

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

District: 18000	ISD: 18	LEA Membership	6,083.47
Clare-Gladwin Regional Education Service District		ISD Membership	53.55
		Supplemental 2025	57.68
		Fall	53.09
Homestead Tax Value	1,434,601,021.00		
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	8,589,339.00
		Special Ed. Transp. Costs	1,345,443.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 53.54 Total FTEs	538,077.00	36.36%	146,733.60	48,911.20
51a(2)	SPECIAL EDUCATION	3,405,150.15	36.36%	928,584.45	309,528.14
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	69,282.71	36.36%	0.00	25,191.19
32d(1)	GREAT START READINESS	3,882,990.00	36.36%	1,058,891.37	352,963.79
32d(24)	GSRP TRANSPORTATION	89,820.00	36.36%	24,493.91	8,164.64
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,587.78	36.36%	432.96	144.36
81	INTERMEDIATE DISTRICTS	613,978.53	36.36%	167,431.95	55,810.64
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	137,923.95	36.36%	37,620.90	12,528.25
147a(2)	MPSERS NORMAL COST OFFSET	76,152.23	100.00%	76,152.23	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	14,014.61	100.00%	14,014.61	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	1,384,109.01	36.36%	377,446.53	125,815.51
54	SCHOOL FOR DEAF/BLIND	25,866.36	36.36%	7,053.76	2,351.25
51a.1	TUITION DEDUCT-DEAF	(51,071.50)	36.36%	(13,927.20)	(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	36.36%	3,870.43	1,290.14
61a(1)	VOCATIONAL EDUCATION	260,006.20	36.36%	70,903.69	23,634.56
		<u>\$11,555,306.48</u>		<u>\$2,900,543.93</u>	<u>\$1,358,882.71</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
31aa	2024 MENTAL HEALTH GRANT - PER PUPIL	(1,727.74)	100.00%	(1,727.74)	0.00
32p(6)	2025 ACCESS TO LITERACY MATERIALS	(658.00)	100.00%	0.00	(658.00)
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
		\$55,164.04		\$55,822.04	(\$658.00)

SUBTOTALS		\$11,610,470.52		\$2,956,365.97	\$1,358,224.71
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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				

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
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District: 18010 ISD: 18
Clare Public Schools

State Aid Membership	1,515.69
General ED K-12	1,475.33
Supplemental 2025	1,485.34
Fall 2025	1,474.22
Special ED K-12 Sec 52	40.36
Supplemental 2025	38.66
Fall 2025	40.55
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	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	1,864.19
Local Revenue Per Membership	1,814.55

Special Ed. Costs	1,782,270.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,921.06)	4,427,421.43	36.36%	1,207,357.82	402,452.61
51c	SPEC ED HEADLEE OBLIGATION	509,975.17	36.36%	139,070.23	46,356.74
22b/51e	DISCRETIONARY PAYMENT	8,054,967.64	36.36%	2,196,589.68	732,196.55
29(6)	ENROLLMENT STABILIZATION PAYMENTS	100,014.59	36.36%	27,214.56	9,150.74
31a	AT RISK	1,209,360.16	36.36%	329,751.00	109,972.35
61d	CTE PER PUPIL INCENTIVE	26,519.73	36.36%	7,231.93	2,410.64
22l	DISTRICT TRANSPORTATION COSTS	116,646.40	36.36%	31,809.47	10,603.16
152a	HEADLEE OBLIGATION FOR DATA COLLEC	44,940.88	36.36%	12,254.55	4,085.95
31aa	MENTAL HEALTH GRANT - PER PUPIL	246,900.32	36.36%	67,329.72	22,443.24
147a(2)	MPERS NORMAL COST OFFSET	62,875.69	100.00%	62,875.69	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	16,170.45	100.00%	16,170.45	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,396,761.93	36.36%	380,896.98	126,965.66
31d	SCHOOL LUNCH	38,410.84	36.36%	10,474.64	3,491.54
30d	UNIVERSAL SCHOOL BREAKFAST	14,188.44	100.00%	14,188.44	0.00
30d	UNIVERSAL SCHOOL LUNCH	37,480.44	100.00%	37,480.44	0.00
		<u>\$16,302,634.11</u>		<u>\$4,540,695.60</u>	<u>\$1,470,129.18</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	(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	2,558.12	100.00%	2,558.12	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(4.37)	100.00%	(4.37)	0.00
22a	2025 PROP A OBLIGATION	(711.78)	100.00%	(711.78)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	3.36	100.00%	3.36	0.00
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
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
		\$412,855.61		\$412,855.61	\$0.00
SUBTOTALS		\$16,715,489.72		\$4,953,551.21	\$1,470,129.18

