

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 16000	ISD: 16	LEA Membership	7,049.23
Cheb-Otsego-Presque Isle ESD		ISD Membership	79.08
		Supplemental 2025	81.41
Homestead Tax Value	2,140,679,585.00	Fall	78.82
Non-Homestead Tax Value	2,596,605,132.00		
Com Pers Prop Tax Value	65,491,234.00		
Ind Pers Prop Tax Value	45,273,910.00		
		Mills	
		Special Ed.	1.4618
		Voc. Ed.	0.0000
		Operating	0.2553
		Special Ed. Costs	7,760,510.00
		Special Ed. Transp. Costs	228,521.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 79.08 Total FTEs	794,754.00	36.36%	216,729.42	72,243.13
51a(2)	SPECIAL EDUCATION	2,381,493.30	36.36%	649,433.22	216,477.74
61b(8)	CTE EARLY/MIDDLE COLLEGE PLANNING	50,000.00	36.36%	13,635.00	4,545.00
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	66,168.78	36.36%	0.00	24,058.97
61d	CTE PER PUPIL INCENTIVE	144.92	36.36%	39.52	13.17
32d(1)	GREAT START READINESS	3,325,995.00	36.36%	906,998.84	302,332.94
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	36.36%	11,453.40	3,817.80
32d(24)	GSRP TRANSPORTATION	25,399.00	36.36%	6,926.31	2,308.77
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,344.76	36.36%	639.37	213.18
81	INTERMEDIATE DISTRICTS	741,745.63	36.36%	202,274.03	67,424.68
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	36.36%	0.00	32,464.28
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	36.36%	0.00	364,727.16
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	160,202.29	36.36%	43,661.31	14,588.24
147a(2)	MPERS NORMAL COST OFFSET	63,488.34	100.00%	63,488.34	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUTI	12,298.03	100.00%	12,298.03	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,042,926.88	36.36%	284,406.16	94,802.05
		<u>\$9,801,346.64</u>		<u>\$2,411,982.95</u>	<u>\$1,200,017.11</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amts	Current Amt
61d	2025 CTE PER PUPIL INCENTIVE	(0.63)	100.00%	(0.63)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	11,419.18	100.00%	11,419.18	0.00
27l(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>\$122,376.50</u>		<u>\$122,376.50</u>	<u>\$0.00</u>
SUBTOTALS		\$9,923,723.14		\$2,534,359.45	\$1,200,017.11

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				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 16015 ISD: 16
Cheboygan Area Schools

State Aid Membership	1,436.38
General ED K-12	1,409.30
Supplemental 2025	1,431.01
Fall 2025	1,406.89
Special ED K-12 Sec 52	27.08
Supplemental 2025	27.53
Fall 2025	27.03
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

	Amount	Mills	Revenue
Non-Pre TV	421,881,262	18.000	7,593,863
Comm PP TV	9,589,676	6.000	57,538
Assumed Local Revenue			7,651,401

