

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 18000	ISD: 18	LEA Membership	6,062.20
Clare-Gladwin Regional Education Service District		ISD Membership	54.06
		Supplemental 2025	57.68
		Fall	53.66
Homestead Tax Value	1,446,255,374.00		
Non-Homestead Tax Value	1,289,172,498.00		
Com Pers Prop Tax Value	24,204,038.00		
Ind Pers Prop Tax Value	42,032,986.00		
		Mills	
		Special Ed.	1.6000
		Voc. Ed.	0.9810
		Operating	0.3995
		Special Ed. Costs	7,799,815.00
		Special Ed. Transp. Costs	1,354,808.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 54.05 Total FTEs	543,202.50	100.00%	493,771.07	49,431.43
51a(2)	SPECIAL EDUCATION	3,185,831.84	100.00%	2,895,921.14	289,910.70
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	69,282.71	100.00%	62,977.98	6,304.73
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	100.00%	227,250.00	22,750.00
54d	EARLY ON	199,835.00	100.00%	181,650.02	18,184.98
32d(1)	GREAT START READINESS	3,727,500.00	100.00%	3,388,297.50	339,202.50
32d(29)	GSRP CURRICULUM	38,000.00	100.00%	34,542.00	3,458.00
32d(24)	GSRP TRANSPORTATION	89,820.00	100.00%	81,646.38	8,173.62
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,601.73	100.00%	1,456.20	145.53
81	INTERMEDIATE DISTRICTS	613,978.53	100.00%	558,106.48	55,872.05
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	100.00%	81,160.71	8,125.00
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	100.00%	911,817.90	91,282.10
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	137,392.45	100.00%	124,892.75	12,499.70
147a(2)	MPERS NORMAL COST OFFSET	324,865.90	100.00%	247,250.97	77,614.93
147e	MPERS REFORMS - DEFINED CONTRIBUTI	52,735.45	100.00%	40,579.46	12,155.99
147c(1)	MPERS UAAL RATE STABILIZATION	1,384,109.01	100.00%	1,258,155.09	125,953.92
54	SCHOOL FOR DEAF/BLIND	25,502.16	100.00%	23,181.46	2,320.70
31d	SCHOOL LUNCH	0.00	0.00%	0.00	0.00
51a.1	TUITION DEDUCT-DEAF	(50,352.40)	100.00%	(45,770.33)	(4,582.07)
30d	UNIVERSAL SCHOOL BREAKFAST	1,102.36	100.00%	1,089.66	12.70
30d	UNIVERSAL SCHOOL LUNCH	1,901.12	100.00%	1,876.16	24.96
61a(2)	VOC. ED. ADMINISTRATION	14,627.41	100.00%	13,296.32	1,331.09
61a(1)	VOCATIONAL EDUCATION	260,006.20	100.00%	236,345.64	23,660.56
		<u>\$11,963,327.68</u>		<u>\$10,819,494.56</u>	<u>\$1,143,833.12</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
35a(4)	2024 EARLY LITERACY TEACHER COACHES	(113,093.40)	100.00%	(113,093.40)	0.00
32d(1)	2024 GREAT START READINESS	(667.00)	100.00%	(667.00)	0.00
31aa	2024 MENTAL HEALTH GRANT - PER PUPIL	(1,727.74)	100.00%	(1,727.74)	0.00
51a(2)	2025 SPECIAL EDUCATION	(219,318.31)	100.00%	(219,318.31)	0.00
32p(6)	2025 ACCESS TO LITERACY MATERIALS	(658.00)	100.00%	(658.00)	0.00
26d	2025 BROWNFIELD REDEVELOPMENT REIMB	72.00	100.00%	0.00	72.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	8,883.53	100.00%	8,883.53	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	116,532.56	100.00%	116,532.56	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	44,564.71	100.00%	44,564.71	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
31d	2025 SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	246.38	100.00%	246.38	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	416.00	100.00%	416.00	0.00
61a(1)	2025 VOCATIONAL EDUCATION	108.23	100.00%	108.23	0.00
		(\$164,641.04)		(\$164,713.04)	\$72.00
SUBTOTALS		\$11,798,686.64		\$10,654,781.52	\$1,143,905.12

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$717,623.49	11/20/2025	\$1,357,202.95	12/22/2025	\$880,698.79
01/20/2026	\$1,358,224.71	02/20/2026	\$933,727.90	03/20/2026	\$1,048,437.89
04/20/2026	\$1,046,032.91	05/20/2026	\$1,177,791.38	06/22/2026	\$1,080,522.03
07/20/2026	\$1,053,678.73	08/20/2026	\$1,143,905.12		

