

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

| | | | |
|-------------------------|------------------|---------------------------|--------------|
| District: 35000 | ISD: 35 | LEA Membership | 3,425.09 |
| Iosco RESA | | ISD Membership | 59.44 |
| | | Supplemental 2025 | 68.27 |
| Homestead Tax Value | 949,914,385.00 | Fall | 58.46 |
| Non-Homestead Tax Value | 1,145,606,824.00 | | |
| Com Pers Prop Tax Value | 20,899,600.00 | | |
| Ind Pers Prop Tax Value | 2,014,200.00 | | |
| | | Mills | |
| | | Special Ed. | 0.7434 |
| | | Voc. Ed. | 0.6443 |
| | | Operating | 0.2875 |
| | | 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 | 45.45% | 216,802.50 | 54,200.62 |
| 51a(2) | SPECIAL EDUCATION | 1,389,240.50 | 45.45% | 430,514.27 | 200,895.54 |
| 51a(10) | SPECIAL ED FOUNDATION (NON-SEC 52) 0.10 Total FTEs | 1,005.00 | 45.45% | 365.42 | 91.35 |
| 107 (15/18) | ADULT ED SPECIAL PROGRAMS | 52,992.00 | 45.45% | 19,267.89 | 4,816.97 |
| 107(1) | ADULT EDUCATION PARTICIPANTS | 688,996.00 | 45.45% | 250,518.95 | 62,629.73 |
| 61b | CTE EARLY/MIDDLE COLLEGE PROGRAMS | 98,714.01 | 45.45% | 35,892.41 | 8,973.11 |
| 35a(4) | EARLY LITERACY TEACHER COACHES | 250,000.00 | 45.45% | 0.00 | 113,625.00 |
| 54d | EARLY ON | 131,175.00 | 45.45% | 47,695.23 | 11,923.81 |
| 32d(1) | GREAT START READINESS | 1,411,125.00 | 45.45% | 513,085.05 | 128,271.26 |
| 32d(24) | GSRP TRANSPORTATION | 54,790.00 | 45.45% | 19,921.64 | 4,980.42 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLECTI | 1,762.25 | 45.45% | 640.82 | 160.12 |
| 81 | INTERMEDIATE DISTRICTS | 282,695.05 | 45.45% | 102,787.92 | 25,696.98 |
| 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% | 3,520.58 | (3,520.58) |
| 31n6 | MENTAL HEALTH/SUPPORT SERVICES ISD P | 78,304.15 | 45.45% | 28,474.11 | 7,115.13 |
| 147a(2) | MPSERS NORMAL COST OFFSET | 98,498.40 | 100.00% | 45,242.99 | 53,255.41 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUTI | 29,931.63 | 100.00% | 14,011.49 | 15,920.14 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 870,370.55 | 45.45% | 316,466.73 | 79,116.68 |
| 54 | SCHOOL FOR DEAF/BLIND | 12,493.28 | 45.45% | 4,542.56 | 1,135.64 |
| 31d | SCHOOL LUNCH | 442.38 | 45.45% | 160.85 | 40.21 |
| 51a.1 | TUITION DEDUCT-DEAF | (24,667.19) | 45.45% | (8,968.99) | (2,242.25) |
| 61a(2) | VOC. ED. ADMINISTRATION | 12,419.00 | 45.45% | 4,515.55 | 1,128.89 |
| 61a(1) | VOCATIONAL EDUCATION | 100,101.24 | 45.45% | 36,396.81 | 9,099.20 |
| | | \$7,229,040.46 | | \$2,479,046.22 | \$876,611.25 |

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 |
|-------------------------------|------------------------------------|---------------------|-------------|---------------------|---------------------|
| 107a | 2024 ADULT ED INNOVATION PROGRAMS | 219,854.00 | 100.00% | 219,854.00 | 0.00 |
| 51a(2) | 2025 SPECIAL EDUCATION | 205,207.86 | 100.00% | 0.00 | 205,207.86 |
| 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 |
| 31d | 2025 SCHOOL LUNCH | 38.07 | 100.00% | 38.07 | 0.00 |
| | | <u>\$527,008.26</u> | | <u>\$321,800.40</u> | <u>\$205,207.86</u> |
| SUBTOTALS | | \$7,756,048.72 | | \$2,800,846.62 | \$1,081,819.11 |

