STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 04000 ISD: 04

Alpena-Montmorency-Alcona ESD

Homestead Tax Value	1,442,832,616.00
Non-Homestead Tax Value	1,199,067,104.00
Com Pers Prop Tax Value	52,055,312.00
Ind Pers Prop Tax Value	10,451,161.00

LEA Membership	4,998.11
ISD Membership	79.72
Supplemental 2026	82.19
Fall	79.45

Mills

Special Ed.	1.9335
Voc. Ed.	0.0000
Operating	0.2094

Special Ed. Costs	6,635,873.00
Special Ed. Transp. Costs	1,543,842.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 79.73 Total FTEs	821,219.00	18.18%	74,648.81	74,648.80
51a(2)	SPECIAL EDUCATION	2,985,894.93	18.18%	271,417.85	271,417.85
27l	EDUCATOR COMPENSATION PROGRAM	8,618.60	18.18%	783.13	783.73
32d(1)	GREAT START READINESS	2,358,936.00	18.18%	214,427.28	214,427.28
32d(21)	GSRP TRANSPORTATION	46,375.00	18.18%	0.00	8,430.98
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,355.49	18.18%	214.04	214.19
81	INTERMEDIATE DISTRICTS	469,768.52	18.18%	42,701.96	42,701.96
147a	MPSERS NORMAL COST OFFSET	36,913.25	100.00%	0.00	36,913.25
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	6,256.24	100.00%	0.00	6,256.24
147c(1)	MPSERS UAAL RATE STABILIZATION	796,572.12	18.18%	0.00	144,816.81
		$7,532,909.15		$604,193.07	$800,611.09

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$604,193.07	11/20/2026	$800,611.09

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 01010 ISD: 04

Alcona Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,244.62

	Amount	Mills	Revenue
Non-Pre TV	365,954,468	18.000	6,587,180
Comm PP TV	3,137,400	6.000	18,824
Assumed Local Revenue			6,606,004

Local Revenue Per GE	10,153.09
Local Revenue Per Membership	9,733.32

State Aid Membership	678.70
General ED K-12	650.64
Supplemental 2026	639.02
Fall 2026	650.10
Special ED K-12 Sec 52	28.06
Supplemental 2026	30.98
Fall 2026	28.54
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	852,465.00
Special Ed. Transp. Costs	3,120.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	246,119.62	18.18%	22,372.27	22,372.28
22b/51e	DISCRETIONARY PAYMENT	384,603.52	18.18%	34,960.46	34,960.46
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,118,596.48	18.18%	101,680.42	101,680.42
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	2,449.34	18.18%	222.65	222.64
22l	DISTRICT TRANSPORTATION COSTS	130,990.48	18.18%	0.00	23,814.07
27l	EDUCATOR COMPENSATION PROGRAM	73,374.89	18.18%	6,667.23	6,672.33
152a	HEADLEE OBLIGATION FOR DATA COLLEC	20,053.56	18.18%	1,822.24	1,823.50
22d(4)	ISOLATED DISTRICTS	48,351.45	18.18%	4,391.05	4,399.24
147a	MPSERS NORMAL COST OFFSET	23,252.43	100.00%	0.00	23,252.43
147e	MPSERS REFORMS - DEFINED CONTRIBUT	8,333.96	100.00%	0.00	8,333.96
147c(1)	MPSERS UAAL RATE STABILIZATION	660,085.69	18.18%	0.00	120,003.58
31d	SCHOOL LUNCH	23,821.90	18.18%	2,165.41	2,165.41
		$2,740,033.32		$174,281.73	$349,700.32

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2025 DISCRETIONARY PAYMENT	3,146.16	100.00%	3,146.16	0.00
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	3,000.00	100.00%	0.00	3,000.00
27h(2)	2025 MENTORING GRANTS	21,000.00	100.00%	0.00	21,000.00
22b/51e	2026 DISCRETIONARY PAYMENT	6,799.57	100.00%	6,799.57	0.00
61d	2026 CTE PER PUPIL INCENTIVE	(3,931.19)	100.00%	(3,931.19)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	510.22	100.00%	15.78	494.44
61v	2026 CTE PROGRAM EXPANSIONS GRANT	323,789.00	100.00%	323,789.00	0.00
35m(1)	2026 LITERACY SUPPORTS	68,681.00	100.00%	0.00	68,681.00
		$422,994.76		$329,819.32	$93,175.44
SUBTOTALS		$3,163,028.08		$504,101.05	$442,875.76

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $146.91)	95,585.52
51e	SPECIAL ED FOUNDATION (SEC 52)	289,018.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	246,119.62
		$630,723.14

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$180,312.05	11/20/2026	$442,875.76

