LAKE ORION COMMUNITY SCHOOLS

FINANCIAL REPORTING PACKAGE

August

Fiscal Year 2026-27

LAKE ORION COMMUNITY SCHOOLS
Fiscal Year 2026-27

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LAKE ORION COMMUNITY SCHOOLS
Fiscal Year 2026-27

COMMENTARY & ANALYSIS

***Operational Overview*:**

The budget to actual reports provided herein reflects posted activity for the fiscal year to date. All budgets reflect the fiscal year 2026-27 original budgets as approved by the Board of Education June 24, 2026.

Operational funding for Lake Orion Community Schools is categorized into five broad revenue sources. The five major revenue sources include local, state, federal, intermediate, and other financing source revenues. The local source revenues include locally levied operating property taxes, Medicaid, program-based fees, athletic fees, and investment income. The state source revenue consists of the state portion of the per student foundation allowance, state issued grants and categorical payments. The state-aid payment process runs from October of our existing fiscal year to August of our next fiscal year. Federal source revenues are comprised of federally issued reimbursement-based grants. The intermediate source revenues consist of Public Act-18 special education funds, career focused education grant, interdistrict transportation, and tuition revenue. Other financing source revenue includes operating transfers-in from other funds.

Operational spending for Lake Orion Community Schools, as presented, is comprised of three broad expenditure categories: salaries, fringe benefits and program operations. Program operations consist of purchased services, supplies (including gas and electricity), materials, capital outlay and other miscellaneous expenditures. For the purposes of this report, the definition of “expenditure” is the actual expenditure incurred to date.

***State Aid Overview*:**

The Local Education Agency (LEA), known as the local school district, receives most of its operating revenues from two funding sources, locally levied property taxes and the School Aid Fund (SAF). Lake Orion Community School’s fiscal year 2026-27 foundation allowance is $10,300. The student membership blended count formula budget wording has changed to a choice of using 90% of the current fiscal year’s October count plus 10% of the prior fiscal year’s February count or an average of the three prior year’s counts to calculate the district’s total foundation allowance funding.

Lake Orion’s foundation allowance guarantee is funded by two sources. The first source is the district’s local tax levy of 18 mills on qualifying non-homestead property only. This levy is expected to generate an estimated $1,975 per pupil this year. The second and primary funding source is from the State’s SAF. State aid is paid out over 11 payments correlating with the state’s fiscal year (October through August) and not the school district’s fiscal year.

Section 147c MPSERS (Michigan Public Schools Employee Retirement System) unfunded liability rate stabilization categorical has been approved again for 2026-27. This State categorical provides funding and a corresponding expenditure to the district for this unfunded accrued actuarial liability. The State’s required accounting of this categorical results in grossing up of the district's revenue and expenditure budgets. This gives the *false impression* that the district has received or benefitted from additional revenue because of this categorical when it is simply a pass-through funding mechanism.

General Fund Analysis:

Revenue:

The General Fund revenue budget for the fiscal year 2026-27 budget, is $104,240,782.

- Revenue recognized to date is $2,577,086 or 2.5% of the budget.

The Local Source revenue budget is $15,339,069 and is 14.7% of the total budget.

- Revenue recognized to date is $2,524,975.

The State Source revenue budget is $77,740,573 and is 74.6% of the total budget.

- Revenue recognized to date is $0.
  - Note - The last two payments of fiscal year 2027 state aid are paid in July and August of 2027, which are the first and second months of the next fiscal year 2027-28.

The Federal Source revenue is reimbursement-based grant funding with a total budget of $1,908,343 and is 1.8% of the total revenue budget.

- Revenue recognized to date is $0.

The ISD and Other source revenue is budgeted at $8,952,797 and is 8.6% of the total revenue budget.

- Revenue recognized to date is $2,111. PA-18 Special Education funding provided through Oakland Schools is paid quarterly.

The Other revenue sources are indirect charges assessed to the Food Service and Community Service Special Revenue funds and is currently budgeted at $300,000. Revenue recognized to date is $50,000.

Expenditures:

The General Fund expenditure budget is $103,508,143 as adopted for the fiscal year 2026-27 budget. The district has expensed $5,292,568 to date, which is 5.1% of the budget.

The Salaries expenditure budget of $50,832,962 represents 49.1% of the budget.

- The district has spent $1,098,300 or 2.2% of the budget.

The Benefits expenditure budget of $34,638,699 represents 33.5% of the budget.

- The district has spent $1,019,525 or 2.9% of the budget.

The Purchased Services budget of $11,541,940 represents 11.1% of the budget.

- The district has spent $2,508,739 or 21.7% of this budget.

The Supplies expenditure budget of $4,850,900 represents 4.7% of the budget.

- The district has spent $504,611 or 10.4% of this budget.

The Capital Outlay expenditure budget of $32,198 represents 0.0% of the budget.