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,185.81)	12,076,771.07
51e	SPECIAL ED FOUNDATION (SEC 52)	405,618.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	509,975.17
		<u>\$12,992,364.24</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				

SUPPLEMENTAL PAYMENTS

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

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District: 18020 ISD: 18
Farwell Area Schools

State Aid Membership	949.64
General ED K-12	899.00
Supplemental 2025	906.76
Fall 2025	898.14
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			6,219.36
Local Revenue Per Membership			5,887.71

Special Ed. Costs	1,305,076.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	373,431.84	36.36%	101,834.86	33,944.96
22b/51e	DISCRETIONARY PAYMENT	3,952,677.36	36.36%	1,082,554.55	354,638.94
29(6)	ENROLLMENT STABILIZATION PAYMENTS	97,297.84	36.36%	25,014.02	10,363.47
31a	AT RISK	1,531,465.12	36.36%	417,577.96	139,262.76
61d	CTE PER PUPIL INCENTIVE	9,709.41	36.36%	2,647.76	882.58
22l	DISTRICT TRANSPORTATION COSTS	195,942.93	36.36%	53,433.64	17,811.21
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,157.25	36.36%	7,691.71	2,546.27
22d(4)	ISOLATED DISTRICTS	60,594.97	36.36%	16,557.43	5,474.90
35m(1)	LITERACY SUPPORTS	0.00	0.00%	32,462.48	(32,462.48)
31aa	MENTAL HEALTH GRANT - PER PUPIL	154,969.79	36.36%	42,260.26	14,086.76
147a(2)	MPERS NORMAL COST OFFSET	48,365.87	100.00%	48,365.87	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	10,385.25	100.00%	10,385.25	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	961,235.17	36.36%	262,128.83	87,376.28
31d	SCHOOL LUNCH	29,191.07	36.36%	7,960.40	2,653.47
		\$7,453,423.87		\$2,110,875.02	\$636,579.12

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(7,743.80)	100.00%	(7,743.80)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(5,833.34)	100.00%	(5,833.34)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	19,796.14	100.00%	19,796.14	0.00
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%	0.00	119,041.00
		\$384,996.16		\$265,955.16	\$119,041.00
SUBTOTALS		\$7,838,420.03		\$2,376,830.18	\$755,620.12

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,830.64)	3,443,745.36
51e	SPECIAL ED FOUNDATION (SEC 52)	508,932.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	373,431.84
		<u>\$4,326,109.20</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				

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District: 18060 ISD: 18
Harrison Community Schools

State Aid Membership	1,168.68
General ED K-12	1,135.58
Supplemental 2025	1,154.68
Fall 2025	1,133.46
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

	Amount	Mills	Revenue
Non-Pre TV	310,806,497	18.000	5,594,517
Comm PP TV	4,072,900	6.000	24,437
Assumed Local Revenue			5,618,954
Local Revenue Per GE			4,948.09
Local Revenue Per Membership			4,807.95

Special Ed. Costs	1,382,764.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	395,661.33	36.36%	107,896.84	35,965.62
22b/51e DISCRETIONARY PAYMENT	6,126,281.96	36.36%	1,671,952.40	555,563.72
29(6) ENROLLMENT STABILIZATION PAYMENTS	49,154.36	36.36%	12,962.59	4,909.94
31a AT RISK	1,990,977.74	36.36%	542,871.27	181,048.24
61d CTE PER PUPIL INCENTIVE	9,999.24	36.36%	2,726.79	908.93
22l DISTRICT TRANSPORTATION COSTS	218,971.12	36.36%	59,713.42	19,904.48
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,651.88	36.36%	9,452.81	3,146.61
22d(4) ISOLATED DISTRICTS	74,571.55	36.36%	20,348.44	6,765.78
31aa MENTAL HEALTH GRANT - PER PUPIL	190,451.86	36.36%	51,936.22	17,312.08
147a(2) MPSERS NORMAL COST OFFSET	65,349.47	100.00%	65,349.47	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	12,698.85	100.00%	12,698.85	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,104,951.39	36.36%	301,320.24	100,440.09
31d SCHOOL LUNCH	46,030.02	36.36%	12,552.39	4,184.13
	<u>\$10,319,750.77</u>		<u>\$2,871,781.73</u>	<u>\$930,149.62</u>

