

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

District: 28000	ISD: 28	LEA Membership	19,683.19
Northwest Education Services		ISD Membership	351.33
		Supplemental 2025	359.23
Homestead Tax Value	9,218,219,524.00	Fall	350.45
Non-Homestead Tax Value	8,143,588,538.00		
Com Pers Prop Tax Value	207,120,021.00		
Ind Pers Prop Tax Value	70,626,150.00		
		Mills	
		Special Ed.	2.0000
		Voc. Ed.	0.6901
		Operating	0.1857
		Special Ed. Costs	46,255,466.00
		Special Ed. Transp. Costs	5,122,140.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 351.33 Total FTEs	3,530,866.50	45.45%	1,283,823.06	320,955.76
51a(2)	SPECIAL EDUCATION	16,842,278.24	45.45%	5,998,753.76	1,656,061.70
107(1)	ADULT EDUCATION PARTICIPANTS	902,586.00	45.45%	328,180.27	82,045.07
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	118,301.32	45.45%	43,014.36	10,753.59
35a(4)	EARLY LITERACY TEACHER COACHES	625,000.00	45.45%	0.00	284,062.50
54d	EARLY ON	397,975.00	45.45%	144,703.71	36,175.93
32d(1)	GREAT START READINESS	9,037,590.00	45.45%	3,286,067.72	821,516.94
32d(31)	GSRP CLASSROOM START UP GRANTS	126,000.00	45.45%	45,813.60	11,453.40
32d(24)	GSRP TRANSPORTATION	492,811.00	45.45%	179,186.08	44,796.52
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	10,416.09	45.45%	3,787.65	946.46
81	INTERMEDIATE DISTRICTS	2,158,680.67	45.45%	784,896.29	196,224.07
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%	20,808.96	(20,808.96)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	450,214.55	45.45%	163,681.88	40,940.63
147a(2)	MPSERS NORMAL COST OFFSET	679,449.46	100.00%	351,689.20	327,760.26
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	111,610.54	100.00%	57,189.27	54,421.27
147c(1)	MPSERS UAAL RATE STABILIZATION	5,597,871.14	45.45%	2,035,385.95	508,846.48
26a	RENAISSANCE ZONE	444.74	45.45%	161.71	40.42
51a(5)	SP. ED. RULE CHANGE COSTS	70,409.00	45.45%	25,600.71	6,400.18
61a(2)	VOC. ED. ADMINISTRATION	20,445.00	45.45%	7,433.80	1,858.45
61a(1)	VOCATIONAL EDUCATION	613,256.30	45.45%	222,979.99	55,745.00
		<u>\$42,878,591.26</u>		<u>\$15,380,349.41</u>	<u>\$4,539,493.54</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a(2)	2025 SPECIAL EDUCATION	344,055.59	100.00%	0.00	344,055.59
61d	2025 CTE PER PUPIL INCENTIVE	(57.99)	100.00%	(57.99)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	51,275.83	100.00%	51,275.83	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	464,332.97	100.00%	464,332.97	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	169,081.42	100.00%	169,081.42	0.00
		\$1,028,687.82		\$684,632.23	\$344,055.59
SUBTOTALS		\$43,907,279.08		\$16,064,981.64	\$4,883,549.13

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,789,213.63	11/20/2025	\$5,211,707.32	12/22/2025	\$3,882,474.34
01/20/2026	\$4,181,586.35	02/20/2026	\$4,883,549.13		

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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District: 05010 ISD: 28
 Alba Public Schools

State Aid Membership	89.24
General ED K-12	87.59
Supplemental 2025	95.44
Fall 2025	68.20
Special ED K-12 Sec 52	1.65
Supplemental 2025	1.56
Fall 2025	0.80
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	5,424.91

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	42,731,089	18.000	769,160
Comm PP TV	58,900	6.000	353
Assumed Local Revenue			<u>769,513</u>
Local Revenue Per GE			8,785.40
Local Revenue Per Membership			8,622.96

Special Ed. Costs	99,427.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	28,449.84	45.45%	9,998.95	2,931.50
22b/51e DISCRETIONARY PAYMENT	127,348.81	45.45%	46,304.03	11,576.00
29(6) ENROLLMENT STABILIZATION PAYMENTS	24,670.83	45.45%	8,924.78	2,288.11
31a AT RISK	151,730.36	45.45%	55,169.16	13,792.29
61d CTE PER PUPIL INCENTIVE	2,970.79	45.45%	1,080.18	270.04
22I DISTRICT TRANSPORTATION COSTS	15,157.49	45.45%	5,511.26	1,377.82
152a HEADLEE OBLIGATION FOR DATA COLLEC	2,645.75	45.45%	962.09	240.40
22d(4) ISOLATED DISTRICTS	5,693.61	45.45%	2,070.43	517.32
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	5,285.61	(5,285.61)
147a(2) MPSERS NORMAL COST OFFSET	9,871.66	100.00%	4,441.55	5,430.11
147e MPSERS REFORMS - DEFINED CONTRIBUT	106.12	100.00%	92.25	13.87
147c(1) MPSERS UAAL RATE STABILIZATION	78,978.10	45.45%	28,716.44	7,179.11
31d SCHOOL LUNCH	3,205.05	45.45%	1,165.36	291.34
	\$450,828.41		\$169,722.09	\$40,622.30

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
22b/51e	2023 DISCRETIONARY PAYMENT	273.87	100.00%	273.87	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3,231.83	100.00%	3,231.83	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	949.98	100.00%	0.00	949.98
22b/51e	2025 DISCRETIONARY PAYMENT	3,231.75	100.00%	3,231.75	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	3,036.42	100.00%	3,036.42	0.00
61d	2025 CTE PER PUPIL INCENTIVE	567.04	100.00%	567.04	0.00
31d	2025 SCHOOL LUNCH	275.84	100.00%	275.84	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	9,292.86	100.00%	9,292.86	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	14,104.60	100.00%	14,104.60	0.00
		<u>\$34,964.19</u>		<u>\$34,014.21</u>	<u>\$949.98</u>
SUBTOTALS		\$485,792.60		\$203,736.30	\$41,572.28

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	21,976.61
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OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$1,264.60)	110,766.31
51e	SPECIAL ED FOUNDATION (SEC 52)	16,582.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>28,449.84</u>
		<u>\$155,798.65</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$38,587.27	11/20/2025	\$64,050.96	12/22/2025	\$57,550.07
01/20/2026	\$43,548.00	02/20/2026	\$41,572.28		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	97.55	2.42	0.00	2.42	99.97
2025	94.30	1.64	0.00	1.64	95.94
2026	70.92	0.88	0.00	0.88	71.80
	<u>87.59</u>	<u>1.65</u>	<u>0.00</u>	<u>1.65</u>	<u>89.24</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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District: 05040 ISD: 28
 Bellaire Public Schools

State Aid Membership	255.85
General ED K-12	252.59
Supplemental 2025	253.94
Fall 2025	252.04
Special ED K-12 Sec 52	3.26
Supplemental 2025	3.63
Fall 2025	3.20
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	5,890.44

	Amount	Mills	Revenue
Non-Pre TV	298,099,689	18.000	5,365,794
Comm PP TV	3,710,200	6.000	22,261
Assumed Local Revenue			5,388,055
Local Revenue Per GE			21,331.23
Local Revenue Per Membership			21,059.43

Special Ed. Costs	377,706.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	108,076.04	45.45%	36,026.27	13,094.29
22b/51e	DISCRETIONARY PAYMENT	32,763.00	45.45%	11,839.54	3,051.24
29(6)	ENROLLMENT STABILIZATION PAYMENTS	7,969.60	45.45%	2,618.85	1,003.33
31a	AT RISK	235,527.00	45.45%	85,637.62	21,409.40
61d	CTE PER PUPIL INCENTIVE	3,260.62	45.45%	1,185.56	296.39
22l	DISTRICT TRANSPORTATION COSTS	36,510.73	45.45%	13,275.30	3,318.83
152a	HEADLEE OBLIGATION FOR DATA COLLEC	7,585.34	45.45%	2,760.77	686.77
22d(4)	ISOLATED DISTRICTS	16,323.51	45.45%	5,941.24	1,477.80
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	15,167.39	(15,167.39)
147a(2)	MPERS NORMAL COST OFFSET	40,906.63	100.00%	17,386.33	23,520.30
147e	MPERS REFORMS - DEFINED CONTRIBUT	12,738.24	100.00%	4,795.43	7,942.81
147c(1)	MPERS UAAL RATE STABILIZATION	338,558.40	45.45%	123,099.83	30,774.96
31d	SCHOOL LUNCH	9,770.19	45.45%	3,552.44	888.11
30d	UNIVERSAL SCHOOL BREAKFAST	3,426.46	100.00%	2,506.98	919.48
30d	UNIVERSAL SCHOOL LUNCH	7,393.76	100.00%	5,587.84	1,805.92
		\$860,809.52		\$331,381.39	\$95,022.24

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	8,993.89	100.00%	0.00	8,993.89
147a(2)	2025 MPSERS NORMAL COST OFFSET	8,510.69	100.00%	8,510.69	0.00
61d	2025 CTE PER PUPIL INCENTIVE	14.86	100.00%	14.86	0.00
31d	2025 SCHOOL LUNCH	840.85	100.00%	840.85	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	4,014.40	100.00%	4,014.40	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,366.52	100.00%	1,366.52	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	24,943.40	100.00%	24,943.40	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	37,563.79	100.00%	37,563.79	0.00
		<u>\$86,248.40</u>		<u>\$77,254.51</u>	<u>\$8,993.89</u>
SUBTOTALS		\$947,057.92		\$408,635.90	\$104,016.13