SUPPLEMENTAL PAYMENTS

12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	312.42
12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL LUNCH	528.32

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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District: 18010 ISD: 18
Clare Public Schools

State Aid Membership	1,508.62
General ED K-12	1,468.27
Supplemental 2025	1,485.34
Fall 2025	1,466.37
Special ED K-12 Sec 52	40.35
Supplemental 2025	38.66
Fall 2025	40.54
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	4,735.61

	Amount	Mills	Revenue
Non-Pre TV	146,956,065	18.000	2,645,209
Comm PP TV	8,310,375	6.000	49,862
Assumed Local Revenue			2,695,071
Local Revenue Per GE			1,835.54
Local Revenue Per Membership			1,786.45

Special Ed. Costs	2,133,072.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,949.16)	4,449,161.76	100.00%	4,047,538.11	401,623.65
51c SPEC ED HEADLEE OBLIGATION	610,352.96	100.00%	554,810.84	55,542.12
22b/51e DISCRETIONARY PAYMENT	8,017,400.92	100.00%	7,287,810.59	729,590.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	125,153.15	100.00%	113,588.29	11,564.86
31a AT RISK	1,208,588.29	100.00%	1,098,606.76	109,981.53
104h BENCHMARK ASSESSMENTS	14,722.00	100.00%	13,382.30	1,339.70
41 BILINGUAL EDUCATION	1,851.00	100.00%	1,682.56	168.44
61d CTE PER PUPIL INCENTIVE	26,519.73	100.00%	24,106.43	2,413.30
22l DISTRICT TRANSPORTATION COSTS	114,431.49	100.00%	104,018.22	10,413.27
99h FIRST ROBOTICS	8,787.00	100.00%	8,787.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	44,698.50	100.00%	40,637.18	4,061.32
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	290,422.40	100.00%	208,208.55	82,213.85
147e MPSERS REFORMS - DEFINED CONTRIBUT	69,061.97	100.00%	50,756.43	18,305.54
147c(1) MPSERS UAAL RATE STABILIZATION	1,396,761.93	100.00%	1,269,656.59	127,105.34
31d SCHOOL LUNCH	43,400.06	100.00%	39,450.65	3,949.41
30d UNIVERSAL SCHOOL BREAKFAST	50,716.18	100.00%	50,675.54	40.64
30d UNIVERSAL SCHOOL LUNCH	132,189.18	100.00%	135,902.56	(3,713.38)
	<u>\$16,604,218.52</u>		<u>\$15,049,618.60</u>	<u>\$1,554,599.92</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2022 PROP A OBLIGATION	(217.51)	100.00%	(217.51)	0.00
22b	2022 DISCRETIONARY PAYMENT	3.90	100.00%	3.90	0.00
22a	2023 PROP A OBLIGATION	3,118.21	100.00%	3,118.21	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.77	100.00%	1.77	0.00
22a	2024 PROP A OBLIGATION	16,102.05	100.00%	17,922.55	(1,820.50)
22b/51e	2024 DISCRETIONARY PAYMENT	(14.97)	100.00%	(0.45)	(14.52)
22a	2025 PROP A OBLIGATION	16,711.38	100.00%	17,809.99	(1,098.61)
51c	2025 SPEC ED HEADLEE OBLIGATION	100,377.79	100.00%	100,377.79	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(10.72)	100.00%	(9.01)	(1.71)
147a(2)	2025 MPSERS NORMAL COST OFFSET	38,983.17	100.00%	38,983.17	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(317.98)	100.00%	(317.98)	0.00
31d	2025 SCHOOL LUNCH	4,989.22	100.00%	4,989.22	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	29,931.84	100.00%	29,931.84	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	11,041.38	100.00%	11,041.38	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	110,172.63	100.00%	110,172.63	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	224,974.21	100.00%	224,974.21	0.00
		\$555,846.37		\$558,781.71	(\$2,935.34)
SUBTOTALS		\$17,160,064.89		\$15,608,400.31	\$1,551,664.58

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,214.46)	12,061,045.18
51e	SPECIAL ED FOUNDATION (SEC 52)	405,517.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	610,352.96
		<u>\$13,076,915.64</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,365,704.70	11/20/2025	\$1,825,477.23	12/22/2025	\$1,710,700.40
01/20/2026	\$1,470,129.18	02/20/2026	\$1,624,469.06	03/20/2026	\$1,457,461.44
04/20/2026	\$1,512,261.99	05/20/2026	\$1,616,228.65	06/22/2026	\$1,483,160.78
07/20/2026	\$1,491,138.00	08/20/2026	\$1,551,664.58		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$14,188.44
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$37,480.44

