

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35000	ISD: 35	LEA Membership	3,439.44
Iosco RESA		ISD Membership	62.62
		Supplemental 2025	68.27
Homestead Tax Value	950,517,618.00	Fall	61.99
Non-Homestead Tax Value	1,146,814,161.00		
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	2,164,813.00
		Special Ed. Transp. Costs	801,797.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 61.61 Total FTEs	619,180.50	9.09%	0.00	56,283.51
51a(2)	SPECIAL EDUCATION	1,184,032.64	9.09%	0.00	107,628.57
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 1.00 Total FTEs	10,050.00	9.09%	0.00	913.55
107(1)	ADULT EDUCATION PARTICIPANTS	688,996.00	9.09%	0.00	62,629.74
32d(1)	GREAT START READINESS	967,605.00	9.09%	0.00	87,955.29
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,842.41	9.09%	0.00	167.48
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	78,096.06	9.09%	0.00	7,098.93
		<u>\$3,549,802.61</u>		<u>\$0.00</u>	<u>\$322,677.07</u>

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PRIOR YEAR ADJUSTMENTS	Amount	Pct To Date	Previous Amts	Current Amt
147a(2) 2025 MPSERS NORMAL COST OFFSET	24,530.62	100.00%	0.00	24,530.62
	<u>\$24,530.62</u>		<u>\$0.00</u>	<u>\$24,530.62</u>

SUBTOTALS	\$3,574,333.23		\$0.00	\$347,207.69
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SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$347,207.69
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35010 ISD: 35
Oscoda Area Schools

State Aid Membership	1,189.25
General ED K-12	1,170.43
Supplemental 2025	1,151.84
Fall 2025	1,172.49
Special ED K-12 Sec 52	18.82
Supplemental 2025	18.61
Fall 2025	18.84
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	445,115,204	18.000	8,012,074
Comm PP TV	11,996,000	6.000	71,976
Assumed Local Revenue			8,084,050
Local Revenue Per GE			6,906.91
Local Revenue Per Membership			6,797.60

Special Ed. Costs	1,463,188.00
Special Ed. Transp. Costs	30,753.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	440,328.88	9.09%	0.00	40,025.90
22b/51e DISCRETIONARY PAYMENT	3,867,907.83	9.09%	0.00	351,592.82
29(6) ENROLLMENT STABILIZATION PAYMENTS	100.50	9.09%	0.00	9.14
31a AT RISK	1,512,058.57	9.09%	0.00	137,446.12
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,990.13	9.09%	0.00	3,180.60
22d(4) ISOLATED DISTRICTS	76,379.47	9.09%	0.00	6,942.89
	<u>\$5,931,765.38</u>		<u>\$0.00</u>	<u>\$539,197.47</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	(950.22)	100.00%	0.00	(950.22)
22b/51e	2023 DISCRETIONARY PAYMENT	(1,342.11)	100.00%	0.00	(1,342.11)
22b/51e	2024 DISCRETIONARY PAYMENT	(844.14)	100.00%	0.00	(844.14)
22b/51e	2025 DISCRETIONARY PAYMENT	(18,661.28)	100.00%	0.00	(18,661.28)
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,406.80	100.00%	0.00	34,406.80
		<u>\$12,609.05</u>		<u>\$0.00</u>	<u>\$12,609.05</u>
SUBTOTALS		\$5,944,374.43		\$0.00	\$551,806.52

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,143.09)	3,678,766.83
51e	SPECIAL ED FOUNDATION (SEC 52)	189,141.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>440,328.88</u>
		\$4,308,236.71

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$551,806.52
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35020 ISD: 35

Hale Area Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,072.65

State Aid Membership	345.54
General ED K-12	341.41
Supplemental 2025	332.43
Fall 2025	338.30
Special ED K-12 Sec 52	4.13
Supplemental 2025	4.57
Fall 2025	4.29
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	Amount	Mills	Revenue
Non-Pre TV	247,170,668	18.000	4,449,072
Comm PP TV	2,825,500	6.000	16,953
Assumed Local Revenue			4,466,025

