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

District: 16000 ISD: 16

Cheb-Otsego-Presque Isle ESD

Homestead Tax Value	2,215,678,114.00
Non-Homestead Tax Value	2,767,595,202.00
Com Pers Prop Tax Value	71,267,868.00
Ind Pers Prop Tax Value	99,390,966.00

LEA Membership	7,016.39
ISD Membership	75.03
Supplemental 2026	73.33
Fall	68.41

Mills

Special Ed.	1.4482
Voc. Ed.	0.0000
Operating	0.2576

Special Ed. Costs	8,162,408.00
Special Ed. Transp. Costs	242,171.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 75.03 Total FTEs	772,809.00	18.18%	72,723.21	67,773.47
51a(2)	SPECIAL EDUCATION	2,506,103.44	18.18%	227,804.80	227,804.81
27l	EDUCATOR COMPENSATION PROGRAM	8,111.56	18.18%	762.99	711.69
32d(1)	GREAT START READINESS	3,608,800.00	18.18%	328,039.92	328,039.92
32d(21)	GSRP TRANSPORTATION	30,942.00	18.18%	0.00	5,625.26
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,216.91	18.18%	208.54	194.49
81	INTERMEDIATE DISTRICTS	760,288.89	18.18%	69,110.26	69,110.26
147a	MPSERS NORMAL COST OFFSET	56,108.76	100.00%	0.00	56,108.76
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	10,075.88	100.00%	0.00	10,075.88
147c(1)	MPSERS UAAL RATE STABILIZATION	978,376.19	18.18%	0.00	177,868.79
		$8,733,832.63		$698,649.72	$943,313.33

PRIOR YEAR ADJUSTMENTS			Amount	Pct To Date	Previous Amts	Current Amt
32d(31)	2025	GSRP CLASSROOM START UP GRANTS	(40,000.00)	100.00%	(40,000.00)	0.00
61d	2026	CTE PER PUPIL INCENTIVE	1.30	100.00%	1.30	0.00
			($39,998.70)		($39,998.70)	$0.00
SUBTOTALS			$8,693,833.93		$658,651.02	$943,313.33

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$658,651.02	11/20/2026	$943,313.33

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

District: 16015 ISD: 16

Cheboygan Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,369.36

	Amount	Mills	Revenue
Non-Pre TV	454,960,321	18.000	8,189,286
Comm PP TV	9,454,800	6.000	56,729
Assumed Local Revenue			8,246,015

Local Revenue Per GE	5,814.59
Local Revenue Per Membership	5,705.95

State Aid Membership	1,445.16
General ED K-12	1,418.16
Supplemental 2026	1,400.19
Fall 2026	1,404.27
Special ED K-12 Sec 52	27.00
Supplemental 2026	27.06
Fall 2026	26.96
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	73,851.74	73,851.74
22b/51e	DISCRETIONARY PAYMENT	6,639,129.05	18.18%	600,765.21	606,228.45
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	2,104,759.68	18.18%	191,322.65	191,322.66
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	225.57	18.18%	20.50	20.51
22l	DISTRICT TRANSPORTATION COSTS	205,033.86	18.18%	0.00	37,275.16
27l	EDUCATOR COMPENSATION PROGRAM	156,237.60	18.18%	14,196.58	14,207.42
152a	HEADLEE OBLIGATION FOR DATA COLLEC	42,700.16	18.18%	3,880.09	3,882.80
22d(4)	ISOLATED DISTRICTS	102,955.03	18.18%	9,349.89	9,367.33
147a	MPSERS NORMAL COST OFFSET	69,946.75	100.00%	0.00	69,946.75
147e	MPSERS REFORMS - DEFINED CONTRIBUT	12,641.83	100.00%	0.00	12,641.83
147c(1)	MPSERS UAAL RATE STABILIZATION	1,378,575.58	18.18%	0.00	250,625.04
31d	SCHOOL LUNCH	32,770.78	18.18%	2,978.86	2,978.87
		$11,557,426.29		$896,365.52	$1,272,348.56

