34,208.50	
00058483	RAMOS, KELSEY	610	24318423	EP 00013732	09/10/2026	REI08272026	Reimburse Food Purchase		256.87	MW
Vendor Total:									256.87	
00002660	ROAD COMMISSION FOR	101	54120000	EP 00013733	09/10/2026	10976	Signal Maint July 2026		117.57	MW
Vendor Total:									117.57	
00018566	RYDIN DECAL	101	55990000	EP 00013734	09/10/2026	PSINV144175	Student Parking Passes		642.40	MW
Vendor Total:									642.40	
00032835	SCENA ROOFING AND SHEET	416	56220000	EP 00013735	09/10/2026	2535941	BHHS ROOF		1,189.00	MW
Vendor Total:									1,189.00	
00055720	SKUTCH, CATHY	101	55990000	EP 00013736	09/10/2026	REI09012026	BRONCO GROOM SCRUBBERS		123.60	MW
Vendor Total:									123.60	
00057081	SNIDER RECREATION INC	416	56320000	EP 00013737	09/10/2026	110557	Conant Playground install chgs		1,500.00	MW
Vendor Total:									1,500.00	
00057420	STANDARD INSURANCE	810	53190000	EP 00013738	09/10/2026	0017068300010926	ER Elections Sept 2026		8,132.82	MW
00057420	STANDARD INSURANCE	101	24513371	EP 00013738	09/10/2026	0017068300010926	EE Elections Sept 2026		7,568.14	MW
00057420	STANDARD INSURANCE	101	24513371	EP 00013738	09/10/2026	170683ACC082026	Vol Grp Accident Ins Aug 2026		3,109.50	MW
Vendor Total:									18,810.46	

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

5

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00007699	TOLLAFIELD, TAYLOR M	101	55990000	EP 00013739	09/10/2026	REI08272026	Camper SCRUBBERSgroom Therapy		111.24	MW
Vendor Total:									111.24	
00058423	TRI-STAR ROOFING & SHEET	416	56228000	EP 00013740	09/10/2026	PAYAPP3PJT2125	SHMS ROOF PROJECT PER RFP	P2600088	24,400.26	MW
Vendor Total:									24,400.26	
00058144	WEST WOODWARD ANIMAL	101	55990000	EP 00013741	09/10/2026	43758	OLLIE VACCINESEXAMMEDS		993.76	MW
00058144	WEST WOODWARD ANIMAL	101	55990000	EP 00013741	09/10/2026	43959	DAISY THERAPYDOG VAC, MEDS		714.47	MW
Vendor Total:									1,708.23	
00058562	YOUTH ENRICHMENT LEAGUE	230	53190000	EP 00013742	09/10/2026	251126C01	Mad Scientists Training Camp		62.00	MW
00058562	YOUTH ENRICHMENT LEAGUE	230	53190000	EP 00013742	09/10/2026	251126C01	Mad Scientists Training Camp		744.00	MW
Vendor Total:									806.00	
00033884	ZONAR SYSTEMS INC	416	55990000	EP 00013743	09/10/2026	INV707490	New bus GPS devices		1,803.40	MW
Vendor Total:									1,803.40	
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013744	09/10/2026	2855/2601190	PAYROLL		15,816.31	MW
Vendor Total:									15,816.31	
00021796	M AND S PRINT MEDIA INC	101	55910000	EP 00013745	09/10/2026	00000719	AP Check Stock		259.00	MW
Vendor Total:									259.00	
00002667	OAKLAND SCHOOLS	101	58211000	EP 00013746	09/10/2026	A0004268	VLAC-MS		12,900.00	MW
00002667	OAKLAND SCHOOLS	101	58211000	EP 00013746	09/10/2026	A0004268	VLAC-Elem		3,225.00	MW
00002667	OAKLAND SCHOOLS	101	58211000	EP 00013746	09/10/2026	A0004268	VLAC-MS		41,925.00	MW
00002667	OAKLAND SCHOOLS	101	58211000	EP 00013746	09/10/2026	A0004268	VLAC-HS		110,550.00	MW
Vendor Total:									168,600.00	
00057417	4MYBENEFITS INC	810	53190000	EP 00013747	09/24/2026	34379	Active EEs w/credits Oct 2026		4,086.13	MW
Vendor Total:									4,086.13	
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013748	09/24/2026	236326C04	NAofA Volleyball Club		875.00	MW
00058327	ACTIVE KIDS ATHLETICS LLC	230	53190000	EP 00013748	09/24/2026	236326C04	NAofA Volleyball Club		75.00	MW
Vendor Total:									950.00	
00058520	AIRGAS USA LLC	101	55110000	EP 00013749	09/24/2026	5526277786	Cylinder Rental		159.22	MW
00058520	AIRGAS USA LLC	101	55110000	EP 00013749	09/24/2026	5526927823	Cylinder Rental		159.22	MW
00058520	AIRGAS USA LLC	101	55990000	EP 00013749	09/24/2026	5526084656	WELDING EQUIPMENT RENTAL		385.40	MW
Vendor Total:									703.84	
00033922	ARAMARK SERVICES INC	250	53190000	EP 00013750	09/24/2026	KC01099369	Labor/Dir Exp/Mgmt Fee		41,701.19	MW
00033922	ARAMARK SERVICES INC	250	55610000	EP 00013750	09/24/2026	KC01099369	Food		16,731.43	MW
00033922	ARAMARK SERVICES INC	250	55640000	EP 00013750	09/24/2026	KC01099369	Non-Food Supplies		1,624.59	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

6

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00033922	ARAMARK SERVICES INC	250	55640000	EP 00013750	09/24/2026	KC01099369	Freight		1,375.54	MW
Vendor Total:									61,432.75	
00001813	AVENTRIC TECHNOLOGIES LLC	101	55990000	EP 00013751	09/24/2026	6093385	DISTRICT AED SUPPLIES		166.00	MW
Vendor Total:									166.00	
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	12062769	Contracted Support Staff-nurse		1,464.65	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	12072050	Contracted Support Staff-nurse		1,580.50	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	11950318	Nursing Contract Employee		1,567.50	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	11952034	Nursing Contract Employee		1,705.00	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	11912069	Contracted Support Staff-nurse		1,581.25	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	11981050	Contracted Support Staff-nurse		1,515.25	MW
00058634	AYA HEALTHCARE INC	220	53114000	EP 00013752	09/24/2026	11989761	Nursing Contract Employee		1,567.50	MW
Vendor Total:									10,981.65	
00032846	BARTON MALOW COMPANY	416	56220000	EP 00013753	09/24/2026	003	BID PACKAGE 26-03: BHHS LEARN	P2700027	48,150.00	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	Clark Construction CO#4 2.17.2	P2400140	-269.00	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	Clark Contracting CO#3 Deduct	P2400140	-500.00	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	BP8.3 BHHS HEALTH & WELLNESS	P2400140	17,675.00	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	CO#2 Clark Contracting Svcs 2.	P2400140	-470.45	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	CO#2 Clark Contracting 2.25.20	P2400140	21.65	MW
00032846	BARTON MALOW COMPANY	408	56224000	EP 00013753	09/24/2026	90137370P2400140	CO #1 Clark 7.9.2024	P2400140	220.95	MW
00032846	BARTON MALOW COMPANY	408	56310000	EP 00013753	09/24/2026	90137370P2600103	FRANKLIN RENOVATION SITE	P2600103	3,298.40	MW
00032846	BARTON MALOW COMPANY	408	56310000	EP 00013753	09/24/2026	90137370P2600096	TRANSP RENOV & EXPANSION -	P2600096	1,587,051.00	MW
00032846	BARTON MALOW COMPANY	408	56310000	EP 00013753	09/24/2026	90137370P2600096	Allied (Site) CO#1 7.22.2026	P2600096	6,142.50	MW
00032846	BARTON MALOW COMPANY	416	56311000	EP 00013753	09/24/2026	002	SITE WORK CONANT	P2600144	409,686.30	MW
00032846	BARTON MALOW COMPANY	416	56311000	EP 00013753	09/24/2026	003	SITE WORK CONANT	P2600144	674,685.00	MW
00032846	BARTON MALOW COMPANY	416	56312000	EP 00013753	09/24/2026	003	SITE WORK WAY	P2600144	23,639.31	MW
00032846	BARTON MALOW COMPANY	416	56313000	EP 00013753	09/24/2026	003	SITE ELECTRICAL CONANT	P2600144	85,750.82	MW
00032846	BARTON MALOW COMPANY	416	56313000	EP 00013753	09/24/2026	002	SITE ELECTRICAL CONANT	P2600144	42,721.67	MW
00032846	BARTON MALOW COMPANY	416	56316000	EP 00013753	09/24/2026	002	SITE WORK SHMS	P2600144	27,108.00	MW
00032846	BARTON MALOW COMPANY	416	56317000	EP 00013753	09/24/2026	003	TENNIS COURTS SINKING	P2600144	25,241.16	MW
00032846	BARTON MALOW COMPANY	511	56317000	EP 00013753	09/24/2026	003	TENNIS COURTS ENDOWMENT	P2600144	51,618.84	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600077	Booth Center Renovations	P2600077	195,326.19	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Eastover Bldg Elem Revovations	P2500070	18,397.64	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Stafford Smith Eastover CO #1	P2500070	6,237.17	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Stafford Smith CO#3 Eastover D	P2500070	-5,000.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

7

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Contrast CO#8 Eastover 7.22.20	P2500070	12,063.23	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Lone Pine Bldg Elem Revovation	P2500070	26,374.81	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Stafford Smith Lone Pine CO#2	P2500070	757.90	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500070	Contrast CO#8 Lone Pine 7.22.2	P2500070	12,063.23	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600076	Danboise CO#1 7.15.2026	P2600076	4,862.20	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600076	BHHS West Wing Renovations Bas	P2600076	53,200.76	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500038	Nelson Iron Works CO#1 8.29.20	P2500038	1,590.50	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500038	BP 8.4 NEW CONSTRUCTION BLDG	P2500038	16,518.00	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500069	Contrast CO#5 7.22.2026	P2500069	3,804.57	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500069	Contrast CO#5 7.22.2026	P2500069	-3,142.80	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500069	BLOOMIN' WEST & ROBOTICS	P2500069	3,142.09	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600096	TRANSP RENOV & EXPANSION -	P2600096	436,277.53	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600096	Tom Furnari CO#1 7.15.2026	P2600096	177.78	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600096	LMS (GT) CO#1 7.20.2026	P2600096	-18,150.65	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2600096	LMS (GT) CO#1 7.20.2026	P2600096	-621.49	MW
00032846	BARTON MALOW COMPANY	402	56450000	EP 00013753	09/24/2026	90136681	T5 IA/Traub Pagine System	P2400107	18,381.73	MW
00032846	BARTON MALOW COMPANY	430	56450000	EP 00013753	09/24/2026	90136681	T5 Eastover Paging System	P2400107	11,587.91	MW
00032846	BARTON MALOW COMPANY	430	56450000	EP 00013753	09/24/2026	90136681	T5 BHHS Paging System	P2400107	42,027.21	MW
00032846	BARTON MALOW COMPANY	416	56221000	EP 00013753	09/24/2026	90137453	DISTRICT WIDE BP T10 DATA	P2600139	57,151.48	MW
00032846	BARTON MALOW COMPANY	408	56221000	EP 00013753	09/24/2026	90136681	CO# 1 Deduct 8.20.2026	P2400107	-15,000.00	MW
00032846	BARTON MALOW COMPANY	408	56222000	EP 00013753	09/24/2026	90137370P2600106	Nelson Iron Works BP13 CO#2	P2600106	2,586.20	MW
00032846	BARTON MALOW COMPANY	408	56222000	EP 00013753	09/24/2026	90137371	Nerds Express CO#1 Data Add Tr	P2500078	10,917.75	MW
00032846	BARTON MALOW COMPANY	408	56220000	EP 00013753	09/24/2026	90137370P2500038	Nelson Iron Works CO#2 2.20.20	P2500038	727.40	MW
00032846	BARTON MALOW COMPANY	416	53190000	EP 00013753	09/24/2026	002	2026 STAFFING MANAGEMENT	P2700029	30,847.25	MW
00032846	BARTON MALOW COMPANY	416	53190000	EP 00013753	09/24/2026	003	2026 STAFFING MANAGEMENT	P2700029	30,847.25	MW
00032846	BARTON MALOW COMPANY	408	53198001	EP 00013753	09/24/2026	90137370P2100037	ADJUSTMENT WORKING	P2100037	117,954.96	MW
00032846	BARTON MALOW COMPANY	408	53198002	EP 00013753	09/24/2026	90137370P2100037	NEW ACCT GEN LIABILITY	P2100037	681.41	MW
00032846	BARTON MALOW COMPANY	408	53198003	EP 00013753	09/24/2026	90137370P2600119	ADDITIONAL GC'S - NOT TO	P2600119	22,490.14	MW
00032846	BARTON MALOW COMPANY	416	53198003	EP 00013753	09/24/2026	003	GENERAL CONDITIONS	P2600144	13,574.29	MW
00032846	BARTON MALOW COMPANY	408	53198005	EP 00013753	09/24/2026	90136888	MONTHLY TECH DESIGN	P2100072	16,642.31	MW
Vendor Total:									4,127,067.10	
00057721	BLOOMFIELD BOOSTERS	230	53190000	EP 00013754	09/24/2026	2676A26C01	Junior Dance Clinic		343.00	MW
Vendor Total:									343.00	
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C06	Schools Out Camp		612.50	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

8

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C09	Schools Out 9/3		1,622.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	2938AM26C06	Schools Out AM		65.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	2938AM26C03	Last Week of Summer Camp - AM		60.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C06	Schools Out Camps		1,563.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C07	Schools Out 9/1		759.50	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C07	Schools Out 9/1		1,947.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C08	Schools Out 9/2		686.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C08	Schools OUt 9/2		1,711.00	MW
00033907	BROOKES BUNCH	230	53190000	EP 00013755	09/24/2026	293826C09	Schools Out 9/3		686.00	MW
Vendor Total:									9,713.00	
00024182	C3 COMMUNICATIONS INC	416	55990000	EP 00013756	09/24/2026	16951	RADIOS 4 NEW BUSES		6,979.00	MW
00024182	C3 COMMUNICATIONS INC	416	55990000	EP 00013756	09/24/2026	16952	CAMERA INSTALL 4 NEW BUSES		11,020.00	MW
Vendor Total:									17,999.00	
00058742	CAPTURING KIDS' HEARTS	124	53190000	EP 00013757	09/24/2026	85787	Capturing Kids' Hearts 1 Train	P2700023	27,500.00	MW
00058742	CAPTURING KIDS' HEARTS	124	53190000	EP 00013757	09/24/2026	85787	Travel expenses for CKH 1 Trai	P2700023	2,000.00	MW
00058742	CAPTURING KIDS' HEARTS	124	53190000	EP 00013757	09/24/2026	85787	Additional Participant fee Aug	P2700023	450.00	MW
00058742	CAPTURING KIDS' HEARTS	124	53190000	EP 00013757	09/24/2026	85896	Capturing Kids' Hearts Culture	P2700023	4,500.00	MW
00058742	CAPTURING KIDS' HEARTS	124	53190000	EP 00013757	09/24/2026	85896	Travel expenses for the Half -	P2700023	1,300.00	MW
Vendor Total:									35,750.00	
00057537	CATCH TRANSPORT LLC	610	24312299	EP 00013758	09/24/2026	101576	Charter Bus for Field Trip		2,450.00	MW
Vendor Total:									2,450.00	
00024702	CDW GOVERNMENT LLC	101	11920000	EP 00013759	09/24/2026	AK8FG6A	MICROSOFT AND POWER BI	P2600145	41,939.49	MW
Vendor Total:									41,939.49	
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	Big Ideas Math: Modeling Real	P2700032	10,640.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	Big Ideas Math: Modeling Real	P2700032	10,500.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	Big Ideas Math: Modeling Real	P2700032	3,780.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	BIM: MRL CC GRADE 7 TEACHER	P2700032	1,008.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	BIM: MRL CC GRADE 8 TEACHER	P2700032	1,008.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	BIM: MRL CC GRADE 6 TEACHER	P2700032	1,344.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Big Ideas Math: A Common Core	P2700031	1,344.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Big Ideas Math: A Common Core	P2700031	8,550.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Big Ideas Math: A Common Core	P2700031	1,344.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Big Ideas Math: A Common Core	P2700031	9,750.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147053	Processing Fee	P2700032	2,828.00	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

9

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Big Ideas Math: A Common Core	P2700031	11,850.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	BIM CC GEOMETRY DYNAMIC	P2700031	1,344.00	MW
00031986	CENGAGE LEARNING INC	101	53450000	EP 00013760	09/24/2026	999103147052	Processing Fee	P2700031	3,418.20	MW
Vendor Total:									68,708.20	
00000211	CENTRAL MICHIGAN PAPER CO	101	55110000	EP 00013761	09/24/2026	61322600	COPY PAPER		1,330.00	MW
00000211	CENTRAL MICHIGAN PAPER CO	101	55110000	EP 00013761	09/24/2026	61298600	Paper		2,880.00	MW
00000211	CENTRAL MICHIGAN PAPER CO	101	55110000	EP 00013761	09/24/2026	61154500	White Copy Paper		3,990.00	MW
00000211	CENTRAL MICHIGAN PAPER CO	101	55910000	EP 00013761	09/24/2026	61273000	Copy paper		1,596.00	MW
Vendor Total:									9,796.00	
00003080	CLARK HILL PLC	101	53170000	EP 00013762	09/24/2026	1782145	Legal Svcs thru Aug 2026 SFCP		2,940.00	MW
00003080	CLARK HILL PLC	101	53170000	EP 00013762	09/24/2026	1782144	Legal Svcs thru Aug 2026 IAC		3,745.00	MW
Vendor Total:									6,685.00	
00058453	COLLINS & BLAHA PC	101	53170000	EP 00013763	09/24/2026	31149	General Legal-Aug 2026		4,567.50	MW
00058453	COLLINS & BLAHA PC	101	53170000	EP 00013763	09/24/2026	30662	General Legal-May 2026		1,372.50	MW
Vendor Total:									5,940.00	
00034019	CONSTELLATION ENERGY	220	55510000	EP 00013764	09/24/2026	4675887	93099		29.80	MW
00034019	CONSTELLATION ENERGY	106	55510000	EP 00013764	09/24/2026	4675887	91440		7.57	MW
00034019	CONSTELLATION ENERGY	272	55510000	EP 00013764	09/24/2026	4675887	90467		15.05	MW
00034019	CONSTELLATION ENERGY	106	55510000	EP 00013764	09/24/2026	4675887	9836964		14.97	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	8453539		351.87	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	56146561		982.85	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	4098		3.74	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	50811800		104.57	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	76922992		221.89	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	4361		0.00	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	3016		3.74	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	92489		0.00	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	93081		7.48	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	92448		0.04	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	1770		14.94	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	92430		15.14	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	1606		0.00	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	90848		18.73	MW
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	50802966		37.52	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

