

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 35000	ISD: 35	LEA Membership	3,428.06
Iosco RESA		ISD Membership	59.44
		Supplemental 2025	68.27
Homestead Tax Value	953,745,080.00	Fall	58.46
Non-Homestead Tax Value	1,139,278,208.00		
Com Pers Prop Tax Value	24,563,750.00		
Ind Pers Prop Tax Value	2,014,200.00		
		Mills	
		Special Ed.	0.7356
		Voc. Ed.	0.6375
		Operating	0.2816
		Special Ed. Costs	3,219,599.00
		Special Ed. Transp. Costs	664,604.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 59.33 Total FTEs	596,266.50	100.00%	542,006.25	54,260.25
51a(2)	SPECIAL EDUCATION	1,389,240.50	100.00%	1,262,819.61	126,420.89
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 0.10 Total FTEs	1,005.00	100.00%	913.55	91.45
107 (15/18)	ADULT ED SPECIAL PROGRAMS	32,854.00	100.00%	48,169.73	(15,315.73)
107(1)	ADULT EDUCATION PARTICIPANTS	730,929.36	100.00%	626,297.36	104,632.00
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	98,714.01	100.00%	89,731.04	8,982.97
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	100.00%	227,250.00	22,750.00
54d	EARLY ON	131,175.00	100.00%	119,238.08	11,936.92
32d(1)	GREAT START READINESS	1,155,525.00	100.00%	1,050,372.23	105,152.77
32d(29)	GSRP CURRICULUM	6,310.00	100.00%	5,735.79	574.21
32d(24)	GSRP TRANSPORTATION	54,790.00	100.00%	49,804.11	4,985.89
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,761.13	100.00%	1,601.11	160.02
81	INTERMEDIATE DISTRICTS	282,695.05	100.00%	256,969.80	25,725.25
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	100.00%	81,160.71	8,125.00
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	100.00%	911,817.90	91,282.10
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	78,341.37	100.00%	71,214.02	7,127.35
147a(2)	MPSERS NORMAL COST OFFSET	195,957.50	100.00%	143,239.76	52,717.74
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	58,791.47	100.00%	43,182.25	15,609.22
147c(1)	MPSERS UAAL RATE STABILIZATION	870,370.55	100.00%	791,166.83	79,203.72
1100	REIMB FOR SCHOOL BOARD MEM TRAINING	100.00	100.00%	0.00	100.00
54	SCHOOL FOR DEAF/BLIND	12,317.37	100.00%	11,196.49	1,120.88
31d	SCHOOL LUNCH	705.05	100.00%	640.89	64.16
51a.1	TUITION DEDUCT-DEAF	(24,319.87)	100.00%	(22,106.76)	(2,213.11)
61a(2)	VOC. ED. ADMINISTRATION	11,848.20	100.00%	10,770.01	1,078.19
61a(1)	VOCATIONAL EDUCATION	100,101.24	100.00%	90,992.03	9,109.21
		<u>\$7,127,864.14</u>		<u>\$6,414,182.79</u>	<u>\$713,681.35</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
31n(6)	2023 MENTAL HEALTH AND SUPPORT SERVICE	(339,784.00)	100.00%	(339,784.00)	0.00
107a	2024 ADULT ED INNOVATION PROGRAMS	(18,182.00)	100.00%	219,854.00	(238,036.00)
31n(6)	2024 MENTAL HEALTH AND SUPPORT SERVICE	(375,000.00)	100.00%	0.00	(375,000.00)
51a(2)	2025 SPECIAL EDUCATION	205,207.86	100.00%	205,207.86	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	8,916.97	100.00%	8,916.97	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	68,460.74	100.00%	68,460.74	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	24,530.62	100.00%	24,530.62	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
31d	2025 SCHOOL LUNCH	262.67	100.00%	262.67	0.00
61a(1)	2025 VOCATIONAL EDUCATION	37.58	100.00%	37.58	0.00
		(\$425,549.56)		\$187,486.44	(\$613,036.00)
SUBTOTALS		\$6,702,314.58		\$6,601,669.23	\$100,645.35

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$347,207.69	11/20/2025	\$740,755.00	12/22/2025	\$548,816.43
01/20/2026	\$1,164,067.50	02/20/2026	\$1,081,819.11	03/20/2026	\$305,719.44
04/20/2026	\$645,266.72	05/20/2026	\$517,454.87	06/22/2026	\$627,348.19
07/20/2026	\$623,214.28	08/20/2026	\$100,645.35		

