

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

|   |                  |                           |              |
|---|------------------|---------------------------|--------------|
| District: 14000                                 | ISD: 14          | LEA Membership            | 5,840.07     |
| Heritage Southwest Intermediate School District |                  | ISD Membership            | 138.95       |
|   |                  | Supplemental 2025         | 140.85       |
| Homestead Tax Value                             | 1,402,528,799.00 | Fall                      | 138.73       |
| Non-Homestead Tax Value                         | 1,039,148,407.00 |                           |              |
| Com Pers Prop Tax Value                         | 15,260,227.00    |                           |              |
| Ind Pers Prop Tax Value                         | 4,944,600.00     |                           |              |
|   |                  | Mills                     |              |
|   |                  | Special Ed.               | 1.9955       |
|   |                  | Voc. Ed.                  | 0.0000       |
|   |                  | Operating                 | 0.1992       |
|   |                  | Special Ed. Costs         | 8,329,422.00 |
|   |                  | Special Ed. Transp. Costs | 1,679,124.00 |

| <b>CURRENT YEAR ALLOWANCES</b> |   | Amount                 | Pct To Date | Previous Amts         | Current Amt           |
|--------------------------------|---|------------------------|-------------|-----------------------|-----------------------|
| 51e                            | SPECIAL ED FOUNDATION PAYMENTS (SEC 138.89 Total FTEs | 1,395,844.50           | 45.45%      | 507,529.06            | 126,882.27            |
| 51a(2)                         | SPECIAL EDUCATION                                     | 3,565,744.50           | 45.45%      | 1,219,102.14          | 401,528.74            |
| 51a(10)                        | SPECIAL ED FOUNDATION (NON-SEC 52) 0.06 Total FTEs    | 603.00                 | 45.45%      | 219.25                | 54.81                 |
| 61b                            | CTE EARLY/MIDDLE COLLEGE PROGRAMS                     | 57,129.18              | 45.45%      | 20,772.17             | 5,193.04              |
| 35a(4)                         | EARLY LITERACY TEACHER COACHES                        | 250,000.00             | 45.45%      | 0.00                  | 113,625.00            |
| 54d                            | EARLY ON  | 148,333.00             | 45.45%      | 53,933.88             | 13,483.47             |
| 32d(1)                         | GREAT START READINESS                                 | 1,986,225.00           | 45.45%      | 722,191.41            | 180,547.85            |
| 32d(24)                        | GSRP TRANSPORTATION                                   | 189,110.00             | 45.45%      | 68,760.40             | 17,190.10             |
| 152a                           | HEADLEE OBLIGATION FOR DATA COLLECTI                  | 4,119.54               | 45.45%      | 1,498.01              | 374.32                |
| 81                             | INTERMEDIATE DISTRICTS                                | 400,363.60             | 45.45%      | 145,572.20            | 36,393.06             |
| 31n(12)                        | ISD MENTAL HEALTH ADMINISTRATIVE FUN                  | 89,285.71              | 45.45%      | 32,464.28             | 8,116.08              |
| 31n(6)                         | MENTAL HEALTH AND SUPPORT SERVICES                    | 1,003,100.00           | 45.45%      | 364,727.16            | 91,181.79             |
| 31aa                           | MENTAL HEALTH GRANT - PER PUPIL                       | 0.00                   | 0.00%       | 8,215.08              | (8,215.08)            |
| 31n6                           | MENTAL HEALTH/SUPPORT SERVICES ISD P                  | 134,360.18             | 45.45%      | 48,860.24             | 12,206.46             |
| 147a(2)                        | MPSERS NORMAL COST OFFSET                             | 129,952.47             | 100.00%     | 67,764.13             | 62,188.34             |
| 147e                           | MPSERS REFORMS - DEFINED CONTRIBUTI                   | 50,872.80              | 100.00%     | 25,138.55             | 25,734.25             |
| 147c(1)                        | MPSERS UAAL RATE STABILIZATION                        | 1,418,024.63           | 45.45%      | 515,593.76            | 128,898.43            |
| 61a(2)                         | VOC. ED. ADMINISTRATION                               | 14,193.00              | 45.45%      | 5,160.57              | 1,290.15              |
| 61a(1)                         | VOCATIONAL EDUCATION                                  | 114,259.96             | 45.45%      | 41,544.92             | 10,386.23             |
|                                |   | <u>\$10,951,521.07</u> |             | <u>\$3,849,047.21</u> | <u>\$1,227,059.31</u> |

