

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

District: 34000	ISD: 34	LEA Membership	8,786.77
Ionia ISD		ISD Membership	97.92
		Supplemental 2025	108.32
Homestead Tax Value	2,012,877,177.00	Fall	96.76
Non-Homestead Tax Value	592,772,891.00		
Com Pers Prop Tax Value	34,266,300.00		
Ind Pers Prop Tax Value	8,330,491.00		
		Mills	
		Special Ed.	4.6569
		Voc. Ed.	0.9774
		Operating	0.1289
		Special Ed. Costs	17,696,088.00
		Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 97.90 Total FTEs	983,895.00	45.45%	357,744.22	89,436.06
51a(2)	SPECIAL EDUCATION	5,063,523.23	45.45%	1,670,309.61	631,061.70
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	18,093.23	45.45%	6,578.70	1,644.67
61d	CTE PER PUPIL INCENTIVE	144.92	45.45%	52.69	13.18
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	45.45%	0.00	113,625.00
54d	EARLY ON	232,057.00	45.45%	84,375.93	21,093.98
32d(1)	GREAT START READINESS	3,376,050.00	45.45%	1,227,531.78	306,882.95
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	45.45%	30,542.40	7,635.60
32d(24)	GSRP TRANSPORTATION	144,758.00	45.45%	52,634.01	13,158.50
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,903.09	45.45%	1,055.67	263.78
81	INTERMEDIATE DISTRICTS	573,119.53	45.45%	208,386.26	52,096.57
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	45.45%	32,464.28	8,116.08
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	45.45%	364,727.16	91,181.79
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	199,656.23	45.45%	72,640.27	18,103.49
147a(2)	MPSERS NORMAL COST OFFSET	226,311.66	100.00%	100,044.31	126,267.35
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	72,987.40	100.00%	31,706.36	41,281.04
147c(1)	MPSERS UAAL RATE STABILIZATION	2,168,619.94	45.45%	788,510.21	197,127.55
54	SCHOOL FOR DEAF/BLIND	47,509.65	45.45%	17,274.51	4,318.63
56	SPEC. ED. MILLAGE EQUALIZATION	114,326.08	45.45%	41,568.96	10,392.24
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	235,860.76	45.45%	85,758.97	21,439.75
51a.1	TUITION DEDUCT-DEAF	(93,985.14)	45.45%	(34,173.00)	(8,543.25)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
62	VOC. ED. MILLAGE EQUALIZATION	221,907.66	45.45%	80,685.63	20,171.40
61a(1)	VOCATIONAL EDUCATION	309,708.12	45.45%	112,609.87	28,152.47
		<u>\$15,338,025.07</u>		<u>\$5,338,189.37</u>	<u>\$1,796,210.68</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a(2)	2025 SPECIAL EDUCATION	469,712.41	100.00%	0.00	469,712.41
61d	2025 CTE PER PUPIL INCENTIVE	57.36	100.00%	57.36	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	15,629.77	100.00%	15,629.77	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	160,447.13	100.00%	160,447.13	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	57,337.84	100.00%	57,337.84	0.00
54	2025 SCHOOL FOR DEAF/BLIND	13.84	100.00%	13.84	0.00
51a.1	2025 TUITION DEDUCT-DEAF	(2,257.78)	100.00%	(2,257.78)	0.00
		<u>\$700,940.57</u>		<u>\$231,228.16</u>	<u>\$469,712.41</u>
SUBTOTALS		\$16,038,965.64		\$5,569,417.53	\$2,265,923.09

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$906,285.61	11/20/2025	\$1,727,369.77	12/22/2025	\$1,331,333.34
01/20/2026	\$1,604,428.81	02/20/2026	\$2,265,923.09		

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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District: 34010 ISD: 34
 Ionia Public Schools

State Aid Membership	2,598.42
General ED K-12	2,464.32
Supplemental 2025	2,481.76
Fall 2025	2,462.38
Special ED K-12 Sec 52	134.10
Supplemental 2025	112.25
Fall 2025	136.53
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	4,478.20

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	158,669,803	18.000	2,856,056
Comm PP TV	13,734,400	6.000	82,406
Assumed Local Revenue			<u>2,938,462</u>
Local Revenue Per GE			1,192.40
Local Revenue Per Membership			1,130.87