10

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00034019	CONSTELLATION ENERGY	101	55510000	EP 00013764	09/24/2026	4675887	6204665		18.66	MW
Vendor Total:									1,848.56	
00058313	CORRIGAN MOVING SYSTEMS	408	53190000	EP 00013765	09/24/2026	388549	MOVING SERVICES CORRIGAN	P2600131	30,000.00	MW
00058313	CORRIGAN MOVING SYSTEMS	408	53190000	EP 00013765	09/24/2026	388381	MOVING SERVICES CORRIGAN	P2600131	4,000.00	MW
00058313	CORRIGAN MOVING SYSTEMS	101	55990000	EP 00013765	09/24/2026	389296	FURNITURE STORAGE 8/2026		2,700.00	MW
Vendor Total:									36,700.00	
00058273	DELTA T GROUP DETROIT INC	220	53114000	EP 00013766	09/24/2026	1000032268	Contracted Support Staff-Nurse		780.00	MW
00058273	DELTA T GROUP DETROIT INC	220	53114000	EP 00013766	09/24/2026	1000031990	Substitute Nurse-July		1,580.80	MW
00058273	DELTA T GROUP DETROIT INC	220	53114000	EP 00013766	09/24/2026	1000032120	Substitute Nurse		1,170.00	MW
Vendor Total:									3,530.80	
00032809	EDUSTAFF LLC	101	24023336	EP 00013767	09/24/2026	20260925014	Contracted Subs 9/6-9/19/26		120,965.00	MW
Vendor Total:									120,965.00	
00033905	EXECUTIVE ENERGY SERVICES	101	53190000	EP 00013768	09/24/2026	5318	ENERGY CONSULT SERV 8/2026		550.00	MW
Vendor Total:									550.00	
00054891	FISHER, KAITLIN	272	55110000	EP 00013769	09/24/2026	REI09092026	Physics Supply		22.24	MW
Vendor Total:									22.24	
00057523	GRADUATION ALLIANCE INC	101	53710000	EP 00013770	09/24/2026	GA82173	Student Recov. Srv Sept 2026		9,421.95	MW
00057523	GRADUATION ALLIANCE INC	101	53710000	EP 00013770	09/24/2026	GATS82044	Summer School Aug 2026		1,063.83	MW
Vendor Total:									10,485.78	
00058635	GREAT MINDS PBC	124	55110000	EP 00013771	09/24/2026	INV305610	Wit and Wisdom materials per Q	P2700037	1,387.09	MW
00058635	GREAT MINDS PBC	124	55110000	EP 00013771	09/24/2026	INV305610	Shipping and handling per Quot	P2700037	131.77	MW
Vendor Total:									1,518.86	
00032987	GREATAMERICA LEASING	230	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1711592		191.00	MW
00032987	GREATAMERICA LEASING	230	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 995898		523.99	MW
00032987	GREATAMERICA LEASING	220	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 3154844		176.17	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1915178		210.00	MW
00032987	GREATAMERICA LEASING	272	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1919423		1,964.63	MW
00032987	GREATAMERICA LEASING	272	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1919423		74.73	MW
00032987	GREATAMERICA LEASING	220	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 3154844		176.17	MW
00032987	GREATAMERICA LEASING	220	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID#		239.13	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1065775		32.29	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1776323		159.87	MW
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1950347		305.09	MW
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1221205		409.45	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

11

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1590880		163.63	MW
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1664236		1,659.37	MW
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 923862		123.37	MW
00032987	GREATAMERICA LEASING	106	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 978980		54.99	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 995883		0.35	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023005	NC Copier-Color Copies		104.12	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1705891		185.85	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1950349		164.72	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1705121		812.80	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1782496		686.61	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1584219		3,748.37	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 996507		121.37	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 925500		374.89	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1705435		70.78	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT 3213830		109.27	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1719290		137.01	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1016860		82.11	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1705435		401.08	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1017002		288.90	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1017003		208.20	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1795932		2,312.00	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1111547		7.52	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1950346		128.50	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 3154842		434.20	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1903020		1,982.24	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1903020		92.46	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1705435		117.96	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1952613		150.72	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1267767		36.71	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1711591		793.00	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1775066		154.86	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1777553		146.39	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1782497		169.64	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 3193816		90.27	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1016861		17.25	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

12

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 3283107		2,717.33	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	LEASE PMT# 1920479		1,158.34	MW
00032987	GREATAMERICA LEASING	101	54220000	EP 00013772	09/24/2026	43023004	COLOR COPY COST-ID# 1193123		43.82	MW
Vendor Total:									24,513.52	
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202705301	MISC BUS PARTS		1,564.31	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202706701	CUSHION W/COVER		220.75	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202714301	BUS PART FOR BUS K		278.03	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202694101	MISC BUS PARTS		320.95	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202698301	MISC BUS PARTS		892.57	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202700001	STEP TREAD		120.00	MW
00001602	HOEKSTRA TRANSPORTATION INC	101	55730000	EP 00013773	09/24/2026	X10202700201	TAPPING SCREWS		0.64	MW
Vendor Total:									3,397.25	
00057233	HUYGHE, KAREN	101	55990000	EP 00013774	09/24/2026	REI09102026	Edna TherapyDog DillybeanGroom		60.00	MW
Vendor Total:									60.00	
00055475	INSTRUCTURE INC	272	53450000	EP 00013775	09/24/2026	INV681230	Canvas LMS - Extended SIS Conv		4,000.00	MW
Vendor Total:									4,000.00	
00058763	INTEGRITY LIFT SERVICES LLC	220	54120000	EP 00013776	09/24/2026	147048956	WL LIFT REPAIR/MAINTENANCE		293.00	MW
00058763	INTEGRITY LIFT SERVICES LLC	101	54120000	EP 00013776	09/24/2026	147048967	LIFT REPAIR/MAINTENANCE		158.00	MW
00058763	INTEGRITY LIFT SERVICES LLC	101	54120000	EP 00013776	09/24/2026	140051630	SCISSOR LIFT SERIAL 0200070495		325.00	MW
00058763	INTEGRITY LIFT SERVICES LLC	101	54120000	EP 00013776	09/24/2026	147048959	LIFT REPAIR/MAINTENANCE		293.00	MW
00058763	INTEGRITY LIFT SERVICES LLC	101	54120000	EP 00013776	09/24/2026	147048960	LIFT REPAIR/MAINTENANCE		158.00	MW
00058763	INTEGRITY LIFT SERVICES LLC	101	54120000	EP 00013776	09/24/2026	147048961	LIFT REPAIR/MAINTENANCE		293.00	MW
Vendor Total:									1,520.00	
00032569	INTEGRITY TESTING AND SAFETY	101	53143000	EP 00013777	09/24/2026	54185	DOT Testing Aug 2026		69.00	MW
Vendor Total:									69.00	
00054232	INTERIM OF OAKLAND COUNTY	220	53130000	EP 00013778	09/24/2026	522400	Nursing services		1,827.20	MW
00054232	INTERIM OF OAKLAND COUNTY	220	53130000	EP 00013778	09/24/2026	446820	Nursing services		717.50	MW
00054232	INTERIM OF OAKLAND COUNTY	220	53130000	EP 00013778	09/24/2026	405728	Nursing services		853.44	MW
00054232	INTERIM OF OAKLAND COUNTY	220	53130000	EP 00013778	09/24/2026	405729	Nursing services		1,116.36	MW
Vendor Total:									4,514.50	
00034017	INTERIOR ENVIRONMENTS	408	56410000	EP 00013779	09/24/2026	32793	IE BOND FURN. MAINTENANCE	P2600156	6,175.00	MW
00034017	INTERIOR ENVIRONMENTS	408	56410000	EP 00013779	09/24/2026	32586	CO# 1 Conant 7.27.2026	P2600051	808.50	MW
00034017	INTERIOR ENVIRONMENTS	408	56410000	EP 00013779	09/24/2026	32849	Conant FFE Tack Strips, Music	P2700015	16,991.92	MW
00034017	INTERIOR ENVIRONMENTS	408	56410000	EP 00013779	09/24/2026	31906	Lone Pine CO#1 7.28.2026	P2600052	676.79	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

13

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
Vendor Total:									24,652.21	
00058346	IRON MOUNTAIN	101	53190000	EP 00013780	09/24/2026	LNNT403	EO Iron Mountain LNNT403		326.66	MW
00058346	IRON MOUNTAIN	101	53190000	EP 00013780	09/24/2026	LNNT401	OnSite Shredding		184.73	MW
Vendor Total:									511.39	
00053928	LAWOR, KATHY	101	55990000	EP 00013781	09/24/2026	REI09122026	SailorConant PETSMARTgroom		78.00	MW
00053928	LAWOR, KATHY	101	55990000	EP 00013781	09/24/2026	REI09212026	SAILOR THERAPYDOG GROOM		94.00	MW
Vendor Total:									172.00	
00054990	LIVERPOOL FC	230	53190000	EP 00013782	09/24/2026	200726B02	Reds Junior Soccer Camp		5,100.00	MW
Vendor Total:									5,100.00	
00058761	MATH4SALE INC	101	55110000	EP 00013783	09/24/2026	M4S1035	TI-84 Plus CE EZ Spot 10-Pack	P2700040	1,874.99	MW
00058761	MATH4SALE INC	101	55110000	EP 00013783	09/24/2026	M4S1035	TI-84 Plus CE EZ Spot 10-Pack	P2700040	1,874.98	MW
Vendor Total:									3,749.97	
00033682	METRO CONTROLS INC	416	56220000	EP 00013784	09/24/2026	W21063	BLOOMIN EAST HVAC		867.00	MW
Vendor Total:									867.00	
00002667	OAKLAND SCHOOLS	101	53190000	EP 00013785	09/24/2026	A0004363	HAT services for 504 students		750.00	MW
00002667	OAKLAND SCHOOLS	101	53190000	EP 00013785	09/24/2026	A0004363	HAT for 504 Students		750.00	MW
00002667	OAKLAND SCHOOLS	250	57410000	EP 00013785	09/24/2026	A0004518	SNAM OAK CO DUES 26-27		100.00	MW
Vendor Total:									1,600.00	
00054247	OG TEES LLC	610	24317026	EP 00013786	09/24/2026	1387	Sophomore Olympics Shirts		828.00	MW
00054247	OG TEES LLC	610	24316397	EP 00013786	09/24/2026	1388	Junior Olympic Shirts		981.00	MW
Vendor Total:									1,809.00	
00057213	P.A.S. CONSULTANTS LLC	124	53190000	EP 00013787	09/24/2026	EXP09182026	Director-Public Safety 26/27		5,000.00	MW
Vendor Total:									5,000.00	
00057784	POWERVAC OF MICHIGAN LLC	101	54110000	EP 00013788	09/24/2026	50388162	LP TREE ROOTS IN STORM SEWER		7,540.00	MW
Vendor Total:									7,540.00	
00057007	PROJECT LEAD THE WAY INC	101	53450000	EP 00013789	09/24/2026	532874B	BioMed Sci/Engineering 26/27		5,400.00	MW
Vendor Total:									5,400.00	
00058483	RAMOS, KELSEY	610	24318423	EP 00013790	09/24/2026	REI09142026	Reimburse Food Purchase		527.83	MW
Vendor Total:									527.83	
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088729	WAY DOOR HARDWARE/KEYS		421.90	MW
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088728	CONANT DOOR HARDWARE/KEYS		401.90	MW
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088724	BLOOMIN EAST DOOR		421.90	MW
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088699	FRANKLIN DOOR		470.32	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

14

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088703	TRANSP DOOR HARDWARE/KEYS		1,625.00	MW
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088762	BHHS DOOR		2,932.00	MW
00057838	REDFORD LOCKS SECURITY	416	56220000	EP 00013791	09/24/2026	9088723	SHMS DOOR HARDWARE/KEYS		420.00	MW
00057838	REDFORD LOCKS SECURITY	101	54110000	EP 00013791	09/24/2026	9088743	WAY DOOR REPAIR		260.00	MW
Vendor Total:									6,953.02	
00058401	RESPONDUS INC	101	53450000	EP 00013792	09/24/2026	SO45351	K12 LockDown Brower Subscripti		3,295.00	MW
Vendor Total:									3,295.00	
00032835	SCENA ROOFING AND SHEET	416	56220000	EP 00013793	09/24/2026	2538544	CONANT ROOF		836.75	MW
00032835	SCENA ROOFING AND SHEET	416	56220000	EP 00013793	09/24/2026	2538549	LP ROOF		557.75	MW
00032835	SCENA ROOFING AND SHEET	416	56220000	EP 00013793	09/24/2026	2537853	NHMS ROOF		1,306.00	MW
00032835	SCENA ROOFING AND SHEET	416	56220000	EP 00013793	09/24/2026	2541192	FRANKLIN ROOF		830.00	MW
Vendor Total:									3,530.50	
00012857	SCHOLASTIC INC	101	55110000	EP 00013794	09/24/2026	M76951813	Subscription renewal 26-27		109.89	MW
00012857	SCHOLASTIC INC	220	55410000	EP 00013794	09/24/2026	M77001519	Scholastic News		46.83	MW
00012857	SCHOLASTIC INC	220	55410000	EP 00013794	09/24/2026	M77001519	Periodicals		46.84	MW
Vendor Total:									203.56	
00057068	SN GROUP LLC	272	53450000	EP 00013795	09/24/2026	2026014	ASSESEMENTS FOR		3,000.00	MW
Vendor Total:									3,000.00	
00057420	STANDARD INSURANCE	101	24513371	EP 00013796	09/24/2026	170683ACC0926	Vol Grp Accident Ins Sept 2026		7,486.03	MW
Vendor Total:									7,486.03	
00055056	STEENBERGH, JESSICA	220	57410000	EP 00013797	09/24/2026	REI10052026	Workshop reimb		20.50	MW
00055056	STEENBERGH, JESSICA	220	57410000	EP 00013797	09/24/2026	REI09042026	DHH Educational Reimbursement		20.50	MW
Vendor Total:									41.00	
00000554	SWANK MOVIE LICENSING USA	101	53450000	EP 00013798	09/24/2026	INV10118598	Movie Licensing		7,074.00	MW
Vendor Total:									7,074.00	
00058766	TES THERAPY	101	53190000	EP 00013799	09/24/2026	15551938	Student therapy		430.00	MW
Vendor Total:									430.00	
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86175	Bridges curriculum materials p	P2700036	8,410.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86175	Shipping per Quote Q-52585	P2700036	841.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86301	Bridges curriculum materials p	P2700038	2,340.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86301	Shipping	P2700038	234.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86165	Shipping per Quote Q-52584	P2700035	657.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86165	Bridges curriculum materials p	P2700035	6,570.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

15

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86176	Bridges curriculum materials p	P2700034	6,790.00	MW
00058112	THE MATH LEARNING CENTER	101	55110000	EP 00013800	09/24/2026	INV86176	Shipping per Quote Q-52586	P2700034	679.00	MW
Vendor Total:									26,521.00	
00058225	THELEN, SANJA	101	53225000	EP 00013801	09/24/2026	CONF07142026	MSCA Conference reimb		124.30	MW
Vendor Total:									124.30	
00003534	TRI COUNTY POWER RODDING	101	54110000	EP 00013802	09/24/2026	102209	LP PLUMBING/SEWER SERVICE		395.00	MW
Vendor Total:									395.00	
00058423	TRI-STAR ROOFING & SHEET	416	56228000	EP 00013803	09/24/2026	PAYAPP4PRJ2125	CO001S 9.4.2026	P2600088	9,373.50	MW
00058423	TRI-STAR ROOFING & SHEET	416	56228000	EP 00013803	09/24/2026	PAYAPP4PRJ2125	SHMS ROOF PROJECT PER RFP	P2600088	311,324.94	MW
Vendor Total:									320,698.44	
00058144	WEST WOODWARD ANIMAL	101	55990000	EP 00013804	09/24/2026	39255A	MARGE WEIGHTMANAGEMENT		381.80	MW
00058144	WEST WOODWARD ANIMAL	101	55990000	EP 00013804	09/24/2026	45208	SAILOR THERAPYDOG VACC		937.19	MW
00058144	WEST WOODWARD ANIMAL	101	55990000	EP 00013804	09/24/2026	40513A	BRONCO		1,871.24	MW
Vendor Total:									3,190.23	
00058694	WHITING, COLE	101	24910000	EP 00013805	09/24/2026	SER04272026BAL	2025.2026 Traub Awardee Balanc		100.00	MW
Vendor Total:									100.00	
00058738	PROVANTRA LLC	101	53190000	EP 00013806	09/24/2026	14670	HAYLOFT,COTTAGE,BARN		12,715.00	MW
Vendor Total:									12,715.00	
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013807	09/24/2026	2855/2601200	PAYROLL		16,089.67	MW
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013807	09/24/2026	2856/2601200	PAYROLL		1,146.63	MW
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013807	09/24/2026	2857/2601200	PAYROLL		622.09	MW
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013807	09/24/2026	2858/2601200	PAYROLL		159.28	MW
00058147	MICHIGAN EDUCATION	101	24513315	EP 00013807	09/24/2026	2860/2601200	PAYROLL		159.75	MW
Vendor Total:									18,177.42	
00033258	SEATON ATHLETICS LLC	230	53190000	EP 00013808	09/24/2026	290026B02	Dragons Floor Hockey		540.00	MW
Vendor Total:									540.00	
00058485	95 PERCENT GROUP LLC	101	53450000	EP 00013809	09/29/2026	SO190836	Digital Phonics Lessons		25,880.00	MW
00058485	95 PERCENT GROUP LLC	101	55110000	EP 00013809	09/29/2026	SO190836	Print Materials		4,758.20	MW
Vendor Total:									30,638.20	
00055577	READING WRITING PROJECT AT	114	53190000	EP 00013810	09/30/2026	RWP2993	K-2 Staff Dev 4/23/26 Conant		3,200.00	MW
00055577	READING WRITING PROJECT AT	114	53190000	EP 00013810	09/30/2026	RWP2994	K-2 Staff Dev 4/24/26 EO		3,200.00	MW
Vendor Total:									6,400.00	
00032742	2SP SPORTS PERFORMANCE	210	53190000	AP 00527111	09/10/2026	27022	Sep26 BHHS StrengthCondCoach		5,579.17	MW

User: CFRICK - Clare Frick

Page

Current Date: 10/19/2026

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

16

Current Time: 10:01:13

Selection:

