

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

District: 15000	ISD: 15	LEA Membership	7,485.32
Charlevoix-Emmet ISD		ISD Membership	115.01
		Supplemental 2025	119.20
Homestead Tax Value	3,375,366,116.00	Fall	114.54
Non-Homestead Tax Value	4,711,891,447.00		
Com Pers Prop Tax Value	95,442,750.00		
Ind Pers Prop Tax Value	4,277,750.00		
		Mills	
		Special Ed.	2.0955
		Voc. Ed.	0.9848
		Operating	0.1922
		Special Ed. Costs	17,225,645.00
		Special Ed. Transp. Costs	1,938,408.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 115.01 Total FTEs	1,155,850.50	45.45%	420,267.24	105,066.81
51a(2)	SPECIAL EDUCATION	6,293,870.68	45.45%	2,139,460.25	721,103.97
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	3,393.84	45.45%	1,234.00	308.50
61d	CTE PER PUPIL INCENTIVE	72.46	45.45%	26.35	6.58
35a(4)	EARLY LITERACY TEACHER COACHES	375,000.00	45.45%	0.00	170,437.50
54d	EARLY ON	185,142.00	45.45%	67,317.63	16,829.41
32d(1)	GREAT START READINESS	5,276,010.00	45.45%	1,918,357.24	479,589.31
32d(31)	GSRP CLASSROOM START UP GRANTS	126,000.00	45.45%	45,813.60	11,453.40
32d(24)	GSRP TRANSPORTATION	216,422.00	45.45%	78,691.04	19,672.76
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	3,409.77	45.45%	1,239.91	309.83
81	INTERMEDIATE DISTRICTS	677,733.76	45.45%	246,424.00	61,605.99
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%	6,918.55	(6,918.55)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	170,794.17	45.45%	62,005.94	15,620.01
147a(2)	MPSERS NORMAL COST OFFSET	267,917.35	100.00%	143,371.61	124,545.74
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	61,479.09	100.00%	31,212.77	30,266.32
147c(1)	MPSERS UAAL RATE STABILIZATION	2,253,350.39	45.45%	819,318.20	204,829.55
61a(2)	VOC. ED. ADMINISTRATION	12,348.00	45.45%	4,489.73	1,122.44
61a(1)	VOCATIONAL EDUCATION	278,382.40	45.45%	101,219.84	25,304.96
		<u>\$18,449,562.12</u>		<u>\$6,484,559.34</u>	<u>\$2,080,452.40</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a(2)	2025 SPECIAL EDUCATION	409,766.58	100.00%	0.00	409,766.58
61d	2025 CTE PER PUPIL INCENTIVE	(87.30)	100.00%	(87.30)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	16,372.73	100.00%	16,372.73	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	175,789.86	100.00%	175,789.86	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	68,232.23	100.00%	68,232.23	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	2,400.00	100.00%	0.00	2,400.00
		<u>\$672,474.10</u>		<u>\$260,307.52</u>	<u>\$412,166.58</u>
SUBTOTALS		\$19,122,036.22		\$6,744,866.86	\$2,492,618.98

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,058,660.87	11/20/2025	\$2,193,282.62	12/22/2025	\$1,621,433.95
01/20/2026	\$1,871,489.42	02/20/2026	\$2,492,618.98		

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District: 05035 ISD: 15
 Central Lake Public Schools

State Aid Membership	218.12
General ED K-12	212.22
Supplemental 2025	195.18
Fall 2025	203.85
Special ED K-12 Sec 52	5.90
Supplemental 2025	8.43
Fall 2025	6.58
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	5,961.06

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	220,788,379	18.000	3,974,191
Comm PP TV	671,100	6.000	4,027
Assumed Local Revenue			<u>3,978,218</u>
Local Revenue Per GE			18,745.72
Local Revenue Per Membership			18,238.66

Special Ed. Costs	651,548.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	186,432.64	45.45%	56,048.73	28,684.90
22b/51e DISCRETIONARY PAYMENT	59,295.00	45.45%	21,559.66	5,389.92
29(6) ENROLLMENT STABILIZATION PAYMENTS	35,847.31	45.45%	12,967.92	3,324.68
31a AT RISK	321,886.60	45.45%	117,037.97	29,259.49
61d CTE PER PUPIL INCENTIVE	3,550.46	45.45%	1,290.95	322.73
22I DISTRICT TRANSPORTATION COSTS	40,648.04	45.45%	14,779.63	3,694.90
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,466.74	45.45%	2,351.53	587.60
22d(4) ISOLATED DISTRICTS	13,916.30	45.45%	5,060.54	1,264.42
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	12,947.48	(12,947.48)
147a(2) MPSERS NORMAL COST OFFSET	32,967.94	100.00%	15,920.29	17,047.65
147e MPSERS REFORMS - DEFINED CONTRIBUT	998.02	100.00%	921.94	76.08
147c(1) MPSERS UAAL RATE STABILIZATION	286,894.82	45.45%	104,314.96	26,078.74
31d SCHOOL LUNCH	6,435.92	45.45%	2,340.10	585.03
	<u>\$995,339.79</u>		<u>\$367,541.70</u>	<u>\$103,368.66</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	32,283.23	100.00%	0.00	32,283.23
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,329.00	100.00%	1,329.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	9,195.72	100.00%	9,195.72	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(595.32)	100.00%	(595.32)	0.00
31d	2025 SCHOOL LUNCH	553.89	100.00%	553.89	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	27,482.10	100.00%	27,482.10	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	33,354.66	100.00%	33,354.66	0.00
35m	2025 LITERACY SUPPORTS	49,856.00	100.00%	49,856.00	0.00
		<u>\$153,459.28</u>		<u>\$121,176.05</u>	<u>\$32,283.23</u>
SUBTOTALS		\$1,148,799.07		\$488,717.75	\$135,651.89