- The district has spent $0 of this budget.

The Other Expenditures & Other Financing Uses budget of $1,611,444 represents 1.6**%** of the budget.

- The district has spent $161,393 or 3.1% of these budgets.

Community Service Special Revenue Fund Analysis:

Revenue:

The Community Service Special Revenue Fund adopted budget for fiscal year 2026-27 is $5,048,450. Revenue recognized to date is $500,914 or 9.9% of the budget.

The Enrichment Services revenue of $1,185,891 is 23.5% of the total budget.

- Revenue recognized to date is $441,694 or 37.2% of the budget.

The Early Childhood revenue is $3,862,559 and represents 76.5% of the total budget.

- Revenue recognized to date is $59,220 or 1.5% of the budget.

Expenditures:

The Community Service Special Revenue Fund expenditure budget is $5,182,309 as adopted for the fiscal year 2026-27 budget.

- The district has expended $528,817 or 10.2% of the total budget.

The Salaries expenditure budget of $2,564,512 represents 49.5% of the total budget.

- The district has spent $260,043 or 10.1% of this budget.

The Benefits expenditure budget of $1,651,331 represents 31.9% of the total budget.

- The district has spent $163,387 or 9.9% of this budget.

The remaining expenditure budgets (purchased services, supplies, capital outlay/other, and other financing uses) total $966,466 which represents 18.6% of the total budget.

- The district has spent $105,387 or 19.9% of these budgets.

LAKE ORION COMMUNITY SCHOOLS
Fiscal Year 2026-27

Food Service Special Revenue Fund Analysis:

Revenue:

The Food Service Special Revenue Fund revenue budget as adopted for the fiscal year 2026-27 budget is $4,263,538.

- The district has recognized $140,477 or 3.3% of the budget.

The Local revenue budget of $409,800 is 9.6% of the budget.

- The revenue recognized to date is $140,477.

The State revenue budget of $2,547,738 is 59.8% of the budget.

- The revenue recognized to date is $0.

The Federal revenue budget of $1,261,000 is 29.6% of the budget.

- The revenue recognized to date is $0.

Expenditures:

The Food Service Special Revenue Fund expenditure budget as adopted for the 2026-27 budget is $4,458,525.

- The district has recognized $174,113 or 3.9% of the total budget.

The Salaries expenditure budget of $1,335,948 represents 30.0% of the budget.

- The district has spent $20,363 of this budget.

The Benefits expenditure budget of $824,957 represents 18.5% of the budget.

- The district has spent $43,949 of this budget.

The Supplies expenditure budget of $1,643,520 represents 36.9% of the budget.

- The district has spent $34,818 of this budget.

The Purchased Services, Capital Outlay, Other and Other Financing Uses expenditure budgets of $654,100 representing 14.7% of the budget.

- The district has spent $74,983 of these budgets.

School Activity Special Revenue Fund Analysis:

Revenue:

The School Activity Special Revenue Fund revenue budget as adopted for the fiscal year 2026-27 budget is $2,105,000.

- The district has recognized $179,434.

Expenditures:

The School Activity Special Revenue Fund expenditure budget as adopted for the 2026-27 budget is $2,055,000.

- The district has recognized $76,455.

Debt Service Funds (Combined):

The revenue and expenditure budgets for all our debt service funds are based on our current year debt service requirements. Debt service payments occur in November and May of each fiscal year. The summary Debt Service Funds approved revenue and expenditure budgets are:

Total revenue and other financing sources:	$21,817,200
Total expenditures:	21,097,589
Revenues over/(under) expenditures:	$ 719,611
Beginning Fund Balance:	$ 2,601,061
Ending Fund Balance:	$ 3,320,672

Capital Project Funds (410, 440 & 460):

The summary Capital Projects Funds revenue and expenditure budgets as adopted for fiscal year 2026-27 are:

Total revenue and other financing sources:	$ 6,002,205
Total expenditures:	19,699,505
Revenues over/(under) expenditures:	$ (13,697,300)
Beginning Fund Balance:	$ 14,260,032
Ending Fund Balance:	$ 562,732

LAKE ORION COMMUNITY SCHOOLS
Fiscal Year 2026-27

RISK - Internal Service Fund (81):

The summary Internal Service Fund revenue and expense budgets as adopted for fiscal year 2026-27 are:

Total revenue sources:	$1,200,000
Total expenses:	1,100,000
Revenues over/(under) expenses :	$ 100,000
Beginning Net Assets:	$ 180,692
Total Ending Net Assets:	$ 280,692

District Cash Position Analysis:

Contained in the enclosed reports are the district's current (as of this report date) cash balances, investment position, and projected cash flow information. The results of this month's review of the current period's information continue to support a favorable cash position for the district. The General Fund current cash balance is at $17.2 million. In this month's report, we forecast a fiscal year end cash balance of $13.4 million. The combination of our current fund balance policy, a 100% summer tax levy, temporary grant funding and our collection practice continue to position the district in its most efficient cash management position.