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$323,789.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	652.73	26.94	0.00	26.94	679.67
2026	650.21	28.47	0.00	28.47	678.68
2027	648.99	28.78	0.00	28.78	677.77
	650.64	28.06	0.00	28.06	678.70

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 04010 ISD: 04

Alpena Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,210.80

	Amount	Mills	Revenue
Non-Pre TV	586,174,301	18.000	10,551,137
Comm PP TV	45,237,412	6.000	271,424
Assumed Local Revenue			10,822,561

Local Revenue Per GE	3,101.12
Local Revenue Per Membership	2,981.81

State Aid Membership	3,629.53
General ED K-12	3,489.89
Supplemental 2026	3,430.71
Fall 2026	3,496.46
Special ED K-12 Sec 52	139.64
Supplemental 2026	135.03
Fall 2026	140.15
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	5,986,393.00
Special Ed. Transp. Costs	23,256.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $1,228.99)	4,460,656.07	18.18%	405,473.64	405,473.63
51c	SPEC ED HEADLEE OBLIGATION	1,729,310.58	18.18%	157,194.33	157,194.33
22b/51e	DISCRETIONARY PAYMENT	22,100,935.25	18.18%	2,008,975.01	2,008,975.02
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	4,305,307.30	18.18%	391,352.43	391,352.44
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	7,657.02	18.18%	696.02	696.03
22l	DISTRICT TRANSPORTATION COSTS	504,926.62	18.18%	0.00	91,795.66
27l	EDUCATOR COMPENSATION PROGRAM	392,391.88	18.18%	35,654.82	35,682.02
152a	HEADLEE OBLIGATION FOR DATA COLLEC	107,241.76	18.18%	9,744.89	9,751.66
22d(4)	ISOLATED DISTRICTS	258,572.32	18.18%	23,482.32	23,526.13
147a	MPSERS NORMAL COST OFFSET	124,353.50	100.00%	0.00	124,353.50
147e	MPSERS REFORMS - DEFINED CONTRIBUT	29,079.50	100.00%	0.00	29,079.50
147c(1)	MPSERS UAAL RATE STABILIZATION	3,192,540.93	18.18%	0.00	580,403.94
31d	SCHOOL LUNCH	90,824.36	18.18%	8,255.93	8,255.94
		$37,303,797.09		$3,040,829.39	$3,866,539.80

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	(5,098.56)	100.00%	(1,930.17)	(3,168.39)
22b/51e	2024 DISCRETIONARY PAYMENT	10.95	100.00%	(21.24)	32.19
22a	2025 PROP A OBLIGATION	(9,631.86)	100.00%	(2,416.98)	(7,214.88)
22b/51e	2025 DISCRETIONARY PAYMENT	6.61	100.00%	2.05	4.56
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	3,000.00	100.00%	0.00	3,000.00
27h(2)	2025 MENTORING GRANTS	20,936.00	100.00%	0.00	20,936.00
22a	2026 PROP A OBLIGATION	(4,900.82)	100.00%	145.21	(5,046.03)
22b/51e	2026 DISCRETIONARY PAYMENT	18.06	100.00%	(5.70)	23.76
61d	2026 CTE PER PUPIL INCENTIVE	9,997.42	100.00%	9,997.42	0.00
31aa	2026 MENTAL HEALTH GRANT - PER PUPIL	(1,356,347.39)	100.00%	0.00	(1,356,347.39)
30d	2026 UNIVERSAL SCHOOL LUNCH	36,521.08	100.00%	(12,091.41)	48,612.49
30d	2026 UNIVERSAL SCHOOL BREAKFAST	17,281.73	100.00%	683.80	16,597.93
61v	2026 CTE PROGRAM EXPANSIONS GRANT	1,425,500.00	100.00%	1,425,500.00	0.00
		$137,293.22		$1,419,862.98	($1,282,569.76)
SUBTOTALS		$37,441,090.31		$4,460,692.37	$2,583,970.04

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $7,198.88)	25,123,299.32
51e	SPECIAL ED FOUNDATION (SEC 52)	1,438,292.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,729,310.58
		$28,290,901.90

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$3,035,192.37	11/20/2026	$2,583,970.04

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$1,425,500.00	(for Adjust Year 2026)

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 60010 ISD: 04

Atlanta Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,747.89

	Amount	Mills	Revenue
Non-Pre TV	129,294,415	18.000	2,327,299
Comm PP TV	2,534,500	6.000	15,207
Assumed Local Revenue			2,342,506

