

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

District: 16000	ISD: 16	LEA Membership	7,050.88
Cheb-Otsego-Presque Isle ESD		ISD Membership	79.08
		Supplemental 2025	81.41
Homestead Tax Value	2,142,740,982.00	Fall	78.82
Non-Homestead Tax Value	2,591,014,412.00		
Com Pers Prop Tax Value	65,292,808.00		
Ind Pers Prop Tax Value	45,273,910.00		
Mills			
		Special Ed.	1.4618
		Voc. Ed.	0.0000
		Operating	0.2553
Special Ed. Costs			8,162,408.00
Special Ed. Transp. Costs			242,171.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 79.08 Total FTEs	794,754.00	45.45%	288,972.55	72,243.14
51a(2)	SPECIAL EDUCATION	2,506,103.44	45.45%	865,910.96	273,113.05
61b(8)	CTE EARLY/MIDDLE COLLEGE PLANNING	50,000.00	45.45%	18,180.00	4,545.00
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	66,168.78	45.45%	24,058.97	6,014.74
61d	CTE PER PUPIL INCENTIVE	144.92	45.45%	52.69	13.18
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	45.45%	0.00	113,625.00
32d(1)	GREAT START READINESS	3,325,995.00	45.45%	1,209,331.78	302,332.95
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	45.45%	15,271.20	3,817.80
32d(24)	GSRP TRANSPORTATION	25,399.00	45.45%	9,235.08	2,308.77
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,344.53	45.45%	852.55	213.04
81	INTERMEDIATE DISTRICTS	741,745.63	45.45%	269,698.71	67,424.68
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
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	160,224.04	45.45%	58,249.55	14,572.28
147a(2)	MPSERS NORMAL COST OFFSET	122,025.93	100.00%	63,488.34	58,537.59
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	21,547.64	100.00%	12,298.03	9,249.61
147c(1)	MPSERS UAAL RATE STABILIZATION	1,042,926.88	45.45%	379,208.21	94,802.06
		<u>\$10,243,765.50</u>		<u>\$3,612,000.06</u>	<u>\$1,122,110.76</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a(2)	2025 SPECIAL EDUCATION	124,610.14	100.00%	0.00	124,610.14
61d	2025 CTE PER PUPIL INCENTIVE	(0.63)	100.00%	(0.63)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	11,419.18	100.00%	11,419.18	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	80,285.15	100.00%	80,285.15	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	30,672.80	100.00%	30,672.80	0.00
		<u>\$246,986.64</u>		<u>\$122,376.50</u>	<u>\$124,610.14</u>
SUBTOTALS		\$10,490,752.14		\$3,734,376.56	\$1,246,720.90

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$547,479.65	11/20/2025	\$1,175,157.98	12/22/2025	\$811,721.82
01/20/2026	\$1,200,017.11	02/20/2026	\$1,246,720.90		

STATE OF MICHIGAN
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District: 16015 ISD: 16
 Cheboygan Area Schools

State Aid Membership	1,435.53
General ED K-12	1,408.49
Supplemental 2025	1,431.01
Fall 2025	1,405.99
Special ED K-12 Sec 52	27.04
Supplemental 2025	27.53
Fall 2025	26.98
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	4,369.36

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	419,086,786	18.000	7,543,562
Comm PP TV	9,391,250	6.000	56,348
Assumed Local Revenue			<u>7,599,910</u>
Local Revenue Per GE			5,395.79
Local Revenue Per Membership			5,294.15

Special Ed. Costs	2,352,001.00
Special Ed. Transp. Costs	198,041.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	812,450.40	45.45%	277,422.41	91,836.30
22b/51e DISCRETIONARY PAYMENT	6,827,160.24	45.45%	2,466,742.12	636,202.21
29(6) ENROLLMENT STABILIZATION PAYMENTS	111,637.87	45.45%	39,409.15	11,330.26
31a AT RISK	1,816,139.91	45.45%	660,348.47	165,087.12
61d CTE PER PUPIL INCENTIVE	42,170.72	45.45%	15,333.27	3,833.32
22l DISTRICT TRANSPORTATION COSTS	242,489.24	45.45%	88,169.09	22,042.27
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,560.03	45.45%	15,485.47	3,858.06
22d(4) ISOLATED DISTRICTS	91,588.39	45.45%	33,325.05	8,301.87
147a(2) MPSERS NORMAL COST OFFSET	177,620.44	100.00%	93,902.50	83,717.94
147e MPSERS REFORMS - DEFINED CONTRIBUT	27,995.21	100.00%	15,206.76	12,788.45
147c(1) MPSERS UAAL RATE STABILIZATION	1,539,729.42	45.45%	559,845.62	139,961.40
31d SCHOOL LUNCH	33,525.10	45.45%	12,189.73	3,047.43
30d UNIVERSAL SCHOOL BREAKFAST	5,151.12	100.00%	3,832.86	1,318.26
30d UNIVERSAL SCHOOL LUNCH	4,347.03	100.00%	3,863.14	483.89
61a(2) VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
61a(1) VOCATIONAL EDUCATION	92,943.70	45.45%	33,794.33	8,448.58
	\$11,881,701.82		\$4,324,030.54	\$1,193,547.51