Local Revenue Per GE	13,081.12
Local Revenue Per Membership	12,924.77

Special Ed. Costs	484,332.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	138,585.79	9.09%	0.00	12,597.45
22b/51e DISCRETIONARY PAYMENT	41,506.50	9.09%	0.00	3,772.94
31a AT RISK	525,046.26	9.09%	0.00	47,726.71
152a HEADLEE OBLIGATION FOR DATA COLLEC	10,166.48	9.09%	0.00	924.13
22d(4) ISOLATED DISTRICTS	22,192.27	9.09%	0.00	2,017.28
	<u>\$737,497.30</u>		<u>\$0.00</u>	<u>\$67,038.51</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
147a(2)	2025 MPSERS NORMAL COST OFFSET	8,487.92	100.00%	0.00	8,487.92
		\$8,487.92		\$0.00	\$8,487.92
SUBTOTALS		\$745,985.22		\$0.00	\$75,526.43

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	41,506.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	138,585.79
		<u>\$180,092.29</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$75,526.43
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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	348.36	3.81	0.00	3.81	352.17
2025	338.15	4.25	0.00	4.25	342.40
2026	337.71	4.32	0.00	4.32	342.03
	341.41	4.13	0.00	4.13	345.54

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35030 ISD: 35
Tawas Area Schools

State Aid Membership	1,127.37
General ED K-12	1,118.13
Supplemental 2025	1,117.74
Fall 2025	1,118.17
Special ED K-12 Sec 52	9.24
Supplemental 2025	9.83
Fall 2025	9.17
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	313,250,846	18.000	5,638,515
Comm PP TV	5,729,500	6.000	34,377
Assumed Local Revenue			5,672,892
Local Revenue Per GE			5,073.55
Local Revenue Per Membership			5,031.97

Special Ed. Costs	1,329,134.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	380,315.74	9.09%	0.00	34,570.70
22b/51e DISCRETIONARY PAYMENT	5,657,180.04	9.09%	0.00	514,237.67
29(6) ENROLLMENT STABILIZATION PAYMENTS	4,924.50	9.09%	0.00	447.64
31a AT RISK	955,676.84	9.09%	0.00	86,871.02
152a HEADLEE OBLIGATION FOR DATA COLLEC	33,169.49	9.09%	0.00	3,015.11
22d(4) ISOLATED DISTRICTS	72,405.23	9.09%	0.00	6,581.64
	<u>\$7,103,671.84</u>		<u>\$0.00</u>	<u>\$645,723.78</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 Amt	Current Amt
22a	2022 PROP A OBLIGATION	(924.96)	100.00%	0.00	(924.96)
22b	2022 DISCRETIONARY PAYMENT	7.32	100.00%	0.00	7.32
22b/51e	2023 DISCRETIONARY PAYMENT	(2,149.09)	100.00%	0.00	(2,149.09)
22b/51e	2024 DISCRETIONARY PAYMENT	(2,460.61)	100.00%	0.00	(2,460.61)
22b/51e	2025 DISCRETIONARY PAYMENT	(28,325.69)	100.00%	0.00	(28,325.69)
147a(2)	2025 MPSERS NORMAL COST OFFSET	29,648.20	100.00%	0.00	29,648.20
30d	2025 UNIVERSAL SCHOOL LUNCH	(1,279.96)	100.00%	0.00	(1,279.96)
30d	2025 UNIVERSAL SCHOOL BREAKFAST	266.70	100.00%	0.00	266.70
		(\$5,218.09)		\$0.00	(\$5,218.09)
SUBTOTALS		\$7,098,453.75		\$0.00	\$640,505.69

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,976.45)	5,564,318.04
51e	SPECIAL ED FOUNDATION (SEC 52)	92,862.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	380,315.74
		<u>\$6,037,495.78</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$640,505.69
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35040 ISD: 35

Whittemore-Prescott Area Schools

State Aid Membership	619.24
General ED K-12	601.43
Supplemental 2025	582.26
Fall 2025	594.08
Special ED K-12 Sec 52	17.81
Supplemental 2025	18.62
Fall 2025	16.50
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

	Amount	Mills	Revenue
Non-Pre TV	141,277,443	18.000	2,542,994
Comm PP TV	348,600	6.000	2,092
Assumed Local Revenue			2,545,086