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				32,763.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				108,076.04
					<u>\$140,839.04</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$44,574.30	11/20/2025	\$159,618.54	12/22/2025	\$121,060.52
01/20/2026	\$75,287.72	02/20/2026	\$104,016.13		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$2,506.98
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$5,587.84

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	251.19	2.86	0.00	2.86	254.05
2025	254.34	3.68	0.00	3.68	258.02
2026	252.23	3.24	0.00	3.24	255.47
	<u>252.59</u>	<u>3.26</u>	<u>0.00</u>	<u>3.26</u>	<u>255.85</u>

STATE OF MICHIGAN
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District: 05060 ISD: 28
 Elk Rapids Schools

State Aid Membership	948.58
General ED K-12	922.75
Supplemental 2025	905.97
Fall 2025	924.61
Special ED K-12 Sec 52	25.83
Supplemental 2025	20.46
Fall 2025	26.43
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	5,278.14

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	695,274,958	18.000	12,514,949
Comm PP TV	4,880,000	6.000	29,280
Assumed Local Revenue			12,544,229
Local Revenue Per GE			13,594.40
Local Revenue Per Membership			13,224.22

Special Ed. Costs	1,128,797.00
Special Ed. Transp. Costs	62,114.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	366,730.22	45.45%	149,044.17	17,634.71
22b/51e	DISCRETIONARY PAYMENT	259,591.50	45.45%	94,387.47	23,596.87
29(6)	ENROLLMENT STABILIZATION PAYMENTS	73,821.97	45.45%	25,901.38	7,650.71
31a	AT RISK	521,138.26	45.45%	189,485.87	47,371.47
61d	CTE PER PUPIL INCENTIVE	11,013.66	45.45%	4,004.57	1,001.14
22l	DISTRICT TRANSPORTATION COSTS	183,459.47	45.45%	66,705.86	16,676.47
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,123.13	45.45%	10,234.09	2,547.87
22d(4)	ISOLATED DISTRICTS	60,520.45	45.45%	22,023.98	5,482.56
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	353,385.79	45.45%	56,225.00	104,388.84
147a(2)	MPSERS NORMAL COST OFFSET	134,876.86	100.00%	59,416.74	75,460.12
147e	MPSERS REFORMS - DEFINED CONTRIBUT	14,706.61	100.00%	5,806.34	8,900.27
147c(1)	MPSERS UAAL RATE STABILIZATION	1,038,404.65	45.45%	377,563.93	94,390.98
26a	RENAISSANCE ZONE	2,773.12	45.45%	1,008.31	252.07
30d	UNIVERSAL SCHOOL BREAKFAST	22,081.40	100.00%	16,111.38	5,970.02
30d	UNIVERSAL SCHOOL LUNCH	92,131.52	100.00%	66,705.60	25,425.92
		\$3,162,758.61		\$1,144,624.69	\$436,750.02

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b	2021 DISCRETIONARY PAYMENT	4,415.75	100.00%	4,415.75	0.00
22b	2022 DISCRETIONARY PAYMENT	4,478.28	100.00%	4,478.28	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	5,243.08	100.00%	8,092.06	(2,848.98)
22b/51e	2024 DISCRETIONARY PAYMENT	1,258.61	100.00%	4,247.83	(2,989.22)
51c	2025 SPEC ED HEADLEE OBLIGATION	(43,182.24)	100.00%	0.00	(43,182.24)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	464.00	100.00%	464.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	35,142.77	100.00%	35,142.77	0.00
61d	2025 CTE PER PUPIL INCENTIVE	474.17	100.00%	474.17	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	34,948.16	100.00%	34,948.16	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,619.78	100.00%	7,619.78	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	101,505.36	100.00%	101,505.36	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	141,297.50	100.00%	141,297.50	0.00
35m	2025 LITERACY SUPPORTS	114,500.00	100.00%	114,500.00	0.00
		<u>\$408,165.22</u>		<u>\$457,185.66</u>	<u>(\$49,020.44)</u>
SUBTOTALS		\$3,570,923.83		\$1,601,810.35	\$387,729.58

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				259,591.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				366,730.22
					<u>\$626,321.72</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$162,684.31	11/20/2025	\$555,918.00	12/22/2025	\$467,911.92
01/20/2026	\$332,479.14	02/20/2026	\$387,729.58		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$16,111.38
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$66,705.60

STATE OF MICHIGAN
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District: 05070 ISD: 28
 Mancelona Public Schools

State Aid Membership	781.33
General ED K-12	764.39
Supplemental 2025	755.37
Fall 2025	765.39
Special ED K-12 Sec 52	16.94
Supplemental 2025	18.78
Fall 2025	16.74
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	4,996.20

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	265,939,627	18.000	4,786,913
Comm PP TV	3,715,330	6.000	22,292
Assumed Local Revenue			<u>4,809,205</u>
Local Revenue Per GE			6,291.56
Local Revenue Per Membership			6,155.15

Special Ed. Costs	594,518.00
Special Ed. Transp. Costs	27,196.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	189,264.66	45.45%	82,793.59	3,227.20
22b/51e DISCRETIONARY PAYMENT	3,043,160.95	45.45%	1,098,199.13	284,917.52
31a AT RISK	1,186,337.39	45.45%	431,352.28	107,838.06
61d CTE PER PUPIL INCENTIVE	3,985.21	45.45%	1,449.02	362.26
22l DISTRICT TRANSPORTATION COSTS	122,074.54	45.45%	44,386.30	11,096.58
152a HEADLEE OBLIGATION FOR DATA COLLEC	23,164.57	45.45%	8,398.97	2,129.33
22d(4) ISOLATED DISTRICTS	49,849.71	45.45%	18,074.75	4,581.94
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	46,143.03	(46,143.03)
147a(2) MPSERS NORMAL COST OFFSET	82,091.16	100.00%	36,322.07	45,769.09
147e MPSERS REFORMS - DEFINED CONTRIBUT	14,824.24	100.00%	5,857.70	8,966.54
147c(1) MPSERS UAAL RATE STABILIZATION	712,388.55	45.45%	259,024.48	64,756.12
31d SCHOOL LUNCH	27,971.75	45.45%	10,170.53	2,542.63
	<u>\$5,455,112.73</u>		<u>\$2,042,171.85</u>	<u>\$490,044.24</u>

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22a	2023 PROP A OBLIGATION	2,322.60	100.00%	2,322.60	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	4.01	100.00%	4.01	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3,792.89	100.00%	3,792.89	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	764.00	100.00%	764.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(38,440.48)	100.00%	0.00	(38,440.48)
22b/51e	2025 DISCRETIONARY PAYMENT	9,602.22	100.00%	9,602.22	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	2,757.00	100.00%	2,757.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	22,283.39	100.00%	22,283.39	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,119.14)	100.00%	(1,119.14)	0.00
31d	2025 SCHOOL LUNCH	2,407.32	100.00%	2,407.32	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	70,035.46	100.00%	70,035.46	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	112,996.71	100.00%	112,996.71	0.00
		<u>\$187,405.98</u>		<u>\$225,846.46</u>	<u>(\$38,440.48)</u>
SUBTOTALS		\$5,642,518.71		\$2,268,018.31	\$451,603.76

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,758.44)	2,872,913.95
51e	SPECIAL ED FOUNDATION (SEC 52)	170,247.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	189,264.66
		<u>\$3,232,425.61</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$441,417.37	11/20/2025	\$678,137.21	12/22/2025	\$638,303.30
01/20/2026	\$510,160.43	02/20/2026	\$451,603.76		

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

District: 10015 ISD: 28

Benzie County Central Schools

State Aid Membership	1,147.76
General ED K-12	1,127.30
Supplemental 2025	1,095.03
Fall 2025	1,110.56
Special ED K-12 Sec 52	20.46
Supplemental 2025	21.78
Fall 2025	18.85
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	615,297,128	18.000	11,075,348
Comm PP TV	14,244,050	6.000	85,464
Assumed Local Revenue			11,160,812
Local Revenue Per GE			9,900.48
Local Revenue Per Membership			9,724.00

Special Ed. Costs	1,807,664.00
Special Ed. Transp. Costs	74,433.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	569,654.47	45.45%	173,874.61	85,033.35
22b/51e DISCRETIONARY PAYMENT	374,176.90	45.45%	77,490.80	92,572.60
29(6) ENROLLMENT STABILIZATION PAYMENTS	110,367.81	45.45%	39,673.33	10,488.84
31a AT RISK	1,159,741.72	45.45%	421,682.09	105,420.52
61d CTE PER PUPIL INCENTIVE	9,709.41	45.45%	3,530.34	882.59
22l DISTRICT TRANSPORTATION COSTS	266,452.32	45.45%	96,882.06	24,220.52
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,028.34	45.45%	12,376.26	3,089.62
22d(4) ISOLATED DISTRICTS	73,228.35	45.45%	26,633.96	6,648.33
31aa MENTAL HEALTH GRANT - PER PUPIL	427,228.71	45.45%	67,973.69	126,201.76
147a(2) MPSERS NORMAL COST OFFSET	121,434.96	100.00%	61,841.18	59,593.78
147e MPSERS REFORMS - DEFINED CONTRIBUT	44,175.18	100.00%	21,332.72	22,842.46
147c(1) MPSERS UAAL RATE STABILIZATION	1,230,946.08	45.45%	447,571.99	111,893.00
31d SCHOOL LUNCH	41,387.48	45.45%	15,048.49	3,762.12
30d UNIVERSAL SCHOOL BREAKFAST	5,767.18	100.00%	5,767.18	0.00
30d UNIVERSAL SCHOOL LUNCH	7,527.22	100.00%	7,527.22	0.00
61a(1) VOCATIONAL EDUCATION	457.18	45.45%	166.23	41.56
	\$4,476,283.31		\$1,479,372.15	\$652,691.05