Local Revenue Per GE	5,429.22
Local Revenue Per Membership	5,326.86

Special Ed. Costs	2,168,980.00
Special Ed. Transp. Costs	202,169.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	762,987.93	36.36%	208,066.81	69,355.60
22b/51e DISCRETIONARY PAYMENT	6,784,219.25	36.36%	1,831,968.45	634,773.67
29(6) ENROLLMENT STABILIZATION PAYMENTS	108,386.00	36.36%	35,165.75	4,243.40
31a AT RISK	1,816,139.91	36.36%	495,199.00	165,149.47
61d CTE PER PUPIL INCENTIVE	42,170.72	36.36%	11,499.96	3,833.31
22I DISTRICT TRANSPORTATION COSTS	242,489.24	36.36%	66,126.82	22,042.27
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,589.31	36.36%	11,559.95	3,925.52
22d(4) ISOLATED DISTRICTS	91,653.05	36.36%	24,884.35	8,440.70
147a(2) MPSERS NORMAL COST OFFSET	93,902.50	100.00%	93,902.50	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	15,206.76	100.00%	15,206.76	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,539,729.42	36.36%	419,884.21	139,961.41
31d SCHOOL LUNCH	33,525.10	36.36%	9,142.29	3,047.44
30d UNIVERSAL SCHOOL BREAKFAST	3,832.86	100.00%	3,832.86	0.00
30d UNIVERSAL SCHOOL LUNCH	3,863.14	100.00%	3,863.14	0.00
61a(2) VOC. ED. ADMINISTRATION	14,193.00	36.36%	3,870.43	1,290.14
61a(1) VOCATIONAL EDUCATION	92,943.70	36.36%	25,345.75	8,448.58
	<u>\$11,687,831.89</u>		<u>\$3,259,519.03</u>	<u>\$1,064,511.51</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	(3,985.57)	100.00%	(3,985.57)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(9.08)	100.00%	(9.08)	0.00
22a	2024 PROP A OBLIGATION	118.35	100.00%	118.35	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.01)	100.00%	(2.01)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	20,731.10	100.00%	20,731.10	0.00
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>\$430,450.44</u>		<u>\$430,450.44</u>	<u>\$0.00</u>
SUBTOTALS		\$12,118,282.33		\$3,689,969.47	\$1,064,511.51

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,620.78)	6,512,065.25
51e	SPECIAL ED FOUNDATION (SEC 52)	272,154.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>762,987.93</u>
		\$7,547,207.18

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				

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
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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	335,023,677	18.000	6,030,426
Comm PP TV	3,004,050	6.000	18,024
Assumed Local Revenue			6,048,450

Local Revenue Per GE	9,422.44
Local Revenue Per Membership	9,332.59

Special Ed. Costs	591,362.00
Special Ed. Transp. Costs	91,945.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	233,955.59	36.36%	63,799.69	21,266.56
22b/51e DISCRETIONARY PAYMENT	464,952.32	36.36%	128,300.98	40,755.68
29(6) ENROLLMENT STABILIZATION PAYMENTS	39,993.20	36.36%	10,409.61	4,131.92
31a AT RISK	837,717.95	36.36%	228,416.92	76,177.33
61d CTE PER PUPIL INCENTIVE	4,057.66	36.36%	1,106.52	368.85
22l DISTRICT TRANSPORTATION COSTS	69,522.72	36.36%	18,958.85	6,319.61
152a HEADLEE OBLIGATION FOR DATA COLLEC	19,216.45	36.36%	5,244.42	1,742.68
22d(4) ISOLATED DISTRICTS	41,354.20	36.36%	11,289.31	3,747.08
35m(1) LITERACY SUPPORTS	0.00	0.00%	14,782.52	(14,782.52)
31aa MENTAL HEALTH GRANT - PER PUPIL	105,662.70	36.36%	28,814.22	9,604.74
147a(2) MPSERS NORMAL COST OFFSET	33,848.83	100.00%	33,848.83	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	7,777.83	100.00%	7,777.83	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	585,026.06	36.36%	159,536.61	53,178.87
31d SCHOOL LUNCH	18,166.90	36.36%	4,954.11	1,651.37
30d UNIVERSAL SCHOOL BREAKFAST	1,927.86	100.00%	1,927.86	0.00
30d UNIVERSAL SCHOOL LUNCH	2,993.78	100.00%	2,993.78	0.00
61a(1) VOCATIONAL EDUCATION	3,688.76	36.36%	1,005.92	335.31
	<u>\$2,469,862.81</u>		<u>\$723,167.98</u>	<u>\$204,497.48</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(4,227.71)	100.00%	(4,227.71)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2,892.34)	100.00%	(2,892.34)	0.00
27h(2)	2024 MENTORING GRANTS	17,850.00	100.00%	17,850.00	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4,302.50	100.00%	4,302.50	0.00
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%	0.00	74,208.00
		\$257,540.58		\$183,332.58	\$74,208.00
SUBTOTALS		\$2,727,403.39		\$906,500.56	\$278,705.48