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				59,295.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				186,432.64
					<u>\$245,727.64</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$114,695.22	11/20/2025	\$162,248.96	12/22/2025	\$123,611.97
01/20/2026	\$88,161.60	02/20/2026	\$135,651.89		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	227.11	3.85	0.00	3.85	230.96
2025	206.57	7.09	0.00	7.09	213.66
2026	202.98	6.77	0.00	6.77	209.75
	<u>212.22</u>	<u>5.90</u>	<u>0.00</u>	<u>5.90</u>	<u>218.12</u>

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District: 05065 ISD: 15
 Ellsworth Community School

State Aid Membership	213.59
General ED K-12	209.68
Supplemental 2025	214.63
Fall 2025	209.13
Special ED K-12 Sec 52	3.91
Supplemental 2025	4.23
Fall 2025	3.87
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	5,412.82

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	61,850,422	18.000	1,113,308
Comm PP TV	419,600	6.000	2,518
Assumed Local Revenue			<u>1,115,826</u>
Local Revenue Per GE			5,321.56
Local Revenue Per Membership			5,224.15

Special Ed. Costs	466,650.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$188.67)	40,298.03	45.45%	9,590.16	8,725.29
51c	SPEC ED HEADLEE OBLIGATION	133,526.30	45.45%	34,110.79	26,576.91
22b/51e	DISCRETIONARY PAYMENT	990,456.77	45.45%	359,219.17	90,943.43
29(6)	ENROLLMENT STABILIZATION PAYMENTS	32,862.68	45.45%	12,508.47	2,427.62
31a	AT RISK	228,505.52	45.45%	83,084.61	20,771.15
61d	CTE PER PUPIL INCENTIVE	6,014.04	45.45%	2,186.70	546.68
22l	DISTRICT TRANSPORTATION COSTS	35,493.98	45.45%	12,905.61	3,226.40
152a	HEADLEE OBLIGATION FOR DATA COLLEC	6,332.43	45.45%	2,296.87	581.22
22d(4)	ISOLATED DISTRICTS	13,627.28	45.45%	4,942.91	1,250.69
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	12,652.52	(12,652.52)
147a(2)	MPERS NORMAL COST OFFSET	37,774.22	100.00%	18,394.52	19,379.70
147e	MPERS REFORMS - DEFINED CONTRIBUT	3,776.97	100.00%	2,022.53	1,754.44
147c(1)	MPERS UAAL RATE STABILIZATION	256,192.02	45.45%	93,151.42	23,287.85
31d	SCHOOL LUNCH	6,816.44	45.45%	2,478.46	619.61
30d	UNIVERSAL SCHOOL BREAKFAST	2,999.74	100.00%	2,999.74	0.00
30d	UNIVERSAL SCHOOL LUNCH	7,049.77	100.00%	7,049.77	0.00
		<u>\$1,801,726.19</u>		<u>\$659,594.25</u>	<u>\$187,438.47</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(5,197.82)	100.00%	(5,197.82)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.81	100.00%	0.81	0.00
22a	2024 PROP A OBLIGATION	(5,459.61)	100.00%	(5,459.61)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.23)	100.00%	(0.23)	0.00
22a	2025 PROP A OBLIGATION	(4,904.29)	100.00%	(4,904.29)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	39,712.24	100.00%	0.00	39,712.24
22b/51e	2025 DISCRETIONARY PAYMENT	(1.43)	100.00%	(1.43)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	9,806.03	100.00%	9,806.03	0.00
61d	2025 CTE PER PUPIL INCENTIVE	321.88	100.00%	321.88	0.00
31d	2025 SCHOOL LUNCH	586.64	100.00%	586.64	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	3,194.88	100.00%	3,194.88	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,008.38	100.00%	1,008.38	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	25,772.05	100.00%	25,772.05	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	32,559.36	100.00%	32,559.36	0.00
35m	2025 LITERACY SUPPORTS	50,301.00	100.00%	50,301.00	0.00
		<u>\$147,699.89</u>		<u>\$107,987.65</u>	<u>\$39,712.24</u>
SUBTOTALS		\$1,949,426.08		\$767,581.90	\$227,150.71

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,728.44)	991,459.30
51e	SPECIAL ED FOUNDATION (SEC 52)	39,295.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	133,526.30
		<u>\$1,164,281.10</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$192,355.52	11/20/2025	\$239,956.62	12/22/2025	\$181,170.65
01/20/2026	\$146,676.41	02/20/2026	\$227,150.71		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$2,225.04
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$5,197.66

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District: 15010 ISD: 15

Beaver Island Community School

State Aid Membership	48.01
General ED K-12	47.03
Supplemental 2025	47.91
Fall 2025	46.93
Special ED K-12 Sec 52	0.98
Supplemental 2025	1.09
Fall 2025	0.97
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	12,058.00
FY 1995 Foundation	8,787.03

	Amount	Mills	Revenue
Non-Pre TV	116,948,393	15.791	1,846,709
Comm PP TV	142,500	3.791	540
Assumed Local Revenue			1,847,249
Local Revenue Per GE			39,278.10
Local Revenue Per Membership			38,476.34

Special Ed. Costs	252,075.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	72,128.24	45.45%	30,708.90	2,073.39
22b/51e DISCRETIONARY PAYMENT	9,849.00	45.45%	3,581.10	895.27
29(6) ENROLLMENT STABILIZATION PAYMENTS	8,763.38	45.45%	3,170.19	812.77
31a AT RISK	51,770.78	45.45%	18,823.86	4,705.96
61d CTE PER PUPIL INCENTIVE	1,231.79	45.45%	447.88	111.97
152a HEADLEE OBLIGATION FOR DATA COLLEC	1,423.38	45.45%	517.59	129.34
22d(2) ISOLATED DISTRICT GRANT	781,240.00	45.45%	284,058.86	71,014.72
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	2,843.59	(2,843.59)
147a(2) MPSERS NORMAL COST OFFSET	15,812.46	100.00%	7,727.66	8,084.80
147e MPSERS REFORMS - DEFINED CONTRIBUT	4,386.58	100.00%	2,417.19	1,969.39
147c(1) MPSERS UAAL RATE STABILIZATION	156,754.04	45.45%	56,995.77	14,248.94
31d SCHOOL LUNCH	3,179.02	45.45%	1,155.89	288.97
30d UNIVERSAL SCHOOL BREAKFAST	538.48	100.00%	538.48	0.00
30d UNIVERSAL SCHOOL LUNCH	568.47	100.00%	568.47	0.00
	\$1,107,645.62		\$413,555.43	\$101,491.93