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 | | |

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

District: 35010 ISD: 35
 Oscoda Area Schools

| | |
|------------------------|----------|
| State Aid Membership | 1,182.31 |
| General ED K-12 | 1,165.88 |
| Supplemental 2025 | 1,151.84 |
| Fall 2025 | 1,154.81 |
| Special ED K-12 Sec 52 | 16.43 |
| Supplemental 2025 | 18.61 |
| Fall 2025 | 15.92 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2025 | 0.00 |
| Fall 2025 | 0.00 |

| | |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
| | |
| FY 1995 Foundation | 4,562.70 |

| | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u> |
|------------------------------|---------------|--------------|----------------|
| Non-Pre TV | 444,452,249 | 18.000 | 8,000,140 |
| Comm PP TV | 11,996,000 | 6.000 | 71,976 |
| Assumed Local Revenue | | | 8,072,116 |
| Local Revenue Per GE | | | 6,923.63 |
| Local Revenue Per Membership | | | 6,827.41 |

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

CURRENT YEAR ALLOWANCES

| | <u>Amount</u> | <u>Pct to Date</u> | <u>Previous Amts</u> | <u>Current Amt</u> |
|---|-----------------------|--------------------|-----------------------|---------------------|
| 51c SPEC ED HEADLEE OBLIGATION | 518,915.15 | 45.45% | 160,103.58 | 75,743.36 |
| 22b/51e DISCRETIONARY PAYMENT | 3,810,093.76 | 45.45% | 1,381,013.45 | 350,674.16 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 22,098.96 | 45.45% | 7,994.39 | 2,049.59 |
| 31a AT RISK | 1,512,024.55 | 45.45% | 549,772.13 | 137,443.03 |
| 61d CTE PER PUPIL INCENTIVE | 5,796.66 | 45.45% | 2,107.67 | 526.91 |
| 22I DISTRICT TRANSPORTATION COSTS | 256,975.30 | 45.45% | 93,436.22 | 23,359.05 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 35,052.67 | 45.45% | 12,746.37 | 3,185.07 |
| 22d(4) ISOLATED DISTRICTS | 75,432.68 | 45.45% | 27,430.44 | 6,853.71 |
| 147a(2) MPSERS NORMAL COST OFFSET | 135,809.56 | 100.00% | 61,325.80 | 74,483.76 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 29,342.16 | 100.00% | 12,330.35 | 17,011.81 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 1,207,201.78 | 45.45% | 438,938.57 | 109,734.64 |
| 31d SCHOOL LUNCH | 34,103.53 | 45.45% | 12,400.04 | 3,100.01 |
| | <u>\$7,642,846.76</u> | | <u>\$2,759,599.01</u> | <u>\$804,165.10</u> |

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

STATE OF MICHIGAN
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| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|-------------------------------|------------------------------------|---------------------|-------------|---------------------|---------------------|
| 22b | 2022 DISCRETIONARY PAYMENT | (1,520.34) | 100.00% | (1,486.81) | (33.53) |
| 22b/51e | 2023 DISCRETIONARY PAYMENT | 469.73 | 100.00% | (2,136.19) | 2,605.92 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 4,853.78 | 100.00% | 562.76 | 4,291.02 |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 78,586.27 | 100.00% | 0.00 | 78,586.27 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 5,502.38 | 100.00% | (18,801.77) | 24,304.15 |
| 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 | 2,935.04 | 100.00% | 2,935.04 | 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 |
| | | <u>\$399,302.32</u> | | <u>\$289,548.49</u> | <u>\$109,753.83</u> |
| SUBTOTALS | | \$8,042,149.08 | | \$3,049,147.50 | \$913,918.93 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|-----------------------|
| 20 | FOUNDATION GRANT (State PP: \$3,126.37) | 3,644,972.26 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 165,121.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 518,915.15 |
| | | <u>\$4,329,008.91</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 | | |

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 | 1,154.51 | 16.19 | 0.00 | 16.19 | 1,170.70 |
| | <u>1,165.88</u> | <u>16.43</u> | <u>0.00</u> | <u>16.43</u> | <u>1,182.31</u> |