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$627.56)	402,843.32
51e	SPECIAL ED FOUNDATION (SEC 52)	62,109.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	233,955.59
		<u>\$698,907.91</u>

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				

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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

	Amount	Mills	Revenue
Non-Pre TV	184,100,064	17.763	3,270,243
Comm PP TV	4,405,000	5.763	25,388
Assumed Local Revenue			3,295,631

Local Revenue Per GE	21,728.96
Local Revenue Per Membership	21,533.03

Special Ed. Costs	219,540.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	62,818.74	36.36%	17,130.67	5,710.22
22b/51e DISCRETIONARY PAYMENT	13,869.00	36.36%	3,782.08	1,260.69
31a AT RISK	132,513.20	36.36%	36,131.80	12,050.00
22l DISTRICT TRANSPORTATION COSTS	18,255.37	36.36%	4,978.24	1,659.41
152a HEADLEE OBLIGATION FOR DATA COLLEC	4,538.00	36.36%	1,241.07	408.95
22d(4) ISOLATED DISTRICTS	9,765.87	36.36%	2,671.56	879.31
31aa MENTAL HEALTH GRANT - PER PUPIL	25,004.59	36.36%	6,818.75	2,272.92
147a(2) MPSERS NORMAL COST OFFSET	13,384.37	100.00%	13,384.37	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	1,843.81	100.00%	1,843.81	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	208,204.35	36.36%	56,777.33	18,925.77
31d SCHOOL LUNCH	1,680.02	36.36%	458.14	152.72
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
	<u>\$498,733.90</u>		<u>\$152,074.40</u>	<u>\$43,319.99</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
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>\$52,750.33</u>		<u>\$52,750.33</u>	<u>\$0.00</u>
SUBTOTALS		\$551,484.23		\$204,824.73	\$43,319.99

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>62,818.74</u>
		\$76,687.74

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				

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
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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

	Amount	Mills	Revenue
Non-Pre TV	67,519,392	18.000	1,215,349
Comm PP TV	240,100	6.000	1,441
Assumed Local Revenue			1,216,790

Local Revenue Per GE	4,864.63
Local Revenue Per Membership	4,827.38

Special Ed. Costs	181,648.00
Special Ed. Transp. Costs	32,011.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	74,517.43	36.36%	20,320.90	6,773.64
22b/51e DISCRETIONARY PAYMENT	1,316,413.10	36.36%	360,658.01	117,989.79
31a AT RISK	343,088.71	36.36%	93,548.51	31,198.54
22l DISTRICT TRANSPORTATION COSTS	35,735.05	36.36%	9,744.95	3,248.31
152a HEADLEE OBLIGATION FOR DATA COLLEC	7,473.69	36.36%	2,042.87	674.56
22d(4) ISOLATED DISTRICTS	16,083.53	36.36%	4,397.55	1,450.42
31aa MENTAL HEALTH GRANT - PER PUPIL	41,159.01	36.36%	11,224.06	3,741.36
147a(2) MPSERS NORMAL COST OFFSET	10,449.17	100.00%	10,449.17	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	2,374.48	100.00%	2,374.48	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	263,540.17	36.36%	71,867.40	23,955.81
31d SCHOOL LUNCH	8,441.36	36.36%	2,301.96	767.32
	<u>\$2,119,275.70</u>		<u>\$588,929.86</u>	<u>\$189,799.75</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(40.76)	100.00%	(40.76)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.66	100.00%	0.66	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	985.44	100.00%	985.44	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(988.71)	100.00%	(988.71)	0.00
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
27I(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
27I(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
		\$115,988.07		\$115,988.07	\$0.00
SUBTOTALS		\$2,235,263.77		\$704,917.93	\$189,799.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,185.37)	1,297,016.60
51e	SPECIAL ED FOUNDATION (SEC 52)	19,396.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	74,517.43
		<u>\$1,390,930.53</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				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 69020 ISD: 16
Gaylord Community Schools

