

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

District: 19000	ISD: 19	LEA Membership	10,984.13
Clinton County RESA		ISD Membership	104.04
Homestead Tax Value	2,393,531,763.00	Supplemental 2025	101.49
Non-Homestead Tax Value	540,860,887.00	Fall	104.32
Com Pers Prop Tax Value	21,437,146.00		
Ind Pers Prop Tax Value	16,027,070.00	Mills	
		Special Ed.	2.5640
		Voc. Ed.	0.9769
		Operating	0.1993
		Special Ed. Costs	8,663,129.00
		Special Ed. Transp. Costs	1,460,897.00

<b>CURRENT YEAR ALLOWANCES</b>		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 104.04 Total FTEs	1,045,602.00	45.45%	382,007.98	93,218.13
51a(2)	SPECIAL EDUCATION	3,507,562.95	45.45%	1,242,417.60	351,769.76
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	245,855.37	45.45%	89,393.01	22,348.26
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	45.45%	0.00	113,625.00
32d(1)	GREAT START READINESS	3,045,900.00	45.45%	1,107,489.24	276,872.31
32d(24)	GSRP TRANSPORTATION	154,232.00	45.45%	56,078.76	14,019.68
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	3,084.54	45.45%	1,127.04	274.88
35m(10)	INTEGRATED BEHAVIOR AND LEARNING SU	1,600,000.00	100.00%	1,600,000.00	0.00
81	INTERMEDIATE DISTRICTS	570,946.92	45.45%	207,596.30	51,899.08
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
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	6,191.81	(6,191.81)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	249,172.70	45.45%	90,657.63	22,591.36
147a(2)	MPSERS NORMAL COST OFFSET	253,167.17	100.00%	112,579.50	140,587.67
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	54,970.24	100.00%	24,952.85	30,017.39
147c(1)	MPSERS UAAL RATE STABILIZATION	1,800,078.12	45.45%	654,508.40	163,627.11
32n	OUT OF SCHOOL TIME - BEF/AFT SCHOOL P	75,000,000.00	100.00%	75,000,000.00	0.00
26a	RENAISSANCE ZONE	3,406.82	45.45%	1,238.72	309.68
54	SCHOOL FOR DEAF/BLIND	31,673.10	45.45%	11,516.34	2,879.08
56	SPEC. ED. MILLAGE EQUALIZATION	573,063.10	45.45%	208,372.23	52,084.95
51a.1	TUITION DEDUCT-DEAF	(64,067.90)	45.45%	(23,295.09)	(5,823.77)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
62	VOC. ED. MILLAGE EQUALIZATION	313,542.38	45.45%	114,004.01	28,501.00
61a(1)	VOCATIONAL EDUCATION	308,163.36	45.45%	112,048.20	28,012.05
		<u>\$90,052,931.58</u>		<u>\$81,401,236.54</u>	<u>\$1,481,209.83</u>

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct To Date	Previous Amt	Current Amt
51a(2)	2025 SPECIAL EDUCATION	90,572.86	100.00%	0.00	90,572.86
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	13,751.29	100.00%	13,751.29	0.00
35m(10)	2025 INTEGRATED BEHAVIOR AND LEARNING S	207,654.00	100.00%	207,654.00	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	150,018.79	100.00%	150,018.79	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	56,240.64	100.00%	56,240.64	0.00
32n	2025 OUT OF SCHOOL TIME - BEF/AFT SCHOOL	4,000,000.00	100.00%	4,000,000.00	0.00
54	2025 SCHOOL FOR DEAF/BLIND	67.07	100.00%	67.07	0.00
51a.1	2025 TUITION DEDUCT-DEAF	4,526.86	100.00%	4,526.86	0.00
		<u>\$4,522,831.51</u>		<u>\$4,432,258.65</u>	<u>\$90,572.86</u>
<b>SUBTOTALS</b>		\$94,575,763.09		\$85,833,495.19	\$1,571,782.69

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$690,598.67	11/20/2025	\$80,638,180.48	12/22/2025	\$2,973,870.92
01/20/2026	\$1,530,845.12	02/20/2026	\$1,571,782.69		

**STATE OF MICHIGAN**  
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District: 19010    ISD: 19  
 DeWitt Public Schools