Vers. 1

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
								Vendor Total:	5,579.17	
00033578	AMCOMM	416	56221000	AP 00527112	09/10/2026	437080	Fiber Emergency Call Out		15,244.00	MW
								Vendor Total:	15,244.00	
00007143	ANTONIS, CYNTHIA	610	24317001	AP 00527113	09/10/2026	REI08282026	Supplies for Meeting		215.55	MW
								Vendor Total:	215.55	
00058617	BUTCHER & BUTCHER	416	56228000	AP 00527114	09/10/2026	PAYAPP2	BHHS ROOF PROJECT AS PER RFP	P2600089	147,960.09	MW
00058617	BUTCHER & BUTCHER	416	56228000	AP 00527114	09/10/2026	PAYAPP2	CO 002B 9.4.2026	P2600089	14,486.40	MW
00058617	BUTCHER & BUTCHER	416	56228000	AP 00527114	09/10/2026	PAYAPP2	CO001B 9.4.2026	P2600089	4,042.66	MW
								Vendor Total:	166,489.15	
00054883	CELEBRATE HOPE LLC	101	53190000	AP 00527115	09/10/2026	EXP09072026	Professional Development		4,000.00	MW
								Vendor Total:	4,000.00	
00000429	CHARTER TOWNSHIP OF	610	24318406	AP 00527116	09/10/2026	202700005017	Security for 2026 Prom		373.28	MW
								Vendor Total:	373.28	
00003758	CHARTER TOWNSHIP OF WEST	101	53830000	AP 00527117	09/10/2026	3180700826	Water Sewer 5/1-8/1/26		816.89	MW
00003758	CHARTER TOWNSHIP OF WEST	101	53830000	AP 00527117	09/10/2026	3181540826	Water Sewer 5/1-8/1/26		3,067.19	MW
00003758	CHARTER TOWNSHIP OF WEST	101	53830000	AP 00527117	09/10/2026	3181870826	Fire Protect Line 6/1-8/31/26		200.00	MW
								Vendor Total:	4,084.08	
00000429	CHARTER TOWNSHIP OF	101	55711000	AP 00527118	09/10/2026	202700003012	Unleaded Fuel		3,782.98	MW
00000429	CHARTER TOWNSHIP OF	101	55711000	AP 00527118	09/10/2026	202700003012	Diesel		512.16	MW
								Vendor Total:	4,295.14	
00002658	COUNTY OF OAKLAND	101	53430000	AP 00527119	09/10/2026	CI082697	Metered Postage 7/16-8/15/26		576.50	MW
								Vendor Total:	576.50	
00002658	COUNTY OF OAKLAND	610	24310000	AP 00527120	09/10/2026	PASS08272026	Ruth Carol Conservation Donat		2,800.00	MW
								Vendor Total:	2,800.00	
00058658	DEPTULA, KIMBERLY	101	53225000	AP 00527121	09/10/2026	CONF07142026	ASCA-New Orleans Conf		103.45	MW
								Vendor Total:	103.45	
00057344	FOSTER SPECIALTY FLOORS	416	56220000	AP 00527122	09/10/2026	002885	EO GYM FLOOR		30,825.00	MW
								Vendor Total:	30,825.00	
00052444	FRIENDS OF BOWERS FARM	610	24318407	AP 00527123	09/10/2026	PASS08272026	Payout to FOBFB		7,681.77	MW
								Vendor Total:	7,681.77	
00057336	FRIENDS OF JOHNSON NATURE	610	24318407	AP 00527124	09/10/2026	PASS08272026	Payout to FOJNC		12,045.62	MW
								Vendor Total:	12,045.62	
00058757	GAMSHO, EVA	106	41810150	AP 00527125	09/10/2026	REF09092026	REFFUDN GAMSHO 1ST SEM		5,750.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

17

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
								Vendor Total:	5,750.00	
00024729	JOSTENS INC	272	53199000	AP 00527126	09/10/2026	39600758	Cords for Graduation		45.00	MW
00024729	JOSTENS INC	272	53199000	AP 00527126	09/10/2026	39600758	Packaging/Handling/Delivery		15.26	MW
								Vendor Total:	60.26	
00058758	KASSAB, ASHLEY	106	41810150	AP 00527127	09/10/2026	REF09092026	REF 1ST/2ND TUITION		2,250.00	MW
								Vendor Total:	2,250.00	
00056471	LYNCH, JOAN	101	53225000	AP 00527128	09/10/2026	CONF07142026	ASCA Annual Conf reimb		125.95	MW
								Vendor Total:	125.95	
00057322	MARKLEY FARMS	101	55990000	AP 00527129	09/10/2026	0827	ANIMAL FEED		280.00	MW
								Vendor Total:	280.00	
00058756	NORTH CENTRAL COLLEGE	610	24310000	AP 00527130	09/10/2026	DRURY2026WBFH	Radio Award Entry Fee		626.00	MW
								Vendor Total:	626.00	
00058738	PROVANTRA LLC	101	53190000	AP 00527131	09/10/2026	14668	VARIOUS PROJECTS - LABOR		9,675.00	MW
								Vendor Total:	9,675.00	
00058068	REFRIGERATION SERVICE PLUS	250	54120000	AP 00527132	09/10/2026	6260855	Walk In frzr/cooler start -SH		798.00	MW
								Vendor Total:	798.00	
00055526	ROBS DOCKS & SERVICES INC	230	53190000	AP 00527133	09/10/2026	INV2937	Dock Removal and swim lines		2,100.00	MW
								Vendor Total:	2,100.00	
00058751	RUSHTON, STACY	210	41992250	AP 00527134	09/10/2026	P2P20028050	SHMS Fy26 P2P Refund Avery		200.00	MW
00058751	RUSHTON, STACY	210	41992250	AP 00527134	09/10/2026	26P2P20042557	BHHS FY26 P2P Ref Morgan		120.00	MW
								Vendor Total:	320.00	
00058216	SALEM GIRLS SWIM & DIVE	210	57410000	AP 00527135	09/10/2026	V22909262026	9/26/26 BHHS G Swim/Dive Invit		250.00	MW
								Vendor Total:	250.00	
00058752	SCHELDE SPORTS NORTH	210	55990000	AP 00527136	09/10/2026	CIS0003740	Referee Stand		1,155.00	MW
								Vendor Total:	1,155.00	
00055571	SERVICE GLASS CO INC	416	56220000	AP 00527137	09/10/2026	255052	CONANT GLASS/WINDOW		250.00	MW
								Vendor Total:	250.00	
00054875	SOLON HIGH SCHOOL	610	24312318	AP 00527138	09/10/2026	EXP09012026	Sci Oly SHSSO Invitational		350.00	MW
								Vendor Total:	350.00	
00057035	SPECTRUM ENTERTAINMENT	610	24317097	AP 00527139	09/10/2026	0011142026	Charity Dance DJ & Photo Booth		900.00	MW
								Vendor Total:	900.00	
00057362	SUPERIOR GROUNDCOVER INC	101	55991000	AP 00527140	09/10/2026	96812	LONE PINE MULCH		5,740.00	MW
00057362	SUPERIOR GROUNDCOVER INC	101	55991000	AP 00527140	09/10/2026	96813	BLOOMIN WEST MULCH		2,460.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

18

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00057362	SUPERIOR GROUNDCOVER INC	101	55991000	AP 00527140	09/10/2026	96875	WAY MULCH		3,280.00	MW
Vendor Total:									11,480.00	
00052361	SYLVANIA SCHOOL DISTRICT	610	24312318	AP 00527141	09/10/2026	87183502	IA Central Entry Fees		360.00	MW
Vendor Total:									360.00	
00058753	UNIVERSITY OF KANSAS	610	24317139	AP 00527142	09/10/2026	SCH04282026	Kirby SShip for Zachary Fogel		1,000.00	MW
Vendor Total:									1,000.00	
00056484	CHAPTER 13 STANDING TRUSTEE	101	24513392	AP 00527143	09/10/2026	2850/2601190	25-48471-LSG		179.20	MW
Vendor Total:									179.20	
00056484	CHAPTER 13 STANDING TRUSTEE	101	24513392	AP 00527144	09/10/2026	2850/2601190	24-40534 LSG		1,001.00	MW
Vendor Total:									1,001.00	
00052784	SIGNING PROS LLC	220	53190000	AP 00527145	09/10/2026	21766	Interpreting services		1,445.33	MW
Vendor Total:									1,445.33	
00055274	247SECURITY INC	416	55990000	AP 00527146	09/24/2026	INN39277	CAMERA EQUIPMENT FOR NEW		4,489.00	MW
Vendor Total:									4,489.00	
00020231	BLOOMFIELD TOWNSHIP	272	53830000	AP 00527147	09/24/2026	2111250926	IA		1,858.14	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527147	09/24/2026	2051380926	Eastover ES		2,229.18	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527147	09/24/2026	2060990926	EHMS - Transportation		3,173.32	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527147	09/24/2026	2061000926	EHMS - Transportation		3,680.82	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527147	09/24/2026	2121650926	Fox Hills		76.15	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527147	09/24/2026	2190630926	Barn		2,713.94	MW
Vendor Total:									13,731.55	
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527148	09/24/2026	3182400726FB	Water/Sewer-Final Bill		661.08	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527148	09/24/2026	3181730726FB	Water/Sewer-Final Bill		133.35	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527148	09/24/2026	2190620726	Water/Sewer-Final Bill		2,218.16	MW
00020231	BLOOMFIELD TOWNSHIP	101	53830000	AP 00527148	09/24/2026	219062OCP	OCP portion of Water bill		1,976.81	MW
Vendor Total:									4,989.40	
00058754	BOUND TREE MEDICAL LLC	101	55990000	AP 00527149	09/24/2026	67105585	STB Curaplex Hemorrhage Kit		29.93	MW
00058754	BOUND TREE MEDICAL LLC	101	55990000	AP 00527149	09/24/2026	86333001	STB Curaplex Hemorrhage Kit		2,603.91	MW
00058754	BOUND TREE MEDICAL LLC	101	55990000	AP 00527149	09/24/2026	67105584	STB Curaplex Hemorrhage Kit		5,109.52	MW
Vendor Total:									7,743.36	
00058524	CANFIELD, CARTER	210	53196000	AP 00527150	09/24/2026	GM22108202026	8/20/26 BHHS VB Scorer		55.00	MW
00058524	CANFIELD, CARTER	210	53196000	AP 00527150	09/24/2026	GM22109032026	9/3/26 BHHS VB Scorer		55.00	MW
00058524	CANFIELD, CARTER	210	53196000	AP 00527150	09/24/2026	GM22108252026	8/25/26 BHHS VB Scorer		55.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

19

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
Vendor Total:									165.00	
00000429	CHARTER TOWNSHIP OF	101	53199000	AP 00527151	09/24/2026	202700005018	Graduation Security		181.84	MW
00000429	CHARTER TOWNSHIP OF	610	24317001	AP 00527151	09/24/2026	202700005018	NH Farewell Security		136.38	MW
00000429	CHARTER TOWNSHIP OF	610	24317006	AP 00527151	09/24/2026	202700005018	SANP Security		545.52	MW
Vendor Total:									863.74	
00055285	COMMERCIAL GLASS LLC	416	56220000	AP 00527152	09/24/2026	25346	EO GLASS		856.00	MW
Vendor Total:									856.00	
00058768	COMPETITIVE HOISTING INC	416	56320000	AP 00527153	09/24/2026	9215946	BHHS TREE REMOVAL		2,150.00	MW
Vendor Total:									2,150.00	
00057447	CONVENTIONAL CARPET INC.	416	56220000	AP 00527154	09/24/2026	10394	LP FLOORING		4,155.00	MW
00057447	CONVENTIONAL CARPET INC.	416	56220000	AP 00527154	09/24/2026	10395	LP FLOORING		22,532.00	MW
Vendor Total:									26,687.00	
00054794	FAR THERAPEUTIC ARTS AND	101	53190000	AP 00527155	09/24/2026	40924	Music therapy		781.00	MW
Vendor Total:									781.00	
00009206	FORESITE DESIGN INC	416	56320000	AP 00527156	09/24/2026	4530	LP TENNIS CTS PROJECT		500.00	MW
00009206	FORESITE DESIGN INC	416	56320000	AP 00527156	09/24/2026	4530	EO TENNIS CTS PROJECT		500.00	MW
Vendor Total:									1,000.00	
00058696	GORDHAMER, ELLAMARIE	101	24910000	AP 00527157	09/24/2026	SER04272026BAL	2025.2026 Traub Awardee Balanc		100.00	MW
Vendor Total:									100.00	
00058765	GRIFFIN INTERNATIONAL LLC	416	56220000	AP 00527158	09/24/2026	11011446	BHHS HVAC		700.00	MW
Vendor Total:									700.00	
00057126	GROUND TRAVEL SPECIALIST INC	610	24317075	AP 00527159	09/24/2026	73070	Stratford Festival Transportat		4,290.00	MW
Vendor Total:									4,290.00	
00002134	HEATHERS CLUB OF BLOOMFIELD	210	55990000	AP 00527160	09/24/2026	EXP09012026	Titleist AVX Golf Balls w/logo		996.00	MW
Vendor Total:									996.00	
00008561	HOLLY HIGH SCHOOL	210	57410000	AP 00527161	09/24/2026	V20809192026	9/19/26 BHHS B&G CCX Invite		300.00	MW
Vendor Total:									300.00	
00053647	HUDL	210	55990000	AP 00527162	09/24/2026	HUS00039108	Hudl Hardware Kit & Equipt bal		8,764.16	MW
Vendor Total:									8,764.16	
00006073	HUHTA, MICHAEL	101	55110000	AP 00527163	09/24/2026	REI08292026	Sturgeon Prog Aquarium Supplie		463.97	MW
Vendor Total:									463.97	
00058762	HUNT, LINDSEY	250	24710000	AP 00527164	09/24/2026	REF09102026	REFUND VIOLET HUNT		25.00	MW
00058762	HUNT, LINDSEY	250	24710000	AP 00527164	09/24/2026	REF09102026	REFUND LINCOLN HUNT		71.50	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

20

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
Vendor Total:									96.50	
00057783	ITHAKA	272	53450000	AP 00527165	09/24/2026	IN0311745	JSTOR - Annual Access Fee		1,560.00	MW
Vendor Total:									1,560.00	
00058767	JENNINGS TRAVEL INC	114	53220000	AP 00527166	09/24/2026	18334	Airfare -Sacred Heart Teacher		662.81	MW
Vendor Total:									662.81	
00058116	KLETT WORLD LANGUAGES INC	272	55210000	AP 00527167	09/24/2026	KH3019161	ISBN: 9788418625336 Reportero	P2700028	1,813.32	MW
00058116	KLETT WORLD LANGUAGES INC	272	55210000	AP 00527167	09/24/2026	KH3019161	ISBN: 9788418907050 Reportero	P2700028	1,813.32	MW
00058116	KLETT WORLD LANGUAGES INC	272	55210000	AP 00527167	09/24/2026	KH3019161	Shipping	P2700028	290.13	MW
Vendor Total:									3,916.77	
00020955	LAKE ORION COMMUNITY	210	57410000	AP 00527168	09/24/2026	V20810162026	10/16/26 BHHS CCX Invite		200.00	MW
Vendor Total:									200.00	
00057750	MAGUIRE, PATTI	101	57410000	AP 00527169	09/24/2026	REI09052026	CDL RENEWAL		78.00	MW
Vendor Total:									78.00	
00023050	MERCHANT, AMY	101	53210000	AP 00527170	09/24/2026	CONF06022026	IB Ldrshp Mileage		136.34	MW
Vendor Total:									136.34	
00013056	OAKLAND ACTIVITIES	101	57410000	AP 00527171	09/24/2026	MEMBOAAFY262026	OAA Dues 2026-2027		2,750.00	MW
Vendor Total:									2,750.00	
00057530	OSBORN, GRIFFIN	210	53196000	AP 00527172	09/24/2026	GM22109032026	9/3/26 BHHS VB Scorer		55.00	MW
00057530	OSBORN, GRIFFIN	210	53196000	AP 00527172	09/24/2026	GM22108252026	8/25/26 BHHS VB Scorer		55.00	MW
00057530	OSBORN, GRIFFIN	210	53196000	AP 00527172	09/24/2026	GM22108202026	8/20/26 BHHS VB Scorer		55.00	MW
00057530	OSBORN, GRIFFIN	210	53196000	AP 00527172	09/24/2026	GM20309082026	9/8/26 BHHS Fld Hky Scorer		55.00	MW
Vendor Total:									220.00	
00052321	OXFORD HIGH SCHOOL	210	57410000	AP 00527173	09/24/2026	V21309022026	9/2/26 BHHS V Girls Golf Invit		195.00	MW
Vendor Total:									195.00	
00057207	PCM ELECTRICAL CONTRACTORS	416	56220000	AP 00527174	09/24/2026	26106	BOOTH ELECTRICAL		2,831.43	MW
00057207	PCM ELECTRICAL CONTRACTORS	416	56220000	AP 00527174	09/24/2026	26105	NHMS ELECTRICAL		1,680.00	MW
Vendor Total:									4,511.43	
00055539	REYNOLDS, NORMA	610	24317001	AP 00527175	09/24/2026	REI08142026	FLOWERS FOR GROUNDS		157.00	MW
Vendor Total:									157.00	
00052756	ROCHESTER COMMUNITY	210	57410000	AP 00527176	09/24/2026	JV20810262026	10/26/26 BHHS JV B&G CCX Invit		300.00	MW
Vendor Total:									300.00	
00001912	SCHOLASTIC BOOK FAIR	610	24317001	AP 00527177	09/24/2026	W6428850BF	Book fair remainder due		207.89	MW
Vendor Total:									207.89	

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

21

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000453929	Relief Pak Moist Heat Neck		29.61	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Hydrocortisone Cream 1% FoilPk		17.66	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Theraband M Red LatexFree 25yd		48.85	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Biofreeze 32oz Pump		57.49	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	NitrileGlove, Chemo, Blue 3.5M		5.22	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000452137	Pads Heel/Lace 2000/Bx Cramer		30.43	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000452137	Medifirst Antiseptic Spray 2oz		12.16	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000449794	Eco Flex Cohesive 2"x6Y		207.99	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000449794	Eco Flex Cohesive 3"x6Y		207.99	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000449794	Latex Free Resistance Band 25		64.66	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000449794	Crutches Aluminum 5' 2"		58.50	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Strips FabricFlex 3x3 4 Wing		29.94	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000453929	Relief Pak Moist Heat Std		33.67	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Strips FabricFlex 2x3 Patch		20.06	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Strips FabricFlex 1.5x3 Knuckl		27.81	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Powerflex AFD 2"x2.5yd Blk		36.68	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	2Toms SkinonSkin Hydrogel pads		59.95	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Econoline Foam Open Cell 1/4"		17.65	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Gauze Spng Nstrl Nonadh 4ply		10.79	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	M-Wrap 2 3/4"x30 Yd 48/cs		65.25	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Coach Tape 1 1/2 inx15 yd		890.07	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Medikoff Cough Drop 600 Bulk		66.39	MW
00019685	SCHOOL HEALTH CORPORATION	210	55993000	AP 00527178	09/24/2026	CINV000448828	Multistix 10SG, 100's for Urin		60.74	MW
Vendor Total:									2,059.56	
00019520	SCHOOL MATE	101	55110000	AP 00527179	09/24/2026	IN000656821	Planners Cust#S02291		832.50	MW
Vendor Total:									832.50	
00058479	SHUTTERFLY LIFETOUGH LLC	610	24312010	AP 00527180	09/24/2026	EVT3N6Z87	Yearbook		2,082.00	MW
Vendor Total:									2,082.00	
00003245	SIGMA MATHEMATICS LEAGUE	101	57410000	AP 00527181	09/24/2026	A262713	Sigma Mathematics 2026-2027		75.00	MW
Vendor Total:									75.00	
00052784	SIGNING PROS LLC	220	53190000	AP 00527182	09/24/2026	21707	Interpreting services		705.65	MW
00052784	SIGNING PROS LLC	220	53190000	AP 00527182	09/24/2026	21917A	Interpreting services		64.75	MW
Vendor Total:									770.40	
00002292	STATE OF MICHIGAN	220	54120000	AP 00527183	09/24/2026	BLR521388	WL BOILERS		225.00	MW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