State Aid Membership	2,642.32
General ED K-12	2,567.07
Supplemental 2025	2,605.11
Fall 2025	2,562.84
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

	Amount	Mills	Revenue
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	5,613.20
Local Revenue Per Membership	5,453.34

Special Ed. Costs	4,490,355.00
Special Ed. Transp. Costs	602.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	1,285,285.11	36.36%	350,497.25	116,832.42
22b/51e DISCRETIONARY PAYMENT	12,145,838.68	36.36%	3,318,228.93	1,097,998.01
29(6) ENROLLMENT STABILIZATION PAYMENTS	278,088.59	36.36%	73,709.69	27,403.32
31a AT RISK	2,614,633.34	36.36%	712,920.74	237,759.94
61d CTE PER PUPIL INCENTIVE	42,315.64	36.36%	11,539.48	3,846.49
22l DISTRICT TRANSPORTATION COSTS	329,723.88	36.36%	89,915.70	29,971.90
152a HEADLEE OBLIGATION FOR DATA COLLEC	78,345.97	36.36%	21,381.93	7,104.66
22d(4) ISOLATED DISTRICTS	84,301.05	36.36%	23,013.73	7,638.13
31aa MENTAL HEALTH GRANT - PER PUPIL	430,795.61	36.36%	117,477.96	39,159.32
147a(2) MPSERS NORMAL COST OFFSET	147,433.21	100.00%	147,433.21	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	24,509.13	100.00%	24,509.13	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	2,685,918.77	36.36%	732,450.05	244,150.01
31d SCHOOL LUNCH	70,278.52	36.36%	19,164.95	6,388.32
30d UNIVERSAL SCHOOL BREAKFAST	25,232.12	100.00%	25,232.12	0.00
30d UNIVERSAL SCHOOL LUNCH	71,057.10	100.00%	71,057.10	0.00
61a(1) VOCATIONAL EDUCATION	101,204.43	36.36%	27,598.45	9,199.48
	<u>\$20,414,961.15</u>		<u>\$5,766,130.42</u>	<u>\$1,827,452.00</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	1,967.77	100.00%	1,967.77	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(1.25)	100.00%	(1.25)	0.00
22a	2024 PROP A OBLIGATION	8,796.35	100.00%	8,796.35	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.12)	100.00%	(0.12)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	51,810.84	100.00%	51,810.84	0.00
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
27l(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
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	396,974.40	100.00%	396,974.40	0.00
		<u>\$872,650.36</u>		<u>\$872,650.36</u>	<u>\$0.00</u>
SUBTOTALS		\$21,287,611.51		\$6,638,780.78	\$1,827,452.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,436.80)	11,389,576.18
51e	SPECIAL ED FOUNDATION (SEC 52)	756,262.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,285,285.11</u>
		\$13,431,123.79

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				

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: 01/20/2026

District: 69030 ISD: 16

Johannesburg-Lewiston Area Schools

State Aid Membership	665.98
General ED K-12	656.16
Supplemental 2025	648.76
Fall 2025	627.26
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

	Amount	Mills	Revenue
Non-Pre TV	312,638,250	18.000	5,627,489
Comm PP TV	1,346,800	6.000	8,081
Assumed Local Revenue			5,635,569