Special Ed. Costs	4,603,993.00
Special Ed. Transp. Costs	440,933.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,347.33)	8,697,769.22	45.45%	3,165,050.39	788,085.72
51c	SPEC ED HEADLEE OBLIGATION	1,627,866.94	45.45%	592,859.62	147,005.90
22b/51e	DISCRETIONARY PAYMENT	14,477,896.61	45.45%	5,267,318.33	1,312,885.68
29(6)	ENROLLMENT STABILIZATION PAYMENTS	201,399.03	45.45%	71,065.11	20,470.75
31a	AT RISK	2,690,502.02	45.45%	978,266.53	244,566.64
61d	CTE PER PUPIL INCENTIVE	20,578.15	45.45%	7,482.22	1,870.55
22l	DISTRICT TRANSPORTATION COSTS	326,471.05	45.45%	118,704.87	29,676.22
152a	HEADLEE OBLIGATION FOR DATA COLLEC	77,036.94	45.45%	28,030.13	6,983.16
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	154,137.22	(154,137.22)
147a(2)	MPSERS NORMAL COST OFFSET	252,928.81	100.00%	114,862.59	138,066.22
147e	MPSERS REFORMS - DEFINED CONTRIBUT	67,650.72	100.00%	26,229.16	41,421.56
147c(1)	MPSERS UAAL RATE STABILIZATION	2,381,911.34	45.45%	866,062.96	216,515.74
31d	SCHOOL LUNCH	74,527.39	45.45%	27,098.16	6,774.54
30d	UNIVERSAL SCHOOL BREAKFAST	15,714.98	100.00%	12,031.98	3,683.00
30d	UNIVERSAL SCHOOL LUNCH	22,058.51	100.00%	19,345.46	2,713.05
		\$30,934,311.71		\$11,448,544.73	\$2,806,581.51

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
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	4,000.00	100.00%	4,000.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(2,660.07)	100.00%	0.00	(2,660.07)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	5,184.00	100.00%	5,184.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	67,942.32	100.00%	67,942.32	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(756.15)	100.00%	(756.15)	0.00
31d	2025 SCHOOL LUNCH	6,414.02	100.00%	6,414.02	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	17,230.94	100.00%	17,230.94	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,625.08	100.00%	7,625.08	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	195,481.34	100.00%	195,481.34	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	387,014.96	100.00%	387,014.96	0.00
35m	2025 LITERACY SUPPORTS	268,273.00	100.00%	268,273.00	0.00
		<u>\$955,749.44</u>		<u>\$958,409.51</u>	<u>(\$2,660.07)</u>
SUBTOTALS		\$31,890,061.15		\$12,406,954.24	\$2,803,921.44

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,857.60)	21,827,960.83
51e	SPECIAL ED FOUNDATION (SEC 52)	1,347,705.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,627,866.94
		<u>\$24,803,532.77</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,898,285.65	11/20/2025	\$3,431,398.01	12/22/2025	\$3,231,216.15
01/20/2026	\$2,814,676.99	02/20/2026	\$2,803,921.44		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$12,031.98
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$19,345.46

STATE OF MICHIGAN
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District: 34080 ISD: 34
 Belding Area School District

State Aid Membership	1,688.91
General ED K-12	1,634.05
Supplemental 2025	1,634.67
Fall 2025	1,633.98
Special ED K-12 Sec 52	54.86
Supplemental 2025	48.03
Fall 2025	55.62
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	4,302.59

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	116,896,843	18.000	2,104,143
Comm PP TV	7,368,400	6.000	44,210
Assumed Local Revenue			2,148,353
Local Revenue Per GE			1,314.74
Local Revenue Per Membership			1,272.04