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
22a	2023 PROP A OBLIGATION	(8,016.27)	100.00%	(3,985.57)	(4,030.70)
22b/51e	2023 DISCRETIONARY PAYMENT	(2.62)	100.00%	(9.08)	6.46
22a	2024 PROP A OBLIGATION	(5,384.80)	100.00%	118.35	(5,503.15)
22b/51e	2024 DISCRETIONARY PAYMENT	4.41	100.00%	(2.01)	6.42
51c	2025 SPEC ED HEADLEE OBLIGATION	49,462.47	100.00%	0.00	49,462.47
22b/51e	2025 DISCRETIONARY PAYMENT	45,721.03	100.00%	20,731.10	24,989.93
147a(2)	2025 MPSERS NORMAL COST OFFSET	47,298.54	100.00%	47,298.54	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(907.78)	100.00%	(907.78)	0.00
31d	2025 SCHOOL LUNCH	2,885.26	100.00%	2,885.26	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	5,428.80	100.00%	5,428.80	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,029.46	100.00%	2,029.46	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	143,035.00	100.00%	143,035.00	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	213,828.37	100.00%	213,828.37	0.00
		<u>\$495,381.87</u>		<u>\$430,450.44</u>	<u>\$64,931.43</u>
SUBTOTALS		\$12,377,083.69		\$4,754,480.98	\$1,258,478.94

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,654.21)	6,555,408.24
51e	SPECIAL ED FOUNDATION (SEC 52)	271,752.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	812,450.40
		<u>\$7,639,610.64</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$945,014.66	11/20/2025	\$1,494,546.95	12/22/2025	\$1,242,711.86
01/20/2026	\$1,064,511.51	02/20/2026	\$1,258,478.94		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$3,832.86
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$3,863.14

STATE OF MICHIGAN
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District: 16050 ISD: 16
Inland Lakes Schools

State Aid Membership	648.10
General ED K-12	641.92
Supplemental 2025	656.11
Fall 2025	639.04
Special ED K-12 Sec 52	6.18
Supplemental 2025	5.89
Fall 2025	5.58
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	4,879.35

	Amount	Mills	Revenue
Non-Pre TV	332,728,229	18.000	5,989,108
Comm PP TV	3,004,050	6.000	18,024
Assumed Local Revenue			6,007,132
Local Revenue Per GE			9,358.07
Local Revenue Per Membership			9,268.84

Special Ed. Costs	592,461.00
Special Ed. Transp. Costs	94,397.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	235,996.67	45.45%	85,066.25	22,194.24
22b/51e DISCRETIONARY PAYMENT	506,272.71	45.45%	169,056.66	61,044.29
29(6) ENROLLMENT STABILIZATION PAYMENTS	40,197.25	45.45%	14,541.53	3,728.12
31a AT RISK	837,717.95	45.45%	304,594.25	76,148.56
61d CTE PER PUPIL INCENTIVE	4,057.66	45.45%	1,475.37	368.84
22l DISTRICT TRANSPORTATION COSTS	69,522.72	45.45%	25,278.46	6,319.62
152a HEADLEE OBLIGATION FOR DATA COLLEC	19,214.62	45.45%	6,987.10	1,745.94
22d(4) ISOLATED DISTRICTS	41,349.49	45.45%	15,036.39	3,756.95
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	38,418.96	(38,418.96)
147a(2) MPSERS NORMAL COST OFFSET	66,677.78	100.00%	33,848.83	32,828.95
147e MPSERS REFORMS - DEFINED CONTRIBUT	14,141.77	100.00%	7,777.83	6,363.94
147c(1) MPSERS UAAL RATE STABILIZATION	585,026.06	45.45%	212,715.48	53,178.86
31d SCHOOL LUNCH	18,166.90	45.45%	6,605.48	1,651.38
30d UNIVERSAL SCHOOL BREAKFAST	2,639.06	100.00%	1,927.86	711.20
30d UNIVERSAL SCHOOL LUNCH	3,621.23	100.00%	2,993.78	627.45
61a(1) VOCATIONAL EDUCATION	3,688.76	45.45%	1,341.23	335.31
	\$2,448,290.63		\$927,665.46	\$232,584.69

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(17,591.17)	100.00%	(4,227.71)	(13,363.46)
22b/51e	2024 DISCRETIONARY PAYMENT	(16,623.09)	100.00%	(2,892.34)	(13,730.75)
27h(2)	2024 MENTORING GRANTS	17,850.00	100.00%	17,850.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	2,041.08	100.00%	0.00	2,041.08
22b/51e	2025 DISCRETIONARY PAYMENT	451.86	100.00%	4,302.50	(3,850.64)
147a(2)	2025 MPSERS NORMAL COST OFFSET	17,328.48	100.00%	17,328.48	0.00
61d	2025 CTE PER PUPIL INCENTIVE	214.37	100.00%	214.37	0.00
31d	2025 SCHOOL LUNCH	1,563.49	100.00%	1,563.49	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	3,689.92	100.00%	3,689.92	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	932.18	100.00%	932.18	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	48,501.66	100.00%	48,501.66	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	96,070.03	100.00%	96,070.03	0.00
35m	2025 LITERACY SUPPORTS	74,208.00	100.00%	74,208.00	0.00
		\$228,636.81		\$257,540.58	(\$28,903.77)
SUBTOTALS		\$2,676,927.44		\$1,185,206.04	\$203,680.92