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

| <b>PRIOR YEAR ADJUSTMENTS</b> |                                     | Amount              | Pct To Date | Previous Amt        | Current Amt         |
|-------------------------------|-------------------------------------|---------------------|-------------|---------------------|---------------------|
| 51a(2)                        | 2025 SPECIAL EDUCATION              | 212,878.33          | 100.00%     | 0.00                | 212,878.33          |
| 32p(6)                        | 2025 ACCESS TO LITERACY MATERIALS   | (15,019.00)         | 100.00%     | (15,019.00)         | 0.00                |
| 61d                           | 2025 CTE PER PUPIL INCENTIVE        | (115.99)            | 100.00%     | (115.99)            | 0.00                |
| 27l(2)                        | 2025 EDUCATOR COMPENSATION PROGRAM  | 20,279.45           | 100.00%     | 20,279.45           | 0.00                |
| 27l(4)                        | 2025 MPSERS HEALTHCARE OFFSET       | 100,482.50          | 100.00%     | 100,482.50          | 0.00                |
| 147a(2)                       | 2025 MPSERS NORMAL COST OFFSET      | 34,492.05           | 100.00%     | 34,492.05           | 0.00                |
| 27k                           | 2025 STUDENT LOAN REPAYMENT PROGRAM | 4,800.00            | 100.00%     | 0.00                | 4,800.00            |
|                               |                                     | <u>\$357,797.34</u> |             | <u>\$140,119.01</u> | <u>\$217,678.33</u> |
| <b>SUBTOTALS</b>              |                                     | \$11,309,318.41     |             | \$3,989,166.22      | \$1,444,737.64      |

**SUMMARY OF REGULAR PAYMENTS**

|            |                |            |                |            |              |
|------------|----------------|------------|----------------|------------|--------------|
| 10/20/2025 | \$656,257.99   | 11/20/2025 | \$1,152,136.26 | 12/22/2025 | \$942,584.80 |
| 01/20/2026 | \$1,238,187.17 | 02/20/2026 | \$1,444,737.64 |            |              |

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 14010   ISD: 14  
Cassopolis Public Schools

|                        |        |
|------------------------|--------|
| State Aid Membership   | 852.06 |
| General ED K-12        | 834.93 |
| Supplemental 2025      | 833.39 |
| Fall 2025              | 835.10 |
| Special ED K-12 Sec 52 | 17.13  |
| Supplemental 2025      | 15.37  |
| Fall 2025              | 17.32  |
| Special ED K-12 Sec 53 | 0.00   |
| Supplemental 2025      | 0.00   |
| Fall 2025              | 0.00   |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
|                    |           |
| FY 1995 Foundation | 4,763.23  |

|                              | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u>   |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV                   | 354,073,894   | 18.000       | 6,373,330        |
| Comm PP TV                   | 3,972,600     | 6.000        | 23,836           |
| Assumed Local Revenue        |               |              | <u>6,397,166</u> |
| Local Revenue Per GE         |               |              | 7,661.92         |
| Local Revenue Per Membership |               |              | 7,507.88         |

|                           |              |
|---------------------------|--------------|
| Special Ed. Costs         | 1,149,178.00 |
| Special Ed. Transp. Costs | 0.00         |