Special Ed. Costs	2,579,628.00
Special Ed. Transp. Costs	254,061.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,030.55)	5,118,326.20	45.45%	1,862,404.74	463,874.52
51c	SPEC ED HEADLEE OBLIGATION	917,030.46	45.45%	332,389.53	84,400.81
22b/51e	DISCRETIONARY PAYMENT	9,706,868.40	45.45%	3,531,253.09	880,518.60
29(6)	ENROLLMENT STABILIZATION PAYMENTS	32,767.43	45.45%	10,842.97	4,049.83
31a	AT RISK	1,851,070.77	45.45%	673,049.33	168,262.33
61d	CTE PER PUPIL INCENTIVE	44,199.55	45.45%	16,070.96	4,017.74
22l	DISTRICT TRANSPORTATION COSTS	224,073.86	45.45%	81,473.26	20,368.31
152a	HEADLEE OBLIGATION FOR DATA COLLEC	50,072.14	45.45%	18,217.46	4,540.33
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	629,053.36	45.45%	100,084.74	185,820.01
147a(2)	MPSERS NORMAL COST OFFSET	204,155.65	100.00%	105,711.57	98,444.08
147e	MPSERS REFORMS - DEFINED CONTRIBUT	37,517.38	100.00%	17,310.94	20,206.44
147c(1)	MPSERS UAAL RATE STABILIZATION	1,671,747.49	45.45%	607,847.39	151,961.84
31d	SCHOOL LUNCH	36,963.39	45.45%	13,439.89	3,359.97
30d	UNIVERSAL SCHOOL BREAKFAST	14,960.60	100.00%	11,219.18	3,741.42
30d	UNIVERSAL SCHOOL LUNCH	25,730.22	100.00%	20,452.36	5,277.86
		\$20,564,536.90		\$7,401,767.41	\$2,098,844.09

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2025 PROP A OBLIGATION	5,335.58	100.00%	5,335.58	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	2,867.84	100.00%	0.00	2,867.84
22b/51e	2025 DISCRETIONARY PAYMENT	15.04	100.00%	15.04	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	52,334.62	100.00%	52,334.62	0.00
61d	2025 CTE PER PUPIL INCENTIVE	272.27	100.00%	272.27	0.00
31d	2025 SCHOOL LUNCH	3,181.16	100.00%	3,181.16	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	15,727.21	100.00%	15,727.21	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,467.60	100.00%	7,467.60	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	142,351.39	100.00%	142,351.39	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	247,056.53	100.00%	247,056.53	0.00
35m	2025 LITERACY SUPPORTS	177,095.00	100.00%	177,095.00	0.00
		<u>\$653,704.24</u>		<u>\$650,836.40</u>	<u>\$2,867.84</u>
SUBTOTALS		\$21,218,241.14		\$8,052,603.81	\$2,101,711.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,735.26)	14,273,851.60
51e	SPECIAL ED FOUNDATION (SEC 52)	551,343.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	917,030.46
		<u>\$15,742,225.06</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,671,207.94	11/20/2025	\$2,285,901.40	12/22/2025	\$2,123,171.21
01/20/2026	\$1,940,651.72	02/20/2026	\$2,101,711.93		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$11,219.18
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$20,452.36

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District: 34090 ISD: 34
 Lakewood Public Schools

State Aid Membership	1,553.83
General ED K-12	1,503.00
Supplemental 2025	1,520.17
Fall 2025	1,501.09
Special ED K-12 Sec 52	50.83
Supplemental 2025	52.76
Fall 2025	50.61
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	4,568.47

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	143,211,954	18.000	2,577,815
Comm PP TV	3,048,600	6.000	18,292
Assumed Local Revenue			<u>2,596,107</u>
Local Revenue Per GE			1,727.28
Local Revenue Per Membership			1,670.78

Special Ed. Costs	1,952,279.00
Special Ed. Transp. Costs	150,637.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,897.69)	4,502,517.65	45.45%	1,638,114.95	408,279.32
51c	SPEC ED HEADLEE OBLIGATION	664,694.51	45.45%	295,243.59	6,860.06
22b/51e	DISCRETIONARY PAYMENT	8,517,372.01	45.45%	3,098,109.84	773,035.74
29(6)	ENROLLMENT STABILIZATION PAYMENTS	70,964.34	45.45%	24,982.48	7,270.81
31a	AT RISK	1,068,423.49	45.45%	388,478.78	97,119.70
61d	CTE PER PUPIL INCENTIVE	6,014.04	45.45%	2,186.70	546.68
22l	DISTRICT TRANSPORTATION COSTS	290,447.50	45.45%	105,606.71	26,401.68
152a	HEADLEE OBLIGATION FOR DATA COLLEC	46,067.34	45.45%	16,758.16	4,179.45
22d(4)	ISOLATED DISTRICTS	99,136.06	45.45%	36,063.89	8,993.45
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	92,067.49	(92,067.49)
147a(2)	MPSERS NORMAL COST OFFSET	168,333.82	100.00%	85,557.04	82,776.78
147e	MPSERS REFORMS - DEFINED CONTRIBUT	29,386.48	100.00%	13,966.24	15,420.24
147c(1)	MPSERS UAAL RATE STABILIZATION	1,409,932.66	45.45%	512,651.52	128,162.87
31d	SCHOOL LUNCH	43,155.59	45.45%	15,691.37	3,922.85
30d	UNIVERSAL SCHOOL BREAKFAST	33,357.82	100.00%	33,357.82	0.00
30d	UNIVERSAL SCHOOL LUNCH	73,246.16	100.00%	73,246.16	0.00
		<u>\$17,023,049.47</u>		<u>\$6,432,082.74</u>	<u>\$1,470,902.14</u>