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51c	2025 SPEC ED HEADLEE OBLIGATION	(12,329.68)	100.00%	0.00	(12,329.68)
147a(2)	2025 MPSERS NORMAL COST OFFSET	4,641.09	100.00%	4,641.09	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(34.34)	100.00%	(34.34)	0.00
31d	2025 SCHOOL LUNCH	273.59	100.00%	273.59	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	507.52	100.00%	507.52	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	142.24	100.00%	142.24	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	12,802.93	100.00%	12,802.93	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	7,381.61	100.00%	7,381.61	0.00
35m	2025 LITERACY SUPPORTS	34,452.00	100.00%	34,452.00	0.00
		<u>\$47,836.96</u>		<u>\$60,166.64</u>	<u>(\$12,329.68)</u>
SUBTOTALS		\$1,155,482.58		\$473,722.07	\$89,162.25

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
20j/m	HOLD HARMLESS PAYMENT 20m PP \$96.00 (Eligible: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	9,849.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>72,128.24</u>
		\$81,977.24

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$123,917.26	11/20/2025	\$137,617.74	12/22/2025	\$110,497.22
01/20/2026	\$100,943.75	02/20/2026	\$89,162.25		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$396.24
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$349.86

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District: 15020 ISD: 15
 Boyne City Public Schools

State Aid Membership	1,244.39
General ED K-12	1,213.66
Supplemental 2025	1,197.98
Fall 2025	1,215.40
Special ED K-12 Sec 52	30.73
Supplemental 2025	26.65
Fall 2025	31.18
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	5,526.17

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	518,209,890	18.000	9,327,778
Comm PP TV	2,084,000	6.000	12,504
Assumed Local Revenue			9,340,282
Local Revenue Per GE			7,695.96
Local Revenue Per Membership			7,505.91

Special Ed. Costs	1,504,712.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	430,555.28	45.45%	139,416.32	56,271.05
22b/51e DISCRETIONARY PAYMENT	3,165,840.69	45.45%	1,143,943.12	294,931.47
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	717,042.67	45.45%	260,716.71	65,179.18
61d CTE PER PUPIL INCENTIVE	18,476.86	45.45%	6,718.19	1,679.54
22I DISTRICT TRANSPORTATION COSTS	211,081.84	45.45%	76,749.36	19,187.34
152a HEADLEE OBLIGATION FOR DATA COLLEC	36,893.19	45.45%	13,426.86	3,341.09
31aa MENTAL HEALTH GRANT - PER PUPIL	462,601.54	45.45%	73,601.64	136,650.76
147a(2) MPSERS NORMAL COST OFFSET	164,311.15	100.00%	84,891.25	79,419.90
147e MPSERS REFORMS - DEFINED CONTRIBUT	23,793.08	100.00%	12,039.51	11,753.57
147c(1) MPSERS UAAL RATE STABILIZATION	1,333,153.90	45.45%	484,734.76	121,183.69
31d SCHOOL LUNCH	30,935.02	45.45%	11,247.97	2,812.00
30d UNIVERSAL SCHOOL BREAKFAST	25,867.90	100.00%	18,956.74	6,911.16
30d UNIVERSAL SCHOOL LUNCH	100,308.19	100.00%	71,451.70	28,856.49
	\$6,720,861.31		\$2,397,894.13	\$828,177.24

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22a	2022 PROP A OBLIGATION	219.72	100.00%	219.72	0.00
22b	2022 DISCRETIONARY PAYMENT	(4.78)	100.00%	(4.78)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	731.81	100.00%	731.81	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3,063.21	100.00%	3,063.21	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	47,122.06	100.00%	0.00	47,122.06
22b/51e	2025 DISCRETIONARY PAYMENT	(12,335.44)	100.00%	(12,335.44)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	42,548.04	100.00%	42,548.04	0.00
61d	2025 CTE PER PUPIL INCENTIVE	180.84	100.00%	180.84	0.00
31d	2025 SCHOOL LUNCH	2,662.35	100.00%	2,662.35	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	40,003.76	100.00%	40,003.76	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	8,844.16	100.00%	8,844.16	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	116,041.91	100.00%	116,041.91	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	179,045.94	100.00%	179,045.94	0.00
35m	2025 LITERACY SUPPORTS	25,860.00	100.00%	25,860.00	0.00
		<u>\$453,983.58</u>		<u>\$406,861.52</u>	<u>\$47,122.06</u>
SUBTOTALS		\$7,174,844.89		\$2,804,755.65	\$875,299.30

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,354.04)	2,857,004.19
51e	SPECIAL ED FOUNDATION (SEC 52)	308,836.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	430,555.28
		<u>\$3,596,395.97</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$430,880.06	11/20/2025	\$923,429.52	12/22/2025	\$785,754.98
01/20/2026	\$574,282.65	02/20/2026	\$875,299.30		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$18,956.74
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$71,451.70

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

District: 15030 ISD: 15

Boyer Falls Public School District

State Aid Membership	195.87
General ED K-12	191.55
Supplemental 2025	188.10
Fall 2025	188.40
Special ED K-12 Sec 52	4.32
Supplemental 2025	3.55
Fall 2025	4.98
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	4,398.60

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	179,434,848	18.000	3,229,827
Comm PP TV	21,235,100	6.000	127,411
Assumed Local Revenue			<u>3,357,238</u>
Local Revenue Per GE			17,526.69
Local Revenue Per Membership			17,140.13