STATE OF MICHIGAN
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District: 18020 ISD: 18
Farwell Area Schools

State Aid Membership	948.80
General ED K-12	898.53
Supplemental 2025	906.76
Fall 2025	897.62
Special ED K-12 Sec 52	50.27
Supplemental 2025	53.11
Fall 2025	49.95
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	301,150,812	18.000	5,420,715
Comm PP TV	3,326,250	6.000	19,958
Assumed Local Revenue			5,440,673

Local Revenue Per GE 6,055.08
Local Revenue Per Membership 5,734.27

Special Ed. Costs 1,766,354.00
Special Ed. Transp. Costs 0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	505,421.00	100.00%	459,427.69	45,993.31
22b/51e DISCRETIONARY PAYMENT	4,094,768.97	100.00%	3,723,590.67	371,178.30
29(6) ENROLLMENT STABILIZATION PAYMENTS	102,242.34	100.00%	92,794.57	9,447.77
31a AT RISK	1,530,487.66	100.00%	1,391,213.28	139,274.38
104h BENCHMARK ASSESSMENTS	9,815.00	100.00%	8,921.84	893.16
61d CTE PER PUPIL INCENTIVE	9,709.41	100.00%	8,825.85	883.56
22l DISTRICT TRANSPORTATION COSTS	176,623.33	100.00%	160,550.61	16,072.72
99h FIRST ROBOTICS	7,117.00	100.00%	7,117.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	28,111.74	100.00%	25,557.50	2,554.24
22d(4) ISOLATED DISTRICTS	60,524.15	100.00%	55,013.78	5,510.37
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	176,637.66	100.00%	134,779.99	41,857.67
147e MPSERS REFORMS - DEFINED CONTRIBUT	38,928.44	100.00%	29,424.11	9,504.33
147c(1) MPSERS UAAL RATE STABILIZATION	961,235.17	100.00%	873,762.77	87,472.40
31d SCHOOL LUNCH	29,311.25	100.00%	26,643.93	2,667.32
	<u>\$7,730,933.12</u>		<u>\$6,997,623.59</u>	<u>\$733,309.53</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	10,111.01	100.00%	10,111.01	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	13,601.59	100.00%	17,137.82	(3,536.23)
51c	2025 SPEC ED HEADLEE OBLIGATION	131,989.16	100.00%	131,989.16	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	50,572.59	100.00%	52,114.66	(1,542.07)
147a(2)	2025 MPSERS NORMAL COST OFFSET	28,274.03	100.00%	28,274.03	0.00
61d	2025 CTE PER PUPIL INCENTIVE	102.88	100.00%	102.88	0.00
31d	2025 SCHOOL LUNCH	120.18	100.00%	120.18	0.00
31f	2025 SCHOOL BREAKFAST	14,425.97	100.00%	14,425.97	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	86,297.65	100.00%	86,297.65	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	142,549.34	100.00%	142,549.34	0.00
35m	2025 LITERACY SUPPORTS	119,041.00	100.00%	119,041.00	0.00
		\$597,085.40		\$602,163.70	(\$5,078.30)
SUBTOTALS		\$8,328,018.52		\$7,599,787.29	\$728,231.23

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,994.92)	3,589,555.47
51e	SPECIAL ED FOUNDATION (SEC 52)	505,213.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	505,421.00
		<u>\$4,600,189.97</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$598,470.25	11/20/2025	\$950,877.96	12/22/2025	\$827,481.97
01/20/2026	\$755,620.12	02/20/2026	\$857,650.68	03/20/2026	\$674,124.27
04/20/2026	\$766,660.61	05/20/2026	\$790,957.00	06/22/2026	\$683,235.47
07/20/2026	\$694,708.96	08/20/2026	\$728,231.23		

STATE OF MICHIGAN
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District: 18060 ISD: 18
Harrison Community Schools

State Aid Membership	1,163.96
General ED K-12	1,131.28
Supplemental 2025	1,154.68
Fall 2025	1,128.68
Special ED K-12 Sec 52	32.68
Supplemental 2025	30.91
Fall 2025	32.88
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	303,852,890	18.000	5,469,352
Comm PP TV	4,072,900	6.000	24,437
Assumed Local Revenue			5,493,789