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22a	2023 PROP A OBLIGATION	246.50	100.00%	246.50	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	10.18	100.00%	10.18	0.00
22a	2024 PROP A OBLIGATION	1,817.71	100.00%	1,817.71	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.03)	100.00%	(0.03)	0.00
22a	2025 PROP A OBLIGATION	(60,197.03)	100.00%	(60,197.03)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(147,306.55)	100.00%	0.00	(147,306.55)
22b/51e	2025 DISCRETIONARY PAYMENT	(72,578.13)	100.00%	(72,578.13)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,614.00	100.00%	1,614.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	45,165.55	100.00%	45,165.55	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(229.05)	100.00%	(229.05)	0.00
31d	2025 SCHOOL LUNCH	3,714.08	100.00%	3,714.08	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	40,591.14	100.00%	40,591.14	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	16,510.00	100.00%	16,510.00	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	131,026.44	100.00%	131,026.44	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	231,259.56	100.00%	231,259.56	0.00
		<u>\$191,644.37</u>		<u>\$338,950.92</u>	<u>(\$147,306.55)</u>
SUBTOTALS		\$17,214,693.84		\$6,771,033.66	\$1,323,595.59

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,322.72)	12,509,048.16
51e	SPECIAL ED FOUNDATION (SEC 52)	510,841.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	664,694.51
		<u>\$13,684,584.17</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,307,555.95	11/20/2025	\$1,984,077.03	12/22/2025	\$1,816,235.37
01/20/2026	\$1,585,124.09	02/20/2026	\$1,323,595.59		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$24,208.74
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$53,832.48

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District: 34110 ISD: 34
 Portland Public Schools

State Aid Membership	2,070.33
General ED K-12	2,032.44
Supplemental 2025	2,026.92
Fall 2025	2,033.05
Special ED K-12 Sec 52	37.89
Supplemental 2025	46.44
Fall 2025	36.94
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	4,683.43

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	94,774,569	18.000	1,705,942
Comm PP TV	4,508,100	6.000	27,049
Assumed Local Revenue			<u>1,732,991</u>
Local Revenue Per GE			852.67
Local Revenue Per Membership			837.06