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(3,399.01)	100.00%	(3,399.01)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(3.84)	100.00%	(3.84)	0.00
22a	2024 PROP A OBLIGATION	1,479.34	100.00%	1,479.34	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3.90	100.00%	3.90	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(837.33)	100.00%	2,916.21	(3,753.54)
22b/51e	2026 DISCRETIONARY PAYMENT	10,369.15	100.00%	13,999.05	(3,629.90)
61d	2026 CTE PER PUPIL INCENTIVE	(6,346.73)	100.00%	(6,346.73)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	4,538.43	100.00%	0.00	4,538.43
30d	2026 UNIVERSAL SCHOOL BREAKFAST	1,646.38	100.00%	0.00	1,646.38
61v	2026 CTE PROGRAM EXPANSIONS GRANT	90,000.00	100.00%	90,000.00	0.00
		$97,450.29		$98,648.92	($1,198.63)
SUBTOTALS		$11,654,876.58		$995,014.44	$1,271,149.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $4,485.41)	6,361,029.05
51e	SPECIAL ED FOUNDATION (SEC 52)	278,100.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	812,450.40
		$7,451,579.45

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$905,014.44	11/20/2026	$1,271,149.93

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$90,000.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,443.67	27.02	0.00	27.02	1,470.69
2026	1,406.94	27.02	0.00	27.02	1,433.96
2027	1,403.86	26.97	0.00	26.97	1,430.83
	1,418.16	27.00	0.00	27.00	1,445.16

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

District: 16050 ISD: 16

Inland Lakes Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,879.35

	Amount	Mills	Revenue
Non-Pre TV	356,657,472	18.000	6,419,834
Comm PP TV	3,680,400	6.000	22,082
Assumed Local Revenue			6,441,916

Local Revenue Per GE	10,009.19
Local Revenue Per Membership	9,922.70

State Aid Membership	649.21
General ED K-12	643.60
Supplemental 2026	636.65
Fall 2026	637.03
Special ED K-12 Sec 52	5.61
Supplemental 2026	5.80
Fall 2026	5.42
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	21,452.10	21,452.09
22b/51e	DISCRETIONARY PAYMENT	244,948.32	18.18%	21,039.57	23,492.03
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,028,512.68	18.18%	93,491.80	93,491.81
22l	DISTRICT TRANSPORTATION COSTS	59,000.61	18.18%	0.00	10,726.31
27l	EDUCATOR COMPENSATION PROGRAM	70,186.70	18.18%	6,377.54	6,382.40
152a	HEADLEE OBLIGATION FOR DATA COLLEC	19,182.22	18.18%	1,743.06	1,744.27
22d(4)	ISOLATED DISTRICTS	46,250.54	18.18%	4,200.26	4,208.09
147a	MPSERS NORMAL COST OFFSET	28,598.74	100.00%	0.00	28,598.74
147e	MPSERS REFORMS - DEFINED CONTRIBUT	7,368.67	100.00%	0.00	7,368.67
147c(1)	MPSERS UAAL RATE STABILIZATION	579,741.44	18.18%	0.00	105,396.99
31d	SCHOOL LUNCH	19,968.16	18.18%	1,815.11	1,815.10
		$2,339,754.75		$150,119.44	$304,676.50

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(394.83)	100.00%	(394.83)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2,079.47	100.00%	2,079.47	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	2,259.30	100.00%	2,698.06	(438.76)
22b/51e	2026 DISCRETIONARY PAYMENT	18,502.08	100.00%	18,546.97	(44.89)
61d	2026 CTE PER PUPIL INCENTIVE	(1,206.37)	100.00%	(1,206.37)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	2,923.90	100.00%	(1,584.36)	4,508.26
30d	2026 UNIVERSAL SCHOOL BREAKFAST	1,091.45	100.00%	23.67	1,067.78
61v	2026 CTE PROGRAM EXPANSIONS GRANT	485,150.00	100.00%	485,150.00	0.00
35m(1)	2026 LITERACY SUPPORTS	11,628.00	100.00%	0.00	11,628.00
		$522,033.00		$505,312.61	$16,720.39
SUBTOTALS		$2,861,787.75		$655,432.05	$321,396.89