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	2009 PROP A OBLIGATION	2,437.23	100.00%	0.00	2,437.23
22b	2009 DISCRETIONARY PAYMENT	2.66	100.00%	0.00	2.66
22a	2010 PROP A OBLIGATION	836.38	100.00%	0.00	836.38
22b	2010 DISCRETIONARY PAYMENT	(9.85)	100.00%	0.00	(9.85)
22b	2017 DISCRETIONARY PAYMENT	(180.71)	100.00%	0.00	(180.71)
22b	2018 DISCRETIONARY PAYMENT	(176.44)	100.00%	0.00	(176.44)
22b	2019 DISCRETIONARY PAYMENT	(172.83)	100.00%	0.00	(172.83)
22b	2020 DISCRETIONARY PAYMENT	(180.64)	100.00%	0.00	(180.64)
22b	2021 DISCRETIONARY PAYMENT	(188.12)	100.00%	0.00	(188.12)
22b	2022 DISCRETIONARY PAYMENT	(192.49)	100.00%	0.00	(192.49)
22b/51e	2023 DISCRETIONARY PAYMENT	(6,343.08)	100.00%	(5,385.40)	(957.68)
22b/51e	2024 DISCRETIONARY PAYMENT	(3,981.92)	100.00%	(3,052.01)	(929.91)
51c	2025 SPEC ED HEADLEE OBLIGATION	91,451.48	100.00%	0.00	91,451.48
22b/51e	2025 DISCRETIONARY PAYMENT	31,812.23	100.00%	11,958.61	19,853.62
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,354.71	100.00%	34,354.71	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(2,419.80)	100.00%	(2,419.80)	0.00
31d	2025 SCHOOL LUNCH	3,561.91	100.00%	3,561.91	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	7,583.68	100.00%	7,583.68	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,787.14	100.00%	2,787.14	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	96,233.99	100.00%	96,233.99	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	171,930.40	100.00%	171,930.40	0.00
35m	2025 LITERACY SUPPORTS	131,596.00	100.00%	131,596.00	0.00
		<u>\$560,741.93</u>		<u>\$449,149.23</u>	<u>\$111,592.70</u>
SUBTOTALS		\$5,037,025.24		\$1,928,521.38	\$764,283.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$149.52)	168,553.90
51e	SPECIAL ED FOUNDATION (SEC 52)	205,623.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	569,654.47
		<u>\$943,831.37</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$363,751.43	11/20/2025	\$661,396.76	12/22/2025	\$543,603.80
01/20/2026	\$346,474.99	02/20/2026	\$764,283.75		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,767.18
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$7,527.22

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	1,157.72	22.93	0.00	22.93	1,180.65
2025	1,115.17	19.31	0.00	19.31	1,134.48
2026	1,109.01	19.14	0.00	19.14	1,128.15
	<u>1,127.30</u>	<u>20.46</u>	<u>0.00</u>	<u>20.46</u>	<u>1,147.76</u>

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

District: 10025 ISD: 28
Frankfort-Elberta Area Schools

State Aid Membership	491.93
General ED K-12	485.81
Supplemental 2025	471.94
Fall 2025	487.35
Special ED K-12 Sec 52	6.12
Supplemental 2025	6.86
Fall 2025	6.04
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	6,172.72

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	443,307,736	18.000	7,979,539
Comm PP TV	3,253,350	6.000	19,520
Assumed Local Revenue			<u>7,999,059</u>
Local Revenue Per GE			16,465.41
Local Revenue Per Membership			16,260.56

Special Ed. Costs	698,567.00
Special Ed. Transp. Costs	7,461.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	205,140.34	45.45%	66,819.92	26,416.36
22b/51e DISCRETIONARY PAYMENT	61,506.00	45.45%	22,363.58	5,590.90
31a AT RISK	459,379.08	45.45%	167,030.23	41,757.56
61d CTE PER PUPIL INCENTIVE	2,101.29	45.45%	764.03	191.01
22l DISTRICT TRANSPORTATION COSTS	32,072.50	45.45%	11,661.56	2,915.39
152a HEADLEE OBLIGATION FOR DATA COLLEC	14,584.55	45.45%	5,303.45	1,325.23
22d(4) ISOLATED DISTRICTS	15,692.84	45.45%	5,706.57	1,425.83
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	28,961.25	(28,961.25)
147a(2) MPSERS NORMAL COST OFFSET	91,138.25	100.00%	39,249.93	51,888.32
147e MPSERS REFORMS - DEFINED CONTRIBUT	14,388.68	100.00%	5,668.55	8,720.13
147c(1) MPSERS UAAL RATE STABILIZATION	715,348.61	45.45%	260,100.75	65,025.19
31d SCHOOL LUNCH	13,415.35	45.45%	4,877.82	1,219.46
30d UNIVERSAL SCHOOL BREAKFAST	7,335.52	100.00%	5,504.18	1,831.34
30d UNIVERSAL SCHOOL LUNCH	14,875.34	100.00%	11,157.96	3,717.38
	\$1,646,978.35		\$635,169.78	\$183,062.85

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
22b	2009 DISCRETIONARY PAYMENT	(36.57)	100.00%	0.00	(36.57)
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	47.00	100.00%	47.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	21,367.19	100.00%	0.00	21,367.19
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	3,535.00	100.00%	3,535.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	23,916.62	100.00%	23,916.62	0.00
61d	2025 CTE PER PUPIL INCENTIVE	135.87	100.00%	135.87	0.00
31d	2025 SCHOOL LUNCH	1,154.56	100.00%	1,154.56	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	7,038.72	100.00%	7,038.72	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,827.02	100.00%	2,827.02	0.00
271(4)	2025 MPSERS HEALTHCARE OFFSET	67,098.28	100.00%	67,098.28	0.00
271(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,855.94	100.00%	70,855.94	0.00
35m	2025 LITERACY SUPPORTS	71,846.00	100.00%	71,846.00	0.00
		<u>\$269,785.63</u>		<u>\$248,455.01</u>	<u>\$21,330.62</u>
SUBTOTALS		\$1,916,763.98		\$883,624.79	\$204,393.47

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	61,506.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	205,140.34
		<u>\$266,646.34</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$90,881.08	11/20/2025	\$343,943.70	12/22/2025	\$236,422.20
01/20/2026	\$195,715.67	02/20/2026	\$204,393.47		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,504.18
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$11,157.96

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

District: 28010 ISD: 28

Traverse City Area Public Schools

State Aid Membership	8,812.62
General ED K-12 (23a: 0.50)	8,643.61
Supplemental 2025	8,534.65
Fall 2025	8,655.16
Special ED K-12 Sec 52	169.01
Supplemental 2025	188.01
Fall 2025	166.90
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	4,822.94

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	3,116,189,087	18.000	56,091,404
Comm PP TV	147,092,400	6.000	882,554
Assumed Local Revenue			56,973,958
Local Revenue Per GE			6,591.45
Local Revenue Per Membership			6,465.04

Special Ed. Costs	10,120,403.00
Special Ed. Transp. Costs	209,104.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	3,043,075.59	45.45%	1,124,412.66	258,665.20
22b/51e DISCRETIONARY PAYMENT	31,592,907.87	45.45%	11,475,320.53	2,883,656.10
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	4,809,721.30	45.45%	1,748,814.66	437,203.67
61d CTE PER PUPIL INCENTIVE	83,182.11	45.45%	30,245.02	7,561.25
22l DISTRICT TRANSPORTATION COSTS	992,977.40	45.45%	361,046.58	90,261.65
152a HEADLEE OBLIGATION FOR DATA COLLEC	261,273.12	45.45%	94,975.11	23,773.52
22d(4) ISOLATED DISTRICTS	562,254.86	45.45%	204,388.36	51,156.47
31aa MENTAL HEALTH GRANT - PER PUPIL	3,279,763.22	45.45%	521,822.60	968,829.78
147a(2) MPSERS NORMAL COST OFFSET	1,167,703.67	100.00%	588,783.63	578,920.04
147e MPSERS REFORMS - DEFINED CONTRIBUT	163,105.88	100.00%	73,916.23	89,189.65
147c(1) MPSERS UAAL RATE STABILIZATION	9,269,642.27	45.45%	3,370,441.93	842,610.48
31d SCHOOL LUNCH	219,711.16	45.45%	79,886.98	19,971.74
30d UNIVERSAL SCHOOL BREAKFAST	125,205.08	100.00%	93,158.58	32,046.50
30d UNIVERSAL SCHOOL LUNCH	484,665.81	100.00%	361,461.58	123,204.23
61a(1) VOCATIONAL EDUCATION	65,772.68	45.45%	23,914.95	5,978.73
	\$56,120,962.02		\$20,152,589.40	\$6,413,029.01