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 35010 ISD: 35
Oscoda Area Schools

State Aid Membership	1,181.65
General ED K-12	1,165.22
Supplemental 2025	1,151.84
Fall 2025	1,152.61
Special ED K-12 Sec 52	16.43
Supplemental 2025	18.61
Fall 2025	15.91
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	4,562.70

	Amount	Mills	Revenue
Non-Pre TV	445,863,889	18.000	8,025,550
Comm PP TV	15,683,150	6.000	94,099
Assumed Local Revenue			8,119,649
Local Revenue Per GE			6,968.34
Local Revenue Per Membership			6,871.45

Special Ed. Costs	1,779,602.00
Special Ed. Transp. Costs	13,780.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	518,915.15	100.00%	471,693.87	47,221.28
22b/51e DISCRETIONARY PAYMENT	3,755,933.37	100.00%	3,414,143.43	341,789.94
29(6) ENROLLMENT STABILIZATION PAYMENTS	24,623.47	100.00%	22,348.12	2,275.35
31a AT RISK	1,511,059.50	100.00%	1,373,553.09	137,506.41
104h BENCHMARK ASSESSMENTS	12,657.00	100.00%	11,505.21	1,151.79
41 BILINGUAL EDUCATION	26,006.00	100.00%	23,639.45	2,366.55
61d CTE PER PUPIL INCENTIVE	5,796.66	100.00%	5,269.16	527.50
22l DISTRICT TRANSPORTATION COSTS	265,670.06	100.00%	241,494.08	24,175.98
99h FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	35,010.79	100.00%	31,829.70	3,181.09
22d(4) ISOLATED DISTRICTS	75,377.71	100.00%	68,514.99	6,862.72
147a(2) MPSERS NORMAL COST OFFSET	276,047.59	100.00%	202,716.21	73,331.38
147e MPSERS REFORMS - DEFINED CONTRIBUT	60,204.43	100.00%	44,253.78	15,950.65
147c(1) MPSERS UAAL RATE STABILIZATION	1,207,201.78	100.00%	1,097,346.42	109,855.36
31d SCHOOL LUNCH	38,116.35	100.00%	34,647.76	3,468.59
	<u>\$7,817,446.86</u>		<u>\$7,047,782.27</u>	<u>\$769,664.59</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b	2022 DISCRETIONARY PAYMENT	(2,582.35)	100.00%	(2,582.35)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(626.32)	100.00%	(626.32)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	4,232.40	100.00%	4,232.40	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	78,586.27	100.00%	78,586.27	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	13,006.70	100.00%	13,006.70	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,406.80	100.00%	34,406.80	0.00
61d	2025 CTE PER PUPIL INCENTIVE	177.84	100.00%	177.84	0.00
31d	2025 SCHOOL LUNCH	4,012.82	100.00%	4,012.82	0.00
31f	2025 SCHOOL BREAKFAST	12,408.37	100.00%	12,408.37	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	100,979.02	100.00%	100,979.02	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	172,911.80	100.00%	172,911.80	0.00
		\$417,513.35		\$417,513.35	\$0.00
SUBTOTALS		\$8,234,960.21		\$7,465,295.62	\$769,664.59

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,081.66)	3,590,811.87
51e	SPECIAL ED FOUNDATION (SEC 52)	165,121.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	518,915.15
		<u>\$4,274,848.52</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$551,806.52	11/20/2025	\$989,538.79	12/22/2025	\$835,250.96
01/20/2026	\$672,551.23	02/20/2026	\$913,918.93	03/20/2026	\$677,863.18
04/20/2026	\$651,645.53	05/20/2026	\$793,838.22	06/22/2026	\$682,839.94
07/20/2026	\$696,042.32	08/20/2026	\$769,664.59		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	1,172.41	14.55	0.00	14.55	1,186.96
2025	1,170.72	18.55	0.00	18.55	1,189.27
2026	1,152.53	16.18	0.00	16.18	1,168.71
	<u>1,165.22</u>	<u>16.43</u>	<u>0.00</u>	<u>16.43</u>	<u>1,181.65</u>

STATE OF MICHIGAN
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District: 35020 ISD: 35
Hale Area Schools

State Aid Membership	348.48
General ED K-12	344.13
Supplemental 2025	332.43
Fall 2025	345.43
Special ED K-12 Sec 52	4.35
Supplemental 2025	4.57
Fall 2025	4.32
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	5,072.65