22

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
								Vendor Total:	225.00	
00055293	TRANSFINDER CORPORATION	101	53450000	AP 00527184	09/24/2026	68629	SVC & SUPPORT 10/1-12/31/26		4,797.00	MW
								Vendor Total:	4,797.00	
00052324	TROY ATHENS HIGH SCHOOL	210	57410000	AP 00527185	09/24/2026	V21310072026	10/7/26 BHHS V G Golf Invite		245.00	MW
								Vendor Total:	245.00	
00058455	UNITED IMAGE GROUP	408	56224000	AP 00527186	09/24/2026	231642	PROJECT 62148 - ROBOTICS		22,560.00	MW
								Vendor Total:	22,560.00	
00057792	WILLIAMS, JANAVIA	101	55990000	AP 00527187	09/24/2026	PCAUG2026	8/6-8/20/26 Petty Cash		131.84	MW
								Vendor Total:	131.84	
00007027	YMCA CAMP COPNECONIC	610	24317001	AP 00527188	09/24/2026	1299	EO Camp Invoice 1299		4,116.00	MW
								Vendor Total:	4,116.00	
00031778	MICHIGAN SCHOOL BAND AND	610	24311252	AP 00527189	09/24/2026	EXP10122026	Band Festival 2026		150.00	MW
								Vendor Total:	150.00	
00056484	CHAPTER 13 STANDING TRUSTEE	101	24513392	AP 00527190	09/24/2026	2850/2601200	25-48471-LSG		179.20	MW
								Vendor Total:	179.20	
00056484	CHAPTER 13 STANDING TRUSTEE	101	24513392	AP 00527191	09/24/2026	2850/2601200	24-40534 LSG		1,001.00	MW
								Vendor Total:	1,001.00	
00058663	JKH HOLDINGS LLC	101	24510000	AP 00527192	09/24/2026	2840/2601200	24-03049-LT		317.30	MW
								Vendor Total:	317.30	
00058644	LLOYD & MCDANIEL PLC	101	24510000	AP 00527193	09/24/2026	2842/2601200	25-06347-GC		237.97	MW
								Vendor Total:	237.97	
00058149	MICHIGAN ORGANIZING	101	24513315	AP 00527194	09/24/2026	2859/2601200	PAYROLL		867.85	MW
								Vendor Total:	867.85	
00009366	STENGER AND STENGER PC	101	24510000	AP 00527195	09/24/2026	2840/2601200	220437GC-DILLON		216.43	MW
								Vendor Total:	216.43	
00000807	CONSUMERS ENERGY	220	55510000	H 60000018	09/30/2026	SEP2026	8/11/2026		230.61	HW
00000807	CONSUMERS ENERGY	272	55510000	H 60000018	09/30/2026	SEP2026	8/24/2026		182.16	HW
00000807	CONSUMERS ENERGY	106	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		124.85	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		2,071.59	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		27.59	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/31/2026		141.67	HW
00000807	CONSUMERS ENERGY	106	55510000	H 60000018	09/30/2026	SEP2026	8/21/2026		153.78	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	9/1/2026		21.00	HW

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

23

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1

Bloomfield Hills Schools

Detailed Check Register for Board Reporting

Check Date From 9/1/2026 TO 9/30/2026

PE ID	Vendor Name	Fund	Object	Check#	Check Date	Invoice #	Description	PO#	Amount	Type
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		1,195.77	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/25/2026		145.00	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		89.05	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/31/2026		1,186.96	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		1,168.32	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	8/28/2026		1,575.86	HW
00000807	CONSUMERS ENERGY	101	55510000	H 60000018	09/30/2026	SEP2026	9/2/2026		176.32	HW
Vendor Total:									8,490.53	
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/20/2026		1,320.62	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/26/2026		3,611.02	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/26/2026		34.46	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/26/2026		75.20	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/20/2026		422.37	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/25/2026		6,085.30	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/25/2026		2,452.04	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/25/2026		19.03	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/21/2026		1,428.09	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/28/2026		2,342.10	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/25/2026		291.55	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/7/2026		493.67	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/3/2026		525.37	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	7/31/2026		720.93	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/9/2026		10,955.72	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/20/2026		37.95	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/20/2026		2,768.55	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/20/2026		359.83	HW
00000975	DTE ELECTRIC COMPANY	106	55520000	H 80000018	09/30/2026	SEP2026	8/25/2026		2,199.26	HW
00000975	DTE ELECTRIC COMPANY	101	55520000	H 80000018	09/30/2026	SEP2026	8/3/2026		8.65	HW
00000975	DTE ELECTRIC COMPANY	106	55520000	H 80000018	09/30/2026	SEP2026	8/27/2026		2,211.22	HW
00000975	DTE ELECTRIC COMPANY	272	55520000	H 80000018	09/30/2026	SEP2026	8/7/2026		2,376.65	HW
00000975	DTE ELECTRIC COMPANY	220	55520000	H 80000018	09/30/2026	SEP2026	8/27/2026		4,587.13	HW
Vendor Total:									45,326.71	
Total # of Checks:					204	Grand Total:				6,308,400.09
End of Report										

User: CFRICK - Clare Frick

Report: OSAP5001A - OSAP5001A: Detailed Check Register for

Selection:

OH_DTL.[oh_ck_dt] <= '09/30/2026' AND OH_DTL.[oh_ck_dt] >= '09/01/2026'

Page

24

Current Date: 10/19/2026

Current Time: 10:01:13

Vers. 1



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Sam Barna, Interim Executive Director of Business Services
Date: October 26, 2026
Re: Request to Approve Monthly Financial Report

Recommended Motion:

I move the Board of Education to approve the monthly financial report, as presented.

Background Information:

ATTACHMENTS:

File Name	Description
10.26.26-Board_Meeting_Financials.xlsx_-_By_Function.pdf	Financial Statement by Function Code (October 26, 2026)
10.26.26-Board_Meeting_Financials.xlsx_-_By_Object.pdf	Financial Statement by Object Code (October 26, 2026)

Bloomfield Hills Schools - General Fund
Statement of Revenues and Expenditures (by function)
For the Period July 1, 2025 - September, 30 2026 (unaudited)

Revenue	Original Budget 26-27	Actual	Percent of Budget
Local sources	41,129,426	16,712,211	40.63%
State sources	54,880,750	-	0.00%
Federal sources	2,250,609	-	0.00%
Interdistrict sources	8,519,004	-	0.00%
Transfers in	1,165,000	-	0.00%
Total revenue	\$ 107,944,789	\$ 16,712,211	15.48%
Expenditures			
Instruction:			
Basic programs	47,074,298	5,656,515	12.02%
Added needs	17,183,170	2,071,508	12.06%
Total instruction	64,257,468	7,728,024	12.03%
Support Services:			
Pupil	8,870,513	1,270,973	14.33%
Instructional staff	7,615,716	1,623,002	21.31%
General administration	1,038,033	219,707	21.17%
School administration	4,750,394	805,500	16.96%
Business services	1,269,846	279,405	22.00%
Maintenance and operations	10,019,690	1,968,505	19.65%
Transportation	4,760,465	581,543	12.22%
Central services	4,248,163	1,107,803	26.08%
Co-curricular activities (athletics and clubs)	2,682,289	259,430	9.67%
Total support services	45,255,109	8,115,869	17.93%
Community Services	953,326	158,509	16.63%
Total expenditures	\$ 110,465,903	\$ 16,002,401	14.49%
Net Change in Fund Balance	\$ (2,521,114)	\$ 709,810	

Bloomfield Hills Schools - General Fund
Statement of Revenues and Expenditures (by object)
For the Period July 1, 2025 - September, 30 2026 (unaudited)

	Original Budget 26-27	Actual	Percent of Budget	
Revenue				
Local sources	41,129,426	16,712,211	40.63%	
State sources	54,880,750	-	0.00%	State Aid begins in October
Federal sources	2,250,609	-	0.00%	
Interdistrict sources	8,519,004	-	0.00%	
Transfers in	1,165,000	-	0.00%	
Total revenue	\$ 107,944,789	\$ 16,712,211	15.48%	
Expenditures				
Salaries	53,308,867	7,256,312	13.61%	
Employee benefits	37,009,936	5,265,251	14.23%	
Purchased services	7,847,051	2,118,272	26.99%	
Repairs and maintenance services	4,159,724	232,535	5.59%	
Supplies and other	4,509,201	721,917	16.01%	
Outgoing tuition	3,631,124	1,617	0.04%	
Total Expenditures	\$ 110,465,903	\$ 15,672,381		
Net Change in Fund Balance	\$ (2,521,114)	\$ 1,039,830		



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Joe Duda, Assistant Superintendent of Human Resources & Title IX Coordinator
Date: September 28, 2026
Re: Request to Approve Personnel Actions

Recommended Motion:

I move the Board of Education to approve the personnel actions, as presented.

Background Information:

ATTACHMENTS:

File Name	Description
 Personnel_Report_-_October_26__2026.pdf	Personnel Report (October 26, 2026)

Personnel Report - October 26, 2026

ASSIGNMENTS:

RECALLS:

None to report

RESIGNATIONS:

Sarah Sirovy

Unpaid CCLOA/Lone Pine Elementary School/1.0 FTE

Reason: Personal

Effective: October 6, 2026

Start Date: August 27, 2015

Levi Ryfiak

Teacher/International Academy 1.0 FTE

Reason: Personal

Effective: October 16, 2026

Start Date: August 31, 2020

Shelby Balitzkat

Teacher/Wing Lake Developmental Center/1.0 FTE

Reason: Personal

Effective: October 9, 2026

Start Date: October 28, 2024

Cassandra Carter

School Psychologist/Way and Special Education/1.0 FTE

Reason: Personal

Effective: October 16, 2026

Start Date: February 2, 2026

LAYOFFS:

None to report

LEAVE OF ABSENCE:

None to report



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Rick West, Superintendent
Date: October 26, 2026
Re: Request to Accept and File the Fiscal Year 2025-26 Financial Report

Recommended Motion:

I move the Board of Education to accept the Financial Statements for the Fiscal Year ended June 30, 2026, as audited and presented by Plante Moran.

Background Information:

State law requires the Board of Education to have its financial statements audited each year. The Board engaged Plante Moran, PLLC as its independent public accounting firm to audit the District's financial statements.

The final draft audit reports are provided electronically and consist of the Financial Report with Supplementary Information, the Federal Awards Supplemental Information, and Report to the Board of Education for the fiscal year ended June 30, 2026. The financial reports will be available on the District's website subsequent to the Board's acceptance, in accordance with State transparency requirements.

ATTACHMENTS:

File Name	Description
☐ BHS_FY26_Financial_Audit_Report.pdf	BHS FY26 Financial Audit Report
☐ BHS_FY26_Federal_Programs_Report.pdf	BHS FY26 Federal Programs Report

Bloomfield Hills Schools

**Financial Report
with Supplementary Information
June 30, 2026**

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-9
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	12
Reconciliation of the Balance Sheet to the Statement of Net Position	13
Statement of Revenue, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	15
Proprietary Fund:	
Statement of Net Position	16
Statement of Revenue, Expenses, and Changes in Fund Net Position	17
Statement of Cash Flows	18
Fiduciary Fund:	
Statement of Fiduciary Net Position	19
Statement of Changes in Fiduciary Net Position	20
Notes to Financial Statements	21-41
Required Supplementary Information	42
Budgetary Comparison Schedule - General Fund	43
Budgetary Comparison Schedule - Major Special Revenue Fund	44
Schedule of Proportionate Share of the Net Pension Liability	45
Schedule of Pension Contributions	46
Schedule of Proportionate Share of the Net OPEB Liability (Asset)	47
Schedule of OPEB Contributions	48
Notes to Required Supplementary Information	49-50
Other Supplementary Information	51
Nonmajor Governmental Funds:	
Combining Balance Sheet	52-53
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	54-55
Schedule of Bonded Indebtedness	56
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	57-59
Federal Awards Supplemental Information	Issued Under Separate Cover

Independent Auditor's Report

To the Board of Education
Bloomfield Hills Schools

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Bloomfield Hills Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise Bloomfield Hills Schools' basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate remaining fund information of Bloomfield Hills Schools as of June 30, 2026 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the School District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for 12 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 GAAS 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 GAAS 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 the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as 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, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bloomfield Hills Schools' basic financial statements. The 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 information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Board of Education
Bloomfield Hills Schools

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2026 on our consideration of Bloomfield Hills Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Bloomfield Hills 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 Bloomfield Hills Schools' internal control over financial reporting and compliance.

October 16, 2026

DRAFT

This section of Bloomfield Hills Schools' (the "School District") annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2026. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Bloomfield Hills Schools financially as a whole. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds, the General Fund, 2020 Bond Fund, and International Academy Fund, with all other funds presented in one column as nonmajor funds. The School District has also established a proprietary Internal Service Fund, primarily for self-insurance activity. The remaining statements, the statement of fiduciary net position and statement of changes in fiduciary net position, present financial information about activities for which the School District acts solely as an agent for the benefit of students and parents. This report is composed of the following elements:

Management's Discussion and Analysis (MD&A) (Required Supplementary Information)

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplementary Information

Budgetary Comparison Schedule - General Fund and International Academy Fund

Schedule of the School District's Proportionate Share of the Net Pension and OPEB Liabilities (Asset)

Schedule of the School District's Pension and OPEB Contributions

Notes to Required Supplementary Information

Other Supplementary Information

Reporting the School District as a Whole - Government-wide Financial Statements

One of the most important questions asked about the School District is, "As a whole, what is the School District's financial condition as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the School District's financial statements, report information on the School District as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the School District's net position - the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the statement of net position - as one way to measure the School District's financial health or financial position. Over time, increases or decreases in the School District's net position, as reported in the statement of activities, are indicators of whether its financial health is improving or deteriorating. The relationship between revenue and expenses is the School District's operating results. However, the School District's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools, to assess the overall health of the School District.

The statement of net position and the statement of activities report the governmental activities for the School District, which encompass all of the School District's services, including instruction, support services, community services, athletics, and food services. Property taxes, unrestricted state aid (foundation allowance revenue), and state and federal grants finance most of these activities.

Reporting the School District's Fund Financial Statements

The School District's fund financial statements provide detailed information about the most significant funds, not the School District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School District establishes many other funds to help it control and manage money for particular purposes (the Food Service and Community Services funds are examples) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as bond-funded construction funds used for voter-approved capital projects). The governmental funds of the School District use the following accounting approach:

Governmental Funds

All of the School District's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations of the School District and the services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in reconciliations.

Proprietary Funds

Proprietary fund reporting focuses on the economic resources measurement and an accounting method called full accrual accounting. The proprietary fund statements present a long-term view of operations and the services it provides to other funds. The School District established a proprietary fund, specifically the Internal Service Fund, to finance specific services provided to other funds of the School District on a cost-reimbursement basis. The specific services include health care.

Fiduciary Funds

The School District has certain fiduciary responsibility for its custodial funds. All of the School District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Overall Financial Summary

Recall that the statement of net position provides the perspective of the School District as a whole. The following table provides a summary of the School District's net position as of June 30, 2026 and 2025:

	Governmental Activities	
	2026	2025
	(in millions)	
Assets		
Current and other assets	\$ 112.3	\$ 124.0
Capital assets	284.8	272.1
Total assets	397.1	396.1
Deferred Outflows of Resources	35.9	45.6
Liabilities		
Current liabilities	20.2	23.2
Noncurrent liabilities	220.6	225.7
Net pension liability	111.2	137.2
Total liabilities	352.0	386.1
Deferred Inflows of Resources	84.0	86.7
Net Position (Deficit)		
Net investment in capital assets	78.8	79.0
Restricted	49.1	33.1
Unrestricted	(130.9)	(143.2)
Total net position (deficit)	\$ (3.0)	\$ (31.1)

The above analysis focuses on net position. The change in net position of the School District's governmental activities is discussed below. The School District's net position was \$(3.0) million at June 30, 2026. Net investment in capital assets, net of related debt, totaling \$78.8 million, compares the original cost, less depreciation of the School District's capital assets, to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position (\$(130.9) million) was unrestricted.

The \$(130.9) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. The unrestricted net position became negative after the implementation of pension-related GASB standards over the past few years. The operating results of the General Fund and the change in the net pension liability and OPEB asset will have a significant impact on the change in unrestricted net position from year to year.

Bloomfield Hills Schools

Management's Discussion and Analysis (Continued)

The results of this year's operations for the School District as a whole are reported in the condensed statement of activities below, which shows the changes in net position for the years ended June 30, 2026 and 2025:

	Governmental Activities	
	2026	2025
	(in millions)	
Revenue		
Program revenue:		
Charges for services	\$ 11.7	\$ 11.8
Operating grants and contributions	50.2	53.4
General revenue:		
Taxes	52.1	50.9
State aid not restricted to specific purposes	34.5	33.6
Other	7.6	-
Total revenue	156.1	149.7
Expenses		
Instruction	59.7	60.2
Support services	41.9	42.8
Co-curricular activities	2.2	2.0
Food services	2.9	2.8
Community services	3.6	3.8
Debt service	7.4	10.7
Depreciation and amortization expense - Unallocated - Excludes direct depreciation and amortization expenses of various programs	10.3	11.1
Total expenses	128.0	133.4
Change in Net Position	28.1	16.3
Net Position (Deficit) - Beginning of year	(31.1)	(47.4)
Net Position (Deficit) - End of year	<u>\$ (3.0)</u>	<u>\$ (31.1)</u>

As reported in the statement of activities, the cost of all of our governmental activities this year was \$128.0 million. Certain activities were partially funded from those who benefited from the programs (\$11.7 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$50.2 million). We paid for the remaining public benefit portion of our governmental activities with \$52.1 million in taxes, \$34.5 million in state foundation allowance, and other revenue (i.e., interest and general entitlements).

The School District experienced an increase in net position of \$28.1 million. Key changes in net position included the reduction in the School District's share of the net MPERS pension liability, an increase in the OPEB asset and the related deferred inflows and outflows, and an increase in net investments in capital assets.

As discussed above, the net cost shows the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted state aid constitute the vast majority of district operating revenue sources, the Board of Education and administration must annually evaluate the needs of the School District and balance those needs with state-prescribed available unrestricted resources.

Financial Summary of Individual Funds

As we noted earlier, the School District uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

As the School District completed this year, the governmental funds reported a combined fund balance of \$53.7 million, which is a decrease of \$23.7 million from last year. The primary reasons for the decrease are as follows:

In the General Fund, our principal operating fund, fund balance decreased by \$3.2 million to \$21.3 million. The change is mainly due to an increase in benefit costs along with declining student enrollment. The increase in benefit costs is related to the School District's self-insurance fund and increase in claims related to health care.

Fund balance of our 2020 Bond Fund decreased from \$33.7 million last year to \$16.6 million this year with continued spending of the 2020 Bond proceeds improving the School District.

Fund balance of our International Academy Fund decreased from \$236,253 last year to \$50,466 this year as a result of increased salary and benefit costs for staff.