State Aid Membership	3,113.39
General ED K-12	3,079.43
Supplemental 2025	3,063.57
Fall 2025	3,081.19
Special ED K-12 Sec 52	33.96
Supplemental 2025	37.33
Fall 2025	33.58
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,947.70

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	122,128,782	18.000	2,198,318
Comm PP TV	5,217,950	6.000	31,308
Assumed Local Revenue			<u>2,229,626</u>
Local Revenue Per GE			724.04
Local Revenue Per Membership			716.14

Special Ed. Costs	4,105,536.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,231.56)	13,174,496.59	45.45%	4,790,246.96	1,197,561.74
51c	SPEC ED HEADLEE OBLIGATION	1,174,749.86	45.45%	429,573.37	104,350.44
22b/51e	DISCRETIONARY PAYMENT	15,885,442.41	45.45%	5,775,944.26	1,443,989.32
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	632,822.93	45.45%	230,094.42	57,523.60
61d	CTE PER PUPIL INCENTIVE	24,201.07	45.45%	8,799.51	2,199.88
22l	DISTRICT TRANSPORTATION COSTS	255,219.46	45.45%	92,797.80	23,199.44
152a	HEADLEE OBLIGATION FOR DATA COLLEC	92,304.57	45.45%	33,565.15	8,387.28
31aa	MENTAL HEALTH GRANT - PER PUPIL	1,159,012.92	45.45%	184,403.29	342,368.08
147a(2)	MPERS NORMAL COST OFFSET	418,088.38	100.00%	175,397.33	242,691.05
147e	MPERS REFORMS - DEFINED CONTRIBUT	45,207.83	100.00%	17,779.24	27,428.59
147c(1)	MPERS UAAL RATE STABILIZATION	3,022,548.25	45.45%	1,098,998.54	274,749.64
31d	SCHOOL LUNCH	49,006.53	45.45%	17,818.77	4,454.70
30d	UNIVERSAL SCHOOL BREAKFAST	68,345.82	100.00%	51,575.26	16,770.56
30d	UNIVERSAL SCHOOL LUNCH	268,958.80	100.00%	195,745.60	73,213.20
61a(1)	VOCATIONAL EDUCATION	6,788.34	45.45%	2,468.24	617.06
18(4)	Single Audit (Deduct)	0.00	0.00%	0.00	0.00
		\$36,277,193.76		\$13,105,207.74	\$3,819,504.58

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
27h(2)	2024 MENTORING GRANTS	41,400.00	100.00%	41,400.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(6,695.06)	100.00%	0.00	(6,695.06)
147a(2)	2025 MPSERS NORMAL COST OFFSET	105,755.62	100.00%	105,755.62	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(4,831.35)	100.00%	(4,831.35)	0.00
31d	2025 SCHOOL LUNCH	4,217.63	100.00%	4,217.63	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	111,578.71	100.00%	111,578.71	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	24,119.36	100.00%	24,119.36	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	305,617.85	100.00%	305,617.85	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	(2,400.00)	100.00%	(2,400.00)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	452,194.75	100.00%	452,194.75	0.00
		<u>\$1,030,957.51</u>		<u>\$1,037,652.57</u>	<u>(\$6,695.06)</u>
<b>SUBTOTALS</b>		\$37,308,151.27		\$14,142,860.31	\$3,812,809.52

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$9,325.96)	28,718,641.00
51e	SPECIAL ED FOUNDATION (SEC 52)	341,298.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,174,749.86</u>
		<u>\$30,234,688.86</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$2,922,728.01	11/20/2025	\$4,036,846.25	12/22/2025	\$3,728,364.20
01/20/2026	\$0.00	02/20/2026	\$3,812,809.52		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$41,400.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$51,575.26
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$195,745.60
01/14/2026	DIRECT	18(4)	Single Audit (Deduct)	\$3,166,200.99

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District: 19070    ISD: 19  
 Fowler Public Schools

State Aid Membership	460.36
General ED K-12	456.67
Supplemental 2025	455.37
Fall 2025	456.81
Special ED K-12 Sec 52	3.69
Supplemental 2025	4.10
Fall 2025	3.64
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,313.29

	Amount	Mills	Revenue
Non-Pre TV	15,969,218	18.000	287,446
Comm PP TV	295,500	6.000	1,773
Assumed Local Revenue			289,219
Local Revenue Per GE			633.32
Local Revenue Per Membership			628.25