Special Ed. Costs	320,069.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	91,583.90	45.45%	35,464.45	6,160.43
22b/51e DISCRETIONARY PAYMENT	43,416.00	45.45%	15,822.60	3,909.97
31a AT RISK	268,468.20	45.45%	97,615.04	24,403.76
61d CTE PER PUPIL INCENTIVE	2,463.58	45.45%	895.76	223.94
22l DISTRICT TRANSPORTATION COSTS	30,766.04	45.45%	11,186.53	2,796.64
152a HEADLEE OBLIGATION FOR DATA COLLEC	5,807.08	45.45%	2,113.38	525.94
22d(4) ISOLATED DISTRICTS	12,496.72	45.45%	4,548.04	1,131.72
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	11,620.16	(11,620.16)
147a(2) MPSERS NORMAL COST OFFSET	45,610.48	100.00%	19,874.39	25,736.09
147e MPSERS REFORMS - DEFINED CONTRIBUT	3,047.81	100.00%	1,486.05	1,561.76
147c(1) MPSERS UAAL RATE STABILIZATION	298,874.91	45.45%	108,670.92	27,167.73
31d SCHOOL LUNCH	10,962.70	45.45%	3,986.04	996.51
30d UNIVERSAL SCHOOL BREAKFAST	1,381.76	100.00%	993.14	388.62
30d UNIVERSAL SCHOOL LUNCH	509.34	100.00%	568.36	(59.02)
	<u>\$815,388.52</u>		<u>\$314,844.86</u>	<u>\$83,323.93</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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	255.00	100.00%	255.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(5,953.10)	100.00%	0.00	(5,953.10)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,827.00	100.00%	1,827.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	10,681.87	100.00%	10,681.87	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(68.68)	100.00%	(68.68)	0.00
31d	2025 SCHOOL LUNCH	943.48	100.00%	943.48	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	503.22	100.00%	503.22	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	581.66	100.00%	581.66	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	25,539.30	100.00%	25,539.30	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	28,274.62	100.00%	28,274.62	0.00
35m	2025 LITERACY SUPPORTS	39,195.00	100.00%	39,195.00	0.00
		<u>\$101,779.37</u>		<u>\$107,732.47</u>	<u>(\$5,953.10)</u>
SUBTOTALS		\$917,167.89		\$422,577.33	\$77,370.83

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				43,416.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				91,583.90
					<u>\$134,999.90</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$88,714.42	11/20/2025	\$150,650.15	12/22/2025	\$108,666.02
01/20/2026	\$72,985.24	02/20/2026	\$77,370.83		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$993.14
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$568.36

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	196.34	3.59	0.00	3.59	199.93
2025	189.94	4.53	0.00	4.53	194.47
2026	188.37	4.84	0.00	4.84	193.21
	<u>191.55</u>	<u>4.32</u>	<u>0.00</u>	<u>4.32</u>	<u>195.87</u>

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

District: 15050 ISD: 15
 Charlevoix Public Schools

State Aid Membership	804.00
General ED K-12	792.35
Supplemental 2025	770.90
Fall 2025	794.73
Special ED K-12 Sec 52	11.65
Supplemental 2025	11.49
Fall 2025	11.67
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	6,386.66

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	648,709,785	18.000	11,676,776
Comm PP TV	4,877,200	6.000	29,263
Assumed Local Revenue			11,706,039
Local Revenue Per GE			14,773.82
Local Revenue Per Membership			14,559.75

Special Ed. Costs	1,354,254.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	387,503.53	45.45%	135,231.01	40,889.34
22b/51e DISCRETIONARY PAYMENT	117,082.50	45.45%	42,571.20	10,642.80
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	657,458.19	45.45%	239,051.80	59,762.95
61d CTE PER PUPIL INCENTIVE	20,867.99	45.45%	7,587.60	1,896.90
22l DISTRICT TRANSPORTATION COSTS	102,683.24	45.45%	37,335.63	9,333.90
152a HEADLEE OBLIGATION FOR DATA COLLEC	23,836.68	45.45%	8,667.85	2,165.92
22d(4) ISOLATED DISTRICTS	38,472.07	45.45%	13,990.03	3,495.53
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	47,493.45	(47,493.45)
147a(2) MPSERS NORMAL COST OFFSET	127,290.11	100.00%	58,125.63	69,164.48
147e MPSERS REFORMS - DEFINED CONTRIBUT	19,842.92	100.00%	7,411.18	12,431.74
147c(1) MPSERS UAAL RATE STABILIZATION	1,046,350.20	45.45%	380,452.93	95,113.24
31d SCHOOL LUNCH	19,538.18	45.45%	7,104.08	1,776.02
30d UNIVERSAL SCHOOL BREAKFAST	4,650.82	100.00%	2,977.80	1,673.02
30d UNIVERSAL SCHOOL LUNCH	37,302.10	100.00%	24,741.88	12,560.22
	\$2,602,878.53		\$1,012,742.07	\$273,412.61

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	15,581.07	100.00%	0.00	15,581.07
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,919.47	100.00%	34,919.47	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,163.36)	100.00%	(1,163.36)	0.00
31d	2025 SCHOOL LUNCH	1,681.51	100.00%	1,681.51	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,692.16	100.00%	12,692.16	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,061.74	100.00%	1,061.74	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	91,742.67	100.00%	91,742.67	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	114,532.06	100.00%	114,532.06	0.00
35m	2025 LITERACY SUPPORTS	99,986.00	100.00%	99,986.00	0.00
		<u>\$371,033.32</u>		<u>\$355,452.25</u>	<u>\$15,581.07</u>
SUBTOTALS		\$2,973,911.85		\$1,368,194.32	\$288,993.68

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				117,082.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>387,503.53</u>
					\$504,586.03

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$243,633.97	11/20/2025	\$491,047.45	12/22/2025	\$375,855.84
01/20/2026	\$229,937.38	02/20/2026	\$288,993.68		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$2,977.80
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$24,741.88