District Disbursement Activity:

The district issued 113 accounts payable checks in an aggregate amount of $1,371,223, electronic payments in an aggregate amount of $3,343,296 and completed 2 payroll runs in the net expense of $2,324,827 during the period. The district's purchasing card program incurred 811 transactions in the aggregate amount of $163,946 for an average expenditure of $202.15, generating an estimated rebate of $1,967 for the period. The district receives a rebate based on card spending and receives a 120-basis point (1.2%) rebate. The Summary Disbursements, Electronic Funds Transfers Activity, and the District Purchase Card Program Activity reports represent the district's cash disbursements summary information for the period. Detail check information will continue to be provided at the first board meeting of each month under the "consent agenda" format and can be found on our website in our Transparency Reporting section. The district's total cash out flow for the month, reflecting current operating expenditures is $7,039,346.

LAKE ORION COMMUNITY SCHOOLS
FUND STRUCTURE INFORMATION

General Fund (Consolidated)

- Fund 110 = General Fund Sub-fund
- Fund 120 = Special Education Sub-fund
- Fund 130 = Local Grants Sub-fund
- Fund 140 = State Grants Sub-fund
- Fund 150 = Federal Grants (non-Special Education) Sub-fund
- Fund 170 = Special Education Federal Grants Sub-fund
- Fund 180 = Shared Time Services
- Fund 190 = Athletics Sub-fund

Fund 230 - Community Service Special Revenue Fund

Fund 250 – Food Service Special Revenue Fund

Fund 290 – School Activity Special Revenue Fund

Funds 300 – 390 Debt Service Funds

Fund 410 - Building & Site Sinking Fund

Fund 440 – District Capital Projects Fund

Fund 460 – Capital Projects Series 3B – 2018

Fund 810 – Internal Service Fund

Lake Orion Community Schools
General Fund (110 - 190) Financial Analysis
August 31, 2026

Presented by Function	Current Budget	Year-to-Date Actual	% of Budget
REVENUE			
Local Sources	$ 15,339,069	$ 2,524,975	16.5%
State Sources	77,740,573	-	0.0%
Federal Sources	1,908,343	-	0.0%
ISD and Other Sources	8,952,797	2,111	0.0%
Other Revenue	300,000	50,000	16.7%
TOTAL REVENUE	104,240,782	2,577,086	2.5%
EXPENDITURES			
Instruction			
Basic Programs	$ 46,101,536	$ 236,486	0.5%
Added Needs	15,118,300	240,659	1.6%
SUB TOTAL	61,219,836	477,145	0.8%
Non-Instruction			
Pupil Services	$ 9,467,649	$ 288,776	3.1%
Instructional Staff Support Svcs	5,143,764	143,058	2.8%
General Administration	1,631,846	207,704	12.7%
School Administration	5,026,433	573,494	11.4%
Business Services	1,423,606	358,711	25.2%
Operations & Maintenance	8,285,822	1,399,483	16.9%
Transportation	5,509,929	478,273	8.7%
Communication Services	272,104	57,635	21.2%
Human Resources	1,260,331	418,570	33.2%
Technology Services	1,982,791	528,137	26.6%
Pupil Services	279,852	117,765	42.1%
Athletic Activities	1,751,111	215,625	12.3%
Community Services	253,069	28,192	11.1%
SUB TOTAL	42,288,307	4,815,423	11.4%
TOTAL EXPENDITURES	103,508,143	5,292,568	5.1%
Revenues Over/(Under) Expenditures	732,639	(2,715,482)	
Budgeted Beginning Fund Balance	12,719,021	12,719,021	
Projected Ending Fund Balance	13,451,660	10,003,539	74.4%

Lake Orion Community Schools
General Fund (110 - 190) Financial Analysis
August 31, 2026

Presented by Object	Current Budget	Year-to-Date Actual	% of Budget
REVENUE			
Local Sources	$ 15,339,069	$ 2,524,975	16.5%
State Sources	77,740,573	-	0.0%
Federal Sources	1,908,343	-	0.0%
ISD and Other Sources	8,952,797	2,111	0.0%
Other Revenue	300,000	50,000	16.7%
TOTAL REVENUE	104,240,782	2,577,086	2.5%
EXPENDITURES			
Salaries	50,832,962	$ 1,098,300	2.2%
Benefits	34,638,699	1,019,525	2.9%
Purchased Services	11,541,940	2,508,739	21.7%
Supplies	4,850,900	504,611	10.4%
Capital Outlay	32,198	-	0.0%
Dues, Fees and Other	331,028	132,027	39.9%
Outgoing Transfers and Other	1,280,416	29,366	2.3%
	103,508,143	5,292,568	5.1%
TOTAL EXPENDITURES	103,508,143	5,292,568	5.1%
Revenues Over/(Under) Expenditures	732,639	(2,715,482)	
Budgeted Beginning Fund Balance	12,719,021	12,719,021	
Projected Ending Fund Balance	13,451,660	10,003,539	74.4%