	Amount	Mills	Revenue
Non-Pre TV	245,487,726	18.000	4,418,779
Comm PP TV	2,804,000	6.000	16,824
Assumed Local Revenue			4,435,603
Local Revenue Per GE			12,889.32
Local Revenue Per Membership			12,728.43

Special Ed. Costs	412,818.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	118,122.92	100.00%	107,373.73	10,749.19
22b/51e DISCRETIONARY PAYMENT	43,717.50	100.00%	39,739.21	3,978.29
31a AT RISK	524,699.35	100.00%	476,951.71	47,747.64
61d CTE PER PUPIL INCENTIVE	3,767.83	100.00%	3,424.96	342.87
22l DISTRICT TRANSPORTATION COSTS	63,805.92	100.00%	57,999.58	5,806.34
99h FIRST ROBOTICS	6,187.00	100.00%	6,187.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	10,325.02	100.00%	9,386.89	938.13
22d(4) ISOLATED DISTRICTS	22,229.61	100.00%	20,205.73	2,023.88
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	64,142.27	100.00%	47,712.56	16,429.71
147e MPSERS REFORMS - DEFINED CONTRIBUT	12,669.64	100.00%	9,951.83	2,717.81
147c(1) MPSERS UAAL RATE STABILIZATION	325,515.36	100.00%	295,893.46	29,621.90
31d SCHOOL LUNCH	10,723.10	100.00%	9,747.30	975.80
	<u>\$1,205,905.52</u>		<u>\$1,084,573.96</u>	<u>\$121,331.56</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	(20,462.87)	100.00%	(20,462.87)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	8,487.92	100.00%	8,487.92	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(103.33)	100.00%	(103.33)	0.00
31d	2025 SCHOOL LUNCH	1,046.55	100.00%	1,046.55	0.00
31f	2025 SCHOOL BREAKFAST	1,755.00	100.00%	1,755.00	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	26,059.83	100.00%	26,059.83	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	49,864.06	100.00%	49,864.06	0.00
		\$66,647.16		\$66,647.16	\$0.00
SUBTOTALS		\$1,272,552.68		\$1,151,221.12	\$121,331.56

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	43,717.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	118,122.92
		<u>\$161,840.42</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$75,526.43	11/20/2025	\$188,098.11	12/22/2025	\$171,882.09
01/20/2026	\$110,193.05	02/20/2026	\$72,605.00	03/20/2026	\$102,882.29
04/20/2026	\$108,657.93	05/20/2026	\$114,499.47	06/22/2026	\$101,970.58
07/20/2026	\$104,906.17	08/20/2026	\$121,331.56		

STATE OF MICHIGAN
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District: 35030 ISD: 35
Tawas Area Schools

State Aid Membership	1,142.96
General ED K-12	1,132.29
Supplemental 2025	1,117.74
Fall 2025	1,133.91
Special ED K-12 Sec 52	10.67
Supplemental 2025	9.83
Fall 2025	10.76
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	4,335.52

	Amount	Mills	Revenue
Non-Pre TV	309,340,413	18.000	5,568,127
Comm PP TV	5,728,000	6.000	34,368
Assumed Local Revenue			5,602,495
Local Revenue Per GE			4,947.93
Local Revenue Per Membership			4,901.74

Special Ed. Costs	1,260,673.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	360,726.45	100.00%	327,900.34	32,826.11
22b/51e DISCRETIONARY PAYMENT	5,884,256.34	100.00%	5,346,802.56	537,453.78
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	955,045.39	100.00%	868,136.26	86,909.13
61d CTE PER PUPIL INCENTIVE	16,230.66	100.00%	14,753.67	1,476.99
22I DISTRICT TRANSPORTATION COSTS	163,746.11	100.00%	148,845.21	14,900.90
152a HEADLEE OBLIGATION FOR DATA COLLEC	33,864.45	100.00%	30,787.52	3,076.93
22d(4) ISOLATED DISTRICTS	72,909.66	100.00%	66,271.65	6,638.01
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	215,972.50	100.00%	155,211.94	60,760.56
147e MPSERS REFORMS - DEFINED CONTRIBUT	47,471.93	100.00%	33,519.53	13,952.40
147c(1) MPSERS UAAL RATE STABILIZATION	1,050,875.04	100.00%	955,245.41	95,629.63
1100 REIMB FOR SCHOOL BOARD MEM TRAININ	100.00	100.00%	100.00	0.00
31d SCHOOL LUNCH	36,611.62	100.00%	33,279.96	3,331.66
30d UNIVERSAL SCHOOL BREAKFAST	14,968.22	100.00%	14,968.22	0.00
30d UNIVERSAL SCHOOL LUNCH	34,511.56	100.00%	34,511.56	0.00
	<u>\$8,887,289.93</u>		<u>\$8,030,333.83</u>	<u>\$856,956.10</u>