Local Revenue Per GE	8,588.71
Local Revenue Per Membership	8,462.07

Special Ed. Costs	670,941.00
Special Ed. Transp. Costs	63,728.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	236,856.75	36.36%	64,590.84	21,530.27
22b/51e DISCRETIONARY PAYMENT	1,057,531.05	36.36%	288,388.72	96,129.57
29(6) ENROLLMENT STABILIZATION PAYMENTS	80,618.21	36.36%	21,936.69	7,376.09
31a AT RISK	743,242.51	36.36%	202,656.72	67,586.26
61d CTE PER PUPIL INCENTIVE	8,984.83	36.36%	2,450.16	816.72
22l DISTRICT TRANSPORTATION COSTS	97,048.84	36.36%	26,465.22	8,821.74
152a HEADLEE OBLIGATION FOR DATA COLLEC	19,746.60	36.36%	5,384.54	1,795.32
22d(4) ISOLATED DISTRICTS	42,495.09	36.36%	11,590.93	3,860.28
31aa MENTAL HEALTH GRANT - PER PUPIL	108,485.69	36.36%	29,584.05	9,861.35
147a(2) MPSERS NORMAL COST OFFSET	35,681.03	100.00%	35,681.03	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	3,497.08	100.00%	3,497.08	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	624,713.09	36.36%	170,359.26	56,786.42
31d SCHOOL LUNCH	19,500.49	36.36%	5,317.78	1,772.60
30d UNIVERSAL SCHOOL BREAKFAST	5,461.00	100.00%	5,461.00	0.00
30d UNIVERSAL SCHOOL LUNCH	7,098.44	100.00%	7,098.44	0.00
61a(1) VOCATIONAL EDUCATION	9,202.18	36.36%	2,509.43	836.48
	<u>\$3,100,162.88</u>		<u>\$882,971.89</u>	<u>\$277,173.10</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: 01/20/2026

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
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
		\$200,922.73		\$200,922.73	\$0.00
SUBTOTALS		\$3,301,085.61		\$1,083,894.62	\$277,173.10

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$1,461.29)	958,840.05
51e	SPECIAL ED FOUNDATION (SEC 52)	98,691.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	236,856.75
		<u>\$1,294,387.80</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				

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	629.41	9.86	0.00	9.86	639.27
	<u>656.16</u>	<u>9.82</u>	<u>0.00</u>	<u>9.82</u>	<u>665.98</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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

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

Special Ed. Costs	95,236.00
Special Ed. Transp. Costs	4,818.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	30,643.31	36.36%	8,356.43	2,785.48
22b/51e DISCRETIONARY PAYMENT	12,160.50	36.36%	3,316.17	1,105.39
29(6) ENROLLMENT STABILIZATION PAYMENTS	32,411.55	36.36%	8,819.37	2,965.47
31a AT RISK	109,078.73	36.36%	29,742.02	9,919.01
22l DISTRICT TRANSPORTATION COSTS	10,980.42	36.36%	2,994.36	998.12
152a HEADLEE OBLIGATION FOR DATA COLLEC	2,406.43	36.36%	656.19	218.79
22d(4) ISOLATED DISTRICTS	5,178.69	36.36%	1,412.53	470.44
31aa MENTAL HEALTH GRANT - PER PUPIL	13,220.67	36.36%	3,605.28	1,201.76
147a(2) MPSERS NORMAL COST OFFSET	8,923.00	100.00%	8,923.00	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	409.35	100.00%	409.35	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	136,475.46	36.36%	37,216.86	12,405.62
31d SCHOOL LUNCH	3,610.20	36.36%	984.50	328.17
	<u>\$365,498.31</u>		<u>\$106,436.06</u>	<u>\$32,398.25</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: 01/20/2026

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
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>\$39,585.60</u>		<u>\$39,585.60</u>	<u>\$0.00</u>
SUBTOTALS		\$405,083.91		\$146,021.66	\$32,398.25

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)	<u>30,643.31</u>
		\$42,803.81

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				

SUPPLEMENTAL PAYMENTS

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

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	<u>63.60</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>64.60</u>
	79.95	1.21	0.00	1.21	81.16

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 71050 ISD: 16

Onaway Area Community School District

State Aid Membership	508.65
General ED K-12	504.23
Supplemental 2025	501.52
Fall 2025	488.08
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

	Amount	Mills	Revenue
Non-Pre TV	210,707,346	18.000	3,792,732
Comm PP TV	4,005,500	6.000	24,033
Assumed Local Revenue			3,816,765