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $290.81)	187,165.32
51e	SPECIAL ED FOUNDATION (SEC 52)	57,783.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	235,996.67
		$480,944.99

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$170,282.05	11/20/2026	$321,396.89

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$485,150.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	654.87	5.89	0.00	5.89	660.76
2026	638.94	5.47	0.00	5.47	644.41
2027	636.99	5.46	0.00	5.46	642.45
	643.60	5.61	0.00	5.61	649.21

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

District: 16070 ISD: 16

Mackinaw City Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	6,181.64

	Amount	Mills	Revenue
Non-Pre TV	190,928,345	17.763	3,391,537
Comm PP TV	5,947,450	5.763	34,278
Assumed Local Revenue			3,425,815

Local Revenue Per GE	22,421.72
Local Revenue Per Membership	22,232.55

State Aid Membership	154.09
General ED K-12	152.79
Supplemental 2026	149.59
Fall 2026	153.15
Special ED K-12 Sec 52	1.30
Supplemental 2026	1.55
Fall 2026	1.27
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	6,223.84	6,223.84
22b/51e	DISCRETIONARY PAYMENT	13,390.00	18.18%	1,217.15	1,217.15
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	146,475.27	18.18%	13,314.60	13,314.60
22l	DISTRICT TRANSPORTATION COSTS	14,331.40	18.18%	0.00	2,605.45
27l	EDUCATOR COMPENSATION PROGRAM	16,658.81	18.18%	1,513.71	1,514.86
152a	HEADLEE OBLIGATION FOR DATA COLLEC	4,552.90	18.18%	413.71	414.01
22d(4)	ISOLATED DISTRICTS	10,977.57	18.18%	996.93	998.79
147a	MPSERS NORMAL COST OFFSET	12,042.91	100.00%	0.00	12,042.91
147e	MPSERS REFORMS - DEFINED CONTRIBUT	1,780.57	100.00%	0.00	1,780.57
147c(1)	MPSERS UAAL RATE STABILIZATION	201,917.99	18.18%	0.00	36,708.69
31d	SCHOOL LUNCH	2,509.74	18.18%	228.14	228.13
		$493,106.26		$23,908.08	$77,049.00

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
61d	2026 CTE PER PUPIL INCENTIVE	146.22	100.00%	146.22	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	1,417.99	100.00%	0.00	1,417.99
30d	2026 UNIVERSAL SCHOOL BREAKFAST	357.68	100.00%	0.00	357.68
		$1,921.89		$146.22	$1,775.67
SUBTOTALS		$495,028.15		$24,054.30	$78,824.67

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	13,390.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	68,469.10
		$81,859.10

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$24,054.30	11/20/2026	$78,824.67

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

District: 16100 ISD: 16

Wolverine Community School District

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,200.00

	Amount	Mills	Revenue
Non-Pre TV	70,908,152	18.000	1,276,347
Comm PP TV	340,850	6.000	2,045
Assumed Local Revenue			1,278,392

Local Revenue Per GE	5,230.74
Local Revenue Per Membership	5,188.91

State Aid Membership	246.37
General ED K-12	244.40
Supplemental 2026	248.41
Fall 2026	236.11
Special ED K-12 Sec 52	1.97
Supplemental 2026	1.91
Fall 2026	2.09
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	7,419.77	7,419.77
22b/51e	DISCRETIONARY PAYMENT	1,259,218.14	18.18%	120,355.27	108,570.59
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	465,069.72	18.18%	42,274.84	42,274.84
22l	DISTRICT TRANSPORTATION COSTS	31,091.05	18.18%	0.00	5,652.35
27l	EDUCATOR COMPENSATION PROGRAM	26,635.29	18.18%	2,490.07	2,352.23
152a	HEADLEE OBLIGATION FOR DATA COLLEC	7,279.50	18.18%	680.57	642.84
22d(4)	ISOLATED DISTRICTS	17,551.71	18.18%	1,639.96	1,550.94
147a	MPSERS NORMAL COST OFFSET	8,402.90	100.00%	0.00	8,402.90
147e	MPSERS REFORMS - DEFINED CONTRIBUT	2,369.03	100.00%	0.00	2,369.03
147c(1)	MPSERS UAAL RATE STABILIZATION	251,628.22	18.18%	0.00	45,746.01
31d	SCHOOL LUNCH	9,309.39	18.18%	846.22	846.23
		$2,160,180.60		$175,706.70	$225,827.73