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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	(50.08)	100.00%	(50.08)	0.00
22b	2022 DISCRETIONARY PAYMENT	1.72	100.00%	1.72	0.00
22a	2023 PROP A OBLIGATION	5,743.70	100.00%	5,743.70	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	2.91	100.00%	2.91	0.00
22a	2024 PROP A OBLIGATION	8,534.42	100.00%	8,534.42	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.77)	100.00%	(2.77)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	8,866.04	100.00%	8,866.04	0.00
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
27i(4)	2025 MPSERS HEALTHCARE OFFSET	98,151.96	100.00%	98,151.96	0.00
27i(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>\$469,536.61</u>		<u>\$469,536.61</u>	<u>\$0.00</u>
SUBTOTALS		\$10,789,287.38		\$3,341,318.34	\$930,149.62

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,101.91)	5,793,626.96
51e	SPECIAL ED FOUNDATION (SEC 52)	332,655.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>395,661.33</u>
		\$6,521,943.29

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				

STATE OF MICHIGAN
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District: 26010 ISD: 18
Beaverton Schools

State Aid Membership	845.94
General ED K-12	830.13
Supplemental 2025	823.08
Fall 2025	762.70
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

	Amount	Mills	Revenue
Non-Pre TV	185,532,708	18.000	3,339,589
Comm PP TV	2,508,050	6.000	15,048
Assumed Local Revenue			3,354,637
Local Revenue Per GE			4,041.10
Local Revenue Per Membership			3,965.57

Special Ed. Costs	1,221,676.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$234.43)	198,313.71	36.36%	54,080.15	18,026.71
51c	SPEC ED HEADLEE OBLIGATION	349,567.93	36.36%	95,327.17	31,775.73
22b/51e	DISCRETIONARY PAYMENT	4,948,744.95	36.36%	1,349,522.75	449,840.91
29(6)	ENROLLMENT STABILIZATION PAYMENTS	152,517.52	36.36%	41,500.92	13,954.45
31a	AT RISK	864,458.72	36.36%	235,708.22	78,608.97
61d	CTE PER PUPIL INCENTIVE	8,622.54	36.36%	2,351.37	783.79
22l	DISTRICT TRANSPORTATION COSTS	150,840.98	36.36%	41,134.34	13,711.44
152a	HEADLEE OBLIGATION FOR DATA COLLEC	25,082.50	36.36%	6,839.53	2,280.47
22d(4)	ISOLATED DISTRICTS	53,978.04	36.36%	14,723.01	4,903.41
31aa	MENTAL HEALTH GRANT - PER PUPIL	137,800.51	36.36%	37,578.20	12,526.07
147a(2)	MPERS NORMAL COST OFFSET	43,913.71	100.00%	43,913.71	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	6,774.14	100.00%	6,774.14	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	730,827.01	36.36%	199,296.53	66,432.17
31d	SCHOOL LUNCH	19,528.61	36.36%	5,325.45	1,775.15
30d	UNIVERSAL SCHOOL BREAKFAST	10,309.86	100.00%	5,910.58	4,399.28
30d	UNIVERSAL SCHOOL LUNCH	11,523.28	100.00%	6,899.40	4,623.88
		<u>\$7,712,804.01</u>		<u>\$2,146,885.47</u>	<u>\$703,642.43</u>