**CURRENT YEAR ALLOWANCES**

|         |                                    | Amount                | Pct to Date | Previous Amts         | Current Amt         |
|---------|------------------------------------|-----------------------|-------------|-----------------------|---------------------|
| 51c     | SPEC ED HEADLEE OBLIGATION         | 328,823.49            | 45.45%      | 93,882.27             | 55,568.01           |
| 22b/51e | DISCRETIONARY PAYMENT              | 2,166,036.13          | 45.45%      | 772,897.13            | 211,566.29          |
| 31a     | AT RISK                            | 1,020,386.02          | 45.45%      | 371,012.36            | 92,753.09           |
| 61d     | CTE PER PUPIL INCENTIVE            | 18,911.61             | 45.45%      | 6,876.26              | 1,719.07            |
| 22l     | DISTRICT TRANSPORTATION COSTS      | 123,358.23            | 45.45%      | 44,853.05             | 11,213.27           |
| 152a    | HEADLEE OBLIGATION FOR DATA COLLEC | 25,261.54             | 45.45%      | 9,182.42              | 2,298.95            |
| 22d(4)  | ISOLATED DISTRICTS                 | 54,362.37             | 45.45%      | 19,760.75             | 4,946.95            |
| 31aa    | MENTAL HEALTH GRANT - PER PUPIL    | 316,773.31            | 45.45%      | 50,399.82             | 93,573.65           |
| 147a(2) | MPSERS NORMAL COST OFFSET          | 80,431.70             | 100.00%     | 40,968.95             | 39,462.75           |
| 147e    | MPSERS REFORMS - DEFINED CONTRIBUT | 25,351.82             | 100.00%     | 12,715.85             | 12,635.97           |
| 147c(1) | MPSERS UAAL RATE STABILIZATION     | 761,335.60            | 45.45%      | 276,821.62            | 69,205.41           |
| 31d     | SCHOOL LUNCH                       | 23,513.53             | 45.45%      | 8,549.52              | 2,137.38            |
| 30d     | UNIVERSAL SCHOOL BREAKFAST         | 4,025.90              | 100.00%     | 3,022.60              | 1,003.30            |
| 30d     | UNIVERSAL SCHOOL LUNCH             | 2,166.52              | 100.00%     | 2,104.40              | 62.12               |
| 61a(1)  | VOCATIONAL EDUCATION               | 17,328.12             | 45.45%      | 6,300.50              | 1,575.13            |
|         |                                    | <u>\$4,968,065.89</u> |             | <u>\$1,719,347.50</u> | <u>\$599,721.34</u> |

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

STATE OF MICHIGAN  
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| <b>PRIOR YEAR ADJUSTMENTS</b> |                                    | Amount         | Pct to Date | Previous Amts  | Current Amt  |
|-------------------------------|------------------------------------|----------------|-------------|----------------|--------------|
| 22b/51e                       | 2023 DISCRETIONARY PAYMENT         | 7,933.67       | 100.00%     | 4,778.91       | 3,154.76     |
| 22b/51e                       | 2024 DISCRETIONARY PAYMENT         | 7,080.01       | 100.00%     | 3,489.79       | 3,590.22     |
| 31j                           | 2024 LOCAL PRODUCE IN SCHOOL MEALS | 6,861.00       | 100.00%     | 6,861.00       | 0.00         |
| 51c                           | 2025 SPEC ED HEADLEE OBLIGATION    | 70,621.43      | 100.00%     | 0.00           | 70,621.43    |
| 22b/51e                       | 2025 DISCRETIONARY PAYMENT         | 10,991.75      | 100.00%     | 6,439.20       | 4,552.55     |
| 31j                           | 2025 LOCAL PRODUCE IN SCHOOL MEALS | 2,770.00       | 100.00%     | 2,770.00       | 0.00         |
| 147a(2)                       | 2025 MPSERS NORMAL COST OFFSET     | 20,640.28      | 100.00%     | 20,640.28      | 0.00         |
| 61d                           | 2025 CTE PER PUPIL INCENTIVE       | 2,875.62       | 100.00%     | 2,875.62       | 0.00         |
| 31d                           | 2025 SCHOOL LUNCH                  | 2,023.63       | 100.00%     | 2,023.63       | 0.00         |
| 30d                           | 2025 UNIVERSAL SCHOOL LUNCH        | 1,632.17       | 100.00%     | 1,632.17       | 0.00         |
| 30d                           | 2025 UNIVERSAL SCHOOL BREAKFAST    | 1,658.62       | 100.00%     | 1,658.62       | 0.00         |
| 27I(4)                        | 2025 MPSERS HEALTHCARE OFFSET      | 55,498.30      | 100.00%     | 55,498.30      | 0.00         |
| 27I(2)                        | 2025 EDUCATOR COMPENSATION PROGRAM | 121,670.87     | 100.00%     | 121,670.87     | 0.00         |
| 35m                           | 2025 LITERACY SUPPORTS             | 105,952.00     | 100.00%     | 105,952.00     | 0.00         |
|                               |                                    | \$418,209.35   |             | \$336,290.39   | \$81,918.96  |
| <b>SUBTOTALS</b>              |                                    | \$5,386,275.24 |             | \$2,055,637.89 | \$681,640.30 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |   |  |  |  |                |
|-------|---|--|--|--|----------------|
| 20    | FOUNDATION GRANT (State PP: \$2,388.08) |  |  |  | 1,993,879.63   |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          |  |  |  | 172,156.50     |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  |  |  |  | 328,823.49     |
|       |   |  |  |  | \$2,494,859.62 |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |              |            |              |
|------------|--------------|------------|--------------|------------|--------------|
| 10/20/2025 | \$445,315.93 | 11/20/2025 | \$595,855.49 | 12/22/2025 | \$591,959.67 |
| 01/20/2026 | \$417,379.80 | 02/20/2026 | \$681,640.30 |            |              |