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(234.38)	100.00%	(234.38)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(3.70)	100.00%	(3.70)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	206.31	100.00%	206.31	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1,757.16	100.00%	1,519.78	237.38
22b/51e	2026 DISCRETIONARY PAYMENT	801.14	100.00%	1,622.37	(821.23)
61d	2026 CTE PER PUPIL INCENTIVE	219.33	100.00%	219.33	0.00
		$2,745.86		$3,329.71	($583.85)
SUBTOTALS		$2,162,926.46		$179,036.41	$225,243.88

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $5,069.26)	1,238,927.14
51e	SPECIAL ED FOUNDATION (SEC 52)	20,291.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	81,625.65
		$1,340,843.79

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$179,036.41	11/20/2026	$225,243.88

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	244.73	1.83	0.00	1.83	246.56
2026	251.14	2.00	0.00	2.00	253.14
2027	237.34	2.07	0.00	2.07	239.41
	244.40	1.97	0.00	1.97	246.37

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

District: 69020 ISD: 16

Gaylord Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,660.73

	Amount	Mills	Revenue
Non-Pre TV	826,698,465	18.000	14,880,572
Comm PP TV	41,293,918	6.000	247,764
Assumed Local Revenue			15,128,336

Local Revenue Per GE	5,842.91
Local Revenue Per Membership	5,673.01

State Aid Membership	2,666.72
General ED K-12	2,589.18
Supplemental 2026	2,528.62
Fall 2026	2,560.03
Special ED K-12 Sec 52	77.54
Supplemental 2026	69.85
Fall 2026	73.86
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	108,784.84	108,784.84
22b/51e	DISCRETIONARY PAYMENT	12,338,870.29	18.18%	1,121,603.31	1,121,603.31
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	2,894,761.44	18.18%	263,133.81	263,133.82
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	14,805.22	18.18%	1,345.79	1,345.80
22l	DISTRICT TRANSPORTATION COSTS	308,550.64	18.18%	0.00	56,094.51
27l	EDUCATOR COMPENSATION PROGRAM	288,301.59	18.18%	26,196.62	26,216.61
152a	HEADLEE OBLIGATION FOR DATA COLLEC	78,793.61	18.18%	7,159.85	7,164.83
22d(4)	ISOLATED DISTRICTS	94,990.26	18.18%	8,626.57	8,642.66
147a	MPSERS NORMAL COST OFFSET	129,329.13	100.00%	0.00	129,329.13
147e	MPSERS REFORMS - DEFINED CONTRIBUT	23,791.48	100.00%	0.00	23,791.48
147c(1)	MPSERS UAAL RATE STABILIZATION	2,490,913.65	18.18%	0.00	452,848.10
31d	SCHOOL LUNCH	82,584.79	18.18%	7,506.96	7,506.95
		$19,942,445.01		$1,544,357.75	$2,206,462.04

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	5,195.34	100.00%	2,006.66	3,188.68
22b/51e	2024 DISCRETIONARY PAYMENT	(13.28)	100.00%	(13.56)	0.28
22b/51e	2025 DISCRETIONARY PAYMENT	6,747.58	100.00%	3,413.48	3,334.10
22b/51e	2026 DISCRETIONARY PAYMENT	16,361.77	100.00%	7,078.13	9,283.64
61d	2026 CTE PER PUPIL INCENTIVE	(9,342.94)	100.00%	(9,342.94)	0.00
1100	2026 REIMB FOR SCHOOL BOARD MEM TRAIN	600.00	100.00%	600.00	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	(5,666.23)	100.00%	(5,666.23)	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	372.95	100.00%	372.95	0.00
61v	2026 CTE PROGRAM EXPANSIONS GRANT	563,500.00	100.00%	563,500.00	0.00
35m(1)	2026 LITERACY SUPPORTS	276,106.00	100.00%	0.00	276,106.00
		$853,861.19		$561,948.49	$291,912.70
SUBTOTALS		$20,796,306.20		$2,106,306.24	$2,498,374.74