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$691.93)	444,163.71
51e	SPECIAL ED FOUNDATION (SEC 52)	62,109.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	235,996.67
		\$742,269.38

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$170,171.46	11/20/2025	\$365,724.86	12/22/2025	\$347,832.60
01/20/2026	\$278,705.48	02/20/2026	\$203,680.92		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$17,850.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,927.86
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$2,993.78

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	630.14	7.05	0.00	7.05	637.19
2025	654.87	5.89	0.00	5.89	660.76
2026	640.75	5.61	0.00	5.61	646.36
	641.92	6.18	0.00	6.18	648.10

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District: 16070 ISD: 16

Mackinaw City Public Schools

State Aid Membership	153.05
General ED K-12	151.67
Supplemental 2025	138.75
Fall 2025	153.11
Special ED K-12 Sec 52	1.38
Supplemental 2025	1.25
Fall 2025	1.39
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	6,181.64

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	184,971,790	17.763	3,285,728
Comm PP TV	4,405,000	5.763	25,388
Assumed Local Revenue			3,311,116
Local Revenue Per GE			21,831.05
Local Revenue Per Membership			21,634.21

Special Ed. Costs	239,287.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	68,469.10	45.45%	22,840.89	8,278.32
22b/51e	DISCRETIONARY PAYMENT	13,869.00	45.45%	5,042.77	1,260.69
31a	AT RISK	132,513.20	45.45%	48,181.80	12,045.45
22l	DISTRICT TRANSPORTATION COSTS	18,255.37	45.45%	6,637.65	1,659.42
152a	HEADLEE OBLIGATION FOR DATA COLLEC	4,537.57	45.45%	1,650.02	412.31
22d(4)	ISOLATED DISTRICTS	9,764.76	45.45%	3,550.87	887.21
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	9,091.67	(9,091.67)
147a(2)	MPSERS NORMAL COST OFFSET	24,858.31	100.00%	13,384.37	11,473.94
147e	MPSERS REFORMS - DEFINED CONTRIBUT	3,288.77	100.00%	1,843.81	1,444.96
147c(1)	MPSERS UAAL RATE STABILIZATION	208,204.35	45.45%	75,703.10	18,925.78
31d	SCHOOL LUNCH	1,680.02	45.45%	610.86	152.71
30d	UNIVERSAL SCHOOL BREAKFAST	1,169.68	100.00%	1,169.68	0.00
30d	UNIVERSAL SCHOOL LUNCH	5,686.90	100.00%	5,686.90	0.00
		\$492,297.03		\$195,394.39	\$47,449.12

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	5,650.36	100.00%	0.00	5,650.36
147a(2)	2025 MPSERS NORMAL COST OFFSET	7,048.15	100.00%	7,048.15	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(57.99)	100.00%	(57.99)	0.00
31d	2025 SCHOOL LUNCH	144.59	100.00%	144.59	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	2,203.20	100.00%	2,203.20	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	535.40	100.00%	535.40	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	22,622.25	100.00%	22,622.25	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	20,254.73	100.00%	20,254.73	0.00
		<u>\$58,400.69</u>		<u>\$52,750.33</u>	<u>\$5,650.36</u>
SUBTOTALS		\$550,697.72		\$248,144.72	\$53,099.48

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				13,869.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>68,469.10</u>
					<u>\$82,338.10</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$27,349.94	11/20/2025	\$102,309.70	12/22/2025	\$68,308.51
01/20/2026	\$43,319.99	02/20/2026	\$53,099.48		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,169.68
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$5,686.90

STATE OF MICHIGAN
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District: 16100 ISD: 16

Wolverine Community School District

State Aid Membership	252.06
General ED K-12	250.13
Supplemental 2025	245.42
Fall 2025	250.65
Special ED K-12 Sec 52	1.93
Supplemental 2025	1.43
Fall 2025	1.98
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	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	66,456,452	18.000	1,196,216
Comm PP TV	240,100	6.000	1,441
Assumed Local Revenue			<u>1,197,657</u>
Local Revenue Per GE			4,788.14
Local Revenue Per Membership			4,751.47

Special Ed. Costs	219,021.00
Special Ed. Transp. Costs	26,919.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	81,625.65	45.45%	27,094.54	10,004.32
22b/51e DISCRETIONARY PAYMENT	1,335,545.54	45.45%	478,647.80	128,357.65
31a AT RISK	343,088.71	45.45%	124,747.05	31,186.77
22l DISTRICT TRANSPORTATION COSTS	35,735.05	45.45%	12,993.26	3,248.32
152a HEADLEE OBLIGATION FOR DATA COLLEC	7,472.98	45.45%	2,717.43	679.04
22d(4) ISOLATED DISTRICTS	16,081.71	45.45%	5,847.97	1,461.17
31aa MENTAL HEALTH GRANT - PER PUPIL	94,060.75	45.45%	14,965.42	27,785.19
147a(2) MPSERS NORMAL COST OFFSET	23,110.21	100.00%	10,449.17	12,661.04
147e MPSERS REFORMS - DEFINED CONTRIBUT	6,612.17	100.00%	2,374.48	4,237.69
147c(1) MPSERS UAAL RATE STABILIZATION	263,540.17	45.45%	95,823.21	23,955.80
31d SCHOOL LUNCH	8,441.36	45.45%	3,069.28	767.32
	<u>\$2,215,314.30</u>		<u>\$778,729.61</u>	<u>\$244,344.31</u>