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

District: 35020 ISD: 35
Hale Area Schools

| | |
|------------------------|--------|
| State Aid Membership | 349.60 |
| General ED K-12 | 345.15 |
| Supplemental 2025 | 332.43 |
| Fall 2025 | 346.56 |
| Special ED K-12 Sec 52 | 4.45 |
| Supplemental 2025 | 4.57 |
| Fall 2025 | 4.44 |
| 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 |

| | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u> |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV | 246,830,757 | 18.000 | 4,442,954 |
| Comm PP TV | 2,825,500 | 6.000 | 16,953 |
| Assumed Local Revenue | | | <u>4,459,907</u> |
| Local Revenue Per GE | | | 12,921.65 |
| Local Revenue Per Membership | | | 12,757.17 |

| | |
|---------------------------|------------|
| 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 | 45.45% | 50,389.79 | 3,297.08 |
| 22b/51e DISCRETIONARY PAYMENT | 44,722.50 | 45.45% | 16,261.10 | 4,065.28 |
| 31a AT RISK | 525,034.45 | 45.45% | 190,902.53 | 47,725.63 |
| 61d CTE PER PUPIL INCENTIVE | 3,767.83 | 45.45% | 1,369.98 | 342.50 |
| 22l DISTRICT TRANSPORTATION COSTS | 75,134.97 | 45.45% | 27,319.08 | 6,829.76 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 10,364.80 | 45.45% | 3,769.00 | 941.80 |
| 22d(4) ISOLATED DISTRICTS | 22,304.86 | 45.45% | 8,110.97 | 2,026.59 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 20,706.49 | (20,706.49) |
| 147a(2) MPSERS NORMAL COST OFFSET | 30,927.28 | 100.00% | 15,773.30 | 15,153.98 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 7,003.19 | 100.00% | 4,080.40 | 2,922.79 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 325,515.36 | 45.45% | 118,357.38 | 29,589.35 |
| 31d SCHOOL LUNCH | 9,676.55 | 45.45% | 3,518.39 | 879.60 |
| | <u>\$1,172,574.71</u> | | <u>\$460,558.41</u> | <u>\$93,067.87</u> |

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

STATE OF MICHIGAN
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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% | 0.00 | (20,462.87) |
| 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 | 832.79 | 100.00% | 832.79 | 0.00 |
| 27(4) | 2025 MPSERS HEALTHCARE OFFSET | 26,059.83 | 100.00% | 26,059.83 | 0.00 |
| 27(2) | 2025 EDUCATOR COMPENSATION PROGRAM | 49,864.06 | 100.00% | 49,864.06 | 0.00 |
| | | <u>\$64,678.40</u> | | <u>\$85,141.27</u> | <u>(\$20,462.87)</u> |
| SUBTOTALS | | \$1,237,253.11 | | \$545,699.68 | \$72,605.00 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|--|---------------------|
| 20 | FOUNDATION GRANT (State PP: \$0.00) | 0.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 44,722.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 118,122.92 |
| | | <u>\$162,845.42</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 | | |

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

District: 35030 ISD: 35
Tawas Area Schools

| | |
|------------------------|----------|
| State Aid Membership | 1,138.73 |
| General ED K-12 | 1,128.06 |
| Supplemental 2025 | 1,117.74 |
| Fall 2025 | 1,129.21 |
| 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 |

| | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u> |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV | 313,250,846 | 18.000 | 5,638,515 |
| Comm PP TV | 5,729,500 | 6.000 | 34,377 |
| Assumed Local Revenue | | | <u>5,672,892</u> |
| Local Revenue Per GE | | | 5,028.89 |
| Local Revenue Per Membership | | | 4,981.77 |

| | |
|---------------------------|--------------|
| 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 | 45.45% | 138,282.80 | 25,667.37 |
| 22b/51e | DISCRETIONARY PAYMENT | 5,771,346.85 | 45.45% | 2,098,461.71 | 524,615.43 |
| 29(6) | ENROLLMENT STABILIZATION PAYMENTS | 0.00 | 0.00% | 0.00 | 0.00 |
| 31a | AT RISK | 955,655.33 | 45.45% | 347,476.28 | 86,869.07 |
| 61d | CTE PER PUPIL INCENTIVE | 16,230.66 | 45.45% | 5,901.47 | 1,475.36 |
| 22l | DISTRICT TRANSPORTATION COSTS | 146,613.45 | 45.45% | 53,308.65 | 13,327.16 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 33,760.62 | 45.45% | 12,276.54 | 3,067.66 |
| 22d(4) | ISOLATED DISTRICTS | 72,652.23 | 45.45% | 26,419.35 | 6,601.09 |
| 31aa | MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 67,445.96 | (67,445.96) |
| 147a(2) | MPERS NORMAL COST OFFSET | 106,062.18 | 100.00% | 47,078.83 | 58,983.35 |
| 147e | MPERS REFORMS - DEFINED CONTRIBUT | 23,641.52 | 100.00% | 11,280.66 | 12,360.86 |
| 147c(1) | MPERS UAAL RATE STABILIZATION | 1,050,875.04 | 45.45% | 382,098.16 | 95,524.55 |
| 31d | SCHOOL LUNCH | 30,467.23 | 45.45% | 11,077.88 | 2,769.48 |
| 30d | UNIVERSAL SCHOOL BREAKFAST | 5,618.48 | 100.00% | 4,185.92 | 1,432.56 |
| 30d | UNIVERSAL SCHOOL LUNCH | 14,700.12 | 100.00% | 11,401.68 | 3,298.44 |
| | | \$8,588,350.16 | | \$3,216,695.89 | \$768,546.42 |