Local Revenue Per GE	4,856.26
Local Revenue Per Membership	4,719.91

Special Ed. Costs	1,174,525.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	336,076.23	100.00%	305,493.29	30,582.94
22b/51e DISCRETIONARY PAYMENT	6,204,008.19	100.00%	5,642,703.26	561,304.93
29(6) ENROLLMENT STABILIZATION PAYMENTS	65,533.33	100.00%	59,477.68	6,055.65
31a AT RISK	1,989,707.00	100.00%	1,808,643.66	181,063.34
104h BENCHMARK ASSESSMENTS	12,422.00	100.00%	11,291.60	1,130.40
41 BILINGUAL EDUCATION	1,336.00	100.00%	1,214.42	121.58
61d CTE PER PUPIL INCENTIVE	9,999.24	100.00%	9,089.31	909.93
22l DISTRICT TRANSPORTATION COSTS	204,520.93	100.00%	185,909.53	18,611.40
99h FIRST ROBOTICS	7,798.00	100.00%	7,798.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,486.66	100.00%	31,353.19	3,133.47
22d(4) ISOLATED DISTRICTS	74,249.26	100.00%	67,489.29	6,759.97
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	248,713.26	100.00%	188,790.23	59,923.03
147e MPSERS REFORMS - DEFINED CONTRIBUT	44,533.35	100.00%	34,757.95	9,775.40
147c(1) MPSERS UAAL RATE STABILIZATION	1,104,951.39	100.00%	1,004,400.81	100,550.58
1100 REIMB FOR SCHOOL BOARD MEM TRAININ	300.00	100.00%	300.00	0.00
31d SCHOOL LUNCH	52,463.39	100.00%	47,689.22	4,774.17
	<u>\$10,391,098.23</u>		<u>\$9,406,401.44</u>	<u>\$984,696.79</u>

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22a	2021 PROP A OBLIGATION	(39.46)	100.00%	(39.46)	0.00
22b	2021 DISCRETIONARY PAYMENT	(11.42)	100.00%	(11.42)	0.00
22a	2022 PROP A OBLIGATION	(175.27)	100.00%	(175.27)	0.00
22b	2022 DISCRETIONARY PAYMENT	6.02	100.00%	6.02	0.00
22a	2023 PROP A OBLIGATION	7,654.10	100.00%	7,654.10	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(4.00)	100.00%	(4.00)	0.00
22a	2024 PROP A OBLIGATION	15,437.98	100.00%	17,044.32	(1,606.34)
22b/51e	2024 DISCRETIONARY PAYMENT	1.37	100.00%	(4.55)	5.92
51c	2025 SPEC ED HEADLEE OBLIGATION	(59,585.10)	100.00%	(59,585.10)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	12,959.82	100.00%	19,652.47	(6,692.65)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	3,010.00	100.00%	3,010.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	33,980.99	100.00%	33,980.99	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(217.34)	100.00%	(217.34)	0.00
31d	2025 SCHOOL LUNCH	6,433.37	100.00%	6,433.37	0.00
31f	2025 SCHOOL BREAKFAST	14,717.95	100.00%	14,717.95	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	98,151.96	100.00%	98,151.96	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	172,180.48	100.00%	172,180.48	0.00
35m	2025 LITERACY SUPPORTS	135,424.00	100.00%	135,424.00	0.00
		<u>\$439,925.45</u>		<u>\$448,218.52</u>	<u>(\$8,293.07)</u>
SUBTOTALS		\$10,831,023.68		\$9,854,619.96	\$976,403.72

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,193.74)	5,875,574.19
51e	SPECIAL ED FOUNDATION (SEC 52)	328,434.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>336,076.23</u>
		\$6,540,084.42

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$988,157.82	11/20/2025	\$1,226,596.97	12/22/2025	\$1,126,563.55
01/20/2026	\$930,149.62	02/20/2026	\$831,903.44	03/20/2026	\$923,485.58
04/20/2026	\$986,391.99	05/20/2026	\$984,169.64	06/22/2026	\$917,288.58
07/20/2026	\$939,912.77	08/20/2026	\$976,403.72		

STATE OF MICHIGAN
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District: 26010 ISD: 18
Beaverton Schools

