

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

District: 18000	ISD: 18	LEA Membership	6,078.46
Clare-Gladwin Regional Education Service District		ISD Membership	53.55
		Supplemental 2025 Fall	57.68
Homestead Tax Value	1,434,601,021.00		53.09
Non-Homestead Tax Value	1,320,324,737.00		
Com Pers Prop Tax Value	24,180,638.00	Mills	
Ind Pers Prop Tax Value	42,032,986.00	Special Ed.	1.6053
		Voc. Ed.	0.9843
		Operating	0.4009
		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 53.54 Total FTEs	538,077.00	45.45%	195,644.80	48,911.20
51a(2)	SPECIAL EDUCATION	3,185,831.84	45.45%	1,238,112.59	209,847.98
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	69,282.71	45.45%	25,191.19	6,297.80
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	45.45%	0.00	113,625.00
32d(1)	GREAT START READINESS	3,882,990.00	45.45%	1,411,855.16	352,963.80
32d(24)	GSRP TRANSPORTATION	89,820.00	45.45%	32,658.55	8,164.64
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,587.63	45.45%	577.32	144.26
81	INTERMEDIATE DISTRICTS	613,978.53	45.45%	223,242.59	55,810.65
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	45.45%	32,464.28	8,116.08
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	45.45%	364,727.16	91,181.79
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	137,798.17	45.45%	50,149.15	12,480.12
147a(2)	MPSERS NORMAL COST OFFSET	160,231.24	100.00%	76,152.23	84,079.01
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	26,989.41	100.00%	14,014.61	12,974.80
147c(1)	MPSERS UAAL RATE STABILIZATION	1,384,109.01	45.45%	503,262.04	125,815.51
54	SCHOOL FOR DEAF/BLIND	25,866.36	45.45%	9,405.01	2,351.25
51a.1	TUITION DEDUCT-DEAF	(51,071.50)	45.45%	(18,569.60)	(4,642.40)
30d	UNIVERSAL SCHOOL BREAKFAST	312.42	100.00%	312.42	0.00
30d	UNIVERSAL SCHOOL LUNCH	528.32	100.00%	528.32	0.00
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
61a(1)	VOCATIONAL EDUCATION	260,006.20	45.45%	94,538.25	23,634.57
		<u>\$11,682,916.05</u>		<u>\$4,259,426.64</u>	<u>\$1,153,046.21</u>

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

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
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%	0.00	(219,318.31)
32p(6)	2025 ACCESS TO LITERACY MATERIALS	(658.00)	100.00%	(658.00)	0.00
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
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
		(\$164,154.27)		\$55,164.04	(\$219,318.31)
SUBTOTALS		\$11,518,761.78		\$4,314,590.68	\$933,727.90

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		

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
Payment Dated: 02/20/2026

District: 18010 ISD: 18
 Clare Public Schools

State Aid Membership	1,515.64
General ED K-12	1,474.77
Supplemental 2025	1,485.34
Fall 2025	1,473.60
Special ED K-12 Sec 52	40.87
Supplemental 2025	38.66
Fall 2025	41.12
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	150,024,073	18.000	2,700,433
Comm PP TV	8,310,375	6.000	49,862
Assumed Local Revenue			2,750,295
Local Revenue Per GE			1,864.90
Local Revenue Per Membership			1,814.61