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $4,457.09)	11,540,208.29
51e	SPECIAL ED FOUNDATION (SEC 52)	798,662.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,196,752.91
		$13,535,623.20

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,542,806.24	11/20/2026	$2,498,374.74

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$563,500.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	2,646.11	84.24	0.00	84.24	2,730.35
2026	2,564.54	74.91	0.00	74.91	2,639.45
2027	2,556.89	73.46	0.00	73.46	2,630.35
	2,589.18	77.54	0.00	77.54	2,666.72

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

District: 69030 ISD: 16

Johannesburg-Lewiston Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,717.37

	Amount	Mills	Revenue
Non-Pre TV	332,421,876	18.000	5,983,594
Comm PP TV	1,479,900	6.000	8,879
Assumed Local Revenue			5,992,473

Local Revenue Per GE	9,369.53
Local Revenue Per Membership	9,222.88

State Aid Membership	649.74
General ED K-12	639.57
Supplemental 2026	628.43
Fall 2026	626.29
Special ED K-12 Sec 52	10.17
Supplemental 2026	9.57
Fall 2026	9.74
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	26,115.81	26,115.80
22b/51e	DISCRETIONARY PAYMENT	699,851.70	18.18%	63,616.52	63,616.52
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	788,907.90	18.18%	71,711.73	71,711.73
22l	DISTRICT TRANSPORTATION COSTS	84,857.32	18.18%	0.00	15,427.06
27l	EDUCATOR COMPENSATION PROGRAM	70,244.00	18.18%	6,382.74	6,387.62
152a	HEADLEE OBLIGATION FOR DATA COLLEC	19,197.87	18.18%	1,744.48	1,745.69
22d(4)	ISOLATED DISTRICTS	46,288.30	18.18%	4,203.69	4,211.52
35m(1)	LITERACY SUPPORTS	0.00	0.00%	7,598.42	(7,598.42)
147a	MPSERS NORMAL COST OFFSET	30,180.38	100.00%	0.00	30,180.38
147e	MPSERS REFORMS - DEFINED CONTRIBUT	2,267.76	100.00%	0.00	2,267.76
147c(1)	MPSERS UAAL RATE STABILIZATION	609,232.89	18.18%	0.00	110,758.54
31d	SCHOOL LUNCH	22,541.64	18.18%	2,049.04	2,049.03
		$2,660,872.36		$183,422.43	$326,873.23

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2024 DISCRETIONARY PAYMENT	1,120.14	100.00%	1,120.14	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1,173.37	100.00%	1,173.37	0.00
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	9,000.00	100.00%	0.00	9,000.00
27h(2)	2025 MENTORING GRANTS	10,570.00	100.00%	0.00	10,570.00
22b/51e	2026 DISCRETIONARY PAYMENT	3,462.99	100.00%	3,462.99	0.00
61d	2026 CTE PER PUPIL INCENTIVE	(869.60)	100.00%	(869.60)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	5,327.16	100.00%	0.00	5,327.16
30d	2026 UNIVERSAL SCHOOL BREAKFAST	2,614.22	100.00%	0.00	2,614.22
61v	2026 CTE PROGRAM EXPANSIONS GRANT	378,669.00	100.00%	378,669.00	0.00
35m(1)	2026 LITERACY SUPPORTS	83,591.00	100.00%	0.00	83,591.00
		$494,658.28		$383,555.90	$111,102.38
SUBTOTALS		$3,155,530.64		$566,978.33	$437,975.61

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $930.47)	595,100.70
51e	SPECIAL ED FOUNDATION (SEC 52)	104,751.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	287,302.60
		$987,154.30

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$188,309.33	11/20/2026	$437,975.61

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$378,669.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	663.68	10.94	0.00	10.94	674.62
2026	628.54	9.86	0.00	9.86	638.40
2027	626.50	9.72	0.00	9.72	636.22
	639.57	10.17	0.00	10.17	649.74