Special Ed. Costs	232,937.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,685.04)	2,156,805.01	45.45%	784,214.30	196,053.58
51c	SPEC ED HEADLEE OBLIGATION	66,652.13	45.45%	26,748.11	3,545.28
22b/51e	DISCRETIONARY PAYMENT	2,180,594.75	45.45%	792,864.25	198,216.06
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	141,873.69	45.45%	51,585.27	12,896.32
61d	CTE PER PUPIL INCENTIVE	9,926.78	45.45%	3,609.38	902.34
22l	DISTRICT TRANSPORTATION COSTS	41,923.36	45.45%	15,243.33	3,810.84
152a	HEADLEE OBLIGATION FOR DATA COLLEC	13,648.57	45.45%	4,963.10	1,240.18
22d(4)	ISOLATED DISTRICTS	22,028.60	45.45%	8,010.52	2,001.48
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	27,256.05	(27,256.05)
147a(2)	MPSERS NORMAL COST OFFSET	52,063.91	100.00%	23,187.95	28,875.96
147e	MPSERS REFORMS - DEFINED CONTRIBUT	6,114.97	100.00%	2,756.86	3,358.11
147c(1)	MPSERS UAAL RATE STABILIZATION	392,601.87	45.45%	142,750.04	35,687.51
31d	SCHOOL LUNCH	9,348.68	45.45%	3,399.18	849.80
30d	UNIVERSAL SCHOOL BREAKFAST	7,730.92	100.00%	5,924.38	1,806.54
30d	UNIVERSAL SCHOOL LUNCH	38,248.22	100.00%	28,221.40	10,026.82
61a(1)	VOCATIONAL EDUCATION	3,190.87	45.45%	1,160.20	290.05
		\$5,142,752.33		\$1,921,894.32	\$472,304.82

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	(6,912.52)	100.00%	0.00	(6,912.52)
147a(2)	2025 MPSERS NORMAL COST OFFSET	13,343.36	100.00%	13,343.36	0.00
61d	2025 CTE PER PUPIL INCENTIVE	768.85	100.00%	768.85	0.00
31d	2025 SCHOOL LUNCH	804.57	100.00%	804.57	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	16,390.92	100.00%	16,390.92	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,186.80	100.00%	3,186.80	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	40,566.06	100.00%	40,566.06	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	66,867.80	100.00%	66,867.80	0.00
		<u>\$135,015.84</u>		<u>\$141,928.36</u>	<u>(\$6,912.52)</u>
<b>SUBTOTALS</b>		\$5,277,768.17		\$2,063,822.68	\$465,392.30

**Amount Applied to Loan Payments**

MFA - SAN 2025 A-1	41,755.55
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**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$9,416.68)	4,300,315.26
51e	SPECIAL ED FOUNDATION (SEC 52)	37,084.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>66,652.13</u>
		<u>\$4,404,051.89</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$430,356.93	11/20/2025	\$583,519.73	12/22/2025	\$549,848.34
01/20/2026	\$465,951.90	02/20/2026	\$465,392.30		

**SUPPLEMENTAL PAYMENTS**

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,924.38
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$28,221.40

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District: 19100    ISD: 19  
 Bath Community Schools

State Aid Membership	1,010.38
General ED K-12	995.25
Supplemental 2025	999.93
Fall 2025	994.73
Special ED K-12 Sec 52	15.13
Supplemental 2025	13.93
Fall 2025	15.26
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,075.53

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	99,074,933	18.000	1,783,349
Comm PP TV	4,291,900	6.000	25,751
Assumed Local Revenue			<u>1,809,100</u>
Local Revenue Per GE			1,817.73
Local Revenue Per Membership			1,790.51