**SUPPLEMENTAL PAYMENTS**

|            |        |     |                            |            |
|------------|--------|-----|----------------------------|------------|
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL BREAKFAST | \$3,022.60 |
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL LUNCH     | \$2,104.40 |

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 14020    ISD: 14

Dowagiac Union School District

|                        |          |
|------------------------|----------|
| State Aid Membership   | 1,827.78 |
| General ED K-12        | 1,764.58 |
| Supplemental 2025      | 1,747.11 |
| Fall 2025              | 1,766.52 |
| Special ED K-12 Sec 52 | 63.20    |
| Supplemental 2025      | 65.20    |
| Fall 2025              | 62.98    |
| Special ED K-12 Sec 53 | 0.00     |
| Supplemental 2025      | 0.00     |
| Fall 2025              | 0.00     |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
|                    |           |
| FY 1995 Foundation | 4,247.39  |

|                              | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u>   |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV                   | 415,172,523   | 18.000       | 7,473,105        |
| Comm PP TV                   | 5,089,500     | 6.000        | 30,537           |
| Assumed Local Revenue        |               |              | <u>7,503,642</u> |
| Local Revenue Per GE         |               |              | 4,252.37         |
| Local Revenue Per Membership |               |              | 4,105.33         |

|                           |              |
|---------------------------|--------------|
| Special Ed. Costs         | 2,033,971.00 |
| Special Ed. Transp. Costs | 4,786.00     |

**CURRENT YEAR ALLOWANCES**

|  | <u>Amount</u>          | <u>Pct to Date</u> | <u>Previous Amts</u>  | <u>Current Amt</u>    |
|--|------------------------|--------------------|-----------------------|-----------------------|
| 22a PROP A OBLIGATION (State PP: \$142.06) | 259,654.43             | 45.45%             | 56,979.92             | 61,033.02             |
| 51c SPEC ED HEADLEE OBLIGATION             | 585,366.52             | 45.45%             | 205,253.34            | 60,795.74             |
| 22b/51e DISCRETIONARY PAYMENT              | 10,605,887.52          | 45.45%             | 3,857,564.90          | 962,810.98            |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS    | 0.00                   | 0.00%              | 0.00                  | 0.00                  |
| 31a AT RISK                                | 2,345,052.52           | 45.45%             | 852,661.10            | 213,165.27            |
| 61d CTE PER PUPIL INCENTIVE                | 15,506.07              | 45.45%             | 5,638.01              | 1,409.50              |
| 22I DISTRICT TRANSPORTATION COSTS          | 261,100.91             | 45.45%             | 94,936.29             | 23,734.07             |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC    | 54,189.31              | 45.45%             | 19,711.59             | 4,917.45              |
| 31aa MENTAL HEALTH GRANT - PER PUPIL       | 0.00                   | 0.00%              | 108,054.02            | (108,054.02)          |
| 147a(2) MPSERS NORMAL COST OFFSET          | 204,354.16             | 100.00%            | 102,437.50            | 101,916.66            |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT    | 37,618.31              | 100.00%            | 18,630.57             | 18,987.74             |
| 147c(1) MPSERS UAAL RATE STABILIZATION     | 1,770,962.68           | 45.45%             | 643,922.03            | 160,980.51            |
| 31d SCHOOL LUNCH                           | 63,845.27              | 45.45%             | 23,214.14             | 5,803.54              |
| 61a(1) VOCATIONAL EDUCATION                | 65,932.33              | 45.45%             | 23,973.00             | 5,993.24              |
|  | <u>\$16,269,470.03</u> |                    | <u>\$6,012,976.41</u> | <u>\$1,513,493.70</u> |