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22a	2023 PROP A OBLIGATION	(1,199.92)	100.00%	(40.76)	(1,159.16)
22b/51e	2023 DISCRETIONARY PAYMENT	2.00	100.00%	0.66	1.34
22b/51e	2024 DISCRETIONARY PAYMENT	752.43	100.00%	985.44	(233.01)
51c	2025 SPEC ED HEADLEE OBLIGATION	7,108.22	100.00%	0.00	7,108.22
22b/51e	2025 DISCRETIONARY PAYMENT	(244.73)	100.00%	(988.71)	743.98
147a(2)	2025 MPSERS NORMAL COST OFFSET	6,696.05	100.00%	6,696.05	0.00
31d	2025 SCHOOL LUNCH	726.48	100.00%	726.48	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	20,589.76	100.00%	20,589.76	0.00
101.6	2025 SHORT TERM DEDUCT	0.00	0.00%	0.00	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	35,848.15	100.00%	35,848.15	0.00
35m	2025 LITERACY SUPPORTS	52,171.00	100.00%	52,171.00	0.00
		<u>\$122,449.44</u>		<u>\$115,988.07</u>	<u>\$6,461.37</u>
SUBTOTALS		\$2,337,763.74		\$894,717.68	\$250,805.68

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,261.86)				1,316,149.04
51e	SPECIAL ED FOUNDATION (SEC 52)				19,396.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				81,625.65
					<u>\$1,417,171.19</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$218,125.20	11/20/2025	\$242,226.99	12/22/2025	\$244,565.74
01/20/2026	\$189,799.75	02/20/2026	\$250,805.68		

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

District: 69020 ISD: 16
 Gaylord Community Schools

State Aid Membership	2,644.63
General ED K-12	2,569.38
Supplemental 2025	2,605.11
Fall 2025	2,565.41
Special ED K-12 Sec 52	75.25
Supplemental 2025	84.32
Fall 2025	74.24
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	4,660.73

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	787,401,628	18.000	14,173,229
Comm PP TV	39,374,008	6.000	236,244
Assumed Local Revenue			14,409,473
Local Revenue Per GE			5,608.15
Local Revenue Per Membership			5,448.58

Special Ed. Costs	4,179,733.00
Special Ed. Transp. Costs	1,097.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	1,196,752.91	45.45%	467,329.67	76,594.53
22b/51e DISCRETIONARY PAYMENT	12,169,063.05	45.45%	4,416,226.94	1,114,612.22
29(6) ENROLLMENT STABILIZATION PAYMENTS	272,172.86	45.45%	101,113.01	22,589.55
31a AT RISK	2,614,633.34	45.45%	950,680.68	237,670.17
61d CTE PER PUPIL INCENTIVE	42,315.64	45.45%	15,385.97	3,846.49
22I DISTRICT TRANSPORTATION COSTS	329,723.88	45.45%	119,887.60	29,971.90
152a HEADLEE OBLIGATION FOR DATA COLLEC	78,406.96	45.45%	28,486.59	7,149.37
22d(4) ISOLATED DISTRICTS	84,365.16	45.45%	30,651.86	7,692.11
31aa MENTAL HEALTH GRANT - PER PUPIL	984,497.79	45.45%	156,637.28	290,816.97
147a(2) MPSERS NORMAL COST OFFSET	327,914.61	100.00%	147,433.21	180,481.40
147e MPSERS REFORMS - DEFINED CONTRIBUT	62,622.05	100.00%	24,509.13	38,112.92
147c(1) MPSERS UAAL RATE STABILIZATION	2,685,918.77	45.45%	976,600.06	244,150.02
31d SCHOOL LUNCH	70,278.52	45.45%	25,553.27	6,388.32
30d UNIVERSAL SCHOOL BREAKFAST	33,176.36	100.00%	25,232.12	7,944.24
30d UNIVERSAL SCHOOL LUNCH	91,615.89	100.00%	71,057.10	20,558.79
61a(1) VOCATIONAL EDUCATION	101,204.43	45.45%	36,797.93	9,199.48
	\$21,144,662.22		\$7,593,582.42	\$2,297,778.48

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	2023 PROP A OBLIGATION	5,598.43	100.00%	1,967.77	3,630.66
22b/51e	2023 DISCRETIONARY PAYMENT	4.82	100.00%	(1.25)	6.07
22a	2024 PROP A OBLIGATION	12,122.47	100.00%	8,796.35	3,326.12
22b/51e	2024 DISCRETIONARY PAYMENT	(4.40)	100.00%	(0.12)	(4.28)
51c	2025 SPEC ED HEADLEE OBLIGATION	(88,532.20)	100.00%	0.00	(88,532.20)
22b/51e	2025 DISCRETIONARY PAYMENT	54,642.17	100.00%	51,810.84	2,831.33
147a(2)	2025 MPSERS NORMAL COST OFFSET	90,012.54	100.00%	90,012.54	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(9.52)	100.00%	(9.52)	0.00
31d	2025 SCHOOL LUNCH	6,048.35	100.00%	6,048.35	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	43,197.44	100.00%	43,197.44	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	12,142.28	100.00%	12,142.28	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	259,311.28	100.00%	259,311.28	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	2,400.00	100.00%	2,400.00	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	396,974.40	100.00%	396,974.40	0.00
		<u>\$793,908.06</u>		<u>\$872,650.36</u>	<u>(\$78,742.30)</u>
SUBTOTALS		\$21,938,570.28		\$8,466,232.78	\$2,219,036.18