Local Revenue Per GE	9,881.49
Local Revenue Per Membership	9,617.39

State Aid Membership	243.57
General ED K-12	237.06
Supplemental 2026	239.34
Fall 2026	236.34
Special ED K-12 Sec 52	6.51
Supplemental 2026	6.98
Fall 2026	6.77
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	164,951.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	47,198.75	18.18%	4,290.37	4,290.36
22b/51e	DISCRETIONARY PAYMENT	166,264.98	18.18%	15,113.49	15,113.48
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	414,043.52	18.18%	37,636.56	37,636.55
22l	DISTRICT TRANSPORTATION COSTS	47,118.22	18.18%	0.00	8,566.09
27l	EDUCATOR COMPENSATION PROGRAM	26,332.58	18.18%	2,392.72	2,394.54
152a	HEADLEE OBLIGATION FOR DATA COLLEC	7,196.77	18.18%	653.96	654.41
22d(4)	ISOLATED DISTRICTS	17,352.24	18.18%	1,575.85	1,578.79
147a	MPSERS NORMAL COST OFFSET	7,921.75	100.00%	0.00	7,921.75
147e	MPSERS REFORMS - DEFINED CONTRIBUT	2,745.20	100.00%	0.00	2,745.20
147c(1)	MPSERS UAAL RATE STABILIZATION	214,077.64	18.18%	0.00	38,919.31
31d	SCHOOL LUNCH	8,716.32	18.18%	792.31	792.32
		$958,967.97		$62,455.26	$120,612.80

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2026 DISCRETIONARY PAYMENT	677.74	100.00%	677.74	0.00
61d	2026 CTE PER PUPIL INCENTIVE	(122.75)	100.00%	(122.75)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	228.81	100.00%	228.81	0.00
		$783.80		$783.80	$0.00
SUBTOTALS		$959,751.77		$63,239.06	$120,612.80

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $418.51)	99,211.98
51e	SPECIAL ED FOUNDATION (SEC 52)	67,053.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	47,198.75
		$213,463.73

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$63,239.06	11/20/2026	$120,612.80

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	238.14	6.12	0.00	6.12	244.26
2026	236.39	6.61	0.00	6.61	243.00
2027	236.64	6.79	0.00	6.79	243.43
	237.06	6.51	0.00	6.51	243.57

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 60020 ISD: 04

Hillman Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,335.43

	Amount	Mills	Revenue
Non-Pre TV	117,643,920	18.000	2,117,591
Comm PP TV	1,146,000	6.000	6,876
Assumed Local Revenue			2,124,467

Local Revenue Per GE	4,907.18
Local Revenue Per Membership	4,760.07

State Aid Membership	446.31
General ED K-12	432.93
Supplemental 2026	430.45
Fall 2026	433.20
Special ED K-12 Sec 52	13.38
Supplemental 2026	13.55
Fall 2026	13.36
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	732,311.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	209,542.00	18.18%	19,047.37	19,047.37
22b/51e	DISCRETIONARY PAYMENT	2,472,527.56	18.18%	224,752.76	224,752.75
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	528,111.90	18.18%	48,005.37	48,005.37
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	1,604.74	18.18%	145.87	145.87
22l	DISTRICT TRANSPORTATION COSTS	63,315.11	18.18%	0.00	11,510.69
27l	EDUCATOR COMPENSATION PROGRAM	48,250.99	18.18%	4,384.34	4,387.69
152a	HEADLEE OBLIGATION FOR DATA COLLEC	13,187.13	18.18%	1,198.29	1,199.13
22d(4)	ISOLATED DISTRICTS	31,795.69	18.18%	2,887.53	2,892.93
35m(1)	LITERACY SUPPORTS	0.00	0.00%	939.27	(939.27)
147a	MPSERS NORMAL COST OFFSET	17,802.16	100.00%	0.00	17,802.16
147e	MPSERS REFORMS - DEFINED CONTRIBUT	2,942.43	100.00%	0.00	2,942.43
147c(1)	MPSERS UAAL RATE STABILIZATION	404,023.30	18.18%	0.00	73,451.44
31d	SCHOOL LUNCH	16,460.14	18.18%	1,496.23	1,496.22
		$3,809,563.15		$302,857.03	$406,694.78

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2024 DISCRETIONARY PAYMENT	(1,148.14)	100.00%	(1,148.14)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1,505.55	100.00%	1,505.55	0.00
22b/51e	2026 DISCRETIONARY PAYMENT	314.76	100.00%	314.76	0.00
61d	2026 CTE PER PUPIL INCENTIVE	181.42	100.00%	181.42	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	2,669.90	100.00%	(1,002.22)	3,672.12
30d	2026 UNIVERSAL SCHOOL BREAKFAST	1,007.29	100.00%	97.31	909.98
35m(1)	2026 LITERACY SUPPORTS	10,333.00	100.00%	0.00	10,333.00
		$14,863.78		($51.32)	$14,915.10
SUBTOTALS		$3,824,426.93		$302,805.71	$421,609.88

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $5,392.82)	2,334,713.56
51e	SPECIAL ED FOUNDATION (SEC 52)	137,814.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	209,542.00
		$2,682,069.56

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$302,805.71	11/20/2026	$421,609.88