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

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
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| <b>PRIOR YEAR ADJUSTMENTS</b> |                                    | Amount              | Pct to Date | Previous Amts       | Current Amt        |
|-------------------------------|------------------------------------|---------------------|-------------|---------------------|--------------------|
| 22a                           | 2023 PROP A OBLIGATION             | 13,723.42           | 100.00%     | 13,211.64           | 511.78             |
| 22b/51e                       | 2023 DISCRETIONARY PAYMENT         | (7.27)              | 100.00%     | 10.73               | (18.00)            |
| 22a                           | 2024 PROP A OBLIGATION             | 16,191.80           | 100.00%     | 15,615.51           | 576.29             |
| 22b/51e                       | 2024 DISCRETIONARY PAYMENT         | (0.17)              | 100.00%     | 0.42                | (0.59)             |
| 22a                           | 2025 PROP A OBLIGATION             | (54,488.35)         | 100.00%     | (57,196.41)         | 2,708.06           |
| 51c                           | 2025 SPEC ED HEADLEE OBLIGATION    | 20,863.38           | 100.00%     | 0.00                | 20,863.38          |
| 22b/51e                       | 2025 DISCRETIONARY PAYMENT         | (11.62)             | 100.00%     | (9.24)              | (2.38)             |
| 147a(2)                       | 2025 MPSERS NORMAL COST OFFSET     | 53,937.39           | 100.00%     | 53,937.39           | 0.00               |
| 61d                           | 2025 CTE PER PUPIL INCENTIVE       | (4,242.71)          | 100.00%     | (4,242.71)          | 0.00               |
| 31d                           | 2025 SCHOOL LUNCH                  | 5,494.69            | 100.00%     | 5,494.69            | 0.00               |
| 27I(4)                        | 2025 MPSERS HEALTHCARE OFFSET      | 151,051.13          | 100.00%     | 151,051.13          | 0.00               |
| 27I(2)                        | 2025 EDUCATOR COMPENSATION PROGRAM | 264,250.74          | 100.00%     | 264,250.74          | 0.00               |
|                               |                                    | <u>\$466,762.43</u> |             | <u>\$442,123.89</u> | <u>\$24,638.54</u> |
| <b>SUBTOTALS</b>              |                                    | \$16,736,232.46     |             | \$6,455,100.30      | \$1,538,132.24     |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |   |                        |
|-------|---|------------------------|
| 20    | FOUNDATION GRANT (State PP: \$5,797.63) | 10,230,381.95          |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 635,160.00             |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | 585,366.52             |
|       |   | <u>\$11,450,908.47</u> |

**SUMMARY OF REGULAR PAYMENTS**

|            |                |            |                |            |                |
|------------|----------------|------------|----------------|------------|----------------|
| 10/20/2025 | \$1,212,116.07 | 11/20/2025 | \$1,931,273.22 | 12/22/2025 | \$1,827,550.38 |
| 01/20/2026 | \$1,484,160.63 | 02/20/2026 | \$1,538,132.24 |            |                |

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 14030 ISD: 14  
 Edwardsburg Public Schools

|                        |          |
|------------------------|----------|
| State Aid Membership   | 2,459.23 |
| General ED K-12        | 2,427.32 |
| Supplemental 2025      | 2,435.41 |
| Fall 2025              | 2,426.42 |
| Special ED K-12 Sec 52 | 31.91    |
| Supplemental 2025      | 35.43    |
| Fall 2025              | 31.52    |
| Special ED K-12 Sec 53 | 0.00     |
| Supplemental 2025      | 0.00     |
| Fall 2025              | 0.00     |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
|                    |           |
| FY 1995 Foundation | 4,475.40  |

|                              | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u>   |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV                   | 155,129,940   | 18.000       | 2,792,339        |
| Comm PP TV                   | 5,116,100     | 6.000        | 30,697           |
| Assumed Local Revenue        |               |              | <u>2,823,036</u> |
| Local Revenue Per GE         |               |              | 1,163.03         |
| Local Revenue Per Membership |               |              | 1,147.93         |

|                           |              |
|---------------------------|--------------|
| Special Ed. Costs         | 2,080,649.00 |
| Special Ed. Transp. Costs | 29,806.00    |