Significant Capital Asset and Long-term Financing Activity

Capital Assets

As of June 30, 2026 and 2025, the School District had \$284.8 million and \$272.1 million, respectively, invested in a broad range of capital assets, including land, buildings, vehicles, furniture, equipment, and leased assets. This represents a net increase (including additions, disposals, and depreciation) of approximately \$11.0 million, or 4.0 percent, from 2025 to 2026, mostly attributable to the ongoing bond projects.

	Governmental Activities	
	2026	2025
Land	\$ 2,201,601	\$ 2,201,601
Construction in progress	13,233,774	17,962,082
Buildings and improvements	349,494,441	327,777,717
Furniture and equipment	23,621,845	20,003,587
Buses and other vehicles	6,970,335	6,821,849
Land improvements	23,118,743	20,907,373
Lease assets - Facility	-	257,128
Lease assets - Equipment	-	618,234
Total capital assets	418,640,739	396,549,571
Less accumulated depreciation	133,877,847	124,451,470
Less accumulated depreciation and amortization	\$ 284,762,892	\$ 272,098,101

This year's additions of \$22.9 million included building renovations, land improvements, security enhancements, technology, and vehicles. Furniture and equipment needs were also met. We present more detailed information about our capital assets in the notes to the financial statements.

Long-term Financing Activity

The School District had bonds outstanding consisting of the following:

	2026	2025
General obligation bonds	\$ 192,110,000	\$ 197,220,000

The School District's general obligation bond rating was AA by S&P Global Ratings as of June 30, 2026. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding debt meets the qualified status requirements and is not subject to the general obligation statutorily imposed limit.

Other obligations include accrued vacation pay and sick leave. We present more detailed information about our long-term liabilities in the notes to the financial statements.

Currently Known Facts, Decisions, or Conditions

Our elected officials and administration consider many factors when setting the School District's 2026-2027 fiscal year budget. One of the most important factors affecting the budget is our student count. The state foundation allowance revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The 2026-2027 budget was adopted in June 2026 based on an estimate of students who will enroll in September 2026. The vast majority of General Fund revenue is from the foundation allowance. Under state law, the School District cannot access additional property tax revenue for general operations. At this time, it is difficult to know if the estimates used in creating the 2026-2027 budget will be close to the actual enrollment figures.

Since the School District's revenue is heavily dependent on state funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenue to fund its appropriation to the School District. The State periodically holds a revenue estimating conference to estimate revenue. Based on the results of the most recent conference, the State estimates funds are sufficient to fund the appropriation, including a foundation allowance increase of \$250 per pupil.

In November 2025, voters passed a 10-year sinking fund millage renewal. This millage is available to fund specific capital projects allowed by state law. This revenue source helps alleviate some of the burden on the General Fund and ensures more operating dollars go toward instructional programming and support for our students.

Contacting the School District's Management

This financial report is intended to provide our taxpayers, parents, and investors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have any questions about this report or need additional information, we welcome you to contact the finance office at 7273 Wing Lake Road, Bloomfield Hills, MI 48301.

June 30, 2026

	Governmental Activities
Assets	
Cash and investments (Note 4)	\$ 30,861,416
Receivables:	
Accrued interest receivable	648,753
Accounts receivable	561,802
Due from other governmental units	14,336,855
Inventories	23,775
Prepaid costs and other assets	751,081
Restricted cash and investments (Note 4)	26,447,128
Net OPEB asset (Note 11)	38,781,533
Capital assets: (Note 7)	
Assets not subject to depreciation or amortization	15,435,375
Assets subject to depreciation or amortization - Net	269,327,517
Total assets	397,175,235
Deferred Outflows of Resources	
Deferred pension costs (Note 11)	28,778,359
Deferred OPEB costs (Note 11)	7,092,319
Total deferred outflows of resources	35,870,678
Liabilities	
Accounts payable	6,032,878
Accrued payroll-related liabilities	11,858,866
Unearned revenue (Note 6)	2,325,732
Noncurrent liabilities:	
Due within one year (Note 9)	8,267,607
Due in more than one year (Note 9)	212,366,749
Net pension liability (Note 11)	111,186,861
Total liabilities	352,038,693
Deferred Inflows of Resources	
Deferred benefit on bond refunding (Note 9)	1,245,680
Revenue in support of pension contributions made subsequent to the report date	8,940,072
Deferred pension cost reductions (Note 11)	40,178,509
Deferred OPEB cost reductions (Note 11)	33,617,297
Total deferred inflows of resources	83,981,558
Net Position (Deficit)	
Net investment in capital assets	78,819,999
Restricted:	
Debt service	2,021,061
Capital projects	7,665,466
International Academy Fund	50,466
Food Service Fund	493,556
Co-curricular Endowment Fund	62,659
Net OPEB asset	38,781,533
Unrestricted	(130,869,078)
Total net position (deficit)	\$ (2,974,338)

Statement of Activities

Year Ended June 30, 2026

	Program Revenue			Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Activities
Functions/Programs				Net (Expense) Revenue and Changes in Net Position
Primary government - Governmental activities:				
Instruction	\$ 59,686,293	\$ 7,175,128	\$ 28,395,680	\$ (24,115,485)
Support services	41,853,400	114,528	19,403,055	(22,335,817)
Co-curricular activities	2,192,431	121,356	-	(2,071,075)
Food services	2,935,990	295,588	2,360,538	(279,864)
Community services	3,597,663	4,035,716	-	438,053
Interest	7,098,140	-	-	(7,098,140)
Other debt costs	312,323	-	-	(312,323)
Depreciation and amortization expense (unallocated)	10,324,449	-	-	(10,324,449)
Total primary government	\$ 128,000,689	\$ 11,742,316	\$ 50,159,273	(66,099,100)
General revenue:				
Taxes:				
Property taxes levied for general purposes				34,320,987
Property taxes levied for debt service				14,214,459
Property taxes levied for capital projects				3,570,051
State aid not restricted to specific purposes				34,507,798
Interest and investment gains				2,818,200
Other				4,813,345
Total general revenue				94,244,840
Change in Net Position				28,145,740
Net Position (Deficit) - Beginning of year				(31,120,078)
Net Position (Deficit) - End of year				\$ (2,974,338)

Bloomfield Hills Schools

Governmental Funds Balance Sheet

June 30, 2026

	General Fund	2020 Bond Fund	International Academy Fund	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments (Note 4)	\$ 19,044,286	\$ -	\$ -	\$ 11,015,106	\$ 30,059,392
Receivables:					
Accrued interest receivable	648,753	-	-	-	648,753
Accounts receivable	282,868	-	-	278,934	561,802
Due from other governmental units	11,613,642	-	2,723,213	-	14,336,855
Due from other funds (Note 8)	1,935,523	-	-	-	1,935,523
Inventories	-	-	-	23,775	23,775
Prepaid costs and other assets	244,910	-	6,263	4,252	255,425
Restricted cash and investments (Note 4)	-	19,295,464	-	7,151,664	26,447,128
Total assets	\$ 33,769,982	\$ 19,295,464	\$ 2,729,476	\$ 18,473,731	\$ 74,268,653
Liabilities					
Accounts payable	\$ 1,517,730	\$ 2,676,944	\$ 491,792	\$ 1,327,877	\$ 6,014,343
Due to other funds (Note 8)	-	-	1,935,523	-	1,935,523
Accrued payroll-related liabilities	9,569,380	-	223,394	470,983	10,263,757
Unearned revenue (Note 6)	1,379,901	-	28,301	917,530	2,325,732
Total liabilities	12,467,011	2,676,944	2,679,010	2,716,390	20,539,355
Fund Balances					
Nonspendable:					
Inventories	-	-	-	23,775	23,775
Prepaid costs	244,910	-	6,263	4,252	255,425
Restricted:					
Debt service	-	-	-	3,485,319	3,485,319
Capital projects	-	16,618,520	-	2,584,163	19,202,683
Food service	-	-	-	469,781	469,781
International Academy Fund	-	-	44,203	-	44,203
Co-curricular Endowment Fund	-	-	-	62,659	62,659
Committed - Student activities	-	-	-	937,957	937,957
Assigned:					
Subsequent year's budget	790,878	-	-	-	790,878
Community service	-	-	-	974,663	974,663
Center program	-	-	-	909,084	909,084
Capital projects	-	-	-	6,305,688	6,305,688
Unassigned	20,267,183	-	-	-	20,267,183
Total fund balances	21,302,971	16,618,520	50,466	15,757,341	53,729,298
Total liabilities and fund balances	\$ 33,769,982	\$ 19,295,464	\$ 2,729,476	\$ 18,473,731	\$ 74,268,653

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2026

Fund Balances Reported in Governmental Funds

\$ 53,729,298

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds:

Cost of assets	418,640,739
Accumulated depreciation and amortization	<u>(133,877,847)</u>

Net capital assets and lease assets used in governmental activities	284,762,892
---	-------------

Deferred inflows related to bond refundings are not reported in the funds	(1,245,680)
---	-------------

Bonds payable, including premiums, are not due and payable in the current period and are not reported in the funds	(212,715,670)
--	---------------

Accrued interest is not due and payable in the current period and is not reported in the funds	(1,464,258)
--	-------------

Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:

Employee compensated absences	(1,429,844)
-------------------------------	-------------

Severance-related liabilities	(1,749,500)
-------------------------------	-------------

Provision for workers' compensation claims not accounted for within the Internal Service Fund	(574,082)
---	-----------

Net pension liability and related deferred inflows and outflows	(122,587,011)
---	---------------

Net OPEB asset and related deferred inflows and outflows	12,256,555
--	------------

Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(8,940,072)
---	-------------

Arbitrage liability	(3,521,260)
---------------------	-------------

Internal service funds are included as part of governmental activities	<u>504,294</u>
--	----------------

Net Position (Deficit) of Governmental Activities

\$ (2,974,338)

Bloomfield Hills Schools

Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2026

	General Fund	2020 Bond Fund	International Academy Fund	Nonmajor Funds	Total Governmental Funds
Revenue					
Local sources	\$ 40,493,318	\$ 1,111,269	\$ 241,326	\$ 22,967,534	\$ 64,813,447
State sources	60,031,258	-	21,886	6,247,145	66,300,289
Federal sources	2,395,153	-	-	761,613	3,156,766
Interdistrict sources	8,892,899	-	6,665,911	7,892,752	23,451,562
Total revenue	111,812,628	1,111,269	6,929,123	37,869,044	157,722,064
Expenditures					
Current:					
Instruction	66,498,550	-	5,201,546	9,312,202	81,012,298
Support services	45,618,633	-	1,773,137	5,074,121	52,465,891
Co-curricular activities	2,704,754	-	-	-	2,704,754
Food services	-	-	-	2,971,174	2,971,174
Community services	1,903,026	-	140,227	2,465,519	4,508,772
Debt service:					
Principal	109,729	-	-	5,110,000	5,219,729
Interest	-	-	-	8,173,018	8,173,018
Other debt costs	-	-	-	1,600	1,600
Capital outlay	347,304	18,157,053	-	5,365,367	23,869,724
Total expenditures	117,181,996	18,157,053	7,114,910	38,473,001	180,926,960
Excess of Expenditures Over Revenue	(5,369,368)	(17,045,784)	(185,787)	(603,957)	(23,204,896)
Other Financing Sources (Uses)					
Transfers in (Note 8)	2,164,251	-	-	-	2,164,251
Transfers out (Note 8)	-	-	-	(2,617,751)	(2,617,751)
Total other financing sources (uses)	2,164,251	-	-	(2,617,751)	(453,500)
Net Change in Fund Balances	(3,205,117)	(17,045,784)	(185,787)	(3,221,708)	(23,658,396)
Fund Balances - Beginning of year	24,508,088	33,664,304	236,253	18,979,049	77,387,694
Fund Balances - End of year	<u>\$ 21,302,971</u>	<u>\$ 16,618,520</u>	<u>\$ 50,466</u>	<u>\$ 15,757,341</u>	<u>\$ 53,729,298</u>

Governmental Funds

**Reconciliation of the Statement of Revenue, Expenditures, and Changes in
Fund Balances to the Statement of Activities**

Year Ended June 30, 2026

Net Change in Fund Balances Reported in Governmental Funds	\$ (23,658,396)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capitalized capital outlay	22,989,240
Depreciation expense	(10,324,449)
Revenue in support of pension contributions made subsequent to the measurement date	(1,575,635)
Repayment of bond principal and lease liabilities is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt and lease liabilities); amortization of premium/discounts and inflows/outflows related to bond refundings are not expenses in the governmental funds	6,254,956
Interest expense is recognized in the government-wide statements as it accrues	39,651
Some employee costs (pension, OPEB, severance costs, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	34,730,771
Arbitrage rebate costs that do not use current financial resources are not reported as expenditures in the governmental funds	(310,723)
Internal service funds are included as part of governmental activities	<u>325</u>
Change in Net Position of Governmental Activities	<u><u>\$ 28,145,740</u></u>

**Proprietary Fund
Statement of Net Position****June 30, 2026**Internal Service
Fund**Assets**

Current assets:

Cash and investments (Note 4)

\$ 802,024

Prepaid costs and other assets

495,656

Total assets

1,297,680

Liabilities

Current liabilities:

Accounts payable

18,535

Other accrued liabilities

130,851

Provision for uninsured losses - Current portion (Note 9)

644,000

Total liabilities

793,386**Net Position - Unrestricted****\$ 504,294**

Bloomfield Hills Schools

Proprietary Fund Statement of Revenue, Expenses, and Changes in Fund Net Position

Year Ended June 30, 2026

	Internal Service Fund
Operating Revenue - Charges to other funds	\$ 15,926,035
Operating Expenses	
Medical, dental, and vision	13,965,445
Health risk assessments and management fees	2,413,765
Total operating expenses	16,379,210
Operating Loss	(453,175)
Other Nonoperating Revenue - Transfers in (Note 8)	453,500
Change in Fund Net Position	325
Net Position - Beginning of year	503,969
Net Position - End of year	<u><u>\$ 504,294</u></u>

**Proprietary Fund
Statement of Cash Flows**

Year Ended June 30, 2026

	<u>Internal Service Fund</u>
Cash Flows from Operating Activities	
Receipts from other funds	\$ 15,670,097
Payments for services	<u>(16,318,253)</u>
Net cash used in operating activities	(648,156)
Cash Flows Provided by Noncapital Financing Activities - Transfer in	<u>453,500</u>
Net Decrease in Cash	(194,656)
Cash - Beginning of year	<u>996,680</u>
Cash - End of year	<u>\$ 802,024</u>
Reconciliation of Operating Loss to Net Cash from Operating Activities	
Operating loss	\$ (453,175)
Adjustments to reconcile operating loss to net cash from operating activities - Changes in assets and liabilities:	
Prepaid costs	(255,938)
Accounts payable	(14,805)
Other liabilities	14,620
Uninsured losses and liabilities	<u>61,142</u>
Net cash used in operating activities	<u>\$ (648,156)</u>

Fiduciary Fund
Statement of Fiduciary Net Position

June 30, 2026Custodial Fund**Assets**

Cash and investments

\$ 271,742

Receivables

3,405

Total assets

275,147

Liabilities - Accounts payable14,694**Net Position**\$ 260,453

Fiduciary Fund
Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2026

	<u>Custodial Fund</u>
Additions - Fundraising and contributions	\$ 806,575
Deductions - Disbursements for student activities	<u>909,369</u>
Net Decrease in Fiduciary Net Position	(102,794)
Net Position - Beginning of year	<u>363,247</u>
Net Position - End of year	<u><u>\$ 260,453</u></u>

Note 1 - Nature of Business

Bloomfield Hills Schools (the "School District") is a school district in the state of Michigan that provides educational services to students.

Note 2 - Significant Accounting Policies***Accounting and Reporting Principles***

The School District follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the School District:

Reporting Entity

The School District is governed by an elected seven-member Board of Education. In accordance with government accounting principles, there are no separate legal entities appropriate to be reported within these financial statements.

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between business-type activities and various other functions. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements.

Note 2 - Significant Accounting Policies (Continued)***Fund Accounting***

The School District accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the School District to show the particular expenditures for which specific revenue is used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The School District reports the following funds as major governmental funds:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services, other than those specifically assigned to another fund.
- The 2020 Bond Fund is used to record the bond proceeds, revenue, and expenditures related to voter-approved improvements.
- The International Academy Fund is a special revenue fund used to record the operations of the International Academy. The fund is financed by tuition payments and fees.

Additionally, the School District reports the following nonmajor governmental fund types:

- Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specified purposes. The School District's special revenue funds include the Center Program, Food Service, Community Services, Co-curricular Endowment, and Hills Activities funds. The Center Program Fund is used to record the operations of the Center Programs. The fund is financed by state source revenue and tuition payments. The Food Service Fund is financed by sales of school lunches to students, state source revenue, and from the Federal School Lunch and Breakfast Programs. The Community Services Fund is primarily supported by fees generated by the program. The Co-curricular Endowment Fund is financed by contributions to the School District, and the fund balance is restricted to be used for sustaining and enhancing certain co-curricular (athletic) programs. The Hills Activities Fund is used to record student activities and is primarily supported by fundraising revenue and donations earned and received by student groups. The School District maintains full control of these funds. Any operating deficit generated by these activities is the responsibility of the General Fund.
- Capital project funds are used to record bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring new school sites, buildings, equipment, and technology upgrades and for remodeling and repairs. The funds operate until the purpose for which they were created is accomplished. The nonmajor capital project funds maintained by the School District are the Capital Equipment, Sinking, and Capital Improvements funds. The Capital Equipment Fund accounts for board-designated projects that are available for future needs. The Sinking Fund is used to record the sinking fund property tax levy and other revenue and the disbursement of invoices specifically designated for acquiring new school sites, construction, or repair of school buildings. The Capital Improvements Fund is used to record revenue and the disbursement of invoices specifically designated by the Board of Education for acquiring new school sites and buildings and for major remodeling and repairs.
- Debt service funds are used to record tax, interest, and other revenue for payment of interest, principal, and other expenditures on long-term debt.

Note 2 - Significant Accounting Policies (Continued)**Proprietary Funds**

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the School District). The School District does not have any enterprise funds.

The School District's Internal Service Fund is used to finance services provided to other funds of the School District on a cost-reimbursement basis. The Internal Service Fund maintained by the School District accounts for medical coverage. It is funded through charges primarily to the General Fund in amounts equal to normal estimated risk management. Revenue and expenses related to medical coverage are considered operating, and revenue and expenses unrelated to these items are considered nonoperating. In the current year, the School District changed its accounting to no longer account for accrued workers' compensation in the Internal Service Fund. This obligation is now reflected only within the government-wide financial statements.

Fiduciary Funds

The School District maintains a student activity custodial fund to record the transactions of student groups for school and school-related purposes. These amounts are not used to operate the School District's programs.

Interfund Activity

During the course of operations, the School District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as amounts due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amounts are reported as transfers in the governmental activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the School District has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the School District considers amounts collected within 60 days of year end to be available for recognition. Revenue not meeting this definition is classified as a deferred inflow of resources.

Proprietary funds and fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Note 2 - Significant Accounting Policies (Continued)

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with maturities of three months or less when acquired. Investments are stated at fair value except for investments in external investment pools, which are valued at amortized cost.