Special Ed. Costs	3,060,138.00
Special Ed. Transp. Costs	319,209.00

CURRENT YEAR ALLOWANCES

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
22a PROP A OBLIGATION (State PP: \$3,846.37)	7,963,255.20	45.45%	2,896,749.91	722,549.58
51c SPEC ED HEADLEE OBLIGATION	1,100,397.58	45.45%	397,643.00	102,487.70
22b/51e DISCRETIONARY PAYMENT	11,110,560.69	45.45%	4,041,304.91	1,008,444.92
29(6) ENROLLMENT STABILIZATION PAYMENTS	40,895.78	45.45%	13,909.79	4,677.34
31a AT RISK	1,097,932.06	45.45%	399,208.10	99,802.02
61d CTE PER PUPIL INCENTIVE	11,013.66	45.45%	4,004.57	1,001.14
22I DISTRICT TRANSPORTATION COSTS	274,416.71	45.45%	99,777.92	24,944.47
152a HEADLEE OBLIGATION FOR DATA COLLEC	61,380.34	45.45%	22,328.33	5,569.03
31aa MENTAL HEALTH GRANT - PER PUPIL	771,002.56	45.45%	122,669.39	227,751.27
147a(2) MPSERS NORMAL COST OFFSET	197,223.26	100.00%	88,505.51	108,717.75
147e MPSERS REFORMS - DEFINED CONTRIBUT	54,014.17	100.00%	23,374.51	30,639.66
147c(1) MPSERS UAAL RATE STABILIZATION	1,838,190.55	45.45%	668,366.08	167,091.52
31d SCHOOL LUNCH	57,281.62	45.45%	20,827.60	5,206.90
30d UNIVERSAL SCHOOL BREAKFAST	44,722.60	100.00%	32,857.00	11,865.60
30d UNIVERSAL SCHOOL LUNCH	143,430.38	100.00%	104,303.56	39,126.82
	<u>\$24,765,717.16</u>		<u>\$8,935,830.18</u>	<u>\$2,559,875.72</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	6,769.97	100.00%	0.00	6,769.97
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	2,759.00	100.00%	2,759.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	53,022.96	100.00%	53,022.96	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(830.66)	100.00%	(830.66)	0.00
31d	2025 SCHOOL LUNCH	4,929.80	100.00%	4,929.80	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	79,369.76	100.00%	79,369.76	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	24,272.98	100.00%	24,272.98	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	149,458.08	100.00%	149,458.08	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	302,884.63	100.00%	302,884.63	0.00
35m	2025 LITERACY SUPPORTS	207,458.00	100.00%	0.00	207,458.00
		<u>\$830,094.52</u>		<u>\$615,866.55</u>	<u>\$214,227.97</u>
SUBTOTALS		\$25,595,811.68		\$9,551,696.73	\$2,774,103.69

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,197.33)	18,693,021.39
51e	SPECIAL ED FOUNDATION (SEC 52)	380,794.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,100,397.58</u>
		\$20,174,213.47

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,026,438.19	11/20/2025	\$2,694,880.10	12/22/2025	\$2,521,458.93
01/20/2026	\$2,171,758.95	02/20/2026	\$2,774,103.69		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$32,857.00
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$104,303.56

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

District: 34120 ISD: 34
 Saranac Community Schools

State Aid Membership	842.99
General ED K-12	823.42
Supplemental 2025	821.40
Fall 2025	823.64
Special ED K-12 Sec 52	19.57
Supplemental 2025	26.70
Fall 2025	18.78
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	4,270.03

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	57,481,421	18.000	1,034,666
Comm PP TV	3,455,200	6.000	20,731
Assumed Local Revenue			1,055,397
Local Revenue Per GE			1,281.72
Local Revenue Per Membership			1,251.97

Special Ed. Costs	1,004,483.00
Special Ed. Transp. Costs	114,360.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,018.06)	2,544,194.40	45.45%	926,436.71	229,899.64
51c	SPEC ED HEADLEE OBLIGATION	367,949.07	45.45%	138,085.16	29,147.69
22b/51e	DISCRETIONARY PAYMENT	4,872,461.22	45.45%	1,773,472.45	441,061.17
29(6)	ENROLLMENT STABILIZATION PAYMENTS	14,510.38	45.45%	4,238.41	2,356.56
31a	AT RISK	558,061.25	45.45%	202,911.07	50,727.77
61d	CTE PER PUPIL INCENTIVE	14,201.82	45.45%	5,163.78	1,290.95
22l	DISTRICT TRANSPORTATION COSTS	116,677.32	45.45%	42,423.87	10,605.97
152a	HEADLEE OBLIGATION FOR DATA COLLEC	24,992.64	45.45%	9,097.68	2,261.47
31aa	MENTAL HEALTH GRANT - PER PUPIL	314,145.11	45.45%	49,981.66	92,797.29
147a(2)	MPERS NORMAL COST OFFSET	107,340.40	100.00%	53,790.09	53,550.31
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,286.29	100.00%	4,904.33	4,381.96
147c(1)	MPERS UAAL RATE STABILIZATION	719,520.52	45.45%	261,617.66	65,404.42
31d	SCHOOL LUNCH	19,891.34	45.45%	7,232.49	1,808.12
30d	UNIVERSAL SCHOOL BREAKFAST	8,138.16	100.00%	6,111.24	2,026.92
30d	UNIVERSAL SCHOOL LUNCH	41,769.33	100.00%	30,783.18	10,986.15
		\$9,733,139.25		\$3,516,249.78	\$998,306.39