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22a	2022 PROP A OBLIGATION	(3,410.79)	100.00%	(3,410.79)	0.00
22b	2022 DISCRETIONARY PAYMENT	15.53	100.00%	15.53	0.00
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	12,000.00	100.00%	12,000.00	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(8,279.66)	100.00%	(7,929.02)	(350.64)
22b/51e	2024 DISCRETIONARY PAYMENT	(3,747.35)	100.00%	(5,383.99)	1,636.64
51c	2025 SPEC ED HEADLEE OBLIGATION	(19,589.29)	100.00%	(19,589.29)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(25,483.05)	100.00%	(27,195.35)	1,712.30
147a(2)	2025 MPSERS NORMAL COST OFFSET	29,648.20	100.00%	29,648.20	0.00
61d	2025 CTE PER PUPIL INCENTIVE	132.59	100.00%	132.59	0.00
31d	2025 SCHOOL LUNCH	6,144.39	100.00%	6,144.39	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	8,063.40	100.00%	8,063.40	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,230.12	100.00%	2,230.12	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	89,523.14	100.00%	89,523.14	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	164,054.45	100.00%	164,054.45	0.00
35m	2025 LITERACY SUPPORTS	130,082.00	100.00%	130,082.00	0.00
		<u>\$381,383.68</u>		<u>\$378,385.38</u>	<u>\$2,998.30</u>
SUBTOTALS		\$9,268,673.61		\$8,408,719.21	\$859,954.40

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,102.07)	5,777,022.84
51e	SPECIAL ED FOUNDATION (SEC 52)	107,233.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>360,726.45</u>
		\$6,244,982.79

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$640,505.69	11/20/2025	\$1,038,949.50	12/22/2025	\$998,330.67
01/20/2026	\$787,146.43	02/20/2026	\$749,583.86	03/20/2026	\$772,546.60
04/20/2026	\$807,436.83	05/20/2026	\$1,019,612.68	06/22/2026	\$792,047.27
07/20/2026	\$786,972.08	08/20/2026	\$859,954.40		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$4,185.92
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$11,401.68

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District: 35040 ISD: 35

Whittemore-Prescott Area Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,235.08

State Aid Membership	607.51
General ED K-12	588.41
Supplemental 2025	582.26
Fall 2025	550.69
Special ED K-12 Sec 52	19.10
Supplemental 2025	18.62
Fall 2025	20.79
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	Amount	Mills	Revenue
Non-Pre TV	138,586,180	18.000	2,494,551
Comm PP TV	348,600	6.000	2,092
Assumed Local Revenue			2,496,643
Local Revenue Per GE			4,243.03
Local Revenue Per Membership			4,109.63

Special Ed. Costs	1,122,243.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$125.45)	76,212.13	100.00%	69,276.83	6,935.30
51c SPEC ED HEADLEE OBLIGATION	321,116.37	100.00%	291,894.78	29,221.59
22b/51e DISCRETIONARY PAYMENT	3,532,622.09	100.00%	3,211,153.48	321,468.61
29(6) ENROLLMENT STABILIZATION PAYMENTS	122,406.44	100.00%	111,095.39	11,311.05
31a AT RISK	940,972.44	100.00%	855,343.95	85,628.49
104h BENCHMARK ASSESSMENTS	6,138.00	100.00%	5,579.44	558.56
61d CTE PER PUPIL INCENTIVE	8,260.24	100.00%	7,508.56	751.68
22l DISTRICT TRANSPORTATION COSTS	116,417.23	100.00%	105,823.26	10,593.97
152a HEADLEE OBLIGATION FOR DATA COLLEC	17,999.75	100.00%	16,364.29	1,635.46
22d(4) ISOLATED DISTRICTS	38,753.19	100.00%	35,224.93	3,528.26
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	127,672.53	100.00%	90,908.17	36,764.36
147e MPSERS REFORMS - DEFINED CONTRIBUT	27,738.62	100.00%	19,534.31	8,204.31
147c(1) MPSERS UAAL RATE STABILIZATION	558,627.30	100.00%	507,792.22	50,835.08
31d SCHOOL LUNCH	23,126.19	100.00%	21,021.71	2,104.48
	<u>\$5,918,062.52</u>		<u>\$5,348,521.32</u>	<u>\$569,541.20</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2022 PROP A OBLIGATION	(1,034.22)	100.00%	(1,034.22)	0.00
22b	2022 DISCRETIONARY PAYMENT	(3.24)	100.00%	(3.24)	0.00
22a	2023 PROP A OBLIGATION	(1,823.85)	100.00%	(1,823.85)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.19	100.00%	0.19	0.00
22a	2024 PROP A OBLIGATION	(161.59)	100.00%	(161.59)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.78)	100.00%	(0.78)	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	599.00	100.00%	599.00	0.00
22a	2025 PROP A OBLIGATION	6,370.00	100.00%	6,370.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	18,043.86	100.00%	18,043.86	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(6.28)	100.00%	(6.28)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,653.00	100.00%	1,653.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	17,833.20	100.00%	17,833.20	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(615.75)	100.00%	(615.75)	0.00
31d	2025 SCHOOL LUNCH	1,469.65	100.00%	1,469.65	0.00
31f	2025 SCHOOL BREAKFAST	1,096.36	100.00%	1,096.36	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	53,232.93	100.00%	53,232.93	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	93,835.34	100.00%	93,835.34	0.00
35m	2025 LITERACY SUPPORTS	17,891.00	100.00%	17,891.00	0.00
35n	2025 READ INNOVATION COMPETITION	178,478.00	100.00%	178,478.00	0.00
		<u>\$386,856.82</u>		<u>\$386,856.82</u>	<u>\$0.00</u>
SUBTOTALS		\$6,304,919.34		\$5,735,378.14	\$569,541.20