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,441.85)	11,412,800.55
51e	SPECIAL ED FOUNDATION (SEC 52)	756,262.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,196,752.91
		<u>\$13,365,815.96</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,666,393.73	11/20/2025	\$2,625,449.64	12/22/2025	\$2,250,648.19
01/20/2026	\$1,827,452.00	02/20/2026	\$2,219,036.18		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$25,232.12
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$71,057.10

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

District: 69030 ISD: 16

Johannesburg-Lewiston Area Schools

State Aid Membership	666.23
General ED K-12	656.41
Supplemental 2025	648.76
Fall 2025	628.09
Special ED K-12 Sec 52	9.82
Supplemental 2025	10.97
Fall 2025	9.74
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	5,717.37

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	312,638,250	18.000	5,627,489
Comm PP TV	1,346,800	6.000	8,081
Assumed Local Revenue			<u>5,635,569</u>
Local Revenue Per GE			8,585.44
Local Revenue Per Membership			8,458.89

Special Ed. Costs	817,261.00
Special Ed. Transp. Costs	75,910.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	287,302.60	45.45%	86,121.11	44,457.92
22b/51e	DISCRETIONARY PAYMENT	1,060,042.83	45.45%	384,518.29	97,271.18
29(6)	ENROLLMENT STABILIZATION PAYMENTS	80,235.75	45.45%	29,312.78	7,154.37
31a	AT RISK	743,242.51	45.45%	270,242.98	67,560.74
61d	CTE PER PUPIL INCENTIVE	8,984.83	45.45%	3,266.88	816.73
22l	DISTRICT TRANSPORTATION COSTS	97,048.84	45.45%	35,286.96	8,821.74
152a	HEADLEE OBLIGATION FOR DATA COLLEC	19,752.13	45.45%	7,179.86	1,797.48
22d(4)	ISOLATED DISTRICTS	42,506.21	45.45%	15,451.21	3,867.86
31aa	MENTAL HEALTH GRANT - PER PUPIL	247,922.50	45.45%	39,445.40	73,235.38
147a(2)	MPSERS NORMAL COST OFFSET	90,619.05	100.00%	35,681.03	54,938.02
147e	MPSERS REFORMS - DEFINED CONTRIBUT	9,236.15	100.00%	3,497.08	5,739.07
147c(1)	MPSERS UAAL RATE STABILIZATION	624,713.09	45.45%	227,145.68	56,786.42
31d	SCHOOL LUNCH	19,500.49	45.45%	7,090.38	1,772.59
30d	UNIVERSAL SCHOOL BREAKFAST	7,162.80	100.00%	5,461.00	1,701.80
30d	UNIVERSAL SCHOOL LUNCH	8,775.66	100.00%	7,098.44	1,677.22
61a(1)	VOCATIONAL EDUCATION	9,202.18	45.45%	3,345.91	836.48
		<u>\$3,356,247.62</u>		<u>\$1,160,144.99</u>	<u>\$428,435.00</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	49.53	100.00%	49.53	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1,583.40	100.00%	1,583.40	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	50,445.85	100.00%	0.00	50,445.85
22b/51e	2025 DISCRETIONARY PAYMENT	4,591.14	100.00%	4,591.14	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	22,086.59	100.00%	22,086.59	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(241.94)	100.00%	(241.94)	0.00
31d	2025 SCHOOL LUNCH	1,678.26	100.00%	1,678.26	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	4,551.13	100.00%	4,551.13	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,162.30	100.00%	3,162.30	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	62,922.90	100.00%	62,922.90	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	100,539.42	100.00%	100,539.42	0.00
		<u>\$251,368.58</u>		<u>\$200,922.73</u>	<u>\$50,445.85</u>
SUBTOTALS		\$3,607,616.20		\$1,361,067.72	\$478,880.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$1,464.56)	961,351.83
51e	SPECIAL ED FOUNDATION (SEC 52)	98,691.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	287,302.60
		<u>\$1,347,345.43</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$227,673.98	11/20/2025	\$455,680.35	12/22/2025	\$387,980.85
01/20/2026	\$277,173.10	02/20/2026	\$478,880.85		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,461.00
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$7,098.44

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	675.38	8.67	0.00	8.67	684.05
2025	663.68	10.94	0.00	10.94	674.62
2026	630.16	9.86	0.00	9.86	640.02
	<u>656.41</u>	<u>9.82</u>	<u>0.00</u>	<u>9.82</u>	<u>666.23</u>

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

District: 69040 ISD: 16
Vanderbilt Area Schools

State Aid Membership	81.16
General ED K-12	79.95
Supplemental 2025	69.51
Fall 2025	62.94
Special ED K-12 Sec 52	1.21
Supplemental 2025	0.49
Fall 2025	1.06
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	4,442.93

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	65,180,341	18.000	1,173,246
Comm PP TV	631,700	6.000	3,790
Assumed Local Revenue			<u>1,177,036</u>
Local Revenue Per GE			14,722.16
Local Revenue Per Membership			14,502.67

