

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38000	ISD: 38	LEA Membership	21,562.98
Jackson ISD		ISD Membership	453.49
		Supplemental 2025	468.20
Homestead Tax Value	4,145,613,907.00	Fall	451.85
Non-Homestead Tax Value	2,015,375,131.00		
Com Pers Prop Tax Value	130,513,655.00		
Ind Pers Prop Tax Value	128,898,173.00		
		Mills	
		Special Ed.	6.2392
		Voc. Ed.	2.1286
		Operating	0.3400
		Special Ed. Costs	44,476,882.00
		Special Ed. Transp. Costs	5,676,971.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 451.68 Total FTEs	4,539,384.00	27.27%	873,696.17	364,193.85
51a(2)	SPECIAL EDUCATION	16,724,050.34	27.27%	3,040,432.35	1,520,216.18
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 1.80 Total FTEs	18,090.00	27.27%	1,114.52	3,818.62
74(2)	BUS DRIVER SAFETY/NON SE AUX TRANS	86,743.00	27.27%	15,769.88	7,884.94
54d	EARLY ON	413,386.00	27.27%	75,153.57	37,576.79
32d(1)	GREAT START READINESS	8,062,050.00	27.27%	1,465,680.69	732,840.35
32d(24)	GSRP TRANSPORTATION	213,244.00	27.27%	0.00	58,151.64
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	13,445.27	27.27%	2,562.08	1,104.45
81	INTERMEDIATE DISTRICTS	2,543,506.97	27.27%	462,409.57	231,204.78
31aa	MENTAL HEALTH GRANT - PER PUPIL	73,871.85	27.27%	0.00	20,144.85
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	494,743.29	27.27%	89,855.45	45,061.05
147a(2)	MPERS NORMAL COST OFFSET	378,793.96	100.00%	378,793.96	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUTI	101,954.32	100.00%	101,954.32	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	6,774,126.73	27.27%	1,231,536.24	615,768.12
54	SCHOOL FOR DEAF/BLIND	15,836.55	27.27%	0.00	4,318.63
56	SPEC. ED. MILLAGE EQUALIZATION	186,813.07	27.27%	33,962.62	16,981.30
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	776,259.29	27.27%	141,083.30	70,602.61
51a.1	TUITION DEDUCT-DEAF	(32,799.64)	27.27%	0.00	(8,944.46)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	27.27%	0.00	3,870.43
62	VOC. ED. MILLAGE EQUALIZATION	457,090.97	27.27%	82,936.88	41,711.83
61a(1)	VOCATIONAL EDUCATION	486,320.96	27.27%	0.00	132,619.73
		<u>\$42,341,103.93</u>		<u>\$7,996,941.60</u>	<u>\$3,899,125.69</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amts	Current Amt
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,347.06	100.00%	0.00	70,347.06
27l(4)	2025 MPSERS HEALTHCARE OFFSET	528,007.63	100.00%	528,007.63	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	187,575.31	100.00%	187,575.31	0.00
54	2025 SCHOOL FOR DEAF/BLIND	27.69	100.00%	0.00	27.69
51a.1	2025 TUITION DEDUCT-DEAF	5,800.38	100.00%	0.00	5,800.38
		<u>\$791,758.07</u>		<u>\$715,582.94</u>	<u>\$76,175.13</u>
SUBTOTALS		\$43,132,862.00		\$8,712,524.54	\$3,975,300.82

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,945,557.80	11/20/2025	\$5,766,966.74	12/22/2025	\$3,975,300.82
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38010 ISD: 38
Western School District

State Aid Membership	2,688.33
General ED K-12	2,666.09
Supplemental 2025	2,630.12
Fall 2025	2,670.09
Special ED K-12 Sec 52	22.24
Supplemental 2025	32.17
Fall 2025	21.14
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	4,988.71

	Amount	Mills	Revenue
Non-Pre TV	144,458,523	18.000	2,600,253
Comm PP TV	8,221,525	6.000	49,329
Assumed Local Revenue			2,649,582

Local Revenue Per GE	993.81
Local Revenue Per Membership	985.59

Special Ed. Costs	3,516,590.00
Special Ed. Transp. Costs	129,657.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,003.12)	10,761,707.59	27.27%	1,959,399.25	975,318.41
51c	SPEC ED HEADLEE OBLIGATION	1,097,529.95	27.27%	199,530.94	99,765.48
22b/51e	DISCRETIONARY PAYMENT	13,606,422.01	27.27%	2,476,608.47	1,233,862.81
29(6)	ENROLLMENT STABILIZATION PAYMENTS	11,158.57	27.27%	292.33	2,750.61
31a	AT RISK	2,002,934.28	27.27%	364,141.43	182,058.75
61d	CTE PER PUPIL INCENTIVE	15,433.61	27.27%	0.00	4,208.75
22l	DISTRICT TRANSPORTATION COSTS	346,529.59	27.27%	62,999.08	31,499.54
152a	HEADLEE OBLIGATION FOR DATA COLLEC	79,704.79	27.27%	14,403.51	7,331.99
31aa	MENTAL HEALTH GRANT - PER PUPIL	437,919.06	27.27%	0.00	119,420.53
147a(2)	MPERS NORMAL COST OFFSET	170,358.21	100.00%	170,358.21	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	16,075.57	100.00%	16,075.57	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,410,197.69	27.27%	438,173.94	219,086.97
31d	SCHOOL LUNCH	49,313.44	27.27%	8,965.18	4,482.60
		<u>\$31,005,284.36</u>		<u>\$5,710,947.91</u>	<u>\$2,879,786.44</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	1,263.21	100.00%	0.00	1,263.21
22b/51e	2023 DISCRETIONARY PAYMENT	4.03	100.00%	0