Special Ed. Costs	844,011.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,285.02)	3,319,118.51	45.45%	1,208,196.98	300,342.38
51c	SPEC ED HEADLEE OBLIGATION	241,503.62	45.45%	122,361.08	(12,597.68)
22b/51e	DISCRETIONARY PAYMENT	5,026,104.71	45.45%	1,828,830.08	455,534.51
29(6)	ENROLLMENT STABILIZATION PAYMENTS	7,175.81	45.45%	1,745.90	1,515.51
31a	AT RISK	797,589.46	45.45%	290,003.53	72,500.88
61d	CTE PER PUPIL INCENTIVE	5,796.66	45.45%	2,107.67	526.91
22l	DISTRICT TRANSPORTATION COSTS	142,784.23	45.45%	51,916.35	12,979.08
152a	HEADLEE OBLIGATION FOR DATA COLLEC	29,955.35	45.45%	10,900.79	2,713.92
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	59,941.03	(59,941.03)
147a(2)	MPERS NORMAL COST OFFSET	101,372.56	100.00%	55,825.76	45,546.80
147e	MPERS REFORMS - DEFINED CONTRIBUT	20,793.48	100.00%	10,927.53	9,865.95
147c(1)	MPERS UAAL RATE STABILIZATION	930,972.73	45.45%	338,501.68	84,625.43
31d	SCHOOL LUNCH	17,920.98	45.45%	6,516.07	1,629.02
30d	UNIVERSAL SCHOOL BREAKFAST	12,524.74	100.00%	9,469.12	3,055.62
30d	UNIVERSAL SCHOOL LUNCH	42,427.83	100.00%	32,927.78	9,500.05
		<u>\$10,696,040.67</u>		<u>\$4,030,171.35</u>	<u>\$927,797.35</u>

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27h(2)	2024 MENTORING GRANTS	16,300.00	100.00%	16,300.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(95,023.00)	100.00%	0.00	(95,023.00)
147a(2)	2025 MPSERS NORMAL COST OFFSET	27,178.49	100.00%	27,178.49	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(547.07)	100.00%	(547.07)	0.00
31d	2025 SCHOOL LUNCH	1,542.32	100.00%	1,542.32	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	23,125.16	100.00%	23,125.16	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,017.26	100.00%	6,017.26	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	82,133.29	100.00%	82,133.29	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	147,231.00	100.00%	147,231.00	0.00
		<u>\$207,957.45</u>		<u>\$302,980.45</u>	<u>(\$95,023.00)</u>
<b>SUBTOTALS</b>		\$10,903,998.12		\$4,333,151.80	\$832,774.35

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,232.27)	8,193,166.72
51e	SPECIAL ED FOUNDATION (SEC 52)	152,056.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	241,503.62
		<u>\$8,586,726.84</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$899,726.32	11/20/2025	\$1,239,227.85	12/22/2025	\$1,156,913.13
01/20/2026	\$978,587.60	02/20/2026	\$832,774.35		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$16,300.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$9,469.12
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$32,927.78

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District: 19120    ISD: 19  
 Ovid-Elsie Area Schools

State Aid Membership	1,255.77
General ED K-12	1,218.26
Supplemental 2025	1,220.02
Fall 2025	1,218.06
Special ED K-12 Sec 52	37.51
Supplemental 2025	38.68
Fall 2025	37.38
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,057.55

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	90,587,495	18.000	1,630,575
Comm PP TV	2,528,656	6.000	15,172
Assumed Local Revenue			<u>1,645,747</u>
Local Revenue Per GE			1,350.90
Local Revenue Per Membership			1,310.55

Special Ed. Costs	1,963,932.00
Special Ed. Transp. Costs	100,840.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,747.00)	4,705,370.19	45.45%	1,710,872.60	427,718.15
51c	SPEC ED HEADLEE OBLIGATION	632,963.57	45.45%	224,261.70	63,420.24
22b/51e	DISCRETIONARY PAYMENT	6,269,370.88	45.45%	2,279,543.25	569,885.81
29(6)	ENROLLMENT STABILIZATION PAYMENTS	60,359.38	45.45%	21,835.26	5,598.08
31a	AT RISK	1,128,980.30	45.45%	410,497.24	102,624.31
61d	CTE PER PUPIL INCENTIVE	21,520.11	45.45%	7,824.71	1,956.18
22l	DISTRICT TRANSPORTATION COSTS	266,035.82	45.45%	96,730.62	24,182.66
152a	HEADLEE OBLIGATION FOR DATA COLLEC	37,230.58	45.45%	13,538.33	3,382.97
22d(4)	ISOLATED DISTRICTS	60,089.63	45.45%	21,851.08	5,459.66
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	74,378.13	(74,378.13)
147a(2)	MPSERS NORMAL COST OFFSET	153,188.01	100.00%	79,387.26	73,800.75
147e	MPSERS REFORMS - DEFINED CONTRIBUT	24,395.40	100.00%	12,856.23	11,539.17
147c(1)	MPSERS UAAL RATE STABILIZATION	1,271,453.90	45.45%	462,300.64	115,575.16
31d	SCHOOL LUNCH	27,864.86	45.45%	10,131.66	2,532.92
30d	UNIVERSAL SCHOOL BREAKFAST	21,181.06	100.00%	16,202.66	4,978.40
30d	UNIVERSAL SCHOOL LUNCH	50,057.18	100.00%	39,097.00	10,960.18
61a(1)	VOCATIONAL EDUCATION	13,045.95	45.45%	4,743.51	1,185.87
		\$14,743,106.82		\$5,486,051.88	\$1,350,422.38