LAKE ORION COMMUNITY SCHOOLS
FINANCIAL REPORT - ANALYSIS
August 31, 2026

	2026-27 Budget	Year-to-Date Actual	Percentage of Budget To Date	Expected % of Budget To Date	Prior Year % of Budget To Date	Explanations	Variance A vs. E	Variance CY v. PY
REVENUE								
Local	15,339,069	2,524,975	16.46%	17.50%	18.76%		-1.04%	-2.30%
State	77,740,573	-	0.00%	0.43%	0.00%		-0.43%	0.00%
Federal	1,908,343	-	0.00%	1.06%	0.00%		-1.06%	0.00%
ISD and Other	8,952,797	2,111	0.02%	0.04%	0.15%		-0.02%	-0.13%
Other	300,000	50,000	16.67%	16.67%	16.67%		0.00%	0.00%
TOTAL REVENUE	**104,240,782**	**2,577,086**	**2.47%**	**7.14%**	**2.68%**		**-0.51%**	**-0.49%**
EXPENDITURES								
Instruction								
Basic Programs	46,101,536	236,486	0.51%	1.97%	0.77%		-1.46%	-0.26%
Added Needs	15,118,300	240,659	1.59%	1.97%	1.94%		-0.38%	-0.35%
SUB TOTAL	**61,219,836**	**477,145**	**0.78%**	**1.97%**	**1.04%**		-1.19%	-0.26%
Non-Instruction								
Pupil Support Services	9,467,649	288,776	3.05%	1.97%	2.33%		1.08%	0.72%
Instruction Improvement Svc	5,143,764	143,058	2.78%	1.97%	3.86%		0.81%	-1.08%
General Administration	1,631,846	207,704	12.73%	16.67%	12.54%		-3.94%	0.19%
School Administration	5,026,433	573,494	11.41%	7.92%	10.70%		3.49%	0.71%
Business Services	1,423,606	358,711	25.20%	19.00%	27.10%		6.20%	-1.90%
Operations & Maintenance	8,285,822	1,399,483	16.89%	19.00%	19.56%		-2.11%	-2.67%
Transportation	5,509,929	478,273	8.68%	7.92%	12.67%		0.76%	-3.99%
Communications Services	272,104	57,635	21.18%	16.67%	36.50%		4.51%	-15.32%
Human Resources	1,260,331	418,570	33.21%	34.17%	31.61%		-0.96%	1.60%
Technology Services	1,982,791	528,137	26.64%	28.33%	17.50%		-1.70%	9.14%
Pupil Services	279,852	117,765	42.08%	34.17%	38.85%		7.91%	3.23%
Athletic Activities	1,751,111	215,625	12.31%	10.83%	10.30%		1.48%	2.01%
Community Services	253,069	28,192	11.14%	10.83%	11.73%		0.31%	-0.59%
SUB TOTAL	**42,288,307**	**4,815,423**	**11.39%**	**16.11%**	**11.88%**		-4.72%	-0.49%
TOTAL EXPENDITURES	**103,508,143**	**5,292,568**	**5.11%**	**10.03%**	**5.36%**		**-4.91%**	**-0.25%**

Explanations for variances greater than 5% in both columns are on attached "Financial Report - Anaylsis Explanations".

LAKE ORION COMMUNITY SCHOOLS

FINANCIAL REPORT - ANALYSIS EXPLANATIONS

August 31, 2025

Expected % of Budget To Date

The percentage in this column is based solely on passage of time or events (i.e. 3 out of 12 months or 5 out of 26 paychecks). While this percentage can be an accurate benchmark, it doesn't allow for normal fluctuations in spending (i.e. a majority of educational supplies are purchased at the beginning of the year).

Prior Year % of Budget To Date

The percentage in this column shows the percentage of budget spent in the prior year. This percentage is good benchmark, as it allows for the normal fluctuations in spending. However, it can be misleading if there was an extraordinary event in either the current or prior year (i.e. purchase of a bus in one year).

Explanation of Analysis

Since both of these benchmarks have their strengths and weaknesses, the "Percentage of Budget To Date" for the current year will be compared to both of the benchmarks. If this percentage is aligned with at least one of the benchmarks, no further analysis will be done. If the "Percentage of Budget To Date" is not aligned with either benchmark by a variance greater than 5%, an explanation will appear on this sheet.