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: \$2,921.00)	4,427,184.44	45.45%	1,609,810.43	402,344.90
51c	SPEC ED HEADLEE OBLIGATION	610,352.96	45.45%	185,426.97	91,978.45
22b/51e	DISCRETIONARY PAYMENT	8,054,698.99	45.45%	2,928,786.23	732,074.46
29(6)	ENROLLMENT STABILIZATION PAYMENTS	100,683.64	45.45%	36,365.30	9,395.41
31a	AT RISK	1,209,360.16	45.45%	439,723.35	109,930.84
61d	CTE PER PUPIL INCENTIVE	26,519.73	45.45%	9,642.57	2,410.65
22l	DISTRICT TRANSPORTATION COSTS	116,646.40	45.45%	42,412.63	10,603.16
152a	HEADLEE OBLIGATION FOR DATA COLLEC	44,935.10	45.45%	16,340.50	4,082.50
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	89,772.96	(89,772.96)
147a(2)	MPSERS NORMAL COST OFFSET	141,912.22	100.00%	62,875.69	79,036.53
147e	MPSERS REFORMS - DEFINED CONTRIBUT	35,220.21	100.00%	16,170.45	19,049.76
147c(1)	MPSERS UAAL RATE STABILIZATION	1,396,761.93	45.45%	507,862.64	126,965.66
31d	SCHOOL LUNCH	38,410.84	45.45%	13,966.18	3,491.55
30d	UNIVERSAL SCHOOL BREAKFAST	18,765.52	100.00%	14,188.44	4,577.08
30d	UNIVERSAL SCHOOL LUNCH	50,136.66	100.00%	37,480.44	12,656.22
		\$16,271,588.80		\$6,010,824.78	\$1,518,824.21

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	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	(6,876.04)	100.00%	(6,876.04)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	8.95	100.00%	8.95	0.00
22a	2024 PROP A OBLIGATION	5,131.94	100.00%	2,558.12	2,573.82
22b/51e	2024 DISCRETIONARY PAYMENT	(9.16)	100.00%	(4.37)	(4.79)
22a	2025 PROP A OBLIGATION	1,980.60	100.00%	(711.78)	2,692.38
51c	2025 SPEC ED HEADLEE OBLIGATION	100,377.79	100.00%	0.00	100,377.79
22b/51e	2025 DISCRETIONARY PAYMENT	9.01	100.00%	3.36	5.65
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	3,305.73	100.00%	3,305.73	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
271(4)	2025 MPSERS HEALTHCARE OFFSET	110,172.63	100.00%	110,172.63	0.00
271(2)	2025 EDUCATOR COMPENSATION PROGRAM	224,974.21	100.00%	224,974.21	0.00
		<u>\$518,500.46</u>		<u>\$412,855.61</u>	<u>\$105,644.85</u>
SUBTOTALS		\$16,790,089.26		\$6,423,680.39	\$1,624,469.06

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,185.10)	12,071,139.93
51e	SPECIAL ED FOUNDATION (SEC 52)	410,743.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	610,352.96
		<u>\$13,092,236.39</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		

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

District: 18020 ISD: 18
 Farwell Area Schools

State Aid Membership	949.25
General ED K-12	898.61
Supplemental 2025	906.76
Fall 2025	897.70
Special ED K-12 Sec 52	50.64
Supplemental 2025	53.11
Fall 2025	50.37
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	309,513,694	18.000	5,571,246
Comm PP TV	3,326,250	6.000	19,958
Assumed Local Revenue			5,591,204
Local Revenue Per GE			6,222.06
Local Revenue Per Membership			5,890.13

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	45.45%	135,779.82	93,934.02
22b/51e DISCRETIONARY PAYMENT	3,948,757.16	45.45%	1,437,193.49	357,516.64
29(6) ENROLLMENT STABILIZATION PAYMENTS	99,032.57	45.45%	35,377.49	9,632.81
31a AT RISK	1,531,465.12	45.45%	556,840.72	139,210.18
61d CTE PER PUPIL INCENTIVE	9,709.41	45.45%	3,530.34	882.59
22I DISTRICT TRANSPORTATION COSTS	195,942.93	45.45%	71,244.85	17,811.21
152a HEADLEE OBLIGATION FOR DATA COLLEC	28,142.99	45.45%	10,237.98	2,553.01
22d(4) ISOLATED DISTRICTS	60,563.20	45.45%	22,032.33	5,493.64
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	56,347.02	(56,347.02)
147a(2) MPSERS NORMAL COST OFFSET	88,472.88	100.00%	48,365.87	40,107.01
147e MPSERS REFORMS - DEFINED CONTRIBUT	19,586.10	100.00%	10,385.25	9,200.85
147c(1) MPSERS UAAL RATE STABILIZATION	961,235.17	45.45%	349,505.11	87,376.27
31d SCHOOL LUNCH	29,191.07	45.45%	10,613.87	2,653.47
	\$7,477,519.60		\$2,747,454.14	\$710,024.68