**CURRENT YEAR ALLOWANCES**

|         |  | Amount          | Pct to Date | Previous Amts   | Current Amt    |
|---------|--|-----------------|-------------|-----------------|----------------|
| 22a     | PROP A OBLIGATION (State PP: \$3,327.47) | 8,183,014.05    | 45.45%      | 2,934,560.54    | 784,619.35     |
| 51c     | SPEC ED HEADLEE OBLIGATION               | 616,341.08      | 45.45%      | 193,589.13      | 86,537.89      |
| 22b/51e | DISCRETIONARY PAYMENT                    | 13,709,201.47   | 45.45%      | 4,984,674.13    | 1,246,157.94   |
| 29(6)   | ENROLLMENT STABILIZATION PAYMENTS        | 133,832.08      | 45.45%      | 48,414.33       | 12,412.35      |
| 31a     | AT RISK                                  | 1,633,225.13    | 45.45%      | 593,840.66      | 148,460.16     |
| 61d     | CTE PER PUPIL INCENTIVE                  | 39,562.22       | 45.45%      | 14,384.82       | 3,596.21       |
| 22l     | DISTRICT TRANSPORTATION COSTS            | 334,603.67      | 45.45%      | 121,661.89      | 30,415.48      |
| 152a    | HEADLEE OBLIGATION FOR DATA COLLEC       | 72,910.29       | 45.45%      | 26,512.72       | 6,625.01       |
| 31aa    | MENTAL HEALTH GRANT - PER PUPIL          | 0.00            | 0.00%       | 145,662.72      | (145,662.72)   |
| 147a(2) | MPSERS NORMAL COST OFFSET                | 221,994.51      | 100.00%     | 99,199.58       | 122,794.93     |
| 147e    | MPSERS REFORMS - DEFINED CONTRIBUT       | 64,133.58       | 100.00%     | 27,741.90       | 36,391.68      |
| 147c(1) | MPSERS UAAL RATE STABILIZATION           | 2,150,250.01    | 45.45%      | 781,830.90      | 195,457.73     |
| 31d     | SCHOOL LUNCH                             | 66,051.47       | 45.45%      | 24,016.31       | 6,004.08       |
| 30d     | UNIVERSAL SCHOOL BREAKFAST               | 42,995.28       | 100.00%     | 32,571.64       | 10,423.64      |
| 30d     | UNIVERSAL SCHOOL LUNCH                   | 153,495.78      | 100.00%     | 112,310.36      | 41,185.42      |
| 61a(1)  | VOCATIONAL EDUCATION                     | 59,409.18       | 45.45%      | 21,601.18       | 5,400.29       |
|         |  | \$27,481,019.80 |             | \$10,162,572.81 | \$2,590,819.44 |

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

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

| <b>PRIOR YEAR ADJUSTMENTS</b> |                                       | Amount                | Pct to Date | Previous Amts       | Current Amt        |
|-------------------------------|---------------------------------------|-----------------------|-------------|---------------------|--------------------|
| 22a                           | 2024 PROP A OBLIGATION                | 2,793.88              | 100.00%     | 0.00                | 2,793.88           |
| 22b/51e                       | 2024 DISCRETIONARY PAYMENT            | (10.10)               | 100.00%     | 0.00                | (10.10)            |
| 27h(2)                        | 2024 MENTORING GRANTS                 | 45,800.00             | 100.00%     | 45,800.00           | 0.00               |
| 22a                           | 2025 PROP A OBLIGATION                | 2,951.63              | 100.00%     | 25.01               | 2,926.62           |
| 51c                           | 2025 SPEC ED HEADLEE OBLIGATION       | 83,917.73             | 100.00%     | 0.00                | 83,917.73          |
| 22b/51e                       | 2025 DISCRETIONARY PAYMENT            | 9.59                  | 100.00%     | (0.34)              | 9.93               |
| 31j                           | 2025 LOCAL PRODUCE IN SCHOOL MEALS    | 3,000.00              | 100.00%     | 3,000.00            | 0.00               |
| 147a(2)                       | 2025 MPSERS NORMAL COST OFFSET        | 60,211.97             | 100.00%     | 60,211.97           | 0.00               |
| 61d                           | 2025 CTE PER PUPIL INCENTIVE          | 2,757.07              | 100.00%     | 2,757.07            | 0.00               |
| 31d                           | 2025 SCHOOL LUNCH                     | 5,684.56              | 100.00%     | 5,684.56            | 0.00               |
| 1100                          | 2025 REIMB FOR SCHOOL BOARD MEM TRAIN | 700.00                | 100.00%     | 700.00              | 0.00               |
| 30d                           | 2025 UNIVERSAL SCHOOL LUNCH           | 69,101.76             | 100.00%     | 69,101.76           | 0.00               |
| 30d                           | 2025 UNIVERSAL SCHOOL BREAKFAST       | 16,206.50             | 100.00%     | 16,206.50           | 0.00               |
| 27l(4)                        | 2025 MPSERS HEALTHCARE OFFSET         | 177,622.42            | 100.00%     | 177,622.42          | 0.00               |
| 27l(2)                        | 2025 EDUCATOR COMPENSATION PROGRAM    | 363,683.71            | 100.00%     | 363,683.71          | 0.00               |
| 35n                           | 2025 READ INNOVATION COMPETITION      | 187,500.00            | 100.00%     | 187,500.00          | 0.00               |
|                               |                                       | <u>\$1,021,930.72</u> |             | <u>\$932,292.66</u> | <u>\$89,638.06</u> |
| <b>SUBTOTALS</b>              |                                       | \$28,502,950.52       |             | \$11,094,865.47     | \$2,680,457.50     |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |   |                        |
|-------|---|------------------------|
| 20    | FOUNDATION GRANT (State PP: \$8,886.97) | 21,571,520.02          |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 320,695.50             |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | 616,341.08             |
|       |   | <u>\$22,508,556.60</u> |