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

District: 15060 ISD: 15
 East Jordan Public Schools

State Aid Membership	716.20
General ED K-12 (23a: 13.58)	694.47
Supplemental 2025	688.79
Fall 2025	680.01
Special ED K-12 Sec 52	21.73
Supplemental 2025	19.37
Fall 2025	21.99
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	5,104.03

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	259,250,666	18.000	4,666,512
Comm PP TV	2,480,700	6.000	14,884
Assumed Local Revenue			<u>4,681,396</u>
Local Revenue Per GE			6,740.96
Local Revenue Per Membership			6,536.44

Special Ed. Costs	1,251,421.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	358,079.10	45.45%	118,924.64	43,822.31
22b/51e DISCRETIONARY PAYMENT	2,516,415.51	45.45%	894,478.96	249,231.89
29(6) ENROLLMENT STABILIZATION PAYMENTS	43,181.88	45.45%	17,596.86	2,029.30
31a AT RISK	629,454.89	45.45%	228,869.80	57,217.45
61d CTE PER PUPIL INCENTIVE	13,984.45	45.45%	5,084.75	1,271.18
22I DISTRICT TRANSPORTATION COSTS	130,659.81	45.45%	47,507.91	11,876.97
152a HEADLEE OBLIGATION FOR DATA COLLEC	21,233.62	45.45%	7,702.74	1,947.94
22d(4) ISOLATED DISTRICTS	45,694.35	45.45%	16,576.45	4,191.63
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	42,178.23	(42,178.23)
147a(2) MPSERS NORMAL COST OFFSET	102,463.70	100.00%	45,977.56	56,486.14
147e MPSERS REFORMS - DEFINED CONTRIBUT	17,686.03	100.00%	8,189.03	9,497.00
147c(1) MPSERS UAAL RATE STABILIZATION	965,514.17	45.45%	351,060.95	87,765.24
31d SCHOOL LUNCH	28,646.34	45.45%	10,415.81	2,603.95
30d UNIVERSAL SCHOOL BREAKFAST	6,597.18	100.00%	5,083.96	1,513.22
30d UNIVERSAL SCHOOL LUNCH	18,536.42	100.00%	14,522.12	4,014.30
	<u>\$4,898,147.45</u>		<u>\$1,814,169.77</u>	<u>\$491,290.29</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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	2,551.11	100.00%	2,551.11	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2,674.15	100.00%	2,674.15	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	490.00	100.00%	490.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	31,003.62	100.00%	0.00	31,003.62
22b/51e	2025 DISCRETIONARY PAYMENT	(6,149.90)	100.00%	(6,149.90)	0.00
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(270.98)	100.00%	(270.98)	0.00
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	257.85	100.00%	257.85	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,287.00	100.00%	1,287.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	26,812.08	100.00%	26,812.08	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(379.60)	100.00%	(379.60)	0.00
31d	2025 SCHOOL LUNCH	2,465.38	100.00%	2,465.38	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	9,189.60	100.00%	9,189.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,264.34	100.00%	2,264.34	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	81,017.96	100.00%	81,017.96	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	106,107.98	100.00%	106,107.98	0.00
35m	2025 LITERACY SUPPORTS	94,287.00	100.00%	94,287.00	0.00
		<u>\$353,607.59</u>		<u>\$322,603.97</u>	<u>\$31,003.62</u>
SUBTOTALS		\$5,251,755.04		\$2,136,773.74	\$522,293.91

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,309.04)	2,298,029.01
51e	SPECIAL ED FOUNDATION (SEC 52)	218,386.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	358,079.10
		<u>\$2,874,494.61</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$465,104.52	11/20/2025	\$683,152.36	12/22/2025	\$542,430.27
01/20/2026	\$426,480.51	02/20/2026	\$522,293.91		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,083.96
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$14,522.12

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

District: 15901 ISD: 15
 Concord Academy - Boyne

State Aid Membership	115.77
General ED K-12	114.00
Supplemental 2025	125.62
Fall 2025	112.71
Special ED K-12 Sec 52	1.77
Supplemental 2025	1.26
Fall 2025	1.83
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	4,398.60

Local Revenue Per GE	0.00	Special Ed. Costs	69,463.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	19,876.00	45.45%	3,570.44	5,463.20
22b/51e DISCRETIONARY PAYMENT	654,262.58	45.45%	237,889.87	59,472.47
22b PSA PROTECTED	509,225.92	45.45%	185,154.54	46,288.64
29(6) ENROLLMENT STABILIZATION PAYMENTS	32,894.43	45.45%	11,899.70	3,050.82
31a AT RISK	181,032.24	45.45%	65,823.32	16,455.83
22l DISTRICT TRANSPORTATION COSTS	43,248.20	45.45%	15,725.05	3,931.26
152a HEADLEE OBLIGATION FOR DATA COLLEC	3,432.30	45.45%	1,248.10	311.88
31aa MENTAL HEALTH GRANT - PER PUPIL	43,261.17	45.45%	6,883.01	12,779.19
30d UNIVERSAL SCHOOL BREAKFAST	1,083.56	100.00%	819.88	263.68
30d UNIVERSAL SCHOOL LUNCH	3,232.32	100.00%	2,367.04	865.28
	\$1,491,548.72		\$531,380.95	\$148,882.25

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	2,000.00	100.00%	2,000.00	0.00
27h(2)	2024 MENTORING GRANTS	12,442.00	100.00%	12,442.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	10,056.32	100.00%	0.00	10,056.32
61d	2025 CTE PER PUPIL INCENTIVE	(173.98)	100.00%	(173.98)	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	1,281.28	100.00%	1,281.28	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	426.42	100.00%	426.42	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	18,338.45	100.00%	18,338.45	0.00
35m	2025 LITERACY SUPPORTS	46,740.00	100.00%	46,740.00	0.00
		<u>\$91,110.49</u>		<u>\$81,054.17</u>	<u>\$10,056.32</u>
SUBTOTALS		\$1,582,659.21		\$612,435.12	\$158,938.57