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(5,817.43)	100.00%	(7,743.80)	1,926.37
22b/51e	2024 DISCRETIONARY PAYMENT	(2,945.26)	100.00%	(5,833.34)	2,888.08
51c	2025 SPEC ED HEADLEE OBLIGATION	131,989.16	100.00%	0.00	131,989.16
22b/51e	2025 DISCRETIONARY PAYMENT	30,618.53	100.00%	19,796.14	10,822.39
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	2,512.26	100.00%	2,512.26	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
		<u>\$532,622.16</u>		<u>\$384,996.16</u>	<u>\$147,626.00</u>
SUBTOTALS		\$8,010,141.76		\$3,132,450.30	\$857,650.68

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,827.94)	3,439,825.16
51e	SPECIAL ED FOUNDATION (SEC 52)	508,932.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	505,421.00
		<u>\$4,454,178.16</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		

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

District: 18060 ISD: 18
Harrison Community Schools

State Aid Membership	1,165.54
General ED K-12	1,132.44
Supplemental 2025	1,154.68
Fall 2025	1,129.97
Special ED K-12 Sec 52	33.10
Supplemental 2025	30.91
Fall 2025	33.34
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	310,806,497	18.000	5,594,517
Comm PP TV	4,072,900	6.000	24,437
Assumed Local Revenue			<u>5,618,954</u>
Local Revenue Per GE			4,961.81
Local Revenue Per Membership			4,820.90

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

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	336,076.23	45.45%	143,862.46	8,884.19
22b/51e DISCRETIONARY PAYMENT	6,094,724.88	45.45%	2,227,516.12	542,536.34
29(6) ENROLLMENT STABILIZATION PAYMENTS	59,375.09	45.45%	17,872.53	9,113.45
31a AT RISK	1,990,977.74	45.45%	723,919.51	180,979.87
41 BILINGUAL EDUCATION	1,317.00	45.45%	0.00	598.58
61d CTE PER PUPIL INCENTIVE	9,999.24	45.45%	3,635.72	908.93
22I DISTRICT TRANSPORTATION COSTS	218,971.12	45.45%	79,617.90	19,904.47
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,555.47	45.45%	12,599.42	3,106.04
22d(4) ISOLATED DISTRICTS	74,362.74	45.45%	27,114.22	6,683.65
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	69,248.30	(69,248.30)
147a(2) MPSERS NORMAL COST OFFSET	123,860.22	100.00%	65,349.47	58,510.75
147e MPSERS REFORMS - DEFINED CONTRIBUT	23,713.65	100.00%	12,698.85	11,014.80
147c(1) MPSERS UAAL RATE STABILIZATION	1,104,951.39	45.45%	401,760.33	100,440.08
31d SCHOOL LUNCH	46,030.02	45.45%	16,736.52	4,184.12
	<u>\$10,118,914.79</u>		<u>\$3,801,931.35</u>	<u>\$877,616.97</u>

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	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%	(50.08)	(125.19)
22b	2022 DISCRETIONARY PAYMENT	6.02	100.00%	1.72	4.30
22a	2023 PROP A OBLIGATION	7,654.10	100.00%	5,743.70	1,910.40
22b/51e	2023 DISCRETIONARY PAYMENT	(4.00)	100.00%	2.91	(6.91)
22a	2024 PROP A OBLIGATION	13,709.02	100.00%	8,534.42	5,174.60
22b/51e	2024 DISCRETIONARY PAYMENT	0.46	100.00%	(2.77)	3.23
51c	2025 SPEC ED HEADLEE OBLIGATION	(59,585.10)	100.00%	0.00	(59,585.10)
22b/51e	2025 DISCRETIONARY PAYMENT	15,777.18	100.00%	8,866.04	6,911.14
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	3,961.46	100.00%	3,961.46	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	98,151.96	100.00%	98,151.96	0.00
27(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>\$423,823.08</u>		<u>\$469,536.61</u>	<u>(\$45,713.53)</u>
SUBTOTALS		\$10,542,737.87		\$4,271,467.96	\$831,903.44