Inventories and Prepaid Costs

Inventories are valued at cost on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. United States Department of Agriculture commodities inventory received by the Food Service Fund is recorded as inventory and unearned revenue until used. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid costs in both government-wide and fund financial statements. The School District uses the purchases method to report prepaid costs in the governmental funds.

Restricted Assets

The following amounts are reported as restricted assets:

- Unspent contributions and related interest of the Co-curricular Endowment Fund required to be set aside for sustaining and enhancing the School District's co-curricular programs
- Unspent property taxes levied and held in the Debt Service Fund required to be set aside for future bond principal and interest payments
- Unspent property taxes levied and held in the Sinking Fund required to be set aside for repairs of the School District
- Unspent bond proceeds and related interest of the 2020 Bond Fund required to be set aside for construction

Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset life are not capitalized. The School District does not have infrastructure-type assets.

Capital assets are depreciated or amortized using the straight-line method over the following useful lives:

	Depreciable/ Amortizable Life - Years
Buildings and improvements	20-50
Furniture and equipment	5-10
Buses and other vehicles	5-10
Lease assets	5

Note 2 - Significant Accounting Policies (Continued)**Long-term Obligations**

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund and debt service funds are generally used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

The School District reports deferred outflows related to deferred pension and OPEB plan costs.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The School District reports deferred inflows related to unavailable revenue, which arises only under the modified accrual basis of accounting and is, therefore, reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from delinquent property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other deferred inflows reported relate to deferred benefit on bond refunding, revenue in support of pension contributions made subsequent to the measurement date, and deferred pension and OPEB plan cost reductions.

Net Position

Net position of the School District is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Note 2 - Significant Accounting Policies (Continued)**Fund Balance Flow Assumptions**

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose. The School District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the School District that can, by passing a resolution prior to the end of the fiscal year, commit fund balance. Once passed, the limitation imposed by the resolution remains in place until a similar action is taken (the passing of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The School District has, by resolution, authorized the Board of Education to assign fund balance. The Board of Education may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The School District's fund balance policy prescribes the minimum fund balance as 15 to 20 percent of expenditures in the General Fund. This is deemed to be the prudent amount to maintain the School District's ability to meet obligations as they come due throughout the year.

Property Tax Revenue

Properties are assessed as of June 30, and the related property taxes become a lien on July 1 for approximately 50 percent of the taxes that are due on September 14 and December 1 for the remainder of the property taxes that are due on February 14. Tax collections are forwarded to the School District as collected by the assessing municipalities through February 28, at which time they are considered delinquent and added to county tax rolls. The School District considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

June 30, 2026**Note 2 - Significant Accounting Policies (Continued)****Grants and Contributions**

The School District receives federal, state, and local grants, as well as contributions from individuals and private organizations. Revenue from grants and contributions (including contributions of capital assets) is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as noncapital subsidies revenue. Amounts restricted to capital acquisitions are reported as other nonoperating revenue.

Pension and Other Postemployment Benefit (OPEB) Plans

For the purpose of measuring the net pension liability and net OPEB asset, deferred outflows of resources and deferred inflows of resources related to each plan, and pension and OPEB expense, information about the fiduciary net position of the Michigan Public School Employees' Retirement System (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. MPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments (including refunds of employee contributions) are recognized as expenses when due and payable in accordance with the plan benefit terms. Related plan investments are reported at fair value.

Compensated Absences (Vacation and Sick Leave)

It is the School District's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Sick pay is accrued for leave that is more likely than not to be used for time off in a future period or otherwise paid or settled based on historical usage and employment patterns. Vacation pay is accrued when incurred. Both of these are reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for known employee terminations as of year end. Generally, the funds that report each employee's compensation are used to liquidate the obligations.

Severance Liabilities

The School District offers a severance incentive plan to employees based on years of service to be paid to individuals retiring from the School District who are eligible for such benefits. The current portion is estimated based on historical trends and expected amounts to be paid within one year. Termination benefits are liquidated from the funds from which the individual employee's salaries are paid.

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds is charges to customers for sales or services. Operating expenses for these funds include the cost of sales or services and administrative expenses and may include depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

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 at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Note 2 - Significant Accounting Policies (Continued)

Accounting Changes

Adoption of New Accounting Pronouncement

During the current year, the School District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The implementation of this standard established new accounting and financial reporting requirements or modified existing requirements related to management's discussion and analysis, the presentation of proprietary fund operating and nonoperating activities, and the budgetary comparison schedules reported as required supplementary information.

The implementation of this standard did not result in a change to the School District's total net position or fund balances; however, management's discussion and analysis and budgetary comparison schedules were modified to conform to the new presentation requirements of GASB Statement No. 103.

Upcoming Accounting Pronouncement

In December 2025, the Governmental Accounting Standards Board issued Statement No. 105, *Subsequent Events*, which improves financial reporting requirements for subsequent events by clarifying the subsequent events time frame and the distinction between recognized and nonrecognized events. This statement also establishes specific note disclosure requirements and requires disclosure of the date through which subsequent events have been evaluated. The provisions of this statement are effective for the School District's financial statements for the year ending June 30, 2027.

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund and all 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 (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. Capital outlay expenditures are included in the functional categories to which they relate in accordance with the adopted budget of the School District. Capital outlay is presented separately on the statement of revenue, expenditures, and changes in fund balances. In addition, the School District budgets and reports principal and interest on leased assets within the related function in the budgetary comparison schedule. Principal and interest are presented separately on the statement of revenue, expenditures, and changes in fund balances.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders and contracts) are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the School District incurred the following significant expenditure variances in the General Fund, which were in excess of the amounts budgeted:

	Budget	Actual
Business	\$ 1,406,429	\$ 1,571,832

June 30, 2026**Note 3 - Stewardship, Compliance, and Accountability (Continued)*****Capital Project Fund Compliance***

The 2020 Bond Fund includes capital project activities funded with bonds. For these capital projects, the School District has complied with the applicable provisions of §1351a of the Revised School Code. The fund is not yet considered substantially complete, and a subsequent year audit is expected.

The Sinking Fund records capital project activities funded with sinking fund millage. For this fund, authorized on March 29, 2017 and reauthorized in May 2023, the School District has complied with the applicable provisions of §1212 of the State of Michigan Revised School Code.

Note 4 - Deposits and Investments

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 offices in Michigan. The School District is allowed to invest in U.S. Treasury or agency obligations, U.S. government repurchase agreements, bankers' acceptances, certificates of deposit, commercial paper rated prime at the time of purchase that matures no more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The School District's deposits and investments are in accordance with statutory authority.

The School District has designated two banks for the deposit of its funds.

There are no limitations or restrictions on participant withdrawals for the investment pools that are recorded at amortized cost, except for investments in Michigan Liquid Asset Fund Plus - MAX Class funds (MILAF). Investments in MILAF may not be redeemed for at least 14 calendar days, with the exception of direct investments of funds distributed by the State. Redemptions made prior to the applicable 14-day period are subject to a penalty equal to 15 days' interest on the amount so redeemed.

The School District's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk 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's investment policy and corresponding rules and regulations require that financial institutions be evaluated and only those with an acceptable risk level be used for the School District's deposits. The School District believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. At year end, the School District had bank deposits of \$19,526,310 (checking and savings accounts) that were uninsured and uncollateralized.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District's investment policy and corresponding rules and regulations state that that custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the School District will do business using the criteria established in the investment policy and corresponding rules and regulations. At June 30, 2026, the School District did not hold any investment securities that were unregistered.

Note 4 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The School District's investment policy minimizes interest rate risk by requiring the structuring of the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the School District's cash requirements. The School District's investment policy does not restrict investment maturities other than commercial paper, which cannot be purchased with more than a 270-day maturity.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The School District's investment policy does not further limit its investment choices. As of June 30, 2026, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Fair Value	Rating	Rating Organization
Michigan CLASS*	\$ 12,931,214	AAAm	Standard & Poor's
MILAF - Cash management class	28,429	AAAm	Standard & Poor's
MILAF - MAX class	19,020,068	AAAm	Standard & Poor's
Comerica J Fund	6,666,380	N/A	N/A
Total	<u>\$ 38,646,091</u>		

*Measured at amortized cost

Concentration of Credit Risk

The School District places no limit on the amount the School District may invest in any one issuer. The School District's investment policy minimizes 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. At June 30, 2026, the School District did not have any investments that exceed 5 percent of total investments. This does not include pooled funds that are not subject to concentration of credit risk.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. State law and the School District's investment policy prohibit investments in foreign currency.

Note 5 - 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 assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value (NAV) per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The School District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

June 30, 2026**Note 5 - Fair Value Measurements (Continued)*****Investments in Entities that Calculate Net Asset Value per Share***

The School District holds shares in the Michigan CLASS where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2026, net asset value of the School District's investment in the Michigan CLASS was \$12,931,214. The investment pool had no unfunded commitments or limitations or restrictions on redemptions.

Note 6 - Unavailable/Unearned Revenue

Governmental funds report unavailable revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also report unearned revenue recognition in connection with resources that have been received but not yet earned.

At June 30, 2026, the School District had unearned revenue primarily related to grant and categorical aid payments received prior to meeting all eligibility requirements of approximately \$1.4 million and advanced payments for services received during the year of approximately \$925,000.

June 30, 2026

Note 7 - Capital Assets

Capital asset activity of the School District's governmental activities was as follows:

	Balance July 1, 2025	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2026
Capital assets not being depreciated or amortized:					
Land	\$ 2,201,601	\$ -	\$ -	\$ -	\$ 2,201,601
Construction in progress	17,962,082	(15,735,902)	11,007,594	-	13,233,774
Subtotal	20,163,683	(15,735,902)	11,007,594	-	15,435,375
Capital assets being depreciated or amortized:					
Buildings and improvements	327,777,717	14,122,792	7,593,932	-	349,494,441
Furniture and equipment	20,003,587	-	3,618,258	-	23,621,845
Buses and other vehicles	6,821,849	-	171,196	(22,710)	6,970,335
Site improvements	20,907,373	1,613,110	598,260	-	23,118,743
Lease assets - Facility	257,128	-	-	(257,128)	-
Lease assets - Copiers	618,234	-	-	(618,234)	-
Subtotal	376,385,888	15,735,902	11,981,646	(898,072)	403,205,364
Accumulated depreciation and amortization:					
Buildings and improvements	95,892,012	-	8,425,418	-	104,317,430
Furniture and equipment	10,917,517	-	741,573	-	11,659,090
Buses and other vehicles	5,535,744	-	420,955	(22,710)	5,933,989
Site improvements	11,391,213	-	576,125	-	11,967,338
Accumulated amortization - Lease assets - Facility	220,396	-	36,732	(257,128)	-
Accumulated amortization - Lease assets - Copiers	494,588	-	123,646	(618,234)	-
Subtotal	124,451,470	-	10,324,449	(898,072)	133,877,847
Net capital assets being depreciated and amortized	251,934,418	15,735,902	1,657,197	-	269,327,517
Net governmental activities capital assets	\$ 272,098,101	\$ -	\$ 12,664,791	\$ -	\$ 284,762,892

Depreciation and amortization expense was not charged to activities, as the School District's assets benefit multiple activities, and allocation is impractical.

Construction Commitments

As of year end, the School District had contracts with contractors for various construction projects that were still in progress. At year end, there was approximately \$10,063,000 of commitments outstanding.

Note 8 - Interfund Receivables, Payables, and Transfers

Interfund balances at June 30, 2026 are made up of \$1,935,523 owed to the General Fund from the International Academy Fund and result from a time lag between the dates the reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

June 30, 2026

Note 8 - Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
Center Program Fund	General Fund	\$ 2,000,000
Community Services Fund	General Fund	125,000
Food Service Fund	General Fund	39,251
Capital Improvements Fund	Internal Service Fund	453,500
	Total	\$ 2,617,751

Transfers out of Community Services and Food Service funds to the General Fund related to the application of indirect costs. The transfer from the Center Program Fund to the General Fund was made in accordance with the School District's approved budget as part of a planned reduction of accumulated Center Program Fund fund balance. The transfer from the Capital Improvements Fund to the Internal Service Fund was made to eliminate a potential net position deficit within the Internal Service Fund.

Note 9 - Long-term Debt

Long-term debt activity for the year ended June 30, 2026 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligations	\$ 197,220,000	\$ -	\$ (5,110,000)	\$ 192,110,000	\$ 5,645,000
Unamortized bond premiums	21,545,075	-	(939,405)	20,605,670	939,405
Total bonds payable	218,765,075	-	(6,049,405)	212,715,670	6,584,405
Leases	109,729	-	(109,729)	-	-
Compensated absences	1,060,296	515,427	(145,879)	1,429,844	200,000
Risk liabilities (Note 10)	582,858	13,204,958	(12,569,734)	1,218,082	1,218,082
Severance liabilities	1,968,500	-	(219,000)	1,749,500	100,000
Arbitrage liability	3,210,537	310,723	-	3,521,260	165,120
Total governmental activities long-term debt	\$ 225,696,995	\$ 14,031,108	\$ (19,093,747)	\$ 220,634,356	\$ 8,267,607

The School District had deferred inflows of \$1,245,680 related to deferred benefit on bond refundings at June 30, 2026.

June 30, 2026

Note 9 - Long-term Debt (Continued)

General Obligation Bonds

The School District issues general obligation bonds to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligations have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding unqualified general obligation debt of \$154 million is significantly below this \$1.54 billion statutorily imposed limit. The primary source of any required repayment is from the School District's property tax levy; however, the State of Michigan may withhold the School District's state aid funding in order to recover amounts it has paid on behalf of the School District. General obligations outstanding at June 30, 2026 are as follows:

Purpose	Remaining Annual Installments	Interest Rates	Maturing	Outstanding
\$85,395,000 unqualified general obligation school building and site bonds (2020 issue)	\$1,255,000 - \$4,180,000	2.00 to 5.00 percent	May 1, 2050	\$ 65,955,000
\$17,325,000 unqualified general obligation school building and site bonds (2022 issue)	\$610,000 - \$765,000	4.00 to 5.00 percent	May 1, 2048	16,040,000
\$76,130,000 unqualified general obligation school building and site bonds (2023 issue)	\$1,940,000 - \$3,825,000	5.00 percent	May 1, 2050	71,605,000
\$43,155,000 qualified 2023 refunding bonds	\$1,840,000 - \$4,095,000	3.00 to 5.00 percent	May 1, 2039	38,510,000
Total governmental activities				<u><u>\$ 192,110,000</u></u>

Other Long-term Liabilities

Arbitrage Liability

Arbitrage liability attributable to the governmental activities will be liquidated from the 2020 Bond Fund when payable to the Internal Revenue Service.

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bond obligations are as follows:

Years Ending June 30	Governmental Activities		
	Other Debt		Total
	Principal	Interest	
2027	\$ 5,645,000	\$ 7,935,119	\$ 13,580,119
2028	6,145,000	7,671,519	13,816,519
2029	6,770,000	7,385,869	14,155,869
2030	7,445,000	7,069,719	14,514,719
2031	8,165,000	6,704,219	14,869,219
2032-2036	46,510,000	27,727,494	74,237,494
2037-2041	44,645,000	19,332,231	63,977,231
2042-2046	36,340,000	11,783,950	48,123,950
2047-2050	30,445,000	3,365,250	33,810,250
Total	<u><u>\$ 192,110,000</u></u>	<u><u>\$ 98,975,370</u></u>	<u><u>\$ 291,085,370</u></u>

June 30, 2026

Note 10 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The School District has purchased commercial insurance for errors and omission claims. The School District participates in the Michigan Association for Improved School Legislation risk pool for claims relating to property loss and torts. The School District is self-insured for workers' compensation and employee medical, dental, and vision claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The shared-risk pool program in which the School District participates operates as a common risk-sharing management program for school districts in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts. There has been no significant reduction in insurance coverage from the prior year.

The School District estimates the liability for workers' compensation and employee medical, dental, and vision claims that have been incurred through the end of the fiscal year, including both those claims that have been reported and those that have not yet been reported. These estimates are recorded in the government-wide statements. Changes in the estimated liability for the past two fiscal years were as follows:

	2026	2025
Estimated liability - Beginning of year	\$ 582,858	\$ 529,569
Estimated claims incurred, including changes in estimates	13,204,958	10,237,801
Claim payments	(12,569,734)	(10,184,512)
Estimated liability - End of year	<u>\$ 1,218,082</u>	<u>\$ 582,858</u>

Note 11 - Michigan Public School Employees' Retirement System

Plan Description

The School District participates in the Michigan Public School Employees' Retirement System (the "System"), a statewide, cost-sharing, multiple-employer defined benefit public employee retirement system governed by the State of Michigan that covers substantially all employees of the School District. Certain school district employees also receive defined contribution retirement and health care benefits through the System. The System provides retirement, survivor, and disability benefits to plan members and their beneficiaries. The System also provides postemployment health care benefits to retirees and beneficiaries who elect to receive those benefits.

The System is administered by the Office of Retirement Services (ORS). The Michigan Public School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the pension and postemployment health care plans. That report is available on the web at <http://www.michigan.gov/orsschools>.

Benefits Provided

Benefit provisions of the defined benefit (DB) pension plan and the postemployment health care 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 pension plan and the postemployment health care plan.

June 30, 2026**Note 11 - Michigan Public School Employees' Retirement System (Continued)**

Depending on the plan option selected, member retirement benefits are calculated as final average compensation times years of services times a pension factor ranging from 1.25 percent to 1.50 percent. The requirements to retire range from attaining the age of 46 to 60 with years of service ranging from 5 to 30 years, depending on when the employee became a member. Early retirement is computed in the same manner as a regular pension but is permanently reduced by 0.50 percent for each full and partial month between the pension effective date and the date the member will attain age 60. There is no mandatory retirement age.

Depending on the member's date of hire, MPSERS offers the option of participating in the defined contribution (DC) plan that provides a 50 percent employer match (up to 3 percent of salary) on employee contributions.

Members are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The disability benefits plus authorized outside earnings are limited to 100 percent of the participant's final average compensation, with an increase of 2 percent each year thereafter.

Benefits may transfer to a beneficiary upon death and are determined in the same manner as retirement benefits but with an actuarial reduction.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustment, if applicable, is 3 percent. Some members who do not receive an annual increase are eligible to receive a supplemental payment in those years when investment earnings exceed actuarial assumptions.

MPSERS provides medical, prescription drug, dental, and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by MPSERS, with the balance deducted from the monthly pension of each retiree health care recipient. Depending on the member's date of hire, this subsidized portion ranges from 80 percent to the maximum allowed by the statute.

Contributions

Public Act 300 of 1980, as amended, required the School District to contribute amounts necessary to finance the coverage of pension benefits of active and retired members. Contribution provisions are specified by state statute and may be amended only by action of the state Legislature. Under these provisions, each school district's contribution is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability.

Under the OPEB plan, retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent, or 20 percent for those not Medicare eligible, of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPSERS board of trustees annually sets the employer contribution rate to fund the benefits. Participating employers are required to contribute at that rate.