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 Payment Dated: 02/20/2026

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|-------------------------------|--------------------------------------|-----------------------|-------------|-----------------------|----------------------|
| 22a | 2022 PROP A OBLIGATION | (1,630.25) | 100.00% | (1,630.25) | 0.00 |
| 22b | 2022 DISCRETIONARY PAYMENT | 1.44 | 100.00% | 1.44 | 0.00 |
| 97c | 2022 SAFETY/SECURITY RISK ASSESSMENT | 12,000.00 | 100.00% | 12,000.00 | 0.00 |
| 22b/51e | 2023 DISCRETIONARY PAYMENT | (6,481.21) | 100.00% | (6,481.21) | 0.00 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | (5,417.85) | 100.00% | (5,417.85) | 0.00 |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | (19,589.29) | 100.00% | 0.00 | (19,589.29) |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | (30,295.39) | 100.00% | (30,922.12) | 626.73 |
| 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 | 2,622.09 | 100.00% | 2,622.09 | 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 |
| 27I(4) | 2025 MPSERS HEALTHCARE OFFSET | 89,523.14 | 100.00% | 89,523.14 | 0.00 |
| 27I(2) | 2025 EDUCATOR COMPENSATION PROGRAM | 164,054.45 | 100.00% | 164,054.45 | 0.00 |
| | | <u>\$244,861.44</u> | | <u>\$263,824.00</u> | <u>(\$18,962.56)</u> |
| SUBTOTALS | | \$8,833,211.60 | | \$3,480,519.89 | \$749,583.86 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | | | | |
|-------|---|--|--|--|-----------------------|
| 20 | FOUNDATION GRANT (State PP: \$5,021.11) | | | | 5,664,113.35 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | | | | 107,233.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | | | | 360,726.45 |
| | | | | | <u>\$6,132,073.30</u> |

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 | | |

SUPPLEMENTAL PAYMENTS

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

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

District: 35040 ISD: 35

Whittemore-Prescott Area Schools

| | |
|------------------------|--------|
| State Aid Membership | 606.67 |
| General ED K-12 | 587.52 |
| Supplemental 2025 | 582.26 |
| Fall 2025 | 547.72 |
| Special ED K-12 Sec 52 | 19.15 |
| Supplemental 2025 | 18.62 |
| Fall 2025 | 20.96 |
| 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 | 4,235.08 |

| | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u> |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV | 141,072,972 | 18.000 | 2,539,313 |
| Comm PP TV | 348,600 | 6.000 | 2,092 |
| Assumed Local Revenue | | | <u>2,541,405</u> |
| Local Revenue Per GE | | | 4,325.65 |
| Local Revenue Per Membership | | | 4,189.11 |