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	2019 PROP A OBLIGATION	(75,385.17)	100.00%	0.00	(75,385.17)
22b	2019 DISCRETIONARY PAYMENT	48.07	100.00%	0.00	48.07
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	34,000.00	100.00%	34,000.00	0.00
22a	2023 PROP A OBLIGATION	(43,053.83)	100.00%	(24,256.94)	(18,796.89)
22b/51e	2023 DISCRETIONARY PAYMENT	(89.16)	100.00%	(32.91)	(56.25)
22b/51e	2024 DISCRETIONARY PAYMENT	(96,573.16)	100.00%	(45,731.50)	(50,841.66)
27m(7)	2024 NATL BOARD CERT FUND - CERT FEES	3,225.00	100.00%	3,225.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(49,368.48)	100.00%	0.00	(49,368.48)
22b/51e	2025 DISCRETIONARY PAYMENT	(68,818.18)	100.00%	(7,293.70)	(61,524.48)
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(574.09)	100.00%	(574.09)	0.00
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	546.27	100.00%	546.27	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	13,246.00	100.00%	13,246.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	310,174.83	100.00%	310,174.83	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(650.68)	100.00%	(650.68)	0.00
31d	2025 SCHOOL LUNCH	18,908.90	100.00%	18,908.90	0.00
1100	2025 REIMB FOR SCHOOL BOARD MEM TRAIN	400.00	100.00%	400.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	194,947.75	100.00%	194,947.75	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	44,184.60	100.00%	44,184.60	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	917,990.15	100.00%	917,990.15	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	1,275,034.63	100.00%	1,275,034.63	0.00
35m	2025 LITERACY SUPPORTS	794,326.00	100.00%	794,326.00	0.00
		<u>\$3,272,519.45</u>		<u>\$3,528,444.31</u>	<u>(\$255,924.86)</u>
SUBTOTALS		\$59,393,481.47		\$23,681,033.71	\$6,157,104.15

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,458.55)	29,894,357.37
51e	SPECIAL ED FOUNDATION (SEC 52)	1,698,550.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	3,043,075.59
		<u>\$34,635,983.46</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$3,830,263.03	11/20/2025	\$7,405,928.57	12/22/2025	\$6,438,792.44
01/20/2026	\$5,551,429.51	02/20/2026	\$6,157,104.15		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$93,158.58
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$361,461.58

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

District: 28035 ISD: 28
 Buckley Community Schools

State Aid Membership	498.51
General ED K-12	492.32
Supplemental 2025	487.96
Fall 2025	492.80
Special ED K-12 Sec 52	6.19
Supplemental 2025	5.63
Fall 2025	6.25
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	4,845.58

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	40,403,512	18.000	727,263
Comm PP TV	652,900	6.000	3,917
Assumed Local Revenue			731,180
Local Revenue Per GE			1,485.17
Local Revenue Per Membership			1,466.73

Special Ed. Costs	444,758.00
Special Ed. Transp. Costs	4,960.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,378.85)	1,684,390.51	45.45%	614,311.57	151,243.92
51c	SPEC ED HEADLEE OBLIGATION	130,754.82	45.45%	42,578.59	16,849.48
22b/51e	DISCRETIONARY PAYMENT	2,594,456.10	45.45%	945,350.35	233,829.95
31a	AT RISK	385,818.76	45.45%	140,283.70	35,070.93
61d	CTE PER PUPIL INCENTIVE	6,014.04	45.45%	2,186.70	546.68
22l	DISTRICT TRANSPORTATION COSTS	76,259.19	45.45%	27,727.84	6,931.96
152a	HEADLEE OBLIGATION FOR DATA COLLEC	14,779.63	45.45%	5,385.81	1,331.53
22d(4)	ISOLATED DISTRICTS	31,805.49	45.45%	11,590.38	2,865.22
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	29,551.77	(29,551.77)
147a(2)	MPERS NORMAL COST OFFSET	49,361.98	100.00%	21,451.75	27,910.23
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,371.22	100.00%	3,910.57	5,460.65
147c(1)	MPERS UAAL RATE STABILIZATION	408,969.28	45.45%	148,701.23	37,175.31
31d	SCHOOL LUNCH	10,119.79	45.45%	3,679.56	919.88
30d	UNIVERSAL SCHOOL BREAKFAST	8,425.18	100.00%	3,683.00	4,742.18
30d	UNIVERSAL SCHOOL LUNCH	17,390.68	100.00%	7,682.76	9,707.92
		\$5,427,916.67		\$2,008,075.58	\$505,034.07

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	(960.35)	100.00%	(960.35)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	3.59	100.00%	3.59	0.00
22a	2024 PROP A OBLIGATION	(1,006.21)	100.00%	(1,006.21)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.71)	100.00%	(2.71)	0.00
22a	2025 PROP A OBLIGATION	1,894.37	100.00%	(424.77)	2,319.14
51c	2025 SPEC ED HEADLEE OBLIGATION	13,651.99	100.00%	0.00	13,651.99
22b/51e	2025 DISCRETIONARY PAYMENT	(3.65)	100.00%	(0.76)	(2.89)
147a(2)	2025 MPSERS NORMAL COST OFFSET	12,099.88	100.00%	12,099.88	0.00
61d	2025 CTE PER PUPIL INCENTIVE	495.85	100.00%	495.85	0.00
31d	2025 SCHOOL LUNCH	870.94	100.00%	870.94	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	7,163.52	100.00%	7,163.52	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,147.06	100.00%	3,147.06	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	29,754.77	100.00%	29,754.77	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,986.79	100.00%	70,986.79	0.00
35m	2025 LITERACY SUPPORTS	73,541.00	100.00%	73,541.00	0.00
		<u>\$211,636.84</u>		<u>\$195,668.60</u>	<u>\$15,968.24</u>
SUBTOTALS		\$5,639,553.51		\$2,203,744.18	\$521,002.31

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,564.83)	4,216,637.11
51e	SPECIAL ED FOUNDATION (SEC 52)	62,209.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	130,754.82
		<u>\$4,409,601.43</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$441,253.17	11/20/2025	\$588,667.70	12/22/2025	\$603,246.68
01/20/2026	\$559,210.87	02/20/2026	\$521,002.31		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$3,683.00
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$7,682.76

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

District: 28090 ISD: 28
 Kingsley Area Schools

State Aid Membership	1,399.79
General ED K-12	1,371.48
Supplemental 2025	1,384.42
Fall 2025	1,370.04
Special ED K-12 Sec 52	28.31
Supplemental 2025	25.34
Fall 2025	28.64
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	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	106,104,596	18.000	1,909,883
Comm PP TV	2,874,271	6.000	17,246
Assumed Local Revenue			<u>1,927,129</u>
Local Revenue Per GE			1,405.15
Local Revenue Per Membership			1,376.73

Special Ed. Costs	1,285,198.00
Special Ed. Transp. Costs	27,798.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,823.27)	3,951,985.11	45.45%	1,436,941.79	359,235.44
51c	SPEC ED HEADLEE OBLIGATION	387,318.37	45.45%	152,342.48	23,693.72
22b/51e	DISCRETIONARY PAYMENT	8,188,769.27	45.45%	2,977,436.51	744,359.12
29(6)	ENROLLMENT STABILIZATION PAYMENTS	75,949.31	45.45%	27,474.99	7,043.97
31a	AT RISK	1,092,266.69	45.45%	397,148.17	99,287.04
61d	CTE PER PUPIL INCENTIVE	12,680.20	45.45%	4,610.52	1,152.63
22l	DISTRICT TRANSPORTATION COSTS	265,140.07	45.45%	96,404.93	24,101.23
152a	HEADLEE OBLIGATION FOR DATA COLLEC	41,500.43	45.45%	15,091.00	3,770.95
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	82,934.36	(82,934.36)
147a(2)	MPSERS NORMAL COST OFFSET	131,832.02	100.00%	69,522.37	62,309.65
147e	MPSERS REFORMS - DEFINED CONTRIBUT	24,369.30	100.00%	12,466.48	11,902.82
147c(1)	MPSERS UAAL RATE STABILIZATION	1,178,272.25	45.45%	428,419.79	107,104.95
31d	SCHOOL LUNCH	34,052.14	45.45%	12,381.36	3,095.34
30d	UNIVERSAL SCHOOL BREAKFAST	21,432.52	100.00%	16,212.82	5,219.70
30d	UNIVERSAL SCHOOL LUNCH	69,249.15	100.00%	51,761.30	17,487.85
		<u>\$15,474,816.83</u>		<u>\$5,781,148.87</u>	<u>\$1,386,830.05</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	(5,057.98)	100.00%	(2,252.96)	(2,805.02)
22b/51e	2023 DISCRETIONARY PAYMENT	7.97	100.00%	13.39	(5.42)
22a	2024 PROP A OBLIGATION	(4,892.92)	100.00%	(3,507.31)	(1,385.61)
22b/51e	2024 DISCRETIONARY PAYMENT	(7.79)	100.00%	(5.34)	(2.45)
22a	2025 PROP A OBLIGATION	7,189.74	100.00%	5,424.34	1,765.40
51c	2025 SPEC ED HEADLEE OBLIGATION	(31,665.35)	100.00%	0.00	(31,665.35)
22b/51e	2025 DISCRETIONARY PAYMENT	(10.59)	100.00%	(1.64)	(8.95)
147a(2)	2025 MPSERS NORMAL COST OFFSET	36,000.88	100.00%	36,000.88	0.00
61d	2025 CTE PER PUPIL INCENTIVE	234.98	100.00%	234.98	0.00
31d	2025 SCHOOL LUNCH	2,930.61	100.00%	2,930.61	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	30,933.76	100.00%	30,933.76	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,551.42	100.00%	7,551.42	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	95,106.85	100.00%	95,106.85	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	206,997.79	100.00%	206,997.79	0.00
35m	2025 LITERACY SUPPORTS	157,328.00	100.00%	157,328.00	0.00
		<u>\$502,647.37</u>		<u>\$536,754.77</u>	<u>(\$34,107.40)</u>
SUBTOTALS		\$15,977,464.20		\$6,317,903.64	\$1,352,722.65