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)			1,145,700.00
51e	SPECIAL ED FOUNDATION (SEC 52)			17,788.50
51a.2	SPECIAL EDUCATION (Categorical Amount)			19,876.00
				<u>\$1,183,364.50</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$181,823.02	11/20/2025	\$144,475.39	12/22/2025	\$137,264.79
01/20/2026	\$133,243.00	02/20/2026	\$158,938.57		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$12,442.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$819.88
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$2,367.04

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

District: 24020 ISD: 15
 Harbor Springs School District

State Aid Membership	718.15
General ED K-12	709.72
Supplemental 2025	743.06
Fall 2025	706.02
Special ED K-12 Sec 52	8.43
Supplemental 2025	9.75
Fall 2025	8.28
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,085.00
FY 1995 Foundation	6,977.15

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	1,042,449,993	13.991	14,585,022
Comm PP TV	22,270,250	1.991	44,342
Assumed Local Revenue			14,629,364
Local Revenue Per GE			20,612.87
Local Revenue Per Membership			20,370.90

Special Ed. Costs	1,233,742.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	353,020.47	45.45%	100,390.27	60,057.53
22b/51e DISCRETIONARY PAYMENT	84,721.50	45.45%	30,804.74	7,701.18
29(6) ENROLLMENT STABILIZATION PAYMENTS	78,044.90	45.45%	28,233.08	7,238.33
31a AT RISK	241,208.43	45.45%	87,703.39	21,925.84
61d CTE PER PUPIL INCENTIVE	13,694.62	45.45%	4,979.36	1,244.84
22I DISTRICT TRANSPORTATION COSTS	66,383.15	45.45%	24,136.91	6,034.23
152a HEADLEE OBLIGATION FOR DATA COLLEC	21,291.43	45.45%	7,742.31	1,934.64
22d(4) ISOLATED DISTRICTS	45,818.76	45.45%	16,661.60	4,163.03
31aa MENTAL HEALTH GRANT - PER PUPIL	267,343.68	45.45%	42,535.38	78,972.32
147a(2) MPSERS NORMAL COST OFFSET	171,585.15	100.00%	71,964.28	99,620.87
147e MPSERS REFORMS - DEFINED CONTRIBUT	18,304.19	100.00%	7,827.10	10,477.09
147c(1) MPSERS UAAL RATE STABILIZATION	1,283,426.62	45.45%	466,653.92	116,663.48
31d SCHOOL LUNCH	21,094.53	45.45%	7,669.97	1,917.49
30d UNIVERSAL SCHOOL BREAKFAST	11,771.74	100.00%	8,850.24	2,921.50
30d UNIVERSAL SCHOOL LUNCH	83,045.17	100.00%	61,586.22	21,458.95
	\$2,760,754.34		\$967,738.77	\$442,331.32

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	76,919.62	100.00%	0.00	76,919.62
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	479.00	100.00%	479.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	42,519.32	100.00%	42,519.32	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,654.18)	100.00%	(1,654.18)	0.00
31d	2025 SCHOOL LUNCH	1,815.45	100.00%	1,815.45	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	32,779.84	100.00%	32,779.84	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,867.28	100.00%	3,867.28	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	112,227.87	100.00%	112,227.87	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	107,987.91	100.00%	107,987.91	0.00
		<u>\$376,942.11</u>		<u>\$300,022.49</u>	<u>\$76,919.62</u>
SUBTOTALS		\$3,137,696.45		\$1,267,761.26	\$519,250.94

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
20j/m	HOLD HARMLESS PAYMENT 20m PP \$153.00 (Eligible: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				84,721.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>353,020.47</u>
					<u>\$437,741.97</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$104,319.99	11/20/2025	\$538,538.66	12/22/2025	\$350,036.32
01/20/2026	\$204,429.83	02/20/2026	\$519,250.94		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$8,850.24
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$61,586.22

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

District: 24030 ISD: 15
Alanson Public Schools

State Aid Membership	210.18
General ED K-12	201.92
Supplemental 2025	213.05
Fall 2025	200.68
Special ED K-12 Sec 52	8.26
Supplemental 2025	8.54
Fall 2025	8.23
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	4,797.36

	Amount	Mills	Revenue
Non-Pre TV	107,247,793	18.000	1,930,460
Comm PP TV	1,661,500	6.000	9,969
Assumed Local Revenue			1,940,429
Local Revenue Per GE			9,609.89
Local Revenue Per Membership			9,232.23

Special Ed. Costs	391,655.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	112,067.38	45.45%	35,625.40	15,309.22
22b/51e DISCRETIONARY PAYMENT	171,880.01	45.45%	62,495.57	15,623.89
29(6) ENROLLMENT STABILIZATION PAYMENTS	41,245.05	45.45%	14,920.57	3,825.31
31a AT RISK	357,384.07	45.45%	129,944.85	32,486.21
61d CTE PER PUPIL INCENTIVE	4,057.66	45.45%	1,475.37	368.84
22I DISTRICT TRANSPORTATION COSTS	29,065.70	45.45%	10,568.29	2,642.07
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,231.33	45.45%	2,265.93	566.21
22d(4) ISOLATED DISTRICTS	13,409.72	45.45%	4,876.33	1,218.39
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	12,545.91	(12,545.91)
147a(2) MPSERS NORMAL COST OFFSET	16,718.18	100.00%	7,166.32	9,551.86
147e MPSERS REFORMS - DEFINED CONTRIBUT	7,596.64	100.00%	2,856.17	4,740.47
147c(1) MPSERS UAAL RATE STABILIZATION	209,127.79	45.45%	76,038.86	19,009.72
	\$968,783.53		\$360,779.57	\$92,796.28