State Aid Membership	844.17
General ED K-12	828.41
Supplemental 2025	823.08
Fall 2025	756.96
Special ED K-12 Sec 52	15.76
Supplemental 2025	14.74
Fall 2025	12.63
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	183,392,616	18.000	3,301,067
Comm PP TV	2,508,050	6.000	15,048
Assumed Local Revenue			3,316,115
Local Revenue Per GE			4,002.99
Local Revenue Per Membership			3,928.26

Special Ed. Costs	1,184,339.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$271.74)	229,394.76	100.00%	208,519.84	20,874.92
51c	SPEC ED HEADLEE OBLIGATION	338,884.39	100.00%	308,045.91	30,838.48
22b/51e	DISCRETIONARY PAYMENT	4,938,396.79	100.00%	4,489,002.68	449,394.11
29(6)	ENROLLMENT STABILIZATION PAYMENTS	161,732.90	100.00%	146,787.86	14,945.04
31a	AT RISK	863,906.98	100.00%	785,291.44	78,615.54
104h	BENCHMARK ASSESSMENTS	4,725.00	100.00%	4,295.03	429.97
61d	CTE PER PUPIL INCENTIVE	8,622.54	100.00%	7,837.89	784.65
22l	DISTRICT TRANSPORTATION COSTS	148,118.66	100.00%	134,639.86	13,478.80
99h	FIRST ROBOTICS	5,755.00	100.00%	5,755.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	25,011.69	100.00%	22,739.12	2,272.57
22d(4)	ISOLATED DISTRICTS	53,849.78	100.00%	48,947.07	4,902.71
31aa	MENTAL HEALTH GRANT - PER PUPIL	315,241.74	100.00%	315,241.74	0.00
147a(2)	MPERS NORMAL COST OFFSET	169,014.52	100.00%	127,623.19	41,391.33
147e	MPERS REFORMS - DEFINED CONTRIBUT	23,624.72	100.00%	18,623.18	5,001.54
147c(1)	MPERS UAAL RATE STABILIZATION	730,827.01	100.00%	664,321.75	66,505.26
31d	SCHOOL LUNCH	21,746.08	100.00%	19,767.19	1,978.89
30d	UNIVERSAL SCHOOL BREAKFAST	30,078.68	100.00%	27,383.74	2,694.94
30d	UNIVERSAL SCHOOL LUNCH	37,860.48	100.00%	33,935.48	3,925.00
		<u>\$8,106,791.72</u>		<u>\$7,368,757.97</u>	<u>\$738,033.75</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	3,601.59	100.00%	3,601.59	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	12.90	100.00%	12.90	0.00
22a	2024 PROP A OBLIGATION	5,079.91	100.00%	5,079.91	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(8.86)	100.00%	(8.86)	0.00
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(9,372.00)	100.00%	(9,372.00)	0.00
22a	2025 PROP A OBLIGATION	11,454.95	100.00%	11,454.95	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(10,683.54)	100.00%	(10,683.54)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(0.53)	100.00%	(0.53)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	23,202.70	100.00%	23,202.70	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(414.34)	100.00%	(414.34)	0.00
31d	2025 SCHOOL LUNCH	2,217.47	100.00%	2,217.47	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	9,936.78	100.00%	9,936.78	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,515.86	100.00%	7,515.86	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	68,084.77	100.00%	68,084.77	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	130,013.53	100.00%	130,013.53	0.00
35m	2025 LITERACY SUPPORTS	107,822.00	100.00%	107,822.00	0.00
		\$348,463.19		\$348,463.19	\$0.00
SUBTOTALS		\$8,455,254.91		\$7,717,221.16	\$738,033.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,047.01)	5,009,403.55
51e	SPECIAL ED FOUNDATION (SEC 52)	158,388.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	338,884.39
		<u>\$5,506,675.94</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$763,773.50	11/20/2025	\$910,027.58	12/22/2025	\$813,048.62
01/20/2026	\$705,667.22	02/20/2026	\$810,079.19	03/20/2026	\$859,973.59
04/20/2026	\$711,436.46	05/20/2026	\$737,157.59	06/22/2026	\$706,992.50
07/20/2026	\$686,254.93	08/20/2026	\$738,033.75		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,910.58
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$6,899.40

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	874.80	18.62	0.00	18.62	893.42
2025	846.86	15.82	0.00	15.82	862.68
2026	763.57	12.84	0.00	12.84	776.41
	<u>828.41</u>	<u>15.76</u>	<u>0.00</u>	<u>15.76</u>	<u>844.17</u>

STATE OF MICHIGAN
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District: 26040 ISD: 18
Gladwin Community Schools