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,088.19)	5,762,069.88
51e	SPECIAL ED FOUNDATION (SEC 52)	332,655.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	336,076.23
		<u>\$6,430,801.11</u>

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		

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

District: 26010 ISD: 18
 Beaverton Schools

State Aid Membership	845.26
General ED K-12	829.45
Supplemental 2025	823.08
Fall 2025	760.42
Special ED K-12 Sec 52	15.81
Supplemental 2025	14.74
Fall 2025	12.80
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	185,532,708	18.000	3,339,589
Comm PP TV	2,508,050	6.000	15,048
Assumed Local Revenue			<u>3,354,637</u>
Local Revenue Per GE			4,044.41
Local Revenue Per Membership			3,968.76

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

CURRENT YEAR ALLOWANCES

		<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
22a	PROP A OBLIGATION (State PP: \$231.24)	195,457.92	45.45%	72,106.86	16,728.76
51c	SPEC ED HEADLEE OBLIGATION	338,884.39	45.45%	127,102.90	26,920.06
22b/51e	DISCRETIONARY PAYMENT	4,944,769.21	45.45%	1,799,363.66	448,033.95
29(6)	ENROLLMENT STABILIZATION PAYMENTS	155,454.78	45.45%	55,455.37	15,198.83
31a	AT RISK	864,458.72	45.45%	314,317.19	78,579.30
61d	CTE PER PUPIL INCENTIVE	8,622.54	45.45%	3,135.16	783.78
22l	DISTRICT TRANSPORTATION COSTS	150,840.98	45.45%	54,845.78	13,711.45
152a	HEADLEE OBLIGATION FOR DATA COLLEC	25,059.94	45.45%	9,120.00	2,269.74
22d(4)	ISOLATED DISTRICTS	53,928.52	45.45%	19,626.42	4,884.09
31aa	MENTAL HEALTH GRANT - PER PUPIL	314,915.70	45.45%	50,104.27	93,024.92
147a(2)	MPSERS NORMAL COST OFFSET	82,502.84	100.00%	43,913.71	38,589.13
147e	MPSERS REFORMS - DEFINED CONTRIBUT	12,506.53	100.00%	6,774.14	5,732.39
147c(1)	MPSERS UAAL RATE STABILIZATION	730,827.01	45.45%	265,728.70	66,432.18
31d	SCHOOL LUNCH	19,528.61	45.45%	7,100.60	1,775.15
30d	UNIVERSAL SCHOOL BREAKFAST	13,677.90	100.00%	10,309.86	3,368.04
30d	UNIVERSAL SCHOOL LUNCH	14,853.40	100.00%	11,523.28	3,330.12
		<u>\$7,926,288.99</u>		<u>\$2,850,527.90</u>	<u>\$819,361.89</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	3,601.59	100.00%	3,162.14	439.45
22b/51e	2023 DISCRETIONARY PAYMENT	12.90	100.00%	8.62	4.28
22a	2024 PROP A OBLIGATION	3,916.15	100.00%	3,445.11	471.04
22b/51e	2024 DISCRETIONARY PAYMENT	(2.92)	100.00%	1.41	(4.33)
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(9,372.00)	100.00%	(9,372.00)	0.00
22a	2025 PROP A OBLIGATION	10,203.05	100.00%	9,720.17	482.88
51c	2025 SPEC ED HEADLEE OBLIGATION	(10,683.54)	100.00%	0.00	(10,683.54)
22b/51e	2025 DISCRETIONARY PAYMENT	(0.91)	100.00%	(8.43)	7.52
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	1,680.68	100.00%	1,680.68	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
271(4)	2025 MPSERS HEALTHCARE OFFSET	68,084.77	100.00%	68,084.77	0.00
271(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
		<u>\$345,516.30</u>		<u>\$354,799.00</u>	<u>(\$9,282.70)</u>
SUBTOTALS		\$8,271,805.29		\$3,205,326.90	\$810,079.19