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2013 PROP A OBLIGATION	423.86	100.00%	423.86	0.00
22b	2013 DISCRETIONARY PAYMENT	(1.23)	100.00%	(1.23)	0.00
22a	2014 PROP A OBLIGATION	437.85	100.00%	437.85	0.00
22b	2014 DISCRETIONARY PAYMENT	(1.65)	100.00%	(1.65)	0.00
22a	2015 PROP A OBLIGATION	444.31	100.00%	444.31	0.00
22b	2015 DISCRETIONARY PAYMENT	(1.58)	100.00%	(1.58)	0.00
22a	2016 PROP A OBLIGATION	450.93	100.00%	450.93	0.00
22b	2016 DISCRETIONARY PAYMENT	0.88	100.00%	0.88	0.00
22b	2017 DISCRETIONARY PAYMENT	452.69	100.00%	452.69	0.00
22b	2018 DISCRETIONARY PAYMENT	457.02	100.00%	457.02	0.00
22b	2019 DISCRETIONARY PAYMENT	466.42	100.00%	466.42	0.00
22b	2020 DISCRETIONARY PAYMENT	478.27	100.00%	478.27	0.00
22b	2021 DISCRETIONARY PAYMENT	485.23	100.00%	485.23	0.00
22b	2022 DISCRETIONARY PAYMENT	493.63	100.00%	493.63	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(1,996.64)	100.00%	(1,996.64)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2,479.24	100.00%	2,479.24	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	14,087.72	100.00%	0.00	14,087.72
22b/51e	2025 DISCRETIONARY PAYMENT	5,439.89	100.00%	5,439.89	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	4,047.84	100.00%	4,047.84	0.00
61d	2025 CTE PER PUPIL INCENTIVE	475.34	100.00%	475.34	0.00
1100	2025 REIMB FOR SCHOOL BOARD MEM TRAIN	693.00	100.00%	693.00	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	12,917.57	100.00%	12,917.57	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	32,447.41	100.00%	32,447.41	0.00
35m	2025 LITERACY SUPPORTS	12,951.00	100.00%	12,951.00	0.00
		<u>\$88,129.00</u>		<u>\$74,041.28</u>	<u>\$14,087.72</u>
SUBTOTALS		\$1,056,912.53		\$434,820.85	\$106,884.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$440.11)				88,867.01
51e	SPECIAL ED FOUNDATION (SEC 52)				83,013.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				112,067.38
					<u>\$283,947.39</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$87,987.19	11/20/2025	\$147,521.74	12/22/2025	\$114,713.24
01/20/2026	\$84,598.68	02/20/2026	\$106,884.00		

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

District: 24040 ISD: 15
Pellston Public Schools

State Aid Membership	555.15
General ED K-12 (23a: 58.17)	541.12
Supplemental 2025	460.45
Fall 2025	485.45
Special ED K-12 Sec 52	14.03
Supplemental 2025	12.72
Fall 2025	14.18
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	5,277.15

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	239,632,204	18.000	4,313,380
Comm PP TV	1,408,950	6.000	8,454
Assumed Local Revenue			4,321,834
Local Revenue Per GE			7,986.83
Local Revenue Per Membership			7,784.98

Special Ed. Costs	871,596.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	249,396.74	45.45%	80,303.83	33,046.99
22b/51e	DISCRETIONARY PAYMENT	1,257,424.05	45.45%	415,834.27	155,664.96
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	423,271.24	45.45%	153,901.42	38,475.36
61d	CTE PER PUPIL INCENTIVE	5,796.66	45.45%	2,107.67	526.91
22l	DISTRICT TRANSPORTATION COSTS	94,042.79	45.45%	34,193.96	8,548.49
152a	HEADLEE OBLIGATION FOR DATA COLLEC	16,458.87	45.45%	5,862.98	1,617.58
22d(4)	ISOLATED DISTRICTS	35,419.18	45.45%	12,617.25	3,480.77
31aa	MENTAL HEALTH GRANT - PER PUPIL	196,925.62	45.45%	31,331.60	58,171.09
147a(2)	MPERS NORMAL COST OFFSET	60,733.33	100.00%	27,702.86	33,030.47
147e	MPERS REFORMS - DEFINED CONTRIBUT	15,667.46	100.00%	6,346.55	9,320.91
147c(1)	MPERS UAAL RATE STABILIZATION	550,200.83	45.45%	200,053.02	50,013.26
31d	SCHOOL LUNCH	25,673.87	45.45%	9,335.02	2,333.75
30d	UNIVERSAL SCHOOL BREAKFAST	924.56	100.00%	701.04	223.52
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		\$2,931,935.20		\$980,291.47	\$394,454.06

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(2,135.64)	100.00%	(2,135.64)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(1,523.59)	100.00%	(1,523.59)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	28,539.12	100.00%	0.00	28,539.12
22b/51e	2025 DISCRETIONARY PAYMENT	35,498.22	100.00%	35,498.22	0.00
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(9,343.32)	100.00%	(9,343.32)	0.00
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	6,797.64	100.00%	6,797.64	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	3,894.00	100.00%	3,894.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	16,143.75	100.00%	16,143.75	0.00
61d	2025 CTE PER PUPIL INCENTIVE	206.83	100.00%	206.83	0.00
31d	2025 SCHOOL LUNCH	2,209.56	100.00%	2,209.56	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	368.30	100.00%	368.30	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	42,253.28	100.00%	42,253.28	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	75,286.07	100.00%	75,286.07	0.00
		<u>\$198,194.22</u>		<u>\$169,655.10</u>	<u>\$28,539.12</u>
SUBTOTALS		\$3,130,129.42		\$1,149,946.57	\$422,993.18

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,063.17)			1,116,422.55
51e	SPECIAL ED FOUNDATION (SEC 52)			141,001.50
51a.2	SPECIAL EDUCATION (Categorical Amount)			249,396.74
				<u>\$1,506,820.79</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$147,294.93	11/20/2025	\$357,101.77	12/22/2025	\$331,678.03
01/20/2026	\$313,170.80	02/20/2026	\$422,993.18		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$701.04
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 02/20/2026