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,644.85)				11,856,238.88
51e	SPECIAL ED FOUNDATION (SEC 52)				284,515.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				387,318.37
					<u>\$12,528,072.75</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,459,849.13	11/20/2025	\$1,751,247.05	12/22/2025	\$1,631,788.41
01/20/2026	\$1,407,044.93	02/20/2026	\$1,352,722.65		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$16,212.82
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$51,761.30

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

District: 28900 ISD: 28

Old Mission Peninsula School

State Aid Membership	143.43
General ED K-12	142.75
Supplemental 2025	142.18
Fall 2025	142.81
Special ED K-12 Sec 52	0.68
Supplemental 2025	1.82
Fall 2025	0.55
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	4,822.94

Local Revenue Per GE	0.00	Special Ed. Costs	107,594.00
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	30,786.73	45.45%	9,652.60	4,339.97
22b/51e DISCRETIONARY PAYMENT	749,717.22	45.45%	270,259.49	70,486.99
22b PSA PROTECTED	691,754.28	45.45%	249,364.90	65,037.42
29(6) ENROLLMENT STABILIZATION PAYMENTS	6,699.54	45.45%	3,836.39	(791.45)
31a AT RISK	53,051.17	45.45%	19,289.41	4,822.35
152a HEADLEE OBLIGATION FOR DATA COLLEC	4,252.36	45.45%	1,533.04	399.66
31aa MENTAL HEALTH GRANT - PER PUPIL	52,936.39	45.45%	8,422.38	15,637.21
	\$1,589,197.69		\$562,358.21	\$159,932.15

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 Amt	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	4,239.42	100.00%	0.00	4,239.42
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	21,160.53	100.00%	21,160.53	0.00
		<u>\$25,399.95</u>		<u>\$21,160.53</u>	<u>\$4,239.42</u>
SUBTOTALS		\$1,614,597.64		\$583,518.74	\$164,171.57

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,434,637.50
51e	SPECIAL ED FOUNDATION (SEC 52)	6,834.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	30,786.73
		<u>\$1,472,258.23</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$141,415.95	11/20/2025	\$141,415.09	12/22/2025	\$160,089.98
01/20/2026	\$140,597.72	02/20/2026	\$164,171.57		

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

District: 28901 ISD: 28
 Woodland School

State Aid Membership	211.60
General ED K-12	210.25
Supplemental 2025	206.79
Fall 2025	210.63
Special ED K-12 Sec 52	1.35
Supplemental 2025	1.21
Fall 2025	1.37
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	4,822.94

Local Revenue Per GE	0.00	Special Ed. Costs	171,863.00
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	49,176.54	45.45%	9,775.47	12,575.27
22b/51e DISCRETIONARY PAYMENT	1,106,045.90	45.45%	402,158.29	100,539.57
22b PSA PROTECTED	1,020,534.10	45.45%	371,066.20	92,766.55
31a AT RISK	76,393.00	45.45%	27,776.49	6,944.13
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,273.43	45.45%	2,281.24	570.03
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	12,532.88	(12,532.88)
	\$2,258,422.97		\$825,590.57	\$200,862.67

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
51c	2025 SPEC ED HEADLEE OBLIGATION	22,291.30	100.00%	0.00	22,291.30
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	30,250.51	100.00%	30,250.51	0.00
		<u>\$52,541.81</u>		<u>\$30,250.51</u>	<u>\$22,291.30</u>
SUBTOTALS		\$2,310,964.78		\$855,841.08	\$223,153.97

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				2,113,012.50
51e	SPECIAL ED FOUNDATION (SEC 52)				13,567.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				49,176.54
					<u>\$2,175,756.54</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$200,190.85	11/20/2025	\$206,328.28	12/22/2025	\$242,921.57
01/20/2026	\$206,400.38	02/20/2026	\$223,153.97		

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

District: 28902 ISD: 28
Grand Traverse Academy

State Aid Membership	812.71
General ED K-12	801.65
Supplemental 2025	809.85
Fall 2025	800.74
Special ED K-12 Sec 52	11.06
Supplemental 2025	9.27
Fall 2025	11.26
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	4,822.94

Local Revenue Per GE	0.00	Special Ed. Costs	428,002.00
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	122,467.64	45.45%	27,486.68	28,174.86
22b/51e DISCRETIONARY PAYMENT	4,248,083.93	45.45%	1,544,603.32	386,150.83
22b PSA PROTECTED	3,919,651.57	45.45%	1,425,185.31	356,296.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	20,765.41	45.45%	7,511.98	1,925.90
31a AT RISK	383,588.41	45.45%	139,472.75	34,868.18
61d CTE PER PUPIL INCENTIVE	4,927.16	45.45%	1,791.52	447.87
152a HEADLEE OBLIGATION FOR DATA COLLEC	24,094.91	45.45%	8,761.75	2,189.39
18(4) FAIL TO SUBMIT AUDIT (DEDUCT)	0.00	0.00%	0.00	0.00
	\$8,723,579.03		\$3,154,813.31	\$810,053.36

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
51c	2025 SPEC ED HEADLEE OBLIGATION	46,871.70	100.00%	0.00	46,871.70
61d	2025 CTE PER PUPIL INCENTIVE	326.59	100.00%	326.59	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	119,113.40	100.00%	119,113.40	0.00
		<u>\$166,311.69</u>		<u>\$119,439.99</u>	<u>\$46,871.70</u>
SUBTOTALS		\$8,889,890.72		\$3,274,253.30	\$856,925.06

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				8,056,582.50
51e	SPECIAL ED FOUNDATION (SEC 52)				111,153.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				122,467.64
					<u>\$8,290,203.14</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$795,935.85	11/20/2025	\$0.00	12/22/2025	\$906,507.00
01/20/2026	\$788,729.23	02/20/2026	\$856,925.06		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	\$783,081.22
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STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 02/20/2026

District: 28904 ISD: 28
 The Greenspire School

State Aid Membership	259.68
General ED K-12	254.54
Supplemental 2025	260.22
Fall 2025	253.91
Special ED K-12 Sec 52	5.14
Supplemental 2025	5.54
Fall 2025	5.09
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	4,822.94

Local Revenue Per GE	0.00	Special Ed. Costs	176,389.00
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	50,471.60	45.45%	31,272.07	(8,332.73)
22b/51e DISCRETIONARY PAYMENT	1,357,362.94	45.45%	493,537.16	123,384.30
22b PSA PROTECTED	1,252,421.06	45.45%	455,380.30	113,845.07
29(6) ENROLLMENT STABILIZATION PAYMENTS	13,621.34	45.45%	4,927.58	1,263.32
31a AT RISK	179,495.15	45.45%	65,264.44	16,316.11
61d CTE PER PUPIL INCENTIVE	4,347.50	45.45%	1,580.75	395.19
152a HEADLEE OBLIGATION FOR DATA COLLEC	7,698.89	45.45%	2,799.59	699.56
31aa MENTAL HEALTH GRANT - PER PUPIL	96,670.34	45.45%	15,380.61	28,556.06
	\$2,962,088.82		\$1,070,142.50	\$276,126.88

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
51c	2025 SPEC ED HEADLEE OBLIGATION	(35,535.19)	100.00%	0.00	(35,535.19)
61d	2025 CTE PER PUPIL INCENTIVE	474.08	100.00%	474.08	0.00
163	2025 NON-CERT TEACHER/COUNSELOR DED	(35,295.26)	100.00%	(35,295.26)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	38,379.45	100.00%	38,379.45	0.00
		<u>(\$31,976.92)</u>		<u>\$3,558.27</u>	<u>(\$35,535.19)</u>
SUBTOTALS		\$2,930,111.90		\$1,073,700.77	\$240,591.69

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	2,558,127.00
51e	SPECIAL ED FOUNDATION (SEC 52)	51,657.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	50,471.60
		<u>\$2,660,255.60</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$268,160.39	11/20/2025	\$268,630.98	12/22/2025	\$304,654.66
01/20/2026	\$232,254.74	02/20/2026	\$240,591.69		

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

District: 28905 ISD: 28
 Mill Creek Academy

State Aid Membership	222.00
General ED K-12	220.43
Supplemental 2026	0.00
Fall 2025	220.43
Special ED K-12 Sec 52	1.57
Supplemental 2026	0.00
Fall 2025	1.57
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,278.14