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
41	2023 BILINGUAL EDUCATION	(1,209.00)	100.00%	(1,209.00)	0.00
27h(2)	2024 MENTORING GRANTS	33,250.00	100.00%	33,250.00	0.00
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(1,573.88)	100.00%	(1,573.88)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(11,823.09)	100.00%	0.00	(11,823.09)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,004.00	100.00%	1,004.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	26,573.99	100.00%	26,573.99	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(873.48)	100.00%	(873.48)	0.00
31d	2025 SCHOOL LUNCH	1,711.90	100.00%	1,711.90	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	19,435.24	100.00%	19,435.24	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,832.10	100.00%	2,832.10	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	74,162.44	100.00%	74,162.44	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	123,229.48	100.00%	123,229.48	0.00
35m	2025 LITERACY SUPPORTS	105,685.00	100.00%	105,685.00	0.00
		<u>\$372,404.70</u>		<u>\$384,227.79</u>	<u>(\$11,823.09)</u>
SUBTOTALS		\$10,105,543.95		\$3,900,477.57	\$986,483.30

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,768.28)	7,219,977.12
51e	SPECIAL ED FOUNDATION (SEC 52)	196,678.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	367,949.07
		<u>\$7,784,604.69</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$899,629.80	11/20/2025	\$1,073,887.72	12/22/2025	\$1,002,832.88
01/20/2026	\$853,982.75	02/20/2026	\$986,483.30		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$33,250.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$6,111.24
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$30,783.18

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

District: 34140 ISD: 34
Berlin Township S/D #3

State Aid Membership	12.89
General ED K-12	12.75
Supplemental 2025	14.76
Fall 2025	9.81
Special ED K-12 Sec 52	0.14
Supplemental 2025	0.24
Fall 2025	0.19
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	4,751.16

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	6,559,385	18.000	118,069
Comm PP TV	2,059,000	6.000	12,354
Assumed Local Revenue			130,423
Local Revenue Per GE			10,229.25
Local Revenue Per Membership			10,118.15

Special Ed. Costs	7,883.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	2,255.63	45.45%	111.64	913.54
22b/51e DISCRETIONARY PAYMENT	1,407.00	45.45%	511.59	127.89
29(6) ENROLLMENT STABILIZATION PAYMENTS	7,525.08	45.45%	2,722.23	697.92
31a AT RISK	18,586.27	45.45%	6,757.97	1,689.49
152a HEADLEE OBLIGATION FOR DATA COLLEC	382.16	45.45%	138.96	34.73
22d(4) ISOLATED DISTRICTS	822.40	45.45%	299.06	74.72
147e MPSERS REFORMS - DEFINED CONTRIBUT	139.96	100.00%	107.25	32.71
147c(1) MPSERS UAAL RATE STABILIZATION	10,663.62	45.45%	3,877.29	969.33
	<u>\$41,782.12</u>		<u>\$14,525.99</u>	<u>\$4,540.33</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	1,948.60	100.00%	0.00	1,948.60
27I(4)	2025 MPSERS HEALTHCARE OFFSET	281.16	100.00%	281.16	0.00
101.6	2025 SHORT TERM DEDUCT	0.00	0.00%	0.00	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	2,218.70	100.00%	2,218.70	0.00
		<u>\$4,448.46</u>		<u>\$2,499.86</u>	<u>\$1,948.60</u>
SUBTOTALS		\$46,230.58		\$17,025.85	\$6,488.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	1,407.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	2,255.63
		<u>\$3,662.63</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$4,117.01	11/20/2025	\$4,029.19	12/22/2025	\$5,269.92
01/20/2026	\$3,609.73	02/20/2026	\$6,488.93		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	12.90	0.00	0.00	0.00	12.90
2025	15.03	0.23	0.00	0.23	15.26
2026	10.31	0.20	0.00	0.20	10.51
	<u>12.75</u>	<u>0.14</u>	<u>0.00</u>	<u>0.14</u>	<u>12.89</u>

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

District: 34340 ISD: 34
 Easton Township S/D #6

State Aid Membership	10.00
General ED K-12	9.99
Supplemental 2025	9.93
Fall 2025	10.00
Special ED K-12 Sec 52	0.01
Supplemental 2025	0.07
Fall 2025	0.00
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	4,178,685	18.000	75,216
Comm PP TV	0	6.000	0
Assumed Local Revenue			75,216
Local Revenue Per GE			7,529.16
Local Revenue Per Membership			7,521.63