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22a	2023 PROP A OBLIGATION	3,162.14	100.00%	2,799.12	363.02
22b/51e	2023 DISCRETIONARY PAYMENT	8.62	100.00%	11.12	(2.50)
22a	2024 PROP A OBLIGATION	3,445.11	100.00%	3,066.42	378.69
22b/51e	2024 DISCRETIONARY PAYMENT	1.41	100.00%	3.14	(1.73)
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(9,372.00)	100.00%	(9,372.00)	0.00
22a	2025 PROP A OBLIGATION	9,720.17	100.00%	8,432.49	1,287.68
22b/51e	2025 DISCRETIONARY PAYMENT	(8.43)	100.00%	(8.06)	(0.37)
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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	68,084.77	100.00%	68,084.77	0.00
27I(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
		\$354,799.00		\$352,774.21	\$2,024.79
SUBTOTALS		\$8,067,603.01		\$2,499,659.68	\$705,667.22

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,008.90)	4,988,168.16
51e	SPECIAL ED FOUNDATION (SEC 52)	158,890.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	349,567.93
		<u>\$5,496,626.59</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				

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	768.74	12.99	0.00	12.99	781.73
	<u>830.13</u>	<u>15.81</u>	<u>0.00</u>	<u>15.81</u>	<u>845.94</u>

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

District: 26040 ISD: 18
Gladwin Community Schools

State Aid Membership	1,603.52
General ED K-12	1,536.97
Supplemental 2025	1,541.78
Fall 2025	1,536.44
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

	Amount	Mills	Revenue
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			4,291.46
Local Revenue Per Membership			4,113.35

Special Ed. Costs	1,159,866.00
Special Ed. Transp. Costs	72,645.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$588.79)	944,136.54	36.36%	257,466.03	85,822.02
51c SPEC ED HEADLEE OBLIGATION	383,035.81	36.36%	104,453.87	34,817.95
22b/51e DISCRETIONARY PAYMENT	8,575,394.18	36.36%	2,338,509.99	779,503.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	119,347.80	36.36%	32,475.24	10,919.62
31a AT RISK	1,455,052.25	36.36%	396,742.79	132,314.21
61d CTE PER PUPIL INCENTIVE	12,245.45	36.36%	3,339.33	1,113.12
22I DISTRICT TRANSPORTATION COSTS	240,543.75	36.36%	65,596.28	21,865.43
152a HEADLEE OBLIGATION FOR DATA COLLEC	47,545.08	36.36%	12,964.67	4,322.72
22d(4) ISOLATED DISTRICTS	102,317.98	36.36%	27,908.18	9,294.64
31aa MENTAL HEALTH GRANT - PER PUPIL	261,207.51	36.36%	71,231.29	23,743.76
147a(2) MPSERS NORMAL COST OFFSET	78,389.50	100.00%	78,389.50	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	8,824.68	100.00%	8,824.68	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,332,379.36	36.36%	363,339.85	121,113.29
31d SCHOOL LUNCH	41,595.78	36.36%	11,343.17	3,781.06
30d UNIVERSAL SCHOOL BREAKFAST	9,006.84	100.00%	9,006.84	0.00
30d UNIVERSAL SCHOOL LUNCH	14,454.10	100.00%	14,454.10	0.00
	<u>\$13,625,476.61</u>		<u>\$3,796,045.81</u>	<u>\$1,228,611.15</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	940.76	100.00%	0.00	940.76
22b/51e	2023 DISCRETIONARY PAYMENT	(14.24)	100.00%	0.00	(14.24)
22a	2024 PROP A OBLIGATION	2,821.81	100.00%	2,821.81	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.81)	100.00%	(0.81)	0.00
27h(2)	2024 MENTORING GRANTS	82,120.00	100.00%	82,120.00	0.00
22a	2025 PROP A OBLIGATION	10,192.48	100.00%	5,875.86	4,316.62
22b/51e	2025 DISCRETIONARY PAYMENT	15.95	100.00%	(6.41)	22.36
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
		\$711,993.51		\$706,728.01	\$5,265.50
SUBTOTALS		\$14,337,470.12		\$4,502,773.82	\$1,233,876.65

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,758.54)	8,850,703.22
51e	SPECIAL ED FOUNDATION (SEC 52)	668,827.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	383,035.81
		<u>\$9,902,566.53</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				

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