A

B

Lake Orion Community Schools
Community Services Fund (230) Financial Analysis
August 31, 2026

	Current Budget	Year-to-Date Actual	% of Budget
REVENUE			
Enrichment Services	$ 1,185,891	$ 441,694	37.2%
Early Childhood	3,862,559	59,220	1.5%
TOTAL REVENUE	5,048,450	500,914	9.9%
EXPENDITURES			
Salaries	$ 2,564,512	$ 260,043	10.1%
Benefits	1,651,331	163,387	9.9%
Purchased Services	635,090	81,074	12.8%
Supplies	189,584	4,326	2.3%
Capital Outlay/Other	91,792	11,653	12.7%
TOTAL EXPENDITURES	5,132,309	520,483	10.1%
Other Financing Uses			
Transfer to General Fund	50,000	8,334	16.7%
TOTAL EXPENDITURES	5,182,309	528,817	10.2%
Revenues Over/(Under) Expenditures	(133,859)	(27,903)	
Budgeted Beginning Fund Balance	1,036,337	1,036,337	
Projected Ending Fund Balance	902,478	1,008,434	111.7%

Lake Orion Community Schools
Food Service Fund (250) Financial Analysis
August 31, 2026

		Current Budget		Year-to-Date Actual	% of Budget
REVENUE					
Food and Vending Sales	$	337,000	$	136,079	40.4%
Interest and Rebates		72,800		4,398	6.0%
Catering Services		45,000		-	0.0%
State Revenue		2,547,738		-	0.0%
Federal Revenue		1,261,000		-	0.0%
TOTAL REVENUE		4,263,538		140,477	3.3%
EXPENDITURES					
Salaries	$	1,335,948	$	20,363	1.5%
Benefits		824,957		43,949	5.3%
Purchased Services		93,100		1,113	1.2%
Supplies		1,643,520		34,818	2.1%
Capital Outlay		300,000		32,162	10.7%
Other		11,000		42	0.4%
TOTAL EXPENDITURES		4,208,525		132,447	3.1%
Other Financing Uses					
Transfer to General Fund		250,000		41,666	16.7%
TOTAL EXPENDITURES		4,458,525		174,113	3.9%
Revenues Over/(Under) Expenditures		(194,987)		(33,636)	
Budgeted Beginning Fund Balance		2,323,798		2,323,798	
Projected Ending Fund Balance		2,128,811		2,290,162	107.6%

LAKE ORION COMMUNITY SCHOOLS
Cash and Investment Report
As of August 31, 2026

Institution	Funding Source	Type of Investment	Rate		Principal Amt/Bal
PNC Bank	General Fund (11 - 19)	Corporate Business Acct	2.530%	$	13,703,553
PNC Bank	2018 Bond Series 3b Checking	Corporate Business Acct	1.670%		2,816,879
PNC Bank	Debt Service Funds	Corporate Business Acct	2.530%		627,137
PNC Bank	School Activity / Internal Funds	Corporate Business Acct	2.530%		723,566
PNC Bank	Food Service Fund	Corporate Business Acct	2.530%		2,061,234
PNC Bank	Community Service Fund	Corporate Business Acct	2.530%		1,058,362
PNC Bank	Sinking Fund	Corporate Business Acct	2.530%		402,737
		Business Account Totals:		$	21,393,468
MILAF	General Fund	Cash+/Max funds	3.690%	$	3,472,898
MILAF	Debt Service Fund	Cash+/Max funds/Term	3.690%		2,031,776
MILAF	School Activity / Internal Funds	Cash+/Max funds	3.690%		946,324
MILAF	Community Service Fund	Cash+/Max funds	3.690%		536,098
MILAF	Bond Proceeds - Series 3b	Cash+/Max funds/Other	3.690%		9,301,936
		Other Totals:		$	16,289,032
		Total Cash/Investments		$	37,682,500

GENERAL FUND CASH FLOW TRACKING MODEL

	July	August	September	October	November	December
Beginning cash/investments	12,627,132	13,441,056	17,176,451	19,938,420	16,065,016	17,268,020
	-	-	-	-	-	-
Cash basis revenues:						
Property taxes	464,165	1,740,524	9,385,769	843,339	38,087	118,669
State aid	6,939,550	7,652,457	-	6,664,211	8,532,768	7,712,013
Federal Grants	191,399	653,521	-	-	957	-
ISD and Other	29,771	24,513	2,292,064	153,118	83,257	2,512,976
Operating transfers in	25,000	25,000	25,000	25,000	25,000	25,000
Total revenue (sources of CF):	7,649,885	10,096,015	11,702,833	7,685,668	8,680,069	10,368,658
Total available resources:	20,277,017	23,537,071	28,879,284	27,624,088	24,745,085	27,636,678
Cash basis expenditures:						
Accounts payable and transfers	663,895	950,200	3,008,333	3,008,330	92,925	2,855,645
Salaries and Wages	3,407,664	3,411,890	3,711,014	5,766,729	3,865,800	4,182,079
Health Insurance	846,137	86,480	852,069	772,483	804,589	804,753
Retirement	1,668,849	1,661,613	1,096,068	1,591,482	2,431,541	1,831,340
FICA	249,416	250,437	273,380	420,048	282,210	337,772
Total expenditures (uses of CF):	6,835,961	6,360,620	8,940,864	11,559,072	7,477,065	10,011,589
Ending cash/investments	13,441,056	17,176,451	19,938,420	16,065,016	17,268,020	17,625,089
Ending available resources	13,441,056	17,176,451	19,938,420	16,065,016	17,268,020	17,625,089