Special Ed. Costs	6,741.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	1,928.86	45.45%	840.02	36.65
22b/51e DISCRETIONARY PAYMENT	25,283.69	45.45%	9,193.15	2,298.29
31a AT RISK	5,085.41	45.45%	1,849.06	462.26
152a HEADLEE OBLIGATION FOR DATA COLLEC	296.48	45.45%	107.81	26.94
22d(4) ISOLATED DISTRICTS	638.01	45.45%	232.01	57.97
147a(2) MPSERS NORMAL COST OFFSET	1,762.34	100.00%	804.81	957.53
147e MPSERS REFORMS - DEFINED CONTRIBUT	17.64	100.00%	12.46	5.18
147c(1) MPSERS UAAL RATE STABILIZATION	11,529.74	45.45%	4,192.21	1,048.06
	\$46,542.17		\$17,231.53	\$4,892.88

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	(381.42)	100.00%	0.00	(381.42)
147a(2)	2025 MPSERS NORMAL COST OFFSET	445.60	100.00%	445.60	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	1,497.52	100.00%	1,497.52	0.00
101.6	2025 SHORT TERM DEDUCT	0.00	0.00%	0.00	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	1,250.38	100.00%	1,250.38	0.00
		<u>\$2,812.08</u>		<u>\$3,193.50</u>	<u>(\$381.42)</u>
SUBTOTALS		\$49,354.25		\$20,425.03	\$4,511.46

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$2,520.84)				25,183.19
51e	SPECIAL ED FOUNDATION (SEC 52)				100.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>1,928.86</u>
					<u>\$27,212.55</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,671.44	11/20/2025	\$8,224.30	12/22/2025	\$5,425.57
01/20/2026	\$4,103.72	02/20/2026	\$4,511.46		

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

District: 34360 ISD: 34
Ionia Township S/D #2

State Aid Membership	9.40
General ED K-12	9.40
Supplemental 2025	10.00
Fall 2025	6.00
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

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

	Amount	Mills	Revenue
Non-Pre TV	11,000,231	18.000	198,004
Comm PP TV	92,600	6.000	556
Assumed Local Revenue			198,560
Local Revenue Per GE			21,123.38
Local Revenue Per Membership			21,123.38

Special Ed. Costs	0.00
Special Ed. Transp. Costs	39,607.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	27,889.86	45.45%	7,527.67	5,148.27
29(6)	ENROLLMENT STABILIZATION PAYMENTS	7,493.33	45.45%	2,710.74	694.98
31a	AT RISK	6,780.55	45.45%	2,465.41	616.35
152a	HEADLEE OBLIGATION FOR DATA COLLEC	278.69	45.45%	101.34	25.32
22d(4)	ISOLATED DISTRICTS	599.73	45.45%	218.09	54.49
147a(2)	MPSERS NORMAL COST OFFSET	2,714.09	100.00%	1,430.60	1,283.49
147e	MPSERS REFORMS - DEFINED CONTRIBUT	348.54	100.00%	182.62	165.92
147c(1)	MPSERS UAAL RATE STABILIZATION	18,698.44	45.45%	6,798.75	1,699.69
		\$64,803.23		\$21,435.22	\$9,688.51

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	7,186.70	100.00%	0.00	7,186.70
147a(2)	2025 MPSERS NORMAL COST OFFSET	744.00	100.00%	744.00	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	2,081.63	100.00%	2,081.63	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	1,709.82	100.00%	1,709.82	0.00
		<u>\$11,722.15</u>		<u>\$4,535.45</u>	<u>\$7,186.70</u>
SUBTOTALS		\$76,525.38		\$25,970.67	\$16,875.21

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>27,889.86</u>
		\$27,889.86

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$3,862.38	11/20/2025	\$11,288.53	12/22/2025	\$5,859.62
01/20/2026	\$4,960.14	02/20/2026	\$16,875.21		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	11.79	0.00	0.00	0.00	11.79
2025	10.00	0.00	0.00	0.00	10.00
2026	<u>6.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6.40</u>
	9.40	0.00	0.00	0.00	9.40