Local Revenue Per GE	7,569.49
Local Revenue Per Membership	7,503.72

Special Ed. Costs	418,466.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	119,739.02	36.36%	32,652.83	10,884.28
22b/51e DISCRETIONARY PAYMENT	1,295,168.56	36.36%	353,192.47	117,730.82
29(6) ENROLLMENT STABILIZATION PAYMENTS	44,321.06	36.36%	12,060.02	4,055.12
31a AT RISK	528,841.23	36.36%	144,196.85	48,089.82
22l DISTRICT TRANSPORTATION COSTS	82,978.94	36.36%	22,628.36	7,542.78
152a HEADLEE OBLIGATION FOR DATA COLLEC	15,081.70	36.36%	4,112.50	1,371.21
22d(4) ISOLATED DISTRICTS	32,456.12	36.36%	8,852.71	2,948.34
35m(1) LITERACY SUPPORTS	0.00	0.00%	687.75	(687.75)
31aa MENTAL HEALTH GRANT - PER PUPIL	82,857.21	36.36%	22,595.16	7,531.72
147a(2) MPSERS NORMAL COST OFFSET	36,989.99	100.00%	36,989.99	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,358.51	100.00%	5,358.51	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	531,455.84	36.36%	144,928.01	48,309.33
31d SCHOOL LUNCH	10,951.00	36.36%	2,986.34	995.44
30d UNIVERSAL SCHOOL BREAKFAST	1,879.60	100.00%	1,033.78	845.82
30d UNIVERSAL SCHOOL LUNCH	2,359.48	100.00%	1,577.02	782.46
	<u>\$2,790,438.26</u>		<u>\$793,852.30</u>	<u>\$250,399.39</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: 01/20/2026

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
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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	55,346.16	100.00%	55,346.16	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	75,994.13	100.00%	75,994.13	0.00
35m	2025 LITERACY SUPPORTS	2,522.00	100.00%	0.00	2,522.00
		\$159,705.42		\$157,183.42	\$2,522.00
SUBTOTALS		\$2,950,143.68		\$951,035.72	\$252,921.39

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,480.51)	1,250,747.56
51e	SPECIAL ED FOUNDATION (SEC 52)	44,421.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	119,739.02
		<u>\$1,414,907.58</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				

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	489.42	5.98	0.00	5.98	495.40
	<u>504.23</u>	<u>4.42</u>	<u>0.00</u>	<u>4.42</u>	<u>508.65</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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

	Amount	Mills	Revenue
Non-Pre TV	79,312,502	18.000	1,427,625
Comm PP TV	670,200	6.000	4,021
Assumed Local Revenue			1,431,646

Local Revenue Per GE	7,089.81
Local Revenue Per Membership	6,885.89

Special Ed. Costs	162,087.00
Special Ed. Transp. Costs	10,215.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	53,572.30	36.36%	14,609.17	4,869.72
22b/51e DISCRETIONARY PAYMENT	657,850.17	36.36%	179,395.74	59,798.58
29(6) ENROLLMENT STABILIZATION PAYMENTS	25,746.02	36.36%	7,005.64	2,355.61
31a AT RISK	173,471.82	36.36%	47,299.81	15,774.54
22l DISTRICT TRANSPORTATION COSTS	25,681.72	36.36%	7,003.41	2,334.46
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,164.62	36.36%	1,680.98	560.48
22d(4) ISOLATED DISTRICTS	13,266.40	36.36%	3,618.53	1,205.13
35m(1) LITERACY SUPPORTS	0.00	0.00%	11,548.85	(11,548.85)
147a(2) MPSERS NORMAL COST OFFSET	17,682.83	100.00%	17,682.83	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	565.64	100.00%	565.64	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	211,621.84	36.36%	57,709.28	19,236.42
31d SCHOOL LUNCH	6,536.35	36.36%	1,782.46	594.16
30d UNIVERSAL SCHOOL BREAKFAST	2,273.30	100.00%	2,273.30	0.00
30d UNIVERSAL SCHOOL LUNCH	4,516.66	100.00%	4,516.66	0.00
	<u>\$1,198,949.67</u>		<u>\$356,692.30</u>	<u>\$95,180.25</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
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%	0.00	42,350.00
		<u>\$113,679.34</u>		<u>\$71,329.34</u>	<u>\$42,350.00</u>
SUBTOTALS		\$1,312,629.01		\$428,021.64	\$137,530.25