GENERAL FUND CASH FLOW TRACKING MODEL

	January	February	March	April	May	June
Beginning cash/investments	17,625,089	16,594,405	15,530,407	15,557,136	11,488,153	11,831,833
	-	-	-	-	-	-
Cash basis revenues:						
Property taxes	44,941	7,824	57,153	-	419,885	6,269
State aid	6,409,712	7,006,932	6,529,783	6,501,615	7,263,165	6,528,367
Federal Grants	608,618	5,654	-	-	362,971	85,223
ISD and Other	133,610	90,819	2,257,769	72,357	-	3,514,987
Operating transfers in	25,000	25,000	25,000	25,000	25,000	25,000
Total revenue (sources of CF):	7,221,881	7,136,229	8,869,705	6,598,972	8,071,021	10,159,846
Total available resources:	24,846,970	23,730,634	24,400,112	22,156,108	19,559,174	21,991,679
Cash basis expenditures:						
Accounts payable and transfers	1,809,423	2,092,500	983,807	983,807	1,064,617	786,128
Salaries and Wages	3,669,722	3,887,274	4,732,985	5,650,705	3,701,513	4,845,587
Health Insurance	826,545	833,611	805,677	1,559,884	860,734	770,004
Retirement	1,681,669	1,105,531	1,975,465	2,206,780	1,692,492	1,845,064
FICA	265,206	281,311	345,042	266,779	407,985	385,125
Total expenditures (uses of CF):	8,252,565	8,200,227	8,842,976	10,667,955	7,727,341	8,631,907
Ending cash/investments	16,594,405	15,530,407	15,557,136	11,488,153	11,831,833	13,359,772
Ending available resources	16,594,405	15,530,407	15,557,136	11,488,153	11,831,833	13,359,772

Lake Orion Community Schools
General Fund Cash Disbursement Detail
August 1 -August 31, 2026

Checks Issued

Check Range			Number of Checks Written	Total Amount of Checks Issued
330831	-	330943	113	$ 1,371,223.45

Payroll

Payroll Dates Range			Number of Pay Periods	Total Amount of Net Payroll
8/7/2026	-	8/21/2026	2	$ 2,324,826.55

Electronic Payments

Number of Electronic Payments	Total Amount of Electronic Payments
19	$ 3,343,296.15

Total Cash Disbursements **$ 7,039,346.15**

Approval: September 9, 2026
Board of Education
Workshop

Lake Orion Community Schools
General Fund Electronic Payment Detail
Aug 1 - Aug 31, 2026

Date	Payment To	Description	Amount
8/6/2026	Office of Retirement Services	Retirement Payment	645,534.27
8/7/2026	Health Equity	Transfer for HSA Deductions	17,522.80
8/7/2026	EduStaff	Contracted Staffing	33,001.48
8/7/2026	OMNI	403B Contributions	81,768.15
8/7/2026	IRS	Payroll Taxes	400,371.55
8/7/2026	State of Michigan	Payroll Taxes	60,667.60
8/10/2026	PNC	Credit Card Charges	101,309.17
8/11/2026	Office of Retirement Services	Retirement Payment	727,072.75
8/11/2026	WORLDPAY	Credit Card Processing Fees	877.31
8/13/2026	Office of Retirement Services	Retirement Payment	345.72
8/18/2026	Arbiterpay	Athletic Officials	20,000.00
8/20/2026	Office of Retirement Services	Retirement Payment	633,848.94
8/21/2026	Health Equity	Transfer for HSA Deductions	17,322.80
8/21/2026	EduStaff	Contracted Staffing	39,957.36
8/21/2026	State of Michigan	Payroll Taxes	59,662.77
8/21/2026	IRS	Payroll Taxes	396,974.50
8/21/2026	OMNI	403B Contributions	83,912.52
8/25/2026	EduStaff	Contracted Staffing	28.26
8/31/2026	BASIC	Transfer for FSA Deductions-August	23,118.20