**SUMMARY OF REGULAR PAYMENTS**

|            |                |            |                |            |                |
|------------|----------------|------------|----------------|------------|----------------|
| 10/20/2025 | \$2,466,650.26 | 11/20/2025 | \$3,077,599.29 | 12/22/2025 | \$2,886,771.22 |
| 01/20/2026 | \$2,473,162.70 | 02/20/2026 | \$2,680,457.50 |            |                |

**SUPPLEMENTAL PAYMENTS**

|            |        |        |                            |                                    |
|------------|--------|--------|----------------------------|------------------------------------|
| 11/17/2025 | DIRECT | 27h(2) | MENTORING GRANTS           | \$45,800.00 (for Adjust Year 2024) |
| 12/19/2025 | DIRECT | 30d    | UNIVERSAL SCHOOL BREAKFAST | \$32,571.64                        |
| 12/19/2025 | DIRECT | 30d    | UNIVERSAL SCHOOL LUNCH     | \$112,310.36                       |

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 14050    ISD: 14

Marcellus Community Schools

|                        |        |
|------------------------|--------|
| State Aid Membership   | 701.00 |
| General ED K-12        | 694.19 |
| Supplemental 2025      | 693.68 |
| Fall 2025              | 694.25 |
| Special ED K-12 Sec 52 | 6.57   |
| Supplemental 2025      | 7.35   |
| Fall 2025              | 6.48   |
| Special ED K-12 Sec 53 | 0.24   |
| Supplemental 2025      | 0.10   |
| Fall 2025              | 0.26   |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
|                    |           |
| FY 1995 Foundation | 4,438.35  |

|                              | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u>   |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV                   | 114,772,050   | 18.000       | 2,065,897        |
| Comm PP TV                   | 1,082,027     | 6.000        | 6,492            |
| Assumed Local Revenue        |               |              | <u>2,072,389</u> |
| Local Revenue Per GE         |               |              | 2,985.33         |
| Local Revenue Per Membership |               |              | 2,956.33         |

|                           |            |
|---------------------------|------------|
| Special Ed. Costs         | 415,522.00 |
| Special Ed. Transp. Costs | 0.00       |

**CURRENT YEAR ALLOWANCES**

|         |  | Amount                | Pct to Date | Previous Amts         | Current Amt         |
|---------|--|-----------------------|-------------|-----------------------|---------------------|
| 22a     | PROP A OBLIGATION (State PP: \$1,482.02) | 1,038,896.02          | 45.45%      | 370,702.71            | 101,475.53          |
| 51c     | SPEC ED HEADLEE OBLIGATION               | 118,896.63            | 45.45%      | 45,372.47             | 8,666.05            |
| 22b/51e | DISCRETIONARY PAYMENT                    | 3,933,767.75          | 45.45%      | 1,430,318.19          | 357,579.25          |
| 29(6)   | ENROLLMENT STABILIZATION PAYMENTS        | 0.00                  | 0.00%       | 0.00                  | 0.00                |
| 31a     | AT RISK                                  | 634,516.78            | 45.45%      | 230,710.30            | 57,677.58           |
| 61d     | CTE PER PUPIL INCENTIVE                  | 16,085.74             | 45.45%      | 5,848.78              | 1,462.19            |
| 22l     | DISTRICT TRANSPORTATION COSTS            | 100,531.20            | 45.45%      | 36,553.14             | 9,138.29            |
| 152a    | HEADLEE OBLIGATION FOR DATA COLLEC       | 20,782.97             | 45.45%      | 7,557.41              | 1,888.45            |
| 22d(4)  | ISOLATED DISTRICTS                       | 44,724.57             | 45.45%      | 16,263.70             | 4,063.62            |
| 31aa    | MENTAL HEALTH GRANT - PER PUPIL          | 260,802.94            | 45.45%      | 41,494.72             | 77,040.22           |
| 147a(2) | MPSERS NORMAL COST OFFSET                | 59,100.59             | 100.00%     | 27,156.88             | 31,943.71           |
| 147e    | MPSERS REFORMS - DEFINED CONTRIBUT       | 16,643.06             | 100.00%     | 6,899.10              | 9,743.96            |
| 147c(1) | MPSERS UAAL RATE STABILIZATION           | 563,293.96            | 45.45%      | 204,813.68            | 51,203.42           |
| 31d     | SCHOOL LUNCH                             | 19,398.42             | 45.45%      | 7,053.27              | 1,763.31            |
| 61a(1)  | VOCATIONAL EDUCATION                     | 21,219.90             | 45.45%      | 7,715.56              | 1,928.88            |
|         |  | <u>\$6,848,660.53</u> |             | <u>\$2,438,459.91</u> | <u>\$715,574.46</u> |