State Aid Membership	1,596.65
General ED K-12	1,531.13
Supplemental 2025	1,541.78
Fall 2025	1,529.95
Special ED K-12 Sec 52	65.52
Supplemental 2025	67.36
Fall 2025	65.32
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,702.14

	Amount	Mills	Revenue
Non-Pre TV	353,820,115	18.000	6,368,762
Comm PP TV	5,986,463	6.000	35,919
Assumed Local Revenue			6,404,681
Local Revenue Per GE			4,182.98
Local Revenue Per Membership			4,011.32

Special Ed. Costs	1,331,022.00
Special Ed. Transp. Costs	54,969.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$690.82)	1,102,997.75	100.00%	1,002,624.95	100,372.80
51c SPEC ED HEADLEE OBLIGATION	419,563.22	100.00%	381,382.97	38,180.25
22b/51e DISCRETIONARY PAYMENT	8,538,648.58	100.00%	7,761,631.56	777,017.02
29(6) ENROLLMENT STABILIZATION PAYMENTS	144,283.20	100.00%	130,950.61	13,332.59
31a AT RISK	1,454,123.56	100.00%	1,321,798.32	132,325.24
104h BENCHMARK ASSESSMENTS	16,509.00	100.00%	15,006.68	1,502.32
41 BILINGUAL EDUCATION	3,326.00	100.00%	3,023.33	302.67
61d CTE PER PUPIL INCENTIVE	12,245.45	100.00%	11,131.11	1,114.34
61v CTE PROGRAM EXPANSIONS GRANT	259,434.00	100.00%	259,434.00	0.00
22l DISTRICT TRANSPORTATION COSTS	199,599.58	100.00%	181,436.02	18,163.56
152a HEADLEE OBLIGATION FOR DATA COLLEC	47,306.71	100.00%	43,008.41	4,298.30
22d(4) ISOLATED DISTRICTS	101,850.64	100.00%	92,577.72	9,272.92
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	355,316.12	100.00%	264,349.76	90,966.36
147e MPSERS REFORMS - DEFINED CONTRIBUT	45,835.38	100.00%	34,020.92	11,814.46
147c(1) MPSERS UAAL RATE STABILIZATION	1,332,379.36	100.00%	1,211,132.84	121,246.52
31d SCHOOL LUNCH	44,008.38	100.00%	40,003.62	4,004.76
30d UNIVERSAL SCHOOL BREAKFAST	31,556.96	100.00%	31,556.96	0.00
30d UNIVERSAL SCHOOL LUNCH	47,183.44	100.00%	47,183.44	0.00
	<u>\$14,156,167.33</u>		<u>\$12,832,253.22</u>	<u>\$1,323,914.11</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	940.76	100.00%	940.76	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(14.24)	100.00%	(14.24)	0.00
22a	2024 PROP A OBLIGATION	5,367.93	100.00%	5,367.93	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	7.64	100.00%	7.64	0.00
27h(2)	2024 MENTORING GRANTS	82,120.00	100.00%	82,120.00	0.00
22a	2025 PROP A OBLIGATION	13,754.10	100.00%	13,754.10	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	36,527.41	100.00%	36,527.41	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4.40	100.00%	4.40	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	45,798.31	100.00%	45,798.31	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(111.09)	100.00%	(111.09)	0.00
31d	2025 SCHOOL LUNCH	2,412.60	100.00%	2,412.60	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,748.46	100.00%	12,748.46	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,484.62	100.00%	6,484.62	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	131,421.52	100.00%	131,421.52	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	238,633.90	100.00%	238,633.90	0.00
35m	2025 LITERACY SUPPORTS	177,362.00	100.00%	177,362.00	0.00
		<u>\$753,458.32</u>		<u>\$753,458.32</u>	<u>\$0.00</u>
SUBTOTALS		\$14,909,625.65		\$13,585,711.54	\$1,323,914.11

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,867.02)	8,983,170.33
51e	SPECIAL ED FOUNDATION (SEC 52)	658,476.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>419,563.22</u>
		\$10,061,209.55

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,312,431.03	11/20/2025	\$1,611,872.20	12/22/2025	\$1,472,889.65
01/20/2026	\$1,233,876.65	02/20/2026	\$1,288,763.29	03/20/2026	\$1,214,937.28
04/20/2026	\$1,295,978.44	05/20/2026	\$1,584,943.73	06/22/2026	\$1,231,964.12
07/20/2026	\$1,232,474.21	08/20/2026	\$1,323,914.11		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$82,120.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$9,006.84
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$14,454.10