Total Electronic Payments **$ 3,343,296.15**

Lake Orion Community Schools Purchasing Card - August 2026					
School/Dept	Title	Credit Limit	No. of Trans.	Total Spent	Average Trans.
Ops/Mtce - 7429	Secretary	11,000	31	5,923.09	191.07
Tech - 7437	Secretary	13,000	8	2,374.81	296.85
Administration Building	Admin Assistant T&L	2,000	14	817.07	58.36
High School	CTE Department Head	6,000	25	3,076.90	123.08
Administration Building	Admin Assistant - HR	2,000	14	1,113.85	79.56
Webber Elementary	Secretary	7,000	15	1,119.37	74.62
High School	Athletic Director	25,000	40	12,675.49	316.89
Carpenter Elementary	Principal	7,000	8	970.24	121.28
Bldgs & Grounds	Bldgs & Grounds	1,500	3	186.25	62.08
Lake Orion HS	Director-CTE	10,000	32	8,311.52	259.74
Orion Oaks Elementary	Secretary	4,000	33	1,558.07	47.21
Oakview MS	Principal	3,000	9	2,399.73	266.64
Admin - Business/Finance	Assistant Superintendent	25,000	12	7,033.79	586.15
High School - ELA	Teacher	7,000	13	1,363.67	104.90
Food Service	Food Service - Waldon	500	1	5.97	5.97
Paint Creek Elementary	Secretary	8,000	8	1,028.34	128.54
High School	Co-Dept. Chair Art	8,000	14	7,099.12	507.08
Ops & Mtce	Director	10,000	22	1,319.99	60.00
Lake Orion HS	Principal	15,000	8	14,181.03	1,772.63
Enrichment	Program Assistant	9,000	6	543.88	90.65
Oakview MS	Secretary	15,000	14	529.58	37.83
High School - St Leadership	Teacher	14,000	8	2,040.77	255.10
Stadium Drive Elementary	Principal	13,000	16	1,255.31	78.46
Food Service	Director	5,000	11	2,808.13	255.28
Waldon MS	Media Specialist	5,000	3	724.44	241.48
High School	Assistant Principal	3,000	9	675.50	75.06
Transportation	Director	20,000	28	9,110.13	325.36
Special Ed	Secretary	12,000	19	9,039.70	475.77
Lake Orion HS	Dept Head-Science	3,000	8	1,015.94	126.99
Lake Orion HS	Dept Head - Social Studies	3,000	14	714.43	51.03
High School - Lifeskills	Teacher	1,500	1	122.00	122.00
Enrichment	Coordinator	3,000	14	995.29	71.09
Special Ed	Supervisor	20,000	4	319.43	79.86
High School Athletics	Secretary	10,000	3	1,077.53	359.18
Special Ed Director	Director	5,000	13	4,253.19	327.17
Blanche Sims Elementary	Secretary	8,000	39	4,486.03	115.03
Carpenter Elementary	Building Secretary	3,000	5	1,084.49	216.90
Scripps MS	Assistant Principal	3,000	2	135.85	67.93
Scripps MS	Principal	15,000	27	2,115.86	78.37
Administration Building	Superintendent	4,000	7	2,433.80	347.69
Oakview MS	Media Specialist	5,000	11	1,178.81	107.16
Blanche Sims Elementary	Principal	5,000	4	201.10	50.28
Administration Building	Supervisor	6,500	16	3,212.54	200.78
Early Childhood	Director	7,000	18	3,424.71	190.26
Webber Elementary	Principal	4,500	1	291.55	291.55
High School	Auditorium Manager	3,000	1	262.67	262.67
Administration Building	Superintendent's Secretary	3,000	10	1,211.40	121.14
Bldgs & Grounds	Bldgs & Grounds	5,000	1	9.75	9.75
High School - Sp Ed	Teacher	6,500	5	698.18	139.64
Stadium Drive Elementary	Secretary	5,000	3	2,056.19	685.40
Technology Director	Technology Director	10,000	4	2,092.67	523.17
Robotics - SMS	Teacher	4,000	2	396.43	198.22
Learning Options	Learning Options Supervisor	5,000	19	1,093.87	57.57
ESL Director	Director	6,000	7	4,315.98	616.57
High School	Teacher - Broadcasting	10,000	19	5,438.15	286.22
Administration Building	Director of Communications	4,000	12	899.92	74.99
HS Store	Advisor/Teacher DECA	7,000	33	6,587.87	199.63
Learning Options	Secretary	2,500	11	773.68	70.33
HS MEDIA	Teacher	12,000	3	(3.50)	-1.17
Learning Options	Principal	3,000	6	243.13	40.52
Administration Building	Assistant Superintendent - T&L	15,000	14	2,408.74	172.05
Administration Building	Supervisor	8,000	33	7,881.49	238.83
Waldon MS	Assistant Principal	3,000	8	463.91	57.99
High School-World Language	Teacher	3,000	9	767.38	85.26
			811.00	163,946.20	202.15