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

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

| <b>PRIOR YEAR ADJUSTMENTS</b> |                                    | Amount              | Pct to Date | Previous Amts       | Current Amt         |
|-------------------------------|------------------------------------|---------------------|-------------|---------------------|---------------------|
| 22a                           | 2023 PROP A OBLIGATION             | 2,238.31            | 100.00%     | 2,238.31            | 0.00                |
| 22b/51e                       | 2023 DISCRETIONARY PAYMENT         | (4.15)              | 100.00%     | (4.15)              | 0.00                |
| 22a                           | 2024 PROP A OBLIGATION             | 2,344.17            | 100.00%     | 2,344.17            | 0.00                |
| 22b/51e                       | 2024 DISCRETIONARY PAYMENT         | 0.05                | 100.00%     | 0.05                | 0.00                |
| 22a                           | 2025 PROP A OBLIGATION             | 1,911.78            | 100.00%     | 4,528.27            | (2,616.49)          |
| 51c                           | 2025 SPEC ED HEADLEE OBLIGATION    | (5,890.15)          | 100.00%     | 0.00                | (5,890.15)          |
| 22b/51e                       | 2025 DISCRETIONARY PAYMENT         | 1.01                | 100.00%     | (5.24)              | 6.25                |
| 31j                           | 2025 LOCAL PRODUCE IN SCHOOL MEALS | 442.00              | 100.00%     | 442.00              | 0.00                |
| 147a(2)                       | 2025 MPSERS NORMAL COST OFFSET     | 17,081.36           | 100.00%     | 17,081.36           | 0.00                |
| 61d                           | 2025 CTE PER PUPIL INCENTIVE       | (1,316.60)          | 100.00%     | (1,316.60)          | 0.00                |
| 31d                           | 2025 SCHOOL LUNCH                  | 1,669.48            | 100.00%     | 1,669.48            | 0.00                |
| 30d                           | 2025 UNIVERSAL SCHOOL LUNCH        | 2,515.72            | 100.00%     | 2,515.72            | 0.00                |
| 30d                           | 2025 UNIVERSAL SCHOOL BREAKFAST    | 2,397.57            | 100.00%     | 2,397.57            | 0.00                |
| 27(4)                         | 2025 MPSERS HEALTHCARE OFFSET      | 48,614.94           | 100.00%     | 48,614.94           | 0.00                |
| 27(2)                         | 2025 EDUCATOR COMPENSATION PROGRAM | 101,445.22          | 100.00%     | 101,445.22          | 0.00                |
| 35m                           | 2025 LITERACY SUPPORTS             | 83,424.00           | 100.00%     | 83,424.00           | 0.00                |
|                               |                                    | <u>\$256,874.71</u> |             | <u>\$265,375.10</u> | <u>(\$8,500.39)</u> |
| <b>SUBTOTALS</b>              |                                    | \$7,105,535.24      |             | \$2,703,835.01      | \$707,074.07        |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |   |                   |
|-------|---|-------------------|
| 20    | FOUNDATION GRANT (State PP: \$7,064.67) | 4,904,223.27      |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 66,028.50         |
| 51a12 | SPECIAL ED FOUNDATION (NON-SEC 52)      | 2,412.00          |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | <u>118,896.63</u> |
|       |   | \$5,091,560.40    |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |              |            |              |
|------------|--------------|------------|--------------|------------|--------------|
| 10/20/2025 | \$623,998.05 | 11/20/2025 | \$733,448.51 | 12/22/2025 | \$738,042.33 |
| 01/20/2026 | \$608,346.12 | 02/20/2026 | \$707,074.07 |            |              |