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,806.97)	3,416,879.22
51e	SPECIAL ED FOUNDATION (SEC 52)	191,955.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>321,116.37</u>
		\$3,929,950.59

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$674,181.90	11/20/2025	\$685,074.13	12/22/2025	\$617,256.34
01/20/2026	\$526,689.39	02/20/2026	\$552,337.25	03/20/2026	\$515,714.33
04/20/2026	\$525,744.17	05/20/2026	\$586,453.02	06/22/2026	\$526,408.36
07/20/2026	\$525,519.25	08/20/2026	\$569,541.20		

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	616.64	20.04	0.00	20.04	636.68
2025	594.74	16.69	0.00	16.69	611.43
2026	553.85	20.57	0.00	20.57	574.42
	<u>588.41</u>	<u>19.10</u>	<u>0.00</u>	<u>19.10</u>	<u>607.51</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 35902 ISD: 35

Alternative Educational Academy of Iosco County

State Aid Membership	147.46
General ED K-12	147.09
Supplemental 2025	170.06
Fall 2025	144.54
Special ED K-12 Sec 52	0.37
Supplemental 2025	0.45
Fall 2025	0.36
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
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FY 1995 Foundation	4,335.52
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Local Revenue Per GE 0.00

Local Revenue Per Membership 0.00

Special Ed. Costs 265,300.00

Special Ed. Transp. Costs 0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	75,912.41	100.00%	69,004.38	6,908.03
22b/51e DISCRETIONARY PAYMENT	842,657.22	100.00%	765,975.41	76,681.81
22b PSA PROTECTED	639,315.78	100.00%	581,138.04	58,177.74
29(6) ENROLLMENT STABILIZATION PAYMENTS	37,613.81	100.00%	34,138.08	3,475.73
31a AT RISK	308,243.38	100.00%	280,193.23	28,050.15
61d CTE PER PUPIL INCENTIVE	724.58	100.00%	658.64	65.94
99h FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	4,369.05	100.00%	3,972.08	396.97
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
	<u>\$1,913,663.23</u>		<u>\$1,739,906.86</u>	<u>\$173,756.37</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	4,760.19	100.00%	4,760.19	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(32.14)	100.00%	(32.14)	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	23,132.06	100.00%	23,132.06	0.00
		<u>\$27,860.11</u>		<u>\$27,860.11</u>	<u>\$0.00</u>
SUBTOTALS		\$1,941,523.34		\$1,767,766.97	\$173,756.37

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,478,254.50
51e	SPECIAL ED FOUNDATION (SEC 52)	3,718.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>75,912.41</u>
		\$1,557,885.41

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$179,789.09	11/20/2025	\$179,750.24	12/22/2025	\$189,763.51
01/20/2026	\$175,443.55	02/20/2026	\$171,476.93	03/20/2026	\$172,462.18
04/20/2026	\$178,161.32	05/20/2026	\$173,694.50	06/22/2026	\$173,739.87
07/20/2026	\$173,485.78	08/20/2026	\$173,756.37		