Lake Orion Community Schools
2026-27 Grant Summary
As of 9/14/26

Active Grants	L/S/F	Grant Code	Coordinator	Budget Amount *	Expenses To Date	Budget Remaining	25-26 Receipts	Deferred at 6/30/26	26-27 Receipts	A/R (Def Revenue)
UW Serve & Learn	L	7210	K. Sliwinski	75,355	-	75,355	75,355	75,355		(75,355)
Oakland Schools Safety Communications Grant	L	9110	A. Weldon	48,211	22,458	25,753	22,458	-		-
Career Focused Education FY26	L	9270	C. Chappell	132,720	9,935	122,785	-	-		9,935
61d CTE Per Pupil Incentive FY26 - CO	S	2236	C. Chappell	154,771	90,473	64,298	154,771	65,794		(64,298)
61d CTE Per Pupil Incentive FY27	S	2237	C. Chappell	-	-	-	-	-		-
MI Future Educator	S	2604	A. Weldon	-	-	-	-	-		-
30d Universal Meals Breakfast	S	2646	M. Kaplan	435,000	-	435,000	-	-		-
30d Universal Meals Lunch	S	2656	M. Kaplan	1,750,000	-	1,750,000	-	-		-
22l Transportation	S	2697	A. Curtis	865,552	-	865,552	-	-		-
27k Student repayment	S	2734	S. Hojna	4,800	3,709	1,091	4,800	1,091		(1,091)
27L(2) Educator Comp	S	2746	A. Curtis	-	-	-	-	-		-
27m National Board Certification	S	2750	A. Weldon	-	-	-	-	-		-
35m Literacy Supports	S	2940	K. Anderson	-	6,400	(6,400)	-	-		6,400
31a At Risk FY27	S	3060	K. Anderson	-	15,090	(15,090)	-	-		15,090
31a At Risk FY26 - CO	S	3066	K. Anderson	2,615,620	2,669,239	(53,619)	2,615,620	15,288		53,619
41 Bilingual FY27	S	3070	E. Slusher	-	-	-	-	-		-
41 Bilingual FY26 - CO	S	3076	E. Slusher	105,714	11,629	94,085	105,714	105,714		(94,085)
Great Start Readiness FY27	S	3400	C. Padilla	2,076,062	71,654	2,004,408	-	-		71,654
Great Start Readiness FY26 - CO	S	3406	C. Padilla	1,884,060	1,483,147	400,913	1,884,060	418,945		(400,913)
61a1 Voc Ed FY26	S	3447	C. Chappell	330,667	17,863	312,804	-	-		17,863
Benchmark Reporting & Funding	S	3480	K. Anderson	-	-	-	-	-		-
99h Robotics FY27	S	3490	C. Chappell	21,409	-	21,409	-	-		-
1100 Board Member Training	S	3930	M. Rikey	100	100	-	-	-		100
27p Talent Together	S	3995	A. Weldon	-	2,038	(2,038)	-	-		2,038
54d Special Ed Early On FY26	F	3260	S. Leggett	-		-	-	-		-
54d Special Ed Early On FY27	F	3261	S. Leggett	144,164	4,487	139,677	-	-		4,487
27b Grow Your Own Program (ARPA)	F	4454	A. Weldon	-	-	-		-		-
Filter First	F	4476	W. Goodman	-	-	-	-	-		-
Title IA FY27	F	6017	K. Anderson	136,325	2,695	133,630	-	-		2,695
Title III Immigrant FY27	F	6840	E. Slusher	-	-	-	-	-		-
Title III FY27	F	6847	E. Slusher	29,177	-	29,177	-	-		-
Medicaid	F	6960	S. Leggett	65,000	-	65,000	-			-
Title IV FY27	F	7537	K. Anderson	10,168	663	9,505	-	-		663
Title IIA FY27	F	7647	K. Anderson	76,662	3,402	73,260	-	-		3,402
USDA Commodity	F	7810	M. Kaplan	200,000	-	200,000	-	-		-
USDA Bonus Commodity	F	7820	M. Kaplan	1,000	-	1,000	-	-		-
Special Ed IDEA Flowthrough FY27	F	8010	S. Leggett	1,665,704	89,614	1,576,090	-	-		89,614
Special Ed IDEA Flowthrough FY26 - CO	F	8017	S. Leggett	1,573,066	1,442,899	130,167	1,414,723	-		28,176
Special Ed IDEA Preschool FY27	F	8057	S. Leggett	-	5,004	(5,004)	-	-		5,004
Special Ed IDEA Part B	F	8100	S. Leggett	-	-	-	-	-		-
National School Breakfast FY27	F	8506	M. Kaplan	255,000	-	255,000	-	-		-
National School Lunch FY27	F	8516	M. Kaplan	805,000		805,000	-	-		-
Special Ed IDEA FT PNP	F	9014	S. Leggett	-	-	-	-	-		-
Special Ed IDEA PPI PNP	F	9054	S. Leggett	-	-	-	-	-		-
			TOTALS	**4,961,266**	**1,548,763**	**3,412,503**	**1,414,723**	**-**	**-**	**134,040**

* Budget amount is for the life of the grant which ranges from one to two years