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  
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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	18,000.00	100.00%	18,000.00	0.00
27h(2)	2024 MENTORING GRANTS	60,072.00	100.00%	60,072.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	16,182.23	100.00%	0.00	16,182.23
147a(2)	2025 MPSERS NORMAL COST OFFSET	41,734.25	100.00%	41,734.25	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(3,050.95)	100.00%	(3,050.95)	0.00
31d	2025 SCHOOL LUNCH	2,398.12	100.00%	2,398.12	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	27,723.22	100.00%	27,723.22	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	11,257.28	100.00%	11,257.28	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	119,250.20	100.00%	119,250.20	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	185,344.38	100.00%	185,344.38	0.00
		<u>\$478,910.73</u>		<u>\$462,728.50</u>	<u>\$16,182.23</u>
<b>SUBTOTALS</b>		\$15,222,017.55		\$5,948,780.38	\$1,366,604.61

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,699.10)	10,597,765.57
51e	SPECIAL ED FOUNDATION (SEC 52)	376,975.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	632,963.57
		<u>\$11,607,704.64</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$1,229,836.73	11/20/2025	\$1,710,412.57	12/22/2025	\$1,558,460.68
01/20/2026	\$1,334,698.74	02/20/2026	\$1,366,604.61		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$60,072.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$16,202.66
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$39,097.00

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District: 19125    ISD: 19

Pewamo-Westphalia Community Schools

State Aid Membership	815.98
General ED K-12	810.13
Supplemental 2025	808.50
Fall 2025	810.31
Special ED K-12 Sec 52	5.85
Supplemental 2025	6.45
Fall 2025	5.78
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,397.67

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	25,025,049	18.000	450,451
Comm PP TV	500,200	6.000	3,001
Assumed Local Revenue			<u>453,452</u>
Local Revenue Per GE			559.73
Local Revenue Per Membership			555.71

Special Ed. Costs	648,062.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,841.96)	3,950,942.52	45.45%	1,436,562.70	359,140.68
51c	SPEC ED HEADLEE OBLIGATION	185,435.16	45.45%	85,024.95	(744.67)
22b/51e	DISCRETIONARY PAYMENT	3,796,202.42	45.45%	1,380,299.20	345,074.80
31a	AT RISK	252,403.19	45.45%	91,773.80	22,943.45
61d	CTE PER PUPIL INCENTIVE	6,666.16	45.45%	2,423.82	605.95
22l	DISTRICT TRANSPORTATION COSTS	144,875.28	45.45%	52,676.65	13,169.16
152a	HEADLEE OBLIGATION FOR DATA COLLEC	24,191.86	45.45%	8,797.00	2,198.20
22d(4)	ISOLATED DISTRICTS	26,030.21	45.45%	9,465.66	2,365.07
31aa	MENTAL HEALTH GRANT - PER PUPIL	303,762.58	45.45%	48,329.76	89,730.33
147a(2)	MPERS NORMAL COST OFFSET	86,789.45	100.00%	43,859.84	42,929.61
147e	MPERS REFORMS - DEFINED CONTRIBUT	14,124.72	100.00%	6,917.32	7,207.40
147c(1)	MPERS UAAL RATE STABILIZATION	701,999.81	45.45%	255,247.13	63,811.78
31d	SCHOOL LUNCH	19,850.81	45.45%	7,217.75	1,804.44
30d	UNIVERSAL SCHOOL BREAKFAST	9,846.44	100.00%	7,678.00	2,168.44
30d	UNIVERSAL SCHOOL LUNCH	85,299.65	100.00%	67,742.86	17,556.79
		<u>\$9,608,420.26</u>		<u>\$3,504,016.44</u>	<u>\$969,961.43</u>