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

District: 69040 ISD: 16

Vanderbilt Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,442.93

	Amount	Mills	Revenue
Non-Pre TV	69,082,520	18.000	1,243,485
Comm PP TV	1,185,100	6.000	7,111
Assumed Local Revenue			1,250,596

Local Revenue Per GE	19,263.65
Local Revenue Per Membership	19,029.15

State Aid Membership	65.72
General ED K-12	64.92
Supplemental 2026	59.70
Fall 2026	62.23
Special ED K-12 Sec 52	0.80
Supplemental 2026	1.30
Fall 2026	0.91
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	2,665.29	2,665.28
22b/51e	DISCRETIONARY PAYMENT	8,240.00	18.18%	749.02	749.01
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	100,492.98	18.18%	9,134.81	9,134.81
22l	DISTRICT TRANSPORTATION COSTS	11,554.33	18.18%	0.00	2,100.58
27l	EDUCATOR COMPENSATION PROGRAM	7,105.05	18.18%	645.60	646.10
152a	HEADLEE OBLIGATION FOR DATA COLLEC	1,941.83	18.18%	176.45	176.57
22d(4)	ISOLATED DISTRICTS	4,681.98	18.18%	425.19	425.99
35m(1)	LITERACY SUPPORTS	0.00	0.00%	2,629.10	(2,629.10)
147a	MPSERS NORMAL COST OFFSET	6,785.95	100.00%	0.00	6,785.95
147e	MPSERS REFORMS - DEFINED CONTRIBUT	194.55	100.00%	0.00	194.55
147c(1)	MPSERS UAAL RATE STABILIZATION	107,098.23	18.18%	0.00	19,470.46
31d	SCHOOL LUNCH	2,803.89	18.18%	254.87	254.88
		$280,219.88		$16,680.33	$39,975.08

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	3,000.00	100.00%	0.00	3,000.00
27h(2)	2025 MENTORING GRANTS	6,325.00	100.00%	0.00	6,325.00
35m(1)	2026 LITERACY SUPPORTS	28,923.00	100.00%	0.00	28,923.00
		$38,248.00		$0.00	$38,248.00
SUBTOTALS		$318,467.88		$16,680.33	$78,223.08

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	8,240.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	29,321.09
		$37,561.09

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$16,680.33	11/20/2026	$78,223.08

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	69.82	0.58	0.00	0.58	70.40
2026	62.96	0.87	0.00	0.87	63.83
2027	61.98	0.95	0.00	0.95	62.93
	64.92	0.80	0.00	0.80	65.72

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

District: 71050 ISD: 16

Onaway Area Community School District

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,200.00

	Amount	Mills	Revenue
Non-Pre TV	233,568,201	18.000	4,204,228
Comm PP TV	4,795,350	6.000	28,772
Assumed Local Revenue			4,233,000

Local Revenue Per GE	8,571.78
Local Revenue Per Membership	8,479.40

State Aid Membership	499.21
General ED K-12	493.83
Supplemental 2026	487.16
Fall 2026	487.81
Special ED K-12 Sec 52	5.38
Supplemental 2026	4.82
Fall 2026	6.20
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	14,748.16	14,748.16
22b/51e	DISCRETIONARY PAYMENT	908,860.88	18.18%	82,615.45	82,615.46
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	664,394.29	18.18%	60,393.44	60,393.44
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	451.14	18.18%	41.01	41.01
22l	DISTRICT TRANSPORTATION COSTS	78,913.83	18.18%	0.00	14,346.53
27l	EDUCATOR COMPENSATION PROGRAM	53,970.06	18.18%	4,904.01	4,907.75
152a	HEADLEE OBLIGATION FOR DATA COLLEC	14,750.16	18.18%	1,340.32	1,341.26
22d(4)	ISOLATED DISTRICTS	35,564.35	18.18%	3,229.79	3,235.81
147a	MPSERS NORMAL COST OFFSET	27,009.69	100.00%	0.00	27,009.69
147e	MPSERS REFORMS - DEFINED CONTRIBUT	3,695.12	100.00%	0.00	3,695.12
147c(1)	MPSERS UAAL RATE STABILIZATION	476,885.69	18.18%	0.00	86,697.82
31d	SCHOOL LUNCH	13,088.62	18.18%	1,189.76	1,189.75
		$2,439,829.80		$168,461.94	$300,221.80