Special Ed. Costs	97,550.00
Special Ed. Transp. Costs	2,000.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	29,321.09	45.45%	11,141.91	2,184.53
22b/51e DISCRETIONARY PAYMENT	12,160.50	45.45%	4,421.56	1,105.39
29(6) ENROLLMENT STABILIZATION PAYMENTS	32,576.92	45.45%	11,784.84	3,021.37
31a AT RISK	109,078.73	45.45%	39,661.03	9,915.25
22l DISTRICT TRANSPORTATION COSTS	10,980.42	45.45%	3,992.48	998.12
152a HEADLEE OBLIGATION FOR DATA COLLEC	2,406.20	45.45%	874.98	218.64
22d(4) ISOLATED DISTRICTS	5,178.10	45.45%	1,882.97	470.48
31aa MENTAL HEALTH GRANT - PER PUPIL	30,213.20	45.45%	4,807.04	8,924.86
147a(2) MPSERS NORMAL COST OFFSET	15,943.19	100.00%	8,923.00	7,020.19
147e MPSERS REFORMS - DEFINED CONTRIBUT	844.88	100.00%	409.35	435.53
147c(1) MPSERS UAAL RATE STABILIZATION	136,475.46	45.45%	49,622.48	12,405.62
31d SCHOOL LUNCH	3,610.20	45.45%	1,312.67	328.17
	<u>\$388,788.89</u>		<u>\$138,834.31</u>	<u>\$47,028.15</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
27h(2)	2024 MENTORING GRANTS	12,000.00	100.00%	12,000.00	0.00
74b	2024 MI CLEAN SCHOOL BUS GRANT	419,255.00	100.00%	0.00	419,255.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(1,322.22)	100.00%	0.00	(1,322.22)
147a(2)	2025 MPSERS NORMAL COST OFFSET	4,059.40	100.00%	4,059.40	0.00
31d	2025 SCHOOL LUNCH	310.70	100.00%	310.70	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	9,923.65	100.00%	9,923.65	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	13,291.85	100.00%	13,291.85	0.00
		<u>\$457,518.38</u>		<u>\$39,585.60</u>	<u>\$417,932.78</u>
SUBTOTALS		\$846,307.27		\$178,419.91	\$464,960.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	12,160.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	29,321.09
		<u>\$41,481.59</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$22,608.17	11/20/2025	\$65,268.48	12/22/2025	\$46,145.01
01/20/2026	\$32,398.25	02/20/2026	\$464,960.93		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$12,000.00 (for Adjust Year 2024)
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THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	106.44	2.05	0.00	2.05	108.49
2025	69.82	0.58	0.00	0.58	70.40
2026	63.60	1.00	0.00	1.00	64.60
	<u>79.95</u>	<u>1.21</u>	<u>0.00</u>	<u>1.21</u>	<u>81.16</u>

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

District: 71050 ISD: 16

Onaway Area Community School District

State Aid Membership	508.59
General ED K-12	504.17
Supplemental 2025	501.52
Fall 2025	487.86
Special ED K-12 Sec 52	4.42
Supplemental 2025	5.08
Fall 2025	6.08
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	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	210,397,764	18.000	3,787,160
Comm PP TV	4,005,500	6.000	24,033
Assumed Local Revenue			<u>3,811,193</u>
Local Revenue Per GE			7,559.34
Local Revenue Per Membership			7,493.64

Special Ed. Costs	567,020.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	162,245.97	45.45%	43,537.11	30,203.68
22b/51e	DISCRETIONARY PAYMENT	1,300,137.05	45.45%	470,923.29	119,989.00
29(6)	ENROLLMENT STABILIZATION PAYMENTS	44,737.70	45.45%	16,115.14	4,218.14
31a	AT RISK	528,841.23	45.45%	192,286.67	48,071.67
22l	DISTRICT TRANSPORTATION COSTS	82,978.94	45.45%	30,171.14	7,542.79
152a	HEADLEE OBLIGATION FOR DATA COLLEC	15,078.48	45.45%	5,483.71	1,369.46
22d(4)	ISOLATED DISTRICTS	32,448.60	45.45%	11,801.05	2,946.84
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	30,126.88	(30,126.88)
147a(2)	MPERS NORMAL COST OFFSET	67,287.78	100.00%	36,989.99	30,297.79
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,218.46	100.00%	5,358.51	3,859.95
147c(1)	MPERS UAAL RATE STABILIZATION	531,455.84	45.45%	193,237.34	48,309.34
31d	SCHOOL LUNCH	10,951.00	45.45%	3,981.78	995.45
30d	UNIVERSAL SCHOOL BREAKFAST	1,879.60	100.00%	1,879.60	0.00
30d	UNIVERSAL SCHOOL LUNCH	2,359.48	100.00%	2,359.48	0.00
		<u>\$2,789,620.13</u>		<u>\$1,044,251.69</u>	<u>\$267,677.23</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	(80.82)	100.00%	(80.82)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	63.14	100.00%	63.14	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	42,506.95	100.00%	0.00	42,506.95
22b/51e	2025 DISCRETIONARY PAYMENT	5,636.67	100.00%	5,636.67	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	16,473.71	100.00%	16,473.71	0.00
31d	2025 SCHOOL LUNCH	942.47	100.00%	942.47	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	2,233.92	100.00%	2,233.92	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	574.04	100.00%	574.04	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	55,346.16	100.00%	55,346.16	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	75,994.13	100.00%	75,994.13	0.00
35m	2025 LITERACY SUPPORTS	2,522.00	100.00%	2,522.00	0.00
		<u>\$202,212.37</u>		<u>\$159,705.42</u>	<u>\$42,506.95</u>
SUBTOTALS		\$2,991,832.50		\$1,203,957.11	\$310,184.18