District: 24070 ISD: 15
 Public Schools of Petoskey

State Aid Membership	2,365.55
General ED K-12	2,319.21
Supplemental 2025	2,362.56
Fall 2025	2,314.39
Special ED K-12 Sec 52	46.34
Supplemental 2025	47.82
Fall 2025	46.17
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	5,056.74

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	1,317,369,074	18.000	23,712,643
Comm PP TV	38,191,850	6.000	229,151
Assumed Local Revenue			23,941,794
Local Revenue Per GE			10,323.25
Local Revenue Per Membership			10,121.03

Special Ed. Costs	4,993,894.00
Special Ed. Transp. Costs	96,636.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	1,496,990.53	45.45%	523,002.51	157,379.69
22b/51e DISCRETIONARY PAYMENT	465,717.00	45.45%	169,334.70	42,333.68
29(6) ENROLLMENT STABILIZATION PAYMENTS	170,568.43	45.45%	61,646.43	15,876.92
31a AT RISK	1,649,645.87	45.45%	599,811.24	149,952.81
61d CTE PER PUPIL INCENTIVE	33,258.35	45.45%	12,092.74	3,023.18
22I DISTRICT TRANSPORTATION COSTS	340,382.52	45.45%	123,763.08	30,940.78
152a HEADLEE OBLIGATION FOR DATA COLLEC	70,132.90	45.45%	25,503.30	6,372.10
31aa MENTAL HEALTH GRANT - PER PUPIL	879,775.31	45.45%	139,975.54	259,882.34
147a(2) MPSERS NORMAL COST OFFSET	374,689.11	100.00%	160,052.27	214,636.84
147e MPSERS REFORMS - DEFINED CONTRIBUT	51,075.46	100.00%	20,684.64	30,390.82
147c(1) MPSERS UAAL RATE STABILIZATION	2,741,632.57	45.45%	996,857.60	249,214.40
31d SCHOOL LUNCH	49,855.72	45.45%	18,127.54	4,531.88
30d UNIVERSAL SCHOOL BREAKFAST	26,790.14	100.00%	19,813.20	6,976.94
30d UNIVERSAL SCHOOL LUNCH	126,585.44	100.00%	91,101.76	35,483.68
	<u>\$8,477,099.35</u>		<u>\$2,961,766.55</u>	<u>\$1,206,996.06</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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(55,491.70)	100.00%	(55,491.70)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(31,121.82)	100.00%	(31,121.82)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	58,589.79	100.00%	0.00	58,589.79
22b/51e	2025 DISCRETIONARY PAYMENT	(3,645.82)	100.00%	(3,645.82)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	93,918.80	100.00%	93,918.80	0.00
61d	2025 CTE PER PUPIL INCENTIVE	2,204.48	100.00%	2,204.48	0.00
31d	2025 SCHOOL LUNCH	4,290.71	100.00%	4,290.71	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	54,055.04	100.00%	54,055.04	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	9,648.68	100.00%	9,648.68	0.00
271(4)	2025 MPSERS HEALTHCARE OFFSET	260,164.27	100.00%	260,164.27	0.00
271(2)	2025 EDUCATOR COMPENSATION PROGRAM	351,745.47	100.00%	351,745.47	0.00
35m	2025 LITERACY SUPPORTS	244,499.00	100.00%	244,499.00	0.00
		<u>\$988,856.90</u>		<u>\$930,267.11</u>	<u>\$58,589.79</u>
SUBTOTALS		\$9,465,956.25		\$3,892,033.66	\$1,265,585.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	465,717.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,496,990.53
		<u>\$1,962,707.53</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$677,595.69	11/20/2025	\$1,366,255.51	12/22/2025	\$1,070,971.61
01/20/2026	\$666,295.89	02/20/2026	\$1,265,585.85		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$19,813.20
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$91,101.76

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

District: 24901 ISD: 15

Concord Academy - Petoskey

State Aid Membership	80.34
General ED K-12	80.02
Supplemental 2025	97.53
Fall 2025	78.07
Special ED K-12 Sec 52	0.32
Supplemental 2025	0.51
Fall 2025	0.30
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	5,056.74

Local Revenue Per GE	0.00	Special Ed. Costs	25,335.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$5,056.74)	406,258.49	45.45%	147,715.59	36,928.89
51c	SPEC ED HEADLEE OBLIGATION	7,249.31	45.45%	9,661.55	(6,366.74)
22b/51e	DISCRETIONARY PAYMENT	401,158.51	45.45%	145,861.23	36,465.31
29(6)	ENROLLMENT STABILIZATION PAYMENTS	73,155.19	45.45%	26,464.20	6,784.83
31a	AT RISK	103,275.39	45.45%	37,550.93	9,387.73
61d	CTE PER PUPIL INCENTIVE	217.37	45.45%	79.04	19.75
152a	HEADLEE OBLIGATION FOR DATA COLLEC	2,381.89	45.45%	866.14	216.43
31aa	MENTAL HEALTH GRANT - PER PUPIL	29,881.89	45.45%	4,754.32	8,827.00
		\$1,023,578.04		\$372,953.00	\$92,263.20

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	(19,322.61)	100.00%	0.00	(19,322.61)
61d	2025 CTE PER PUPIL INCENTIVE	(174.92)	100.00%	(174.92)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	15,030.75	100.00%	15,030.75	0.00
		<u>(\$4,466.78)</u>		<u>\$14,855.83</u>	<u>(\$19,322.61)</u>
SUBTOTALS		\$1,019,111.26		\$387,808.83	\$72,940.59

Amount Applied to Loan Payments

MFA - 2012 Concord Academy - Petoskey	14,588.12
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OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	804,201.00
51e	SPECIAL ED FOUNDATION (SEC 52)	3,216.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>7,249.31</u>
		<u>\$814,666.31</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$104,633.77	11/20/2025	\$86,997.69	12/22/2025	\$102,760.04
01/20/2026	\$93,417.33	02/20/2026	\$72,940.59		