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

Note 11 - Michigan Public School Employees' Retirement System (Continued)

The School District's contributions are determined based on employee elections. There are multiple different pension and health care benefit options included in the plan available to employees based on date of hire and the elections available at that time. Contribution rates are adjusted annually by the ORS.

The ranges of rates are as follows:

	Pension	OPEB
October 1, 2024 - September 30, 2025	20.96% - 30.11%	0.00% - 1.25%
October 1, 2025 - September 30, 2026	15.21% - 26.08%	0.0% - 3.83%

Depending on the plan selected, member pension contributions range from 0 percent up to 7.0 percent of gross wages. For certain plan members, a 4 percent employer contribution to the defined contribution pension plan is required. In addition, for certain plan members, a 3 percent employer match is provided to the defined contribution pension plan.

The School District's required and actual pension contributions to the plan for the year ended June 30, 2026 were \$25,392,611, which includes the School District's contributions required for those members with a defined contribution benefit. For the year ended June 30, 2026, the School District's required and actual pension contributions include an allocation of \$8,940,072 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2026 were \$1,991,472, which includes the School District's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2026, the School District reported a liability of \$111,186,861 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District's proportion was 0.55 and 0.56 percent, respectively, representing a change of (0.97) percent.

Net OPEB Asset

At June 30, 2026, the School District reported an asset of \$38,781,533 for its proportionate share of the net OPEB asset. The net OPEB asset for fiscal year 2026 was measured as of September 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District's proportion of the net OPEB asset was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District's proportion was 0.64 and 0.55 percent, respectively, representing a change of 15.36 percent.

June 30, 2026

Note 11 - Michigan Public School Employees' Retirement System (Continued)

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

For 2026, the School District recognized pension expense of \$2,571,857, inclusive of payments to fund the MPSERS UAAL stabilization rate. 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
Difference between expected and actual experience	\$ 4,306,586	\$ (990,332)
Changes in assumptions	3,990,815	(5,876,493)
Net difference between projected and actual earnings on pension plan investments	-	(26,571,279)
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	181,557	(6,740,405)
The School District's contributions to the plan subsequent to the measurement date	20,299,401	-
Total	<u>\$ 28,778,359</u>	<u>\$ (40,178,509)</u>

The \$8,940,072 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2027. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2027	\$ (4,328,168)
2028	(14,339,365)
2029	(10,169,643)
2030	(2,862,375)
Total	<u>\$ (31,699,551)</u>

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2026, the School District recognized OPEB recovery of \$12,573,342.

June 30, 2026

Note 11 - Michigan Public School Employees' Retirement System (Continued)

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
Difference between expected and actual experience	\$ -	\$ (26,551,675)
Changes in assumptions	5,175,811	(411,312)
Net difference between projected and actual earnings on OPEB plan investments	-	(5,449,651)
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	460,598	(1,204,659)
Employer contributions to the plan subsequent to the measurement date	1,455,910	-
Total	<u>\$ 7,092,319</u>	<u>\$ (33,617,297)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (note that employer contributions subsequent to the measurement date will increase the net OPEB asset and, therefore, will not be included in future OPEB expense):

Years Ending	Amount
2027	\$ (7,469,162)
2028	(7,295,591)
2029	(6,821,943)
2030	(4,442,760)
2031	(1,500,930)
Thereafter	(450,502)
Total	<u>\$ (27,980,888)</u>

Actuarial Assumptions

The total pension liability and total OPEB liability as of September 30, 2025 are based on the results of an actuarial valuation as of September 30, 2024 and rolled forward. The total pension liability and OPEB liability were determined using the following actuarial assumptions:

Actuarial cost method		Entry age normal
Investment rate of return - Pension	6.00%	Net of investment expenses based on the groups
Investment rate of return - OPEB	6.00%	Net of investment expenses based on the groups
Salary increases	2.75% - 11.55%	Including wage inflation of 2.75 percent
Health care cost trend rate - OPEB	6.50% - 7.75%	Year 1 graded to 3.5 percent in year 15
Mortality basis		PubT-2010 Male and Female Employee Mortality Tables, scaled 100 percent (retirees: 116 percent for males and 116 percent for females) and adjusted for mortality improvements using projection scale MP-2021 from 2010
Cost of living pension adjustments	3.00%	Annual noncompounded for MIP members

Assumption changes as a result of an experience study for the periods from 2012 to 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2014 valuation. The total pension liability and OPEB liability as of September 30, 2025 are 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.

Note 11 - Michigan Public School Employees' Retirement System (Continued)

Significant assumption changes since the prior measurement date, September 30, 2024, for the OPEB plans include an increase in the health care cost trend rate of 0.50 percentage points for members under 65. There were no significant benefit terms changes for the pension or OPEB plans since the prior measurement date of September 30, 2024.

Discount Rate

The discount rate used to measure the total pension liability and OPEB liability was 6.00 percent as of September 30, 2025. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that district contributions will be made at statutorily required rates.

Based on those assumptions, the pension plan's fiduciary net position and the OPEB plan's fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension liability and total OPEB liability.

The long-term expected rate of return on pension plan and 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 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (Pension)	Target Allocation (OPEB)	Long-term Expected Real Rate of Return
Domestic equity pools	21.00 %	16.00 %	5.80 %
Private equity pools	16.00	16.00	9.30
International equity pools	14.00	11.00	5.60
Fixed-income pools	15.00	26.00	2.50
Real estate and infrastructure pools	8.00	5.00	7.00
Absolute return pools	13.00	15.00	4.40
Real return/opportunistic pools	9.00	7.00	7.00
Short-term investment pools	4.00	4.00	1.30
Total	100.00 %	100.00 %	

Long-term rates of return are net of administrative expense and inflation of 2.4 percent.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School District, calculated using the discount rate depending on the plan option. The following also reflects what the School District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net pension liability of the School District	\$ 175,458,998	\$ 111,186,861	\$ 57,656,397

June 30, 2026

Note 11 - Michigan Public School Employees' Retirement System (Continued)***Sensitivity of the Net OPEB Asset to Changes in the Discount Rate***

The following presents the net OPEB asset of the School District, calculated using the current discount rate. It also reflects what the School District's net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net OPEB asset of the School District	\$ 33,412,744	\$ 38,781,533	\$ 43,480,386

Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB asset of the School District, calculated using the current health care cost trend rate. It also reflects what the School District's net OPEB asset would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease	Current Rate	1 Percentage Point Increase
Net OPEB asset of the School District	\$ 43,437,509	\$ 38,781,533	\$ 33,892,911

Pension Plan and OPEB Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued MPSERS financial report.

Payable to the Pension Plan and OPEB Plan

At June 30, 2026, the School District reported a payable of \$3,590,331 and \$251,740 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2026.

Required Supplementary Information

Bloomfield Hills Schools

Required Supplementary Information Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2026

	Original Budget	Final Budget	(Under) Over Original Budget	Actual	Over (Under) Final Budget
Revenue					
Local sources	\$ 40,675,413	\$ 40,195,915	\$ (479,498)	\$ 40,493,318	\$ 297,403
State sources	51,971,291	59,812,367	7,841,076	60,031,258	218,891
Federal sources	2,787,287	2,530,481	(256,806)	2,395,153	(135,328)
Interdistrict sources	8,734,214	8,854,554	120,340	8,892,899	38,345
Total revenue	104,168,205	111,393,317	7,225,112	111,812,628	419,311
Expenditures					
Current:					
Instruction:					
Basic programs	46,252,177	48,627,723	2,375,546	48,828,214	200,491
Added needs	14,766,250	18,217,685	3,451,435	17,873,664	(344,021)
Total instruction	61,018,427	66,845,408	5,826,981	66,701,878	(143,530)
Support services:					
Pupil	9,172,527	9,406,880	234,353	9,483,773	76,893
Instructional staff	7,775,534	8,519,238	743,704	8,511,247	(7,991)
General administration	1,076,306	1,294,289	217,983	1,191,260	(103,029)
School administration	4,511,421	4,794,244	282,823	4,861,993	67,749
Business	1,276,026	1,406,429	130,403	1,573,211	166,782
Operations and maintenance	10,486,646	11,335,398	848,752	11,114,544	(220,854)
Transportation	4,105,416	4,629,020	523,604	4,550,006	(79,014)
Central services	4,252,084	4,596,651	344,567	4,476,575	(120,076)
Debt services	111,168	111,168	-	109,729	(1,439)
Total support services	42,767,128	46,093,317	3,326,189	45,872,338	(220,979)
Co-curricular activities	2,566,868	2,750,545	183,677	2,704,754	(45,791)
Community services	1,870,721	1,945,576	74,855	1,903,026	(42,550)
Total expenditures	108,223,144	117,634,846	9,411,702	117,181,996	(452,850)
Excess of Expenditures Over Revenue	(4,054,939)	(6,241,529)	(2,186,590)	(5,369,368)	872,161
Other Financing Sources - Transfers in	2,070,000	2,165,000	95,000	2,164,251	(749)
Net Change in Fund Balance	(1,984,939)	(4,076,529)	(2,091,590)	(3,205,117)	871,412
Fund Balance - Beginning of year	24,508,088	24,508,088	-	24,508,088	-
Fund Balance - End of year	<u>\$ 22,523,149</u>	<u>\$ 20,431,559</u>	<u>\$ (2,091,590)</u>	<u>\$ 21,302,971</u>	<u>\$ 871,412</u>

Required Supplementary Information
Budgetary Comparison Schedule - Major Special Revenue Fund
International Academy Fund

Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget - Over (Under) Final Budget	Actual	Variance with Final Budget - (Under) Over Actual Amounts
Revenue					
Local sources	\$ 213,000	\$ 246,000	\$ 33,000	\$ 241,326	\$ (4,674)
State sources	-	21,886	21,886	21,886	-
Interdistrict sources	6,657,320	6,663,610	6,290	6,665,911	2,301
Total revenue	6,870,320	6,931,496	61,176	6,929,123	(2,373)
Expenditures					
Current:					
Instruction	5,028,510	5,176,711	148,201	5,201,546	24,835
Support services	1,724,920	1,776,993	52,073	1,773,137	(3,856)
Community services	147,484	159,318	11,834	140,227	(19,091)
Total expenditures	6,900,914	7,113,022	212,108	7,114,910	1,888
Net Change in Fund Balance	(30,594)	(181,526)	(150,932)	(185,787)	(4,261)
Fund Balance - Beginning of year	236,253	236,253	-	236,253	-
Fund Balance - End of year	<u><u>\$ 205,659</u></u>	<u><u>\$ 54,727</u></u>	<u><u>\$ (150,932)</u></u>	<u><u>\$ 50,466</u></u>	<u><u>\$ (4,261)</u></u>

Bloomfield Hills Schools

Required Supplementary Information Schedule of Proportionate Share of the Net Pension Liability Michigan Public School Employees' Retirement System

	Last Ten Plan Years Plan Years Ended September 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
School District's proportion of the net pension liability	0.55502 %	0.56044 %	0.58374 %	0.59915 %	0.59385 %	0.59766 %	0.60229 %	0.60899 %	0.60407 %	0.60861 %
School District's proportionate share of the net pension liability	\$ 111,186,861	\$ 137,208,058	\$ 188,934,938	\$ 225,331,965	\$ 140,595,788	\$ 205,303,089	\$ 199,459,215	\$ 183,072,916	\$ 156,541,080	\$ 151,843,637
School District's covered payroll	\$ 60,512,806	\$ 57,594,932	\$ 56,281,243	\$ 57,932,432	\$ 53,185,619	\$ 52,875,875	\$ 51,929,362	\$ 52,115,224	\$ 50,612,794	\$ 50,842,733
School District's proportionate share of the net pension liability as a percentage of its covered payroll	183.74 %	238.23 %	335.70 %	388.96 %	264.35 %	388.27 %	384.10 %	351.28 %	309.29 %	298.65 %
Plan fiduciary net position as a percentage of total pension liability	79.44 %	74.44 %	65.91 %	60.77 %	72.32 %	59.49 %	62.12 %	62.12 %	63.96 %	63.01 %

Bloomfield Hills Schools

Required Supplementary Information Schedule of Pension Contributions Michigan Public School Employees' Retirement System

	Last Ten Fiscal Years Years Ended June 30									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Statutorily required contribution	\$ 24,778,636	\$ 24,236,286	\$ 23,716,758	\$ 27,376,897	\$ 20,314,671	\$ 17,505,570	\$ 16,457,853	\$ 16,093,763	\$ 15,490,867	\$ 14,485,547
Contributions in relation to the statutorily required contribution	24,778,636	24,236,286	23,716,758	27,376,897	20,314,671	17,505,570	16,457,853	16,093,763	15,490,867	14,485,547
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's Covered Payroll	\$ 63,355,523	\$ 60,115,653	\$ 57,074,995	\$ 55,870,555	\$ 55,558,378	\$ 52,365,193	\$ 53,123,591	\$ 51,785,854	\$ 52,189,064	\$ 52,144,086
Contributions as a Percentage of Covered Payroll	39.11 %	40.32 %	41.55 %	49.00 %	36.56 %	33.43 %	30.98 %	31.08 %	29.68 %	27.78 %

Bloomfield Hills Schools

Required Supplementary Information Schedule of Proportionate Share of the Net OPEB Liability (Asset) Michigan Public School Employees' Retirement System

	Last Eight Plan Years Plan Years Ended September 30							
	2025	2024	2023	2022	2021	2020	2019	2018
School District's proportion of the net OPEB (asset) liability	0.63795 %	0.55298 %	0.56830 %	0.60010 %	0.59189 %	0.59893 %	0.59558 %	0.61290 %
School District's proportionate share of the net OPEB (asset) liability	\$ (38,781,533)	\$ (23,802,525)	\$ (3,214,836)	\$ 12,710,473	\$ 9,034,479	\$ 32,086,290	\$ 42,748,923	\$ 48,719,316
School District's covered payroll	\$ 60,512,806	\$ 57,594,932	\$ 56,281,243	\$ 57,932,432	\$ 53,185,619	\$ 52,875,875	\$ 51,929,362	\$ 52,115,224
School District's proportionate share of the net OPEB (asset) liability as a percentage of its covered payroll	(64.09)%	(41.33)%	(5.71)%	21.94 %	16.99 %	60.68 %	82.32 %	93.48 %
Plan fiduciary net position as a percentage of total OPEB liability	164.94 %	143.08 %	105.04 %	83.09 %	88.87 %	59.76 %	48.67 %	43.10 %

Bloomfield Hills Schools

Required Supplementary Information Schedule of OPEB Contributions Michigan Public School Employees' Retirement System

	Last Eight Fiscal Years Years Ended June 30							
	2026	2025	2024	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 1,614,299	\$ 1,789,944	\$ 4,688,953	\$ 4,497,133	\$ 4,527,563	\$ 4,300,884	\$ 4,256,050	\$ 4,067,792
Contributions in relation to the statutorily required contribution	1,614,299	1,789,944	4,688,953	4,497,133	4,527,563	4,300,884	4,256,050	4,067,792
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's Covered Payroll	\$ 63,355,523	\$ 60,115,653	\$ 57,074,995	\$ 55,870,555	\$ 55,558,378	\$ 52,365,193	\$ 53,123,591	\$ 51,785,854
Contributions as a Percentage of Covered Payroll	2.55 %	2.98 %	8.22 %	8.05 %	8.15 %	8.21 %	8.01 %	7.86 %

June 30, 2026***Budgetary Information***

Significant variances between original and amended budget - The significant variances between the School District's original and amended budget were state revenue and instruction expenditures in the General Fund. Specifically, General Fund budgeted state revenue related to MPERS 147c(1) UAAL increased by \$2.9 million while both state grant Section 271 (2) (Educator Compensation) and 31aa (Student Mental Health) increased by \$1.9 million combined. General Fund budgeted expenditures related to both basic programs and added needs increased by a total of \$5.8 million due to salaries and benefits from staffing adjustments/contractual agreements; higher MPERS 147c (1) UAAL pass-through; purchased services; supplies; and higher self-funded medical and Rx claims. Significant variances between original and amended budget within the International Academy Fund were related to \$148 thousand of additional instructional staffing expenditures.

Significant variances between amended budget and actual - There were no significant variances between the School District's amended budget and actual amounts.

Pension Information**Benefit Changes**

There were no changes of benefit terms in each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

- 2023 - The valuation includes the impact of an updated experience study for periods from 2017 to 2022.
- 2022 - The discount rate used in the September 30, 2022 actuarial valuation decreased by 0.80 percentage points.
- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.25 percentage points.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.45 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017.
- 2017 - The discount rate used in the September 30, 2016 actuarial valuation decreased by 0.50 percentage points.

OPEB Information

Ultimately, 10 years of data will be presented in both of the OPEB-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

Benefit Changes

There were no changes of benefit terms in each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

- 2025 - The health care cost trend rate used in the September 30, 2025 actuarial valuation increased by 0.50 percentage points for members under 65.
- 2024 - The health care cost trend rate used in the September 30, 2024 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 0.25 percentage points for members over 65

June 30, 2026

- 2023 - The health care cost trend rate used in the September 30, 2023 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 1.00 percentage point for members over 65. In addition, actual per person health benefit costs were lower than projected. The valuation includes the impact of an updated experience study for periods from 2017 to 2022.
- 2022 - The discount rate and investment rate of return used in the September 30, 2022 actuarial valuation decreased by 0.95 percentage points. This resulted in a lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional \$1.1 billion in 2022.
- 2021 - The health care cost trend rate used in the September 30, 2020 actuarial valuation increased by 0.75 percentage points for members under 65 and decreased by 1.75 percentage points for members over 65. In addition, actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by \$1.3 billion in 2021.
- 2020 - The health care cost trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points. This, in addition to actual per person health benefit costs being lower than projected, reduced the plan's total OPEB liability by an additional \$1.8 billion in 2020.
- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in a lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2019.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in a lower than projected per person health benefit costs to reduce the plan's total OPEB liability by \$1.4 billion in 2018.