Local Revenue Per GE	4,231.72
Local Revenue Per Membership	4,110.01

Special Ed. Costs	1,059,183.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$125.07)	77,448.35	9.09%	0.00	7,040.06
51c SPEC ED HEADLEE OBLIGATION	303,072.51	9.09%	0.00	27,549.29
22b/51e DISCRETIONARY PAYMENT	3,600,830.29	9.09%	0.00	327,315.47
29(6) ENROLLMENT STABILIZATION PAYMENTS	131,403.75	9.09%	0.00	11,944.60
31a AT RISK	941,594.59	9.09%	0.00	85,590.95
152a HEADLEE OBLIGATION FOR DATA COLLEC	18,219.29	9.09%	0.00	1,656.13
22d(4) ISOLATED DISTRICTS	39,770.63	9.09%	0.00	3,615.15
	<u>\$5,112,339.41</u>		<u>\$0.00</u>	<u>\$464,711.65</u>

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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2022 PROP A OBLIGATION	(1,034.22)	100.00%	0.00	(1,034.22)
22b	2022 DISCRETIONARY PAYMENT	(3.24)	100.00%	0.00	(3.24)
22a	2023 PROP A OBLIGATION	(1,543.26)	100.00%	0.00	(1,543.26)
22b/51e	2023 DISCRETIONARY PAYMENT	(2.45)	100.00%	0.00	(2.45)
22a	2024 PROP A OBLIGATION	(1,622.58)	100.00%	0.00	(1,622.58)
22b/51e	2024 DISCRETIONARY PAYMENT	(1.10)	100.00%	0.00	(1.10)
22a	2025 PROP A OBLIGATION	(522.77)	100.00%	0.00	(522.77)
22b/51e	2025 DISCRETIONARY PAYMENT	(2.33)	100.00%	0.00	(2.33)
147a(2)	2025 MPSERS NORMAL COST OFFSET	17,833.20	100.00%	0.00	17,833.20
35m	2025 LITERACY SUPPORTS	17,891.00	100.00%	0.00	17,891.00
35n	2025 READ INNOVATION COMPETITION	178,478.00	100.00%	0.00	178,478.00
		\$209,470.25		\$0.00	\$209,470.25
SUBTOTALS		\$5,321,809.66		\$0.00	\$674,181.90

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,818.28)	3,499,288.14
51e	SPECIAL ED FOUNDATION (SEC 52)	178,990.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	303,072.51
		<u>\$3,981,351.15</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$674,181.90
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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	616.64	20.04	0.00	20.04	636.68
2025	594.74	16.69	0.00	16.69	611.43
2026	592.90	16.71	0.00	16.71	609.61
	<u>601.43</u>	<u>17.81</u>	<u>0.00</u>	<u>17.81</u>	<u>619.24</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 35902 ISD: 35

Alternative Educational Academy of Iosco County

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,335.52

State Aid Membership	158.04
General ED K-12	157.61
Supplemental 2025	170.06
Fall 2025	156.23
Special ED K-12 Sec 52	0.43
Supplemental 2025	0.45
Fall 2025	0.43
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Local Revenue Per GE	0.00
Local Revenue Per Membership	0.00

Special Ed. Costs	248,664.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	71,152.22	9.09%	0.00	6,467.74
22b/51e	DISCRETIONARY PAYMENT	903,116.42	9.09%	0.00	82,093.28
22b	PSA PROTECTED	685,185.58	9.09%	0.00	62,283.37
29(6)	ENROLLMENT STABILIZATION PAYMENTS	5,326.50	9.09%	0.00	484.18
31a	AT RISK	308,447.18	9.09%	0.00	28,037.85
152a	HEADLEE OBLIGATION FOR DATA COLLEC	4,649.85	9.09%	0.00	422.67
		<u>\$1,977,877.75</u>		<u>\$0.00</u>	<u>\$179,789.09</u>

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OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,583,980.50
51e	SPECIAL ED FOUNDATION (SEC 52)	4,321.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	71,152.22
		<u>\$1,659,454.22</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$179,789.09
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