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

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Payment Dated: 02/20/2026

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
27h(2)	2024 MENTORING GRANTS	16,000.00	100.00%	16,000.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(48,406.83)	100.00%	0.00	(48,406.83)
147a(2)	2025 MPSERS NORMAL COST OFFSET	23,282.48	100.00%	23,282.48	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(840.81)	100.00%	(840.81)	0.00
31d	2025 SCHOOL LUNCH	1,708.41	100.00%	1,708.41	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	39,990.41	100.00%	39,990.41	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,869.36	100.00%	3,869.36	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	76,209.01	100.00%	76,209.01	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	118,289.02	100.00%	118,289.02	0.00
		<u>\$230,101.05</u>		<u>\$278,507.88</u>	<u>(\$48,406.83)</u>
<b>SUBTOTALS</b>		\$9,838,521.31		\$3,782,524.32	\$921,554.60

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$9,490.27)	7,688,352.44
51e	SPECIAL ED FOUNDATION (SEC 52)	58,792.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	185,435.16
		<u>\$7,932,580.10</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$781,583.41	11/20/2025	\$1,075,488.93	12/22/2025	\$989,568.95
01/20/2026	\$844,462.17	02/20/2026	\$921,554.60		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$16,000.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$7,678.00
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$67,742.86

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District: 19140    ISD: 19  
 St. Johns Public Schools

State Aid Membership	2,452.11
General ED K-12	2,398.40
Supplemental 2025	2,398.22
Fall 2025	2,398.42
Special ED K-12 Sec 52	53.71
Supplemental 2025	54.55
Fall 2025	53.62
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,145.94

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	188,075,410	18.000	3,385,357
Comm PP TV	8,602,940	6.000	51,618
Assumed Local Revenue			3,436,975
Local Revenue Per GE			1,433.03
Local Revenue Per Membership			1,401.64

Special Ed. Costs	2,627,669.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,744.30)	9,181,435.47	45.45%	3,341,536.19	831,426.23
51c	SPEC ED HEADLEE OBLIGATION	751,875.95	45.45%	291,561.70	50,165.92
22b/51e	DISCRETIONARY PAYMENT	12,025,290.88	45.45%	4,375,402.24	1,090,092.46
29(6)	ENROLLMENT STABILIZATION PAYMENTS	60,772.15	45.45%	20,043.42	7,577.52
31a	AT RISK	1,376,860.86	45.45%	500,626.61	125,156.65
61d	CTE PER PUPIL INCENTIVE	58,908.58	45.45%	21,419.16	5,354.79
22l	DISTRICT TRANSPORTATION COSTS	358,900.17	45.45%	130,496.10	32,624.03
152a	HEADLEE OBLIGATION FOR DATA COLLEC	72,699.20	45.45%	26,454.18	6,587.61
31aa	MENTAL HEALTH GRANT - PER PUPIL	913,633.01	45.45%	333,422.94	81,823.26
147a(2)	MPERS NORMAL COST OFFSET	334,557.98	100.00%	161,401.58	173,156.40
147e	MPERS REFORMS - DEFINED CONTRIBUT	42,535.39	100.00%	21,702.90	20,832.49
147c(1)	MPERS UAAL RATE STABILIZATION	2,616,776.89	45.45%	951,460.08	237,865.02
26a	RENAISSANCE ZONE	6,916.63	45.45%	2,514.89	628.72
31d	SCHOOL LUNCH	62,517.36	45.45%	22,731.31	5,682.83
30d	UNIVERSAL SCHOOL BREAKFAST	46,277.14	100.00%	34,479.20	11,797.94
30d	UNIVERSAL SCHOOL LUNCH	140,729.32	100.00%	104,082.32	36,647.00
		\$28,050,686.98		\$10,339,334.82	\$2,717,418.87