Local Revenue Per GE	0.00	Special Ed. Costs	203,934.00
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	58,353.27	45.45%	0.00	26,521.56
22b/51e DISCRETIONARY PAYMENT	1,059,352.92	45.45%	385,180.72	96,295.18
22b PSA PROTECTED	1,171,747.08	45.45%	426,047.24	106,511.81
29(6) ENROLLMENT STABILIZATION PAYMENTS	38,101.66	45.45%	13,783.44	3,533.76
31a AT RISK	94,987.87	45.45%	34,537.59	8,634.40
152a HEADLEE OBLIGATION FOR DATA COLLEC	6,581.77	45.45%	2,393.36	598.05
31aa MENTAL HEALTH GRANT - PER PUPIL	82,643.31	45.45%	13,148.86	24,412.52
	\$2,511,767.88		\$875,091.21	\$266,507.28

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
51c	2025 SPEC ED HEADLEE OBLIGATION	58,353.27	100.00%	0.00	58,353.27
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	34,022.02	100.00%	34,022.02	0.00
35m	2025 LITERACY SUPPORTS	50,746.00	100.00%	50,746.00	0.00
		\$143,121.29		\$84,768.02	\$58,353.27
SUBTOTALS		\$2,654,889.17		\$959,859.23	\$324,860.55

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				2,215,321.50
51e	SPECIAL ED FOUNDATION (SEC 52)				15,778.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				58,353.27
					\$2,289,453.27

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$269,608.76	11/20/2025	\$218,861.14	12/22/2025	\$252,590.62
01/20/2026	\$218,798.71	02/20/2026	\$324,860.55		

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

District: 40020 ISD: 28

Forest Area Community Schools

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

State Aid Membership	494.50
General ED K-12	483.97
Supplemental 2025	478.14
Fall 2025	478.13
Special ED K-12 Sec 52	10.53
Supplemental 2025	10.40
Fall 2025	9.61
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	Amount	Mills	Revenue
Non-Pre TV	89,371,568	18.000	1,608,688
Comm PP TV	1,212,106	6.000	7,273
Assumed Local Revenue			1,615,961
Local Revenue Per GE			3,338.97
Local Revenue Per Membership			3,267.87

Special Ed. Costs	475,042.00
Special Ed. Transp. Costs	33,863.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$932.13)	460,938.29	45.45%	168,177.60	41,318.85
51c SPEC ED HEADLEE OBLIGATION	159,772.71	45.45%	48,039.22	24,577.48
22b/51e DISCRETIONARY PAYMENT	2,892,825.40	45.45%	1,052,639.54	262,149.60
29(6) ENROLLMENT STABILIZATION PAYMENTS	20,733.65	45.45%	7,064.01	2,359.43
31a AT RISK	471,746.97	45.45%	171,527.20	42,881.80
61d CTE PER PUPIL INCENTIVE	3,622.91	45.45%	1,317.29	329.32
22l DISTRICT TRANSPORTATION COSTS	94,212.97	45.45%	34,255.84	8,563.95
152a HEADLEE OBLIGATION FOR DATA COLLEC	14,660.74	45.45%	5,335.25	1,328.06
22d(4) ISOLATED DISTRICTS	31,549.64	45.45%	11,481.57	2,857.74
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	29,311.30	(29,311.30)
147a(2) MPSERS NORMAL COST OFFSET	50,989.16	100.00%	22,782.29	28,206.87
147e MPSERS REFORMS - DEFINED CONTRIBUT	6,746.31	100.00%	3,071.95	3,674.36
147c(1) MPSERS UAAL RATE STABILIZATION	428,586.55	45.45%	155,834.07	38,958.52
31d SCHOOL LUNCH	16,137.27	45.45%	5,867.51	1,466.88
30d UNIVERSAL SCHOOL BREAKFAST	4,744.72	100.00%	3,629.66	1,115.06
30d UNIVERSAL SCHOOL LUNCH	7,400.64	100.00%	6,002.88	1,397.76
	\$4,664,667.93		\$1,726,337.18	\$431,874.38

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
Payment Dated: 02/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97d	2022 CRITICAL INCIDENTENCE MAPPING	(3,098.00)	100.00%	(3,098.00)	0.00
22a	2024 PROP A OBLIGATION	(705.94)	100.00%	(416.46)	(289.48)
22b/51e	2024 DISCRETIONARY PAYMENT	(3.86)	100.00%	(0.49)	(3.37)
22a	2025 PROP A OBLIGATION	(2,460.05)	100.00%	(435.89)	(2,024.16)
51c	2025 SPEC ED HEADLEE OBLIGATION	27,651.64	100.00%	0.00	27,651.64
22b/51e	2025 DISCRETIONARY PAYMENT	(3.54)	100.00%	(0.02)	(3.52)
147a(2)	2025 MPSERS NORMAL COST OFFSET	13,787.65	100.00%	13,787.65	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(450.66)	100.00%	(450.66)	0.00
31d	2025 SCHOOL LUNCH	1,388.82	100.00%	1,388.82	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	3,601.36	100.00%	3,601.36	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,861.82	100.00%	1,861.82	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	34,772.16	100.00%	34,772.16	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	72,846.37	100.00%	72,846.37	0.00
35m	2025 LITERACY SUPPORTS	73,897.00	100.00%	73,897.00	0.00
		<u>\$223,084.77</u>		<u>\$197,753.66</u>	<u>\$25,331.11</u>
SUBTOTALS		\$4,887,752.70		\$1,924,090.84	\$457,205.49

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,711.03)	3,247,937.19
51e	SPECIAL ED FOUNDATION (SEC 52)	105,826.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	159,772.71
		<u>\$3,513,536.40</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$376,643.84	11/20/2025	\$530,428.35	12/22/2025	\$530,902.09
01/20/2026	\$476,484.02	02/20/2026	\$457,205.49		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$3,629.66
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$6,002.88

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	496.36	11.51	0.00	11.51	507.87
2025	477.41	10.39	0.00	10.39	487.80
2026	478.13	9.69	0.00	9.69	487.82
	<u>483.97</u>	<u>10.53</u>	<u>0.00</u>	<u>10.53</u>	<u>494.50</u>

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

District: 40040 ISD: 28
 Kalkaska Public Schools

State Aid Membership	1,333.61
General ED K-12	1,302.22
Supplemental 2025	1,288.51
Fall 2025	1,276.86
Special ED K-12 Sec 52	31.39
Supplemental 2025	30.95
Fall 2025	31.55
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	4,200.00

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	438,846,326	18.000	7,899,234
Comm PP TV	11,724,200	6.000	70,345
Assumed Local Revenue			<u>7,969,579</u>
Local Revenue Per GE			6,119.99
Local Revenue Per Membership			5,975.94

Special Ed. Costs	2,171,603.00
Special Ed. Transp. Costs	118,695.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	704,959.00	45.45%	265,068.47	55,335.40
22b/51e DISCRETIONARY PAYMENT	5,433,207.12	45.45%	1,975,765.66	493,626.98
29(6) ENROLLMENT STABILIZATION PAYMENTS	67,820.96	45.45%	24,454.12	6,370.51
31a AT RISK	1,339,119.84	45.45%	486,903.97	121,726.00
61d CTE PER PUPIL INCENTIVE	13,477.24	45.45%	4,900.32	1,225.09
22I DISTRICT TRANSPORTATION COSTS	141,064.19	45.45%	51,290.94	12,822.73
152a HEADLEE OBLIGATION FOR DATA COLLEC	39,538.35	45.45%	14,378.27	3,591.91
22d(4) ISOLATED DISTRICTS	85,085.79	45.45%	30,942.33	7,729.16
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	78,945.29	(78,945.29)
147a(2) MPSERS NORMAL COST OFFSET	194,292.28	100.00%	93,546.52	100,745.76
147e MPSERS REFORMS - DEFINED CONTRIBUT	26,901.58	100.00%	11,321.84	15,579.74
147c(1) MPSERS UAAL RATE STABILIZATION	1,377,742.06	45.45%	500,947.01	125,236.76
31d SCHOOL LUNCH	38,589.29	45.45%	14,031.07	3,507.76
30d UNIVERSAL SCHOOL BREAKFAST	7,794.88	100.00%	5,892.96	1,901.92
30d UNIVERSAL SCHOOL LUNCH	19,474.55	100.00%	15,397.22	4,077.33
18(4) FAIL TO SUBMIT AUDIT (DEDUCT)	0.00	0.00%	0.00	0.00
18(5) FAIL TO SUBMIT FID (DEDUCT)	0.00	0.00%	0.00	0.00
	<u>\$9,489,067.13</u>		<u>\$3,573,785.99</u>	<u>\$874,531.76</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
51c	2025 SPEC ED HEADLEE OBLIGATION	(24,052.18)	100.00%	0.00	(24,052.18)
147a(2)	2025 MPSERS NORMAL COST OFFSET	47,179.20	100.00%	47,179.20	0.00
61d	2025 CTE PER PUPIL INCENTIVE	927.43	100.00%	927.43	0.00
31d	2025 SCHOOL LUNCH	3,321.09	100.00%	3,321.09	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,201.55	100.00%	12,201.55	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,512.79	100.00%	1,512.79	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	136,254.98	100.00%	136,254.98	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	197,003.46	100.00%	197,003.46	0.00
35n	2025 READ INNOVATION COMPETITION	114,620.00	100.00%	114,620.00	0.00
		<u>\$488,968.32</u>		<u>\$513,020.50</u>	<u>(\$24,052.18)</u>
SUBTOTALS		\$9,978,035.45		\$4,086,806.49	\$850,479.58