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,490.66)	1,255,716.05
51e	SPECIAL ED FOUNDATION (SEC 52)	44,421.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	162,245.97
		<u>\$1,462,383.02</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$211,253.86	11/20/2025	\$403,846.33	12/22/2025	\$333,324.73
01/20/2026	\$252,921.39	02/20/2026	\$310,184.18		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,033.78
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$1,577.02

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	518.71	3.30	0.00	3.30	522.01
2025	504.56	3.99	0.00	3.99	508.55
2026	489.23	5.98	0.00	5.98	495.21
	<u>504.17</u>	<u>4.42</u>	<u>0.00</u>	<u>4.42</u>	<u>508.59</u>

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

District: 71060 ISD: 16

Posen Consolidated School District No. 9

State Aid Membership	207.91
General ED K-12	201.93
Supplemental 2025	194.58
Fall 2025	185.43
Special ED K-12 Sec 52	5.98
Supplemental 2025	6.42
Fall 2025	3.57
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	4,738.88

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	79,312,502	18.000	1,427,625
Comm PP TV	670,200	6.000	4,021
Assumed Local Revenue			<u>1,431,646</u>
Local Revenue Per GE			7,089.81
Local Revenue Per Membership			6,885.89

Special Ed. Costs	147,109.00
Special Ed. Transp. Costs	14,490.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	52,296.83	45.45%	19,478.89	4,290.02
22b/51e DISCRETIONARY PAYMENT	657,850.17	45.45%	239,194.32	59,798.58
29(6) ENROLLMENT STABILIZATION PAYMENTS	25,877.38	45.45%	9,361.25	2,400.02
31a AT RISK	173,471.82	45.45%	63,074.35	15,768.59
22l DISTRICT TRANSPORTATION COSTS	25,681.72	45.45%	9,337.87	2,334.47
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,164.03	45.45%	2,241.46	560.09
22d(4) ISOLATED DISTRICTS	13,264.89	45.45%	4,823.66	1,205.23
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	33,994.58	100.00%	17,682.83	16,311.75
147e MPSERS REFORMS - DEFINED CONTRIBUT	1,572.83	100.00%	565.64	1,007.19
147c(1) MPSERS UAAL RATE STABILIZATION	211,621.84	45.45%	76,945.70	19,236.43
31d SCHOOL LUNCH	6,536.35	45.45%	2,376.62	594.15
30d UNIVERSAL SCHOOL BREAKFAST	3,053.08	100.00%	2,273.30	779.78
30d UNIVERSAL SCHOOL LUNCH	5,972.11	100.00%	4,516.66	1,455.45
	<u>\$1,217,357.63</u>		<u>\$451,872.55</u>	<u>\$125,741.75</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
51c	2025 SPEC ED HEADLEE OBLIGATION	(1,275.47)	100.00%	0.00	(1,275.47)
147a(2)	2025 MPSERS NORMAL COST OFFSET	9,046.13	100.00%	9,046.13	0.00
31d	2025 SCHOOL LUNCH	562.54	100.00%	562.54	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	3,265.60	100.00%	3,265.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,176.02	100.00%	1,176.02	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	25,865.39	100.00%	25,865.39	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	31,413.66	100.00%	31,413.66	0.00
35m	2025 LITERACY SUPPORTS	42,350.00	100.00%	42,350.00	0.00
		<u>\$112,403.87</u>		<u>\$113,679.34</u>	<u>(\$1,275.47)</u>
SUBTOTALS		\$1,329,761.50		\$565,551.89	\$124,466.28

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,960.19)	597,751.17
51e	SPECIAL ED FOUNDATION (SEC 52)	60,099.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>52,296.83</u>
		\$710,147.00

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$97,744.31	11/20/2025	\$189,285.31	12/22/2025	\$134,202.06
01/20/2026	\$137,530.25	02/20/2026	\$124,466.28		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$2,273.30
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$4,516.66

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	215.13	8.30	0.00	8.30	223.43
2025	204.31	5.77	0.00	5.77	210.08
2026	<u>186.35</u>	<u>3.86</u>	<u>0.00</u>	<u>3.86</u>	<u>190.21</u>
	201.93	5.98	0.00	5.98	207.91

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

District: 71080 ISD: 16
Rogers City Area Schools

State Aid Membership	437.73
General ED K-12	432.87
Supplemental 2025	434.83
Fall 2025	404.81
Special ED K-12 Sec 52	4.86
Supplemental 2025	4.61
Fall 2025	3.27
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	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	132,840,670	18.000	2,391,132
Comm PP TV	2,224,200	6.000	13,345
Assumed Local Revenue			<u>2,404,477</u>
Local Revenue Per GE			5,554.73
Local Revenue Per Membership			5,493.06