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

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

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
27h(2)	2024 MENTORING GRANTS	79,765.00	100.00%	79,765.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(49,998.90)	100.00%	0.00	(49,998.90)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	2,818.00	100.00%	2,818.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	85,174.40	100.00%	85,174.40	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(371.44)	100.00%	(371.44)	0.00
31d	2025 SCHOOL LUNCH	5,380.40	100.00%	5,380.40	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	63,531.78	100.00%	63,531.78	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	19,649.32	100.00%	19,649.32	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	237,937.88	100.00%	237,937.88	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	359,303.01	100.00%	359,303.01	0.00
		<u>\$803,189.45</u>		<u>\$853,188.35</u>	<u>(\$49,998.90)</u>
<b>SUBTOTALS</b>		\$28,853,876.43		\$11,192,523.17	\$2,667,419.97

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,616.97)	20,666,940.85
51e	SPECIAL ED FOUNDATION (SEC 52)	539,785.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	751,875.95
		<u>\$21,958,602.30</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$2,231,391.02	11/20/2025	\$3,202,527.28	12/22/2025	\$2,786,548.70
01/20/2026	\$2,420,306.71	02/20/2026	\$2,667,419.97		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$79,765.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$34,479.20
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$104,082.32
01/21/2026	DIRECT	31aa	MENTAL HEALTH GRANT - PER PUPIL	\$333,422.94

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District: 19900    ISD: 19

Michigan International Prep School

State Aid Membership	1,876.14
General ED K-12	1,871.24
Supplemental 2025	1,712.71
Fall 2025	1,888.85
Special ED K-12 Sec 52	4.90
Supplemental 2025	4.67
Fall 2025	4.92
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,057.55

Local Revenue Per GE	0.00	Special Ed. Costs	1,576,563.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
51c    SPEC ED HEADLEE OBLIGATION	451,114.58	45.45%	89,238.45	115,793.13
22b/51e   DISCRETIONARY PAYMENT	9,366,535.14	45.45%	3,411,408.38	845,681.84
22b    PSA PROTECTED	9,488,671.86	45.45%	3,455,892.09	856,709.27
31a    AT RISK	1,508,075.88	45.45%	548,336.39	137,084.10
61d    CTE PER PUPIL INCENTIVE	1,376.71	45.45%	500.57	125.14
152a   HEADLEE OBLIGATION FOR DATA COLLEC	55,623.07	45.45%	20,260.55	5,020.14
35m(1)   LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa    MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	111,485.76	(111,485.76)
	\$20,871,397.24		\$7,637,122.19	\$1,848,927.86

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
22b	2021 DISCRETIONARY PAYMENT	0.00	0.00%	0.00	0.00
22b	2021 Deferred Adjustment	(343,122.80)	0.00%	0.00	0.00
	2026 Oct	-343,122.80			
22b	2021 PSA PROTECTED	0.00	0.00%	0.00	0.00
22b	2021 Deferred Adjustment	(571,149.12)	0.00%	0.00	0.00
	2026 Oct	-571,149.12			
22b	2022 DISCRETIONARY PAYMENT	9,834.61	100.00%	9,834.61	0.00
22b	2022 PSA PROTECTED	13,655.39	100.00%	13,655.39	0.00
	2022 SUPPLEMENTAL REIMB	0.00	0.00%	0.00	0.00
	2022 Deferred Adjustment	(271,412.86)	0.00%	0.00	0.00
	2026 Oct	-271,412.86			
51c	2025 SPEC ED HEADLEE OBLIGATION	205,684.29	100.00%	0.00	205,684.29
61d	2025 CTE PER PUPIL INCENTIVE	(411.92)	100.00%	(411.92)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	244,359.49	100.00%	244,359.49	0.00
35m	2025 LITERACY SUPPORTS	177,541.00	100.00%	177,541.00	0.00
		<u>(\$535,021.92)</u>		<u>\$444,978.57</u>	<u>\$205,684.29</u>
<b>SUBTOTALS</b>		\$20,336,375.32		\$8,082,100.76	\$2,054,612.15

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$10,050.00)	18,805,962.00
51e	SPECIAL ED FOUNDATION (SEC 52)	49,245.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	451,114.58
		<u>\$19,306,321.58</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$1,711,005.28	11/20/2025	\$1,766,329.81	12/22/2025	\$2,574,497.94
01/20/2026	\$2,030,267.73	02/20/2026	\$2,054,612.15		