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,930.01)	5,117,737.62
51e	SPECIAL ED FOUNDATION (SEC 52)	315,469.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	704,959.00
		<u>\$6,138,166.12</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$866,690.41	11/20/2025	\$0.00	12/22/2025	\$0.00
01/20/2026	\$865,596.21	02/20/2026	\$850,479.58		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,892.96
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$15,397.22
12/23/2025	DIRECT	18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	\$2,333,229.69

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	1,329.71	32.61	0.00	32.61	1,362.32
2025	1,298.93	30.06	0.00	30.06	1,328.99
2026	1,278.03	31.49	0.00	31.49	1,309.52
	<u>1,302.22</u>	<u>31.39</u>	<u>0.00</u>	<u>31.39</u>	<u>1,333.61</u>

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

District: 40060 ISD: 28
 Excelsior Township S/D #1

State Aid Membership	48.40
General ED K-12	48.40
Supplemental 2025	43.00
Fall 2025	49.00
Special ED K-12 Sec 52	0.00
Supplemental 2025	0.00
Fall 2025	0.00
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00
Special Ed. Costs	0.00
Special Ed. Transp. Costs	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	8,768,820	18.000	157,839
Comm PP TV	163,700	6.000	982
Assumed Local Revenue			158,821
Local Revenue Per GE			3,281.42
Local Revenue Per Membership			3,281.42

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$918.58)	44,459.27	45.45%	16,165.39	4,041.35
22b/51e DISCRETIONARY PAYMENT	283,140.00	45.45%	102,949.70	25,737.43
31a AT RISK	44,400.53	45.45%	16,144.03	4,036.01
22l DISTRICT TRANSPORTATION COSTS	6,638.31	45.45%	2,413.69	603.42
152a HEADLEE OBLIGATION FOR DATA COLLEC	1,434.94	45.45%	521.80	130.38
22d(4) ISOLATED DISTRICTS	3,087.97	45.45%	1,122.91	280.57
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	2,866.69	(2,866.69)
147a(2) MPSERS NORMAL COST OFFSET	4,708.88	100.00%	2,345.82	2,363.06
147e MPSERS REFORMS - DEFINED CONTRIBUT	1,305.95	100.00%	387.30	918.65
147c(1) MPSERS UAAL RATE STABILIZATION	40,063.32	45.45%	14,567.02	3,641.76
	\$429,239.17		\$159,484.35	\$38,885.94

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
147a(2)	2025 MPSERS NORMAL COST OFFSET	1,018.11	100.00%	1,018.11	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	2,305.83	100.00%	2,305.83	0.00
101.6	2025 SHORT TERM DEDUCT	(964.14)	100.00%	(964.14)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	6,557.23	100.00%	6,557.23	0.00
		<u>\$8,917.03</u>		<u>\$8,917.03</u>	<u>\$0.00</u>
SUBTOTALS		\$438,156.20		\$168,401.38	\$38,885.94

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,768.58)			<u>327,599.27</u>
				\$327,599.27

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$32,755.43	11/20/2025	\$44,302.81	12/22/2025	\$52,153.98
01/20/2026	\$39,189.16	02/20/2026	\$38,885.94		

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

District: 45010 ISD: 28
Glen Lake Community Schools

State Aid Membership	773.60
General ED K-12	765.97
Supplemental 2025	717.82
Fall 2025	771.32
Special ED K-12 Sec 52	7.28
Supplemental 2025	7.18
Fall 2025	7.29
Special ED K-12 Sec 53	0.35
Supplemental 2025	0.00
Fall 2025	0.39

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,359.08

	Amount	Mills	Revenue
Non-Pre TV	797,749,869	15.070	12,021,771
Comm PP TV	6,152,994	3.070	18,887
Assumed Local Revenue			12,040,658
Local Revenue Per GE			15,719.49
Local Revenue Per Membership			15,564.45

Special Ed. Costs	1,269,931.00
Special Ed. Transp. Costs	198,350.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	503,046.65	45.45%	161,118.89	67,515.81
22b/51e DISCRETIONARY PAYMENT	76,681.50	45.45%	27,881.39	6,970.35
31a AT RISK	411,221.14	45.45%	149,520.01	37,380.00
61d CTE PER PUPIL INCENTIVE	2,825.87	45.45%	1,027.49	256.87
22l DISTRICT TRANSPORTATION COSTS	110,850.58	45.45%	40,305.27	10,076.32
152a HEADLEE OBLIGATION FOR DATA COLLEC	22,935.39	45.45%	8,340.10	2,084.03
22d(4) ISOLATED DISTRICTS	49,356.53	45.45%	17,948.07	4,484.47
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	45,819.63	(45,819.63)
147a(2) MPSERS NORMAL COST OFFSET	140,089.58	100.00%	71,836.85	68,252.73
147e MPSERS REFORMS - DEFINED CONTRIBUT	15,411.18	100.00%	7,357.91	8,053.27
147c(1) MPSERS UAAL RATE STABILIZATION	1,152,411.88	45.45%	419,016.96	104,754.24
31d SCHOOL LUNCH	31,525.27	45.45%	11,462.59	2,865.65
30d UNIVERSAL SCHOOL BREAKFAST	12,736.84	100.00%	9,301.80	3,435.04
30d UNIVERSAL SCHOOL LUNCH	72,795.06	100.00%	51,862.44	20,932.62
	\$2,601,887.47		\$1,022,799.40	\$291,241.77

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
51c	2025 SPEC ED HEADLEE OBLIGATION	59,925.40	100.00%	0.00	59,925.40
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	655.00	100.00%	655.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	37,374.40	100.00%	37,374.40	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(186.23)	100.00%	(186.23)	0.00
31d	2025 SCHOOL LUNCH	2,713.15	100.00%	2,713.15	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	32,478.00	100.00%	32,478.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,563.12	100.00%	4,563.12	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	101,914.12	100.00%	101,914.12	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	106,289.72	100.00%	106,289.72	0.00
		<u>\$345,726.68</u>		<u>\$285,801.28</u>	<u>\$59,925.40</u>
SUBTOTALS		\$2,947,614.15		\$1,308,600.68	\$351,167.17

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				73,164.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)				3,517.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>503,046.65</u>
					<u>\$579,728.15</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$128,464.31	11/20/2025	\$545,113.16	12/22/2025	\$353,237.25
01/20/2026	\$220,621.72	02/20/2026	\$351,167.17		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$9,301.80
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$51,862.44

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

District: 45020 ISD: 28
Leland Public School District

State Aid Membership	435.73
General ED K-12	431.42
Supplemental 2025	413.37
Fall 2025	433.43
Special ED K-12 Sec 52	4.31
Supplemental 2025	4.31
Fall 2025	4.31
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	6,227.86

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	521,562,685	10.901	5,685,711
Comm PP TV	2,309,370	0.000	0
Assumed Local Revenue			<u>5,685,711</u>
Local Revenue Per GE			13,179.06
Local Revenue Per Membership			13,048.70

Special Ed. Costs	388,809.00
Special Ed. Transp. Costs	47,313.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	144,569.19	45.45%	58,663.54	7,043.16
22b/51e DISCRETIONARY PAYMENT	43,315.50	45.45%	15,749.52	3,937.37
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	213,825.24	45.45%	77,746.86	19,436.71
61d CTE PER PUPIL INCENTIVE	1,883.92	45.45%	684.99	171.25
22l DISTRICT TRANSPORTATION COSTS	23,234.10	45.45%	8,447.92	2,111.98
152a HEADLEE OBLIGATION FOR DATA COLLEC	12,918.35	45.45%	4,697.56	1,173.83
22d(4) ISOLATED DISTRICTS	27,800.05	45.45%	10,109.25	2,525.87
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	25,807.90	(25,807.90)
147a(2) MPSERS NORMAL COST OFFSET	88,987.06	100.00%	38,265.66	50,721.40
147e MPSERS REFORMS - DEFINED CONTRIBUT	11,037.96	100.00%	4,429.28	6,608.68
147c(1) MPSERS UAAL RATE STABILIZATION	628,982.25	45.45%	228,697.95	57,174.48
31d SCHOOL LUNCH	13,480.08	45.45%	4,901.36	1,225.34
30d UNIVERSAL SCHOOL BREAKFAST	10,915.38	100.00%	8,103.20	2,812.18
30d UNIVERSAL SCHOOL LUNCH	38,290.49	100.00%	27,717.74	10,572.75
	\$1,259,239.57		\$514,022.73	\$139,707.10

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
27h(2)	2024 MENTORING GRANTS	6,000.00	100.00%	6,000.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(16,771.68)	100.00%	0.00	(16,771.68)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	97.00	100.00%	97.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	21,745.74	100.00%	21,745.74	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(385.12)	100.00%	(385.12)	0.00
31d	2025 SCHOOL LUNCH	1,160.13	100.00%	1,160.13	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	14,543.36	100.00%	14,543.36	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,774.64	100.00%	3,774.64	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	60,527.71	100.00%	60,527.71	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	60,841.25	100.00%	60,841.25	0.00
		<u>\$151,533.03</u>		<u>\$168,304.71</u>	<u>(\$16,771.68)</u>
SUBTOTALS		\$1,410,772.60		\$682,327.44	\$122,935.42