Special Ed. Costs	489,915.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	140,183.30	45.45%	69,018.01	(5,304.70)
22b/51e DISCRETIONARY PAYMENT	1,994,710.52	45.45%	725,276.75	181,319.18
29(6) ENROLLMENT STABILIZATION PAYMENTS	44,356.68	45.45%	16,046.22	4,113.89
31a AT RISK	485,897.04	45.45%	176,672.16	44,168.04
22l DISTRICT TRANSPORTATION COSTS	59,554.93	45.45%	21,654.17	5,413.55
152a HEADLEE OBLIGATION FOR DATA COLLEC	12,977.65	45.45%	4,719.12	1,179.22
22d(4) ISOLATED DISTRICTS	27,927.66	45.45%	10,155.65	2,537.47
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	25,926.36	(25,926.36)
147a(2) MPSERS NORMAL COST OFFSET	43,468.29	100.00%	17,960.93	25,507.36
147e MPSERS REFORMS - DEFINED CONTRIBUT	4,469.64	100.00%	2,560.85	1,908.79
147c(1) MPSERS UAAL RATE STABILIZATION	425,437.34	45.45%	154,689.02	38,672.25
31d SCHOOL LUNCH	13,461.80	45.45%	4,894.71	1,223.68
30d UNIVERSAL SCHOOL BREAKFAST	3,942.08	100.00%	2,880.36	1,061.72
30d UNIVERSAL SCHOOL LUNCH	3,875.04	100.00%	3,036.80	838.24
	<u>\$3,260,261.97</u>		<u>\$1,235,491.11</u>	<u>\$276,712.33</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
51c	2025 SPEC ED HEADLEE OBLIGATION	(49,635.21)	100.00%	0.00	(49,635.21)
22b/51e	2025 DISCRETIONARY PAYMENT	1,658.34	100.00%	1,658.34	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	12,358.20	100.00%	12,358.20	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(57.99)	100.00%	(57.99)	0.00
31d	2025 SCHOOL LUNCH	1,158.56	100.00%	1,158.56	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	2,953.60	100.00%	2,953.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,351.28	100.00%	1,351.28	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	36,978.73	100.00%	36,978.73	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	65,674.12	100.00%	65,674.12	0.00
		<u>\$72,439.63</u>		<u>\$122,074.84</u>	<u>(\$49,635.21)</u>
SUBTOTALS		\$3,332,701.60		\$1,357,565.95	\$227,077.12

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	87,906.42
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OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,495.27)	1,945,867.52
51e	SPECIAL ED FOUNDATION (SEC 52)	48,843.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>140,183.30</u>
		<u>\$2,134,893.82</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$271,221.49	11/20/2025	\$433,115.47	12/22/2025	\$368,549.50
01/20/2026	\$278,762.33	02/20/2026	\$227,077.12		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$2,880.36
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$3,036.80

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	455.49	6.23	0.00	6.23	461.72
2025	435.30	4.94	0.00	4.94	440.24
2026	407.81	3.40	0.00	3.40	411.21
	<u>432.87</u>	<u>4.86</u>	<u>0.00</u>	<u>4.86</u>	<u>437.73</u>

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

District: 71902 ISD: 16
 Presque Isle Academy

State Aid Membership	15.89
General ED K-12	15.89
Supplemental 2025	17.00
Fall 2025	15.77
Special ED K-12 Sec 52	0.00
Supplemental 2025	0.00
Fall 2025	0.00
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	4,200.00

Local Revenue Per GE	0.00	Special Ed. Costs	0.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES	Amount	Pct to Date	Previous Amts	Current Amt
22b/51e DISCRETIONARY PAYMENT	92,956.50	45.45%	33,798.98	8,449.75
22b PSA PROTECTED	66,738.00	45.45%	24,265.94	6,066.48
29(6) ENROLLMENT STABILIZATION PAYMENTS	6,509.03	45.45%	2,354.67	603.68
31a AT RISK	34,510.80	45.45%	12,548.13	3,137.03
152a HEADLEE OBLIGATION FOR DATA COLLEC	471.10	45.45%	171.31	42.80
147a(2) MPSERS NORMAL COST OFFSET	1,261.82	100.00%	736.06	525.76
147e MPSERS REFORMS - DEFINED CONTRIBUT	1,612.75	100.00%	772.69	840.06
147c(1) MPSERS UAAL RATE STABILIZATION	19,295.98	45.45%	7,016.02	1,754.00
	\$223,355.98		\$81,663.80	\$21,419.56

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
147a(2)	2025 MPSERS NORMAL COST OFFSET	349.39	100.00%	349.39	0.00
271(4)	2025 MPSERS HEALTHCARE OFFSET	1,028.76	100.00%	1,028.76	0.00
271(2)	2025 EDUCATOR COMPENSATION PROGRAM	2,608.35	100.00%	2,608.35	0.00
		<u>\$3,986.50</u>		<u>\$3,986.50</u>	<u>\$0.00</u>
SUBTOTALS		\$227,342.48		\$85,650.30	\$21,419.56

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				159,694.50
					<u>\$159,694.50</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$19,785.63	11/20/2025	\$25,481.02	12/22/2025	\$19,036.33
01/20/2026	\$21,347.32	02/20/2026	\$21,419.56		