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,005.59)	4,981,336.63
51e	SPECIAL ED FOUNDATION (SEC 52)	158,890.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	338,884.39
		<u>\$5,479,111.52</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		

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	766.69	12.99	0.00	12.99	779.68
	<u>829.45</u>	<u>15.81</u>	<u>0.00</u>	<u>15.81</u>	<u>845.26</u>

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

District: 26040 ISD: 18
 Gladwin Community Schools

State Aid Membership	1,602.77
General ED K-12	1,536.22
Supplemental 2025	1,541.78
Fall 2025	1,535.60
Special ED K-12 Sec 52	66.55
Supplemental 2025	67.36
Fall 2025	66.46
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	364,447,765	18.000	6,560,060
Comm PP TV	5,963,063	6.000	35,778
Assumed Local Revenue			6,595,838
Local Revenue Per GE			4,293.55
Local Revenue Per Membership			4,115.27

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

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
22a PROP A OBLIGATION (State PP: \$586.87)	940,617.63	45.45%	343,288.05	84,222.66
51c SPEC ED HEADLEE OBLIGATION	419,563.22	45.45%	139,271.82	51,419.66
22b/51e DISCRETIONARY PAYMENT	8,571,383.49	45.45%	3,118,013.32	777,680.48
29(6) ENROLLMENT STABILIZATION PAYMENTS	122,338.08	45.45%	43,394.86	12,207.80
31a AT RISK	1,455,052.25	45.45%	529,057.00	132,264.25
61d CTE PER PUPIL INCENTIVE	12,245.45	45.45%	4,452.45	1,113.11
22l DISTRICT TRANSPORTATION COSTS	240,543.75	45.45%	87,461.71	21,865.42
152a HEADLEE OBLIGATION FOR DATA COLLEC	47,518.30	45.45%	17,287.39	4,309.68
22d(4) ISOLATED DISTRICTS	102,258.49	45.45%	37,202.82	9,273.66
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	94,975.05	(94,975.05)
147a(2) MPSERS NORMAL COST OFFSET	184,293.74	100.00%	78,389.50	105,904.24
147e MPSERS REFORMS - DEFINED CONTRIBUT	23,918.23	100.00%	8,824.68	15,093.55
147c(1) MPSERS UAAL RATE STABILIZATION	1,332,379.36	45.45%	484,453.14	121,113.28
31d SCHOOL LUNCH	41,595.78	45.45%	15,124.23	3,781.05
30d UNIVERSAL SCHOOL BREAKFAST	11,719.56	100.00%	9,006.84	2,712.72
30d UNIVERSAL SCHOOL LUNCH	17,385.95	100.00%	14,454.10	2,931.85
	<u>\$13,522,813.28</u>		<u>\$5,024,656.96</u>	<u>\$1,250,918.36</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
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	3,973.24	100.00%	2,821.81	1,151.43
22b/51e	2024 DISCRETIONARY PAYMENT	7.50	100.00%	(0.81)	8.31
27h(2)	2024 MENTORING GRANTS	82,120.00	100.00%	82,120.00	0.00
22a	2025 PROP A OBLIGATION	10,373.02	100.00%	10,192.48	180.54
51c	2025 SPEC ED HEADLEE OBLIGATION	36,527.41	100.00%	0.00	36,527.41
22b/51e	2025 DISCRETIONARY PAYMENT	(6.81)	100.00%	15.95	(22.76)
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	3,579.84	100.00%	3,579.84	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>\$749,838.44</u>		<u>\$711,993.51</u>	<u>\$37,844.93</u>
SUBTOTALS		\$14,272,651.72		\$5,736,650.47	\$1,288,763.29

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,756.45)	8,843,173.62
51e	SPECIAL ED FOUNDATION (SEC 52)	668,827.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	419,563.22
		<u>\$9,931,564.34</u>

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		

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