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	43,315.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	144,569.19
		<u>\$187,884.69</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$63,593.83	11/20/2025	\$284,131.56	12/22/2025	\$183,898.46
01/20/2026	\$108,882.65	02/20/2026	\$122,935.42		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$6,000.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$8,103.20
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$27,717.74

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

District: 45040 ISD: 28

Northport Public School District

State Aid Membership	122.40
General ED K-12	121.34
Supplemental 2025	121.85
Fall 2025	112.71
Special ED K-12 Sec 52	1.06
Supplemental 2025	1.15
Fall 2025	1.29
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,715.00
FY 1995 Foundation	7,546.74

	Amount	Mills	Revenue
Non-Pre TV	385,366,901	13.388	5,159,292
Comm PP TV	2,184,400	1.388	3,032
Assumed Local Revenue			5,162,324
Local Revenue Per GE			42,544.29
Local Revenue Per Membership			42,175.85

Special Ed. Costs	314,360.00
Special Ed. Transp. Costs	38,779.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	117,257.15	45.45%	41,153.71	12,139.66
22b/51e	DISCRETIONARY PAYMENT	10,653.00	45.45%	3,873.43	968.36
29(6)	ENROLLMENT STABILIZATION PAYMENTS	14,827.90	45.45%	5,364.06	1,375.22
31a	AT RISK	194,382.98	45.45%	70,677.65	17,669.41
61d	CTE PER PUPIL INCENTIVE	1,449.17	45.45%	526.92	131.73
22l	DISTRICT TRANSPORTATION COSTS	22,127.72	45.45%	8,045.64	2,011.41
152a	HEADLEE OBLIGATION FOR DATA COLLEC	3,628.87	45.45%	1,319.58	329.74
22d(4)	ISOLATED DISTRICTS	7,809.25	45.45%	2,839.77	709.53
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	7,249.64	(7,249.64)
147a(2)	MPSERS NORMAL COST OFFSET	32,845.06	100.00%	14,068.40	18,776.66
147e	MPSERS REFORMS - DEFINED CONTRIBUT	6,789.87	100.00%	2,835.92	3,953.95
147c(1)	MPSERS UAAL RATE STABILIZATION	329,773.92	45.45%	119,905.80	29,976.45
31d	SCHOOL LUNCH	9,809.43	45.45%	3,566.71	891.68
30d	UNIVERSAL SCHOOL BREAKFAST	924.56	100.00%	673.10	251.46
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		\$752,278.88		\$282,100.33	\$81,935.62

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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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	4,073.13	100.00%	0.00	4,073.13
147a(2)	2025 MPSERS NORMAL COST OFFSET	8,831.78	100.00%	8,831.78	0.00
61d	2025 CTE PER PUPIL INCENTIVE	254.68	100.00%	254.68	0.00
31d	2025 SCHOOL LUNCH	844.22	100.00%	844.22	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	363.22	100.00%	363.22	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	24,369.89	100.00%	24,369.89	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	18,475.12	100.00%	18,475.12	0.00
35m	2025 LITERACY SUPPORTS	41,308.00	100.00%	41,308.00	0.00
		<u>\$98,520.04</u>		<u>\$94,446.91</u>	<u>\$4,073.13</u>
SUBTOTALS		\$850,798.92		\$376,547.24	\$86,008.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
20j/m	HOLD HARMLESS PAYMENT 20m PP \$134.00 (Eligible: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	10,653.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	117,257.15
		<u>\$127,910.15</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$80,537.03	11/20/2025	\$141,456.37	12/22/2025	\$87,734.97
01/20/2026	\$66,145.77	02/20/2026	\$86,008.75		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$673.10
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THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	125.11	0.86	0.00	0.86	125.97
2025	125.29	1.05	0.00	1.05	126.34
2026	113.62	1.28	0.00	1.28	114.90
	<u>121.34</u>	<u>1.06</u>	<u>0.00</u>	<u>1.06</u>	<u>122.40</u>

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

District: 45050 ISD: 28
 Suttons Bay Public Schools

State Aid Membership	329.82
General ED K-12	323.87
Supplemental 2025	428.29
Fall 2025	312.27
Special ED K-12 Sec 52	5.95
Supplemental 2025	5.08
Fall 2025	6.05
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	4,336.73

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	278,574,947	18.000	5,014,349
Comm PP TV	2,891,850	6.000	17,351
Assumed Local Revenue			<u>5,031,700</u>
Local Revenue Per GE			15,536.17
Local Revenue Per Membership			15,255.90

Special Ed. Costs	425,844.00
Special Ed. Transp. Costs	249,213.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	297,337.22	45.45%	106,221.72	28,918.05
22b/51e	DISCRETIONARY PAYMENT	59,797.50	45.45%	21,742.37	5,435.59
29(6)	ENROLLMENT STABILIZATION PAYMENTS	501,767.12	45.45%	181,516.40	46,536.76
31a	AT RISK	554,224.16	45.45%	201,515.90	50,378.98
61d	CTE PER PUPIL INCENTIVE	6,014.04	45.45%	2,186.70	546.68
22l	DISTRICT TRANSPORTATION COSTS	59,949.80	45.45%	21,797.75	5,449.43
152a	HEADLEE OBLIGATION FOR DATA COLLEC	9,778.37	45.45%	3,555.76	888.51
22d(4)	ISOLATED DISTRICTS	21,042.88	45.45%	7,652.06	1,911.93
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	19,534.94	(19,534.94)
147a(2)	MPERS NORMAL COST OFFSET	48,232.83	100.00%	23,678.60	24,554.23
147e	MPERS REFORMS - DEFINED CONTRIBUT	13,431.60	100.00%	6,726.05	6,705.55
147c(1)	MPERS UAAL RATE STABILIZATION	599,607.14	45.45%	218,017.16	54,504.29
31d	SCHOOL LUNCH	12,766.80	45.45%	4,642.01	1,160.50
30d	UNIVERSAL SCHOOL BREAKFAST	1,203.96	100.00%	833.12	370.84
30d	UNIVERSAL SCHOOL LUNCH	2,691.46	100.00%	2,196.44	495.02
		\$2,187,844.88		\$821,816.98	\$208,321.42

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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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b	2022 DISCRETIONARY PAYMENT	2,459.90	100.00%	2,459.90	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	4,016.51	100.00%	4,016.51	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1,636.27	100.00%	1,636.27	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	5,198.28	100.00%	0.00	5,198.28
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	143.00	100.00%	143.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	13,588.00	100.00%	13,588.00	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(548.01)	100.00%	(548.01)	0.00
31d	2025 SCHOOL LUNCH	1,098.74	100.00%	1,098.74	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	2,566.72	100.00%	2,566.72	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	563.88	100.00%	563.88	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	33,290.69	100.00%	33,290.69	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,930.09	100.00%	70,930.09	0.00
35m	2025 LITERACY SUPPORTS	73,719.00	100.00%	73,719.00	0.00
		<u>\$208,663.07</u>		<u>\$203,464.79</u>	<u>\$5,198.28</u>
SUBTOTALS		\$2,396,507.95		\$1,025,281.77	\$213,519.70

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)				0.00
51e	SPECIAL ED FOUNDATION (SEC 52)				59,797.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				297,337.22
					<u>\$357,134.72</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$180,891.46	11/20/2025	\$417,750.62	12/22/2025	\$226,199.91
01/20/2026	\$197,410.22	02/20/2026	\$213,519.70		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$833.12
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$2,196.44

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

District: 45901 ISD: 28

Leelanau Montessori Public School Academy

State Aid Membership	70.10
General ED K-12	69.95
Supplemental 2025	70.76
Fall 2025	69.86
Special ED K-12 Sec 52	0.15
Supplemental 2025	0.24
Fall 2025	0.14
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	5,500.00

Local Revenue Per GE	0.00	Special Ed. Costs	42,546.00
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	12,174.03	45.45%	4,280.61	1,252.49
22b/51e DISCRETIONARY PAYMENT	318,955.00	45.45%	115,972.04	28,993.01
22b PSA PROTECTED	385,550.00	45.45%	140,185.98	35,046.50
29(6) ENROLLMENT STABILIZATION PAYMENTS	4,762.71	45.45%	1,722.93	441.72
31a AT RISK	28,280.96	45.45%	10,282.96	2,570.74
152a HEADLEE OBLIGATION FOR DATA COLLEC	2,078.30	45.45%	755.74	188.85
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	4,151.96	(4,151.96)
	\$751,801.00		\$277,352.22	\$64,341.35

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
51c	2025 SPEC ED HEADLEE OBLIGATION	401.17	100.00%	0.00	401.17
101.6	2025 SHORT TERM DEDUCT	(710.22)	100.00%	(710.22)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	10,410.16	100.00%	10,410.16	0.00
		<u>\$10,101.11</u>		<u>\$9,699.94</u>	<u>\$401.17</u>
SUBTOTALS		\$761,902.11		\$287,052.16	\$64,742.52

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				702,997.50
51e	SPECIAL ED FOUNDATION (SEC 52)				1,507.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				12,174.03
					<u>\$716,679.03</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$68,966.60	11/20/2025	\$68,255.90	12/22/2025	\$80,487.79
01/20/2026	\$69,341.87	02/20/2026	\$64,742.52		