Other Supplementary Information

**Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2026

	Special Revenue Funds					
	Center Program Fund	Food Service Fund	Community Services Fund	Co-curricular Endowment Fund	Hills Activities Fund	Debt Service Fund
Assets						
Cash and investments	\$ 1,388,734	\$ 550,072	\$ 1,813,905	\$ -	\$ 937,957	\$ -
Receivables	-	278,889	45	-	-	-
Inventories	-	23,775	-	-	-	-
Prepaid costs and other assets	-	-	1,752	-	-	-
Restricted cash and investments	-	-	-	62,659	-	3,488,432
Total assets	\$ 1,388,734	\$ 852,736	\$ 1,815,702	\$ 62,659	\$ 937,957	\$ 3,488,432
Liabilities						
Accounts payable	\$ 59,107	\$ 155,378	\$ 93,869	\$ -	\$ -	\$ 3,113
Accrued payroll-related liabilities	420,543	-	50,440	-	-	-
Unearned revenue	-	203,802	694,978	-	-	-
Total liabilities	479,650	359,180	839,287	-	-	3,113
Fund Balances						
Nonspendable:						
Inventories	-	23,775	-	-	-	-
Prepaid costs	-	-	1,752	-	-	-
Restricted:						
Debt service	-	-	-	-	-	3,485,319
Capital projects	-	-	-	-	-	-
Food service	-	469,781	-	-	-	-
Co-curricular Endowment Fund	-	-	-	62,659	-	-
Committed - Student activities	-	-	-	-	937,957	-
Assigned:						
Community service	-	-	974,663	-	-	-
Center program	909,084	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Total fund balances	909,084	493,556	976,415	62,659	937,957	3,485,319
Total liabilities and fund balances	\$ 1,388,734	\$ 852,736	\$ 1,815,702	\$ 62,659	\$ 937,957	\$ 3,488,432

Other Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds

June 30, 2026

Capital Project Funds			
Capital Equipment Fund	Capital Improvements Fund	Sinking Fund	Total
\$ 177,163	\$ 6,147,275	\$ -	\$ 11,015,106
-	-	-	278,934
-	-	-	23,775
-	-	2,500	4,252
-	-	3,600,573	7,151,664
\$ 177,163	\$ 6,147,275	\$ 3,603,073	\$ 18,473,731
\$ -	\$ -	\$ 1,016,410	\$ 1,327,877
-	-	-	470,983
-	18,750	-	917,530
-	18,750	1,016,410	2,716,390
-	-	-	23,775
-	-	2,500	4,252
-	-	-	3,485,319
-	-	2,584,163	2,584,163
-	-	-	469,781
-	-	-	62,659
-	-	-	937,957
-	-	-	974,663
-	-	-	909,084
177,163	6,128,525	-	6,305,688
177,163	6,128,525	2,586,663	15,757,341
\$ 177,163	\$ 6,147,275	\$ 3,603,073	\$ 18,473,731

Bloomfield Hills Schools

Other Supplementary Information Combining Statement of Revenue, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

Year Ended June 30, 2026

	Special Revenue Funds					
	Center Program Fund	Food Service Fund	Community Services Fund	Co-curricular Endowment Fund	Hills Activities Fund	Debt Service Fund
Revenue						
Local sources	\$ -	\$ 328,605	\$ 2,771,413	\$ -	\$ 1,326,503	\$ 14,369,767
State sources	4,533,661	1,703,804	9,680	-	-	-
Federal sources	-	761,613	-	-	-	-
Interdistrict sources	7,892,752	-	-	-	-	-
Total revenue	12,426,413	2,794,022	2,781,093	-	1,326,503	14,369,767
Expenditures						
Current:						
Instruction	9,312,202	-	-	-	-	-
Support services	3,566,157	-	48,089	178,299	1,263,655	-
Food services	-	2,971,174	-	-	-	-
Community services	-	-	2,465,519	-	-	-
Debt service:						
Principal	-	-	-	-	-	5,110,000
Interest	-	-	-	-	-	8,173,018
Other debt costs	-	-	-	-	-	1,600
Capital outlay	353,367	338,127	-	-	-	-
Total expenditures	13,231,726	3,309,301	2,513,608	178,299	1,263,655	13,284,618
Excess of Revenue (Under) Over Expenditures	(805,313)	(515,279)	267,485	(178,299)	62,848	1,085,149
Other Financing Uses - Transfers out	(2,000,000)	(39,251)	(125,000)	-	-	-
Net Change in Fund Balances	(2,805,313)	(554,530)	142,485	(178,299)	62,848	1,085,149
Fund Balances - Beginning of year	3,714,397	1,048,086	833,930	240,958	875,109	2,400,170
Fund Balances - End of year	\$ 909,084	\$ 493,556	\$ 976,415	\$ 62,659	\$ 937,957	\$ 3,485,319

Other Supplementary Information
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
(Continued)
Nonmajor Governmental Funds

Year Ended June 30, 2026

Capital Project Funds			
Capital Equipment Fund	Capital Improvements Fund	Sinking Fund	Total
\$ -	\$ 428,980	\$ 3,742,266	\$ 22,967,534
-	-	-	6,247,145
-	-	-	761,613
-	-	-	7,892,752
-	428,980	3,742,266	37,869,044
-	-	-	9,312,202
-	-	17,921	5,074,121
-	-	-	2,971,174
-	-	-	2,465,519
-	-	-	5,110,000
-	-	-	8,173,018
-	-	-	1,600
12,510	-	4,661,363	5,365,367
12,510	-	4,679,284	38,473,001
(12,510)	428,980	(937,018)	(603,957)
-	(453,500)	-	(2,617,751)
(12,510)	(24,520)	(937,018)	(3,221,708)
189,673	6,153,045	3,523,681	18,979,049
\$ 177,163	\$ 6,128,525	\$ 2,586,663	\$ 15,757,341

**Other Supplementary Information
Schedule of Bonded Indebtedness**

June 30, 2026

Years Ending June 30	2023 Refunding Bonds	2020 Bond Issue	2022 Bond Issue	2023 Bond Issue	Total
	Principal	Principal	Principal	Principal	
2027	\$ 1,840,000	\$ 1,255,000	\$ 610,000	\$ 1,940,000	\$ 5,645,000
2028	2,010,000	1,500,000	660,000	1,975,000	6,145,000
2029	2,175,000	1,565,000	670,000	2,360,000	6,770,000
2030	2,370,000	1,650,000	675,000	2,750,000	7,445,000
2031	2,570,000	1,785,000	705,000	3,105,000	8,165,000
2032	2,775,000	1,970,000	735,000	3,475,000	8,955,000
2033	2,995,000	2,215,000	735,000	3,825,000	9,770,000
2034	3,160,000	2,440,000	735,000	2,600,000	8,935,000
2035	3,350,000	2,580,000	735,000	2,600,000	9,265,000
2036	3,530,000	2,795,000	735,000	2,525,000	9,585,000
2037	3,720,000	2,795,000	735,000	2,660,000	9,910,000
2038	3,920,000	2,795,000	735,000	2,795,000	10,245,000
2039	4,095,000	2,795,000	740,000	2,965,000	10,595,000
2040	-	2,900,000	750,000	3,275,000	6,925,000
2041	-	2,940,000	755,000	3,275,000	6,970,000
2042	-	3,000,000	755,000	3,275,000	7,030,000
2043	-	3,065,000	760,000	3,275,000	7,100,000
2044	-	3,230,000	760,000	3,275,000	7,265,000
2045	-	3,365,000	760,000	3,275,000	7,400,000
2046	-	3,505,000	765,000	3,275,000	7,545,000
2047	-	3,715,000	765,000	3,275,000	7,755,000
2048	-	3,880,000	765,000	3,275,000	7,920,000
2049	-	4,035,000	-	3,275,000	7,310,000
2050	-	4,180,000	-	3,280,000	7,460,000
Total remaining payments	\$ 38,510,000	\$ 65,955,000	\$ 16,040,000	\$ 71,605,000	\$ 192,110,000
Principal payments due	May 1	May 1	May 1	May 1	
Interest payments due	May 1 and November 1	May 1 and November 1	May 1 and November 1	May 1 and November 1	
Interest rate	3.00% to 5.00%	2.00% to 5.00%	4.00% to 5.00%	5.00%	
Original issue	\$ 43,155,000	\$ 85,395,000	\$ 17,325,000	\$ 76,130,000	

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*

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 Auditor's Report

To Management and the Board of Education
Bloomfield Hills Schools

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bloomfield Hills Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements and have issued our report thereon dated October 16, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's 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 School District'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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control, Finding 2026-001, that we consider to be a material weakness.

Finding 2026-001

- **Criteria** - Accurate financial reporting requires that all transactions be recorded in accordance with generally accepted accounting principles (GAAP), including the proper recognition of assets and expenditures in the government-wide financial statements in accordance with GASB Statement No. 34. Internal controls over financial reporting should be designed and operating effectively to ensure that accounting data is properly calculated and reported in accordance with generally accepted accounting principles.
- **Condition** - The School District's capitalized fixed asset additions were required to be adjusted as part of the audit process in order for the government-wide financial statements to be presented in accordance with generally accepted accounting principles.
- **Context** - The fixed asset balance has been corrected by management and is reflected in the School District's June 30, 2026 financial statements.

To Management and the Board of Education
Bloomfield Hills Schools

- Cause - The School District did not have a control in place to ensure that an appropriate level of review of the year-end capital asset schedules had been completed.
- Effect - As a result, approximately \$7.8 million of fixed asset additions were initially omitted from the fixed asset balances provided to the auditor.
- Views of responsible officials and planned corrective actions - The School District agrees with the finding and adds that turnover in the business office of the executive director of finance role limited the ability of the business office to maintain the appropriate level of review normally conducted of the School District's year-end fixed asset schedules in preparation for the audit. The School District will ensure there is a secondary review on year-end account balances and transactions prior to the final year-end close.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's 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*.

The School District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the finding identified in our audit and described above. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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 School District'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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 16, 2026

Bloomfield Hills Schools

Federal Awards Supplemental Information
June 30, 2026

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-5

Schedule of Expenditures of Federal Awards	6-7
---	-----

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards	8
---	---

Notes to Schedule of Expenditures of Federal Awards	9
--	---

Schedule of Findings and Questioned Costs	10-12
--	-------

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

Independent Auditor's Report

To the Board of Education
Bloomfield Hills Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bloomfield Hills Schools (the "School District") as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 26, 2026, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 26, 2026.

The accompanying schedule of expenditures of federal awards, and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards, are presented for the purpose of additional analysis as required by the Uniform Guidance and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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 Auditor's Report

To Management and the Board of Education
Bloomfield Hills Schools

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bloomfield Hills Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's 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 School District'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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2026-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's 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*.

The School District's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

Purpose of this Report

To Management and the Board of Education
Bloomfield Hills Schools

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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 26, 2026

Draft

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Bloomfield Hills Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bloomfield Hills Schools' (the "School District") 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 the School District's major federal program for the year ended June 30, 2026. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program 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 (*Government Auditing Standards*); 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 *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District 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 the School District's 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 grant agreements applicable to the School District's federal program.

Auditor's 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 the School District's 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 the School District's 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 the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's 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 the School District's 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 a 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 *Auditor's 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 in internal control over compliance 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.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education: Noncash Assistance (Commodities) - National School Lunch Program Entitlement Commodities 2025-26	N/A	10.555	\$ 161,277	\$ -	\$ -	\$ -	\$ 161,277	\$ 161,277	\$ -	\$ -
Cash Assistance:										
School Breakfast Program:										
School Breakfast Program 2024-25	251970	10.553	105,852	105,852	6,281	-	6,281	-	-	-
School Breakfast Program 2025-26	261970	10.553	124,299	-	-	-	116,795	124,305	7,510	-
Total School Breakfast Program			230,151	105,852	6,281	-	123,076	124,305	7,510	-
National School Lunch Program:										
National School Lunch Program 2024-25	251960	10.555	439,224	439,224	20,476	-	20,476	-	-	-
National School Lunch Program 2025-26	261960	10.555	466,964	-	-	-	443,507	466,964	23,457	-
National School Lunch Program (incl. commodities)			1,067,465	439,224	20,476	-	625,260	628,241	23,457	-
Summer Food Service Program for Children	250900	10.559	9,067	-	-	-	9,067	9,067	-	-
Total Child Nutrition Cluster			1,306,683	545,076	26,757	-	757,403	761,613	30,967	-
Special Education Cluster - U.S. Department of Education - Passed through the Oakland County Intermediate School District:										
Special Education Grants to States:										
IDEA Flowthrough 2024-25	250450	84.027	1,611,027	1,603,342	322,107	-	329,792	7,685	-	-
IDEA Flowthrough 2025-26	260450	84.027	1,576,830	-	-	-	968,252	1,556,720	588,468	-
Total IDEA Flowthrough			3,187,857	1,603,342	322,107	-	1,298,044	1,564,405	588,468	-
Special Education Preschool Grants:										
IDEA Preschool 2024-25	250460	84.173A	38,921	29,755	8,239	-	17,405	9,166	-	-
IDEA Preschool 2025-26	260460	84.173A	34,768	-	-	-	20,161	28,014	7,853	-
Total Preschool Incentive			73,689	29,755	8,239	-	37,566	37,180	7,853	-
Total Special Education Cluster			3,261,546	1,633,097	330,346	-	1,335,610	1,601,585	596,321	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Oakland County Intermediate School District - Grants to States for Medicaid										
2026AOP	93.778		111,439	-	-	-	111,439	111,439	-	-
Total Medicaid Cluster			111,439	-	-	-	111,439	111,439	-	-
Total clusters			4,679,668	2,178,173	357,103	-	2,204,452	2,474,637	627,288	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Title I, Grants to Local Educational Agencies:										
Title I, Part A 2024-25	251530	84.010	\$ 427,042	\$ 427,042	\$ 20,854	\$ -	\$ 20,854	\$ -	\$ -	\$ -
Title I, Part A 2025-26	261530	84.010	207,236	-	-	-	126,981	207,236	80,255	-
Total Title I - Grants to Local Educational Agencies			634,278	427,042	20,854	-	147,835	207,236	80,255	-
Title II, Supporting Effective Instruction State Grants:										
Title II, Part A 2024-25	250520	84.367	116,396	111,316	37,181	-	39,252	2,071	-	-
Title II, Part A 2025-26	260520	84.367	89,257	-	-	31,538	62,622	70,822	8,200	-
Total Title II - Supporting Effective Instruction State Grants			205,653	111,316	37,181	31,538	101,874	72,893	8,200	-
Title III, English Language Acquisition State Grants:										
Title III, Part A English Learners 2025-26	260580	84.365	57,271	-	-	-	-	28,110	28,110	-
Total Title III - English Language Acquisition			57,271	-	-	-	-	28,110	28,110	-
Title IV, Part A - Student Support & Academic Enrichment Program:										
Title IV, Part A SSAE 2025-26	260750	84.424	31,538	-	-	(31,538)	-	-	-	-
Total Title IV, Student Support & Academic Enrichment			31,538	-	-	(31,538)	-	-	-	-
U.S. Department of the Treasury -										
Pass through the Michigan Department of Education -										
Coronavirus State and Local Fiscal Recovery Funds -										
COVID-19 Filter First Healthy Hydration	242426-FFHH24	21.027	289,705	-	-	-	184,646	259,540	74,894	-
Total U.S. Department of Education noncluster programs			1,218,445	538,358	58,035	-	434,355	567,779	191,459	-
Total federal awards			\$ 5,898,113	\$ 2,716,531	\$ 415,138	\$ -	\$ 2,638,807	\$ 3,042,416	\$ 818,747	\$ -

Bloomfield Hills Schools

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 3,156,766
Federal revenue that is not subject to single audit (IDEA proportionate share)	<u>(114,350)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 3,042,416</u>

Draft

Notes to Schedule of Expenditures of Federal Awards

June 30, 2026

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Bloomfield Hills Schools (the "School District") under programs of the federal government for the year ended June 30, 2026. The information in the 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* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the *Compliance Supplement*. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year in which the payments relate to.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2026, the School District transferred \$31,538 of awarded Title IV funds to Title II. The Title II payments received and expenditures presented on the schedule of expenditures of federal awards include \$14,143 related to the transfer from Title IV funds awarded. The transfer was approved by the Michigan Department of Education.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2026

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173A	Special Education Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$1,000,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2026

Section II - Financial Statement Audit Findings

Reference Number	Finding
2026-001	Finding Type - Material weakness Criteria - Accurate financial reporting requires that all transactions be recorded in accordance with generally accepted accounting principles (GAAP), including the proper recognition of assets and expenditures in the government-wide financial statements in accordance with GASB Statement No. 34. Internal controls over financial reporting should be designed and operating effectively to ensure that accounting data is properly calculated and reported in accordance with generally accepted accounting principles. Condition - The School District's capitalized fixed asset additions were required to be adjusted as part of the audit process in order for the government-wide financial statements to be presented in accordance with generally accepted accounting principles. Context - The fixed asset balance has been corrected by management and is reflected in the School District's June 30, 2026 financial statements. Cause - The School District did not have a control in place to ensure that an appropriate level of review had been completed of the year-end capital asset schedules. Effect - As a result, approximately \$7.8 million of fixed asset additions were initially omitted from the fixed asset balances provided to the auditor. Recommendation - As part of the year-end closing process, the School District should ensure that there is an appropriate level of review of capital asset activity and corresponding reconciliations prior to the commencement of the annual financial statement audit. Views of Responsible Officials and Planned Corrective Actions - The School District agrees with the finding and adds that turnover in the business office of the executive director of finance role limited the ability of the business office to maintain the appropriate level of review normally conducted of the School District's year-end fixed asset schedules in preparation for the audit. The School District will ensure there is a secondary review on year-end account balances and transactions prior to the final year-end close.

Section III - Federal Program Audit Findings

None



Bloomfield Hills Board of Education

Memo

To: Superintendent and Board of Education
From: Samer Alsayed Suliman, Director of Technology Services
Date: October 26, 2026
Re: Request to Approve the of the District's Headend UPS

Recommended Motion:

I move the Board of Education to approve the award of the District Headend UPS Replacement to Inacomp TSG, utilizing REMC contract pricing, in the amount of \$77,870.00 (inclusive of contingency), to be paid from the District's Sinking Fund, as presented.

Background Information:

The district's current headend Uninterruptible Power Supply (UPS) has reached end of life and is in need of replacement. The UPS is a critical component of the district's technology infrastructure, providing backup power and power protection for core network equipment.

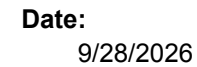
After a thorough evaluation of available solutions, the district recommends moving forward with the purchase of a new headend UPS system from Inacomp TSG. This solution best aligns with the district's infrastructure requirements, operational needs, and long-term sustainability. It provides the reliability, capacity, and power protection needed to support the district's critical network infrastructure. The UPS is being procured through the REMC contract, and therefore does not require a formal bidding process.

It is recommended that the Board of Education approve the purchase of the District's Headend UPS in the amount of \$77,870.00, inclusive of contingency, to be paid from the Sinking Fund, as presented.

Base Quote: \$72,870.00
Contingency: \$5,000

ATTACHMENTS:

File Name	Description
📄 bloomfield_Hills_Vertiv_MDF_UPS_lithium_9-28-26.xls.pdf	Inacomp TSG Quote (October 26, 2026)



Customer: Bloomfield Hills Schools
Contact: Samer Alsayed Suliman
Address:

Inacomp TSG is pleased to provide you with the following estimate for products and/or services.

<u>Line</u>	<u>Qty</u>	<u>Part Number</u>	<u>Description</u>	<u>Unit Price</u>	<u>Ext. Price</u>
	1	APM-2	Vertiv 30KVA Medium UPS	\$72,870.00	\$72,870.00
			Ancillary medium MBC		
			APM2 FR1 Lithium batt module		
			Certified Test report		
			Startip 8-5 APM2 10-60kva		
			startup 8-5 APM2 MBC		
			Labor only Warranty AC		
			AC Power Labor Warranty Supplement		
			Total		\$72,870.00

It is my personal goal as well as Inacomp's goal to provide you with exceptional customer service. Should you ever feel that we are falling short of that, please do not hesitate to call. I appreciate your business and the opportunity to serve you!

Jamie J. Ogden
President Public Sector Division
248-444-0623 Cell
248-286-9003 Direct
jamie.ogden@inacomptsg.com

*This quote is valid for a period of 30 days. Please request updated pricing after 30 days. Thank you.