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2024 DISCRETIONARY PAYMENT	347.24	100.00%	347.24	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1,276.81	100.00%	1,276.81	0.00
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	3,000.00	100.00%	0.00	3,000.00
22b/51e	2026 DISCRETIONARY PAYMENT	3,972.70	100.00%	3,972.70	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	2,404.98	100.00%	0.00	2,404.98
30d	2026 UNIVERSAL SCHOOL BREAKFAST	775.85	100.00%	0.00	775.85
61v	2026 CTE PROGRAM EXPANSIONS GRANT	682,108.00	100.00%	682,108.00	0.00
		$693,885.58		$687,704.75	$6,180.83
SUBTOTALS		$3,133,715.38		$856,166.69	$306,402.63

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $1,728.22)	853,446.88
51e	SPECIAL ED FOUNDATION (SEC 52)	55,414.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	162,245.97
		$1,071,106.85

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$174,058.69	11/20/2026	$306,402.63

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$682,108.00 (for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	504.56	3.99	0.00	3.99	508.55
2026	489.18	6.09	0.00	6.09	495.27
2027	487.75	6.06	0.00	6.06	493.81
	493.83	5.38	0.00	5.38	499.21

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

District: 71060 ISD: 16

Posen Consolidated School District No. 9

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,738.88

	Amount	Mills	Revenue
Non-Pre TV	85,322,400	18.000	1,535,803
Comm PP TV	745,900	6.000	4,475
Assumed Local Revenue			1,540,278

Local Revenue Per GE	8,025.63
Local Revenue Per Membership	7,846.95

State Aid Membership	196.29
General ED K-12	191.92
Supplemental 2026	183.33
Fall 2026	185.37
Special ED K-12 Sec 52	4.37
Supplemental 2026	2.67
Fall 2026	3.57
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	4,753.78	4,753.78
22b/51e	DISCRETIONARY PAYMENT	481,508.09	18.18%	43,769.09	43,769.08
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	206,414.06	18.18%	18,763.04	18,763.04
22l	DISTRICT TRANSPORTATION COSTS	14,475.36	18.18%	0.00	2,631.62
27l	EDUCATOR COMPENSATION PROGRAM	21,221.10	18.18%	1,928.26	1,929.74
152a	HEADLEE OBLIGATION FOR DATA COLLEC	5,799.78	18.18%	527.02	527.38
22d(4)	ISOLATED DISTRICTS	13,983.95	18.18%	1,269.96	1,272.32
147a	MPSERS NORMAL COST OFFSET	15,721.52	100.00%	0.00	15,721.52
147e	MPSERS REFORMS - DEFINED CONTRIBUT	590.00	100.00%	0.00	590.00
147c(1)	MPSERS UAAL RATE STABILIZATION	192,880.06	18.18%	0.00	35,065.59
31d	SCHOOL LUNCH	5,769.68	18.18%	524.46	524.47
		$1,010,660.43		$71,535.61	$125,548.54

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2024 DISCRETIONARY PAYMENT	1,693.08	100.00%	1,693.08	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	3,036.67	100.00%	3,036.67	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	2,659.27	100.00%	2,659.27	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	941.54	100.00%	941.54	0.00
61v	2026 CTE PROGRAM EXPANSIONS GRANT	53,270.00	100.00%	53,270.00	0.00
	2026 SUPPLEMENTAL REIMB	(134,592.27)	100.00%	(134,592.27)	0.00
		($72,991.71)		($72,991.71)	$0.00
SUBTOTALS		$937,668.72		($1,456.10)	$125,548.54

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $2,274.37)	436,497.09
51e	SPECIAL ED FOUNDATION (SEC 52)	45,011.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	52,296.83
		$533,804.92

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$0.00	11/20/2026	$70,822.44	

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$53,270.00	(for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	204.31	5.77	0.00	5.77	210.08
2026	186.29	3.86	0.00	3.86	190.15
2027	185.17	3.48	0.00	3.48	188.65
	191.92	4.37	0.00	4.37	196.29