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

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: \$45.97) | 27,888.62 | 45.45% | 10,140.30 | 2,535.08 |
| 51c SPEC ED HEADLEE OBLIGATION | 321,116.37 | 45.45% | 110,197.16 | 35,750.23 |
| 22b/51e DISCRETIONARY PAYMENT | 3,527,738.99 | 45.45% | 1,282,685.90 | 320,671.47 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 122,941.36 | 45.45% | 44,474.56 | 11,402.29 |
| 31a AT RISK | 941,573.40 | 45.45% | 342,356.09 | 85,589.02 |
| 61d CTE PER PUPIL INCENTIVE | 8,260.24 | 45.45% | 3,003.42 | 750.86 |
| 22l DISTRICT TRANSPORTATION COSTS | 128,862.85 | 45.45% | 46,854.53 | 11,713.64 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 17,986.32 | 45.45% | 6,540.45 | 1,634.33 |
| 22d(4) ISOLATED DISTRICTS | 38,706.21 | 45.45% | 14,075.18 | 3,516.79 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 35,939.63 | (35,939.63) |
| 147a(2) MPSERS NORMAL COST OFFSET | 63,197.14 | 100.00% | 27,062.33 | 36,134.81 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 13,567.54 | 100.00% | 5,358.83 | 8,208.71 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 558,627.30 | 45.45% | 203,116.89 | 50,779.22 |
| 31d SCHOOL LUNCH | 21,656.54 | 45.45% | 7,874.32 | 1,968.58 |
| | <u>\$5,792,122.88</u> | | <u>\$2,139,679.59</u> | <u>\$534,715.40</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 | 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 | (1,108.34) | 100.00% | (975.06) | (133.28) |
| 22b/51e | 2023 DISCRETIONARY PAYMENT | (3.49) | 100.00% | (1.18) | (2.31) |
| 22a | 2024 PROP A OBLIGATION | (1,070.50) | 100.00% | (929.12) | (141.38) |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 5.37 | 100.00% | 0.38 | 4.99 |
| 31j | 2024 LOCAL PRODUCE IN SCHOOL MEALS | 599.00 | 100.00% | 599.00 | 0.00 |
| 22a | 2025 PROP A OBLIGATION | 1,548.93 | 100.00% | 1,697.37 | (148.44) |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 18,043.86 | 100.00% | 0.00 | 18,043.86 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | (4.89) | 100.00% | (3.30) | (1.59) |
| 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 | 1,863.82 | 100.00% | 1,863.82 | 0.00 |
| 27i(4) | 2025 MPSERS HEALTHCARE OFFSET | 53,232.93 | 100.00% | 53,232.93 | 0.00 |
| 27i(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>\$381,144.02</u> | | <u>\$363,522.17</u> | <u>\$17,621.85</u> |
| SUBTOTALS | | \$6,173,266.90 | | \$2,503,201.76 | \$552,337.25 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|-------------------|
| 20 | FOUNDATION GRANT (State PP: \$5,724.35) | 3,363,170.11 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 192,457.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | <u>321,116.37</u> |
| | | \$3,876,743.98 |

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 | | |

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 | <u>551.17</u> | <u>20.73</u> | <u>0.00</u> | <u>20.73</u> | <u>571.90</u> |
| | 587.52 | 19.15 | 0.00 | 19.15 | 606.67 |

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

District: 35902 ISD: 35

Alternative Educational Academy of Iosco County

| | |
|------------------------|--------|
| State Aid Membership | 147.78 |
| General ED K-12 | 147.41 |
| Supplemental 2025 | 170.06 |
| Fall 2025 | 144.89 |
| 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 |
| | |
| FY 1995 Foundation | 4,335.52 |

| | | | |
|------------------------------|------|---------------------------|------------|
| Local Revenue Per GE | 0.00 | Special Ed. Costs | 265,300.00 |
| 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 | 75,912.41 | 45.45% | 25,870.95 | 8,631.24 |
| 22b/51e DISCRETIONARY PAYMENT | 844,485.85 | 45.45% | 307,055.06 | 76,763.76 |
| 22b PSA PROTECTED | 640,703.15 | 45.45% | 232,959.67 | 58,239.91 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 35,942.57 | 45.45% | 13,002.38 | 3,333.52 |
| 31a AT RISK | 308,440.24 | 45.45% | 112,148.87 | 28,037.22 |
| 61d CTE PER PUPIL INCENTIVE | 724.58 | 45.45% | 263.46 | 65.86 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 4,381.32 | 45.45% | 1,593.20 | 398.11 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 8,752.88 | (8,752.88) |
| | \$1,910,590.12 | | \$701,646.47 | \$166,716.74 |

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 | 4,760.19 | 100.00% | 0.00 | 4,760.19 |
| 61d | 2025 CTE PER PUPIL INCENTIVE | (32.14) | 100.00% | (32.14) | 0.00 |
| 27I(2) | 2025 EDUCATOR COMPENSATION PROGRAM | 23,132.06 | 100.00% | 23,132.06 | 0.00 |
| | | <u>\$27,860.11</u> | | <u>\$23,099.92</u> | <u>\$4,760.19</u> |
| SUBTOTALS | | \$1,938,450.23 | | \$724,746.39 | \$171,476.93 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | | | | |
|-------|--|--|--|--|-----------------------|
| 20 | FOUNDATION GRANT (State PP: \$10,050.00) | | | | 1,481,470.50 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | | | | 3,718.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | | | | 75,912.41 |
| | | | | | <u>\$1,561,101.41</u> |

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 | | |