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>53,572.30</u>
		\$711,422.47

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				

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: 01/20/2026

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

	Amount	Mills	Revenue
Non-Pre TV	132,840,670	18.000	2,391,132
Comm PP TV	2,224,200	6.000	13,345
Assumed Local Revenue			2,404,477

Local Revenue Per GE	5,554.73	Special Ed. Costs	663,381.00
Local Revenue Per Membership	5,493.06	Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	189,818.51	36.36%	51,763.51	17,254.50
22b/51e	DISCRETIONARY PAYMENT	1,994,710.52	36.36%	543,957.56	181,319.19
29(6)	ENROLLMENT STABILIZATION PAYMENTS	44,131.52	36.36%	12,008.45	4,037.77
31a	AT RISK	485,897.04	36.36%	132,487.44	44,184.72
22l	DISTRICT TRANSPORTATION COSTS	59,554.93	36.36%	16,240.63	5,413.54
152a	HEADLEE OBLIGATION FOR DATA COLLEC	12,978.89	36.36%	3,539.10	1,180.02
22d(4)	ISOLATED DISTRICTS	27,930.83	36.36%	7,618.39	2,537.26
31aa	MENTAL HEALTH GRANT - PER PUPIL	71,304.61	36.36%	19,444.77	6,481.59
147a(2)	MPERS NORMAL COST OFFSET	17,960.93	100.00%	17,960.93	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	2,560.85	100.00%	2,560.85	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	425,437.34	36.36%	116,016.76	38,672.26
31d	SCHOOL LUNCH	13,461.80	36.36%	3,671.03	1,223.68
30d	UNIVERSAL SCHOOL BREAKFAST	2,880.36	100.00%	2,880.36	0.00
30d	UNIVERSAL SCHOOL LUNCH	3,036.80	100.00%	3,036.80	0.00
		\$3,351,664.93		\$933,186.58	\$302,304.53

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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
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%	18,911.36	(15,957.76)
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,351.28	100.00%	8,935.72	(7,584.44)
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>\$122,074.84</u>		<u>\$145,617.04</u>	<u>(\$23,542.20)</u>
SUBTOTALS		\$3,473,739.77		\$1,078,803.62	\$278,762.33

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	87,906.42
--------------------	-----------

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>189,818.51</u>
		<u>\$2,184,529.03</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				

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	<u>407.81</u>	<u>3.40</u>	<u>0.00</u>	<u>3.40</u>	<u>411.21</u>
	432.87	4.86	0.00	4.86	437.73

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

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	36.36%	24,248.48	9,550.50
22b PSA PROTECTED	66,738.00	36.36%	17,409.17	6,856.77
29(6) ENROLLMENT STABILIZATION PAYMENTS	6,475.99	36.36%	2,355.27	(0.60)
31a AT RISK	34,510.80	36.36%	9,409.91	3,138.22
152a HEADLEE OBLIGATION FOR DATA COLLEC	471.15	36.36%	122.89	48.42
147a(2) MPSERS NORMAL COST OFFSET	736.06	100.00%	736.06	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	772.69	100.00%	772.69	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	19,295.98	36.36%	5,262.01	1,754.01
	<u>\$221,957.17</u>		<u>\$60,316.48</u>	<u>\$21,347.32</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: 01/20/2026

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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	1,028.76	100.00%	1,028.76	0.00
27I(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		\$225,943.67		\$64,302.98	\$21,347.32

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				