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

District: 71080 ISD: 16

Rogers City Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,200.00

	Amount	Mills	Revenue
Non-Pre TV	147,047,450	18.000	2,646,854
Comm PP TV	2,344,200	6.000	14,065
Assumed Local Revenue			2,660,919

Local Revenue Per GE	6,396.13
Local Revenue Per Membership	6,337.33

State Aid Membership	419.88
General ED K-12	416.02
Supplemental 2026	406.30
Fall 2026	404.81
Special ED K-12 Sec 52	3.86
Supplemental 2026	2.97
Fall 2026	3.27
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	18.18%	12,742.66	12,742.66
22b/51e	DISCRETIONARY PAYMENT	1,663,846.00	18.18%	151,243.60	151,243.60
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	517,245.40	18.18%	47,017.61	47,017.60
22l	DISTRICT TRANSPORTATION COSTS	67,592.94	18.18%	0.00	12,288.40
27l	EDUCATOR COMPENSATION PROGRAM	45,393.62	18.18%	4,124.71	4,127.85
152a	HEADLEE OBLIGATION FOR DATA COLLEC	12,406.20	18.18%	1,127.33	1,128.12
22d(4)	ISOLATED DISTRICTS	29,912.78	18.18%	2,716.54	2,721.60
35m(1)	LITERACY SUPPORTS	0.00	0.00%	325.15	(325.15)
147a	MPSERS NORMAL COST OFFSET	13,056.67	100.00%	0.00	13,056.67
147e	MPSERS REFORMS - DEFINED CONTRIBUT	1,375.84	100.00%	0.00	1,375.84
147c(1)	MPSERS UAAL RATE STABILIZATION	377,868.54	18.18%	0.00	68,696.50
31d	SCHOOL LUNCH	14,120.97	18.18%	1,283.60	1,283.59
		$2,883,002.26		$220,581.20	$315,357.28

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2026 DISCRETIONARY PAYMENT	138.51	100.00%	0.00	138.51
30d	2026 UNIVERSAL SCHOOL LUNCH	2,758.40	100.00%	0.00	2,758.40
30d	2026 UNIVERSAL SCHOOL BREAKFAST	1,212.43	100.00%	0.00	1,212.43
35m(1)	2026 LITERACY SUPPORTS	3,577.00	100.00%	0.00	3,577.00
		$7,686.34		$0.00	$7,686.34
SUBTOTALS		$2,890,688.60		$220,581.20	$323,043.62

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $3,903.87)	1,624,088.00
51e	SPECIAL ED FOUNDATION (SEC 52)	39,758.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	140,183.30
		$1,804,029.30

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$220,581.20	11/20/2026	$323,043.62

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	435.30	4.94	0.00	4.94	440.24
2026	407.81	3.40	0.00	3.40	411.21
2027	404.96	3.24	0.00	3.24	408.20
	416.02	3.86	0.00	3.86	419.88

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

District: 71902 ISD: 16

Presque Isle Academy

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,200.00

State Aid Membership	24.00
General ED K-12	24.00
Supplemental 2026	18.00
Fall 2026	24.00
Special ED K-12 Sec 52	0.00
Supplemental 2026	0.00
Fall 2026	0.00
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

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	146,400.00	18.18%	13,307.76	13,307.76
22b	PSA PROTECTED	100,800.00	18.18%	9,162.72	9,162.72
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	39,691.05	18.18%	3,607.92	3,607.91
27l	EDUCATOR COMPENSATION PROGRAM	2,594.66	18.18%	235.76	235.95
152a	HEADLEE OBLIGATION FOR DATA COLLEC	709.13	18.18%	64.44	64.48
147a	MPSERS NORMAL COST OFFSET	648.19	100.00%	0.00	648.19
147e	MPSERS REFORMS - DEFINED CONTRIBUT	682.36	100.00%	0.00	682.36
147c(1)	MPSERS UAAL RATE STABILIZATION	18,959.41	18.18%	0.00	3,446.82
		$310,484.80		$26,378.60	$31,156.19

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

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $10,300.00)	247,200.00
		$247,200.00

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$26,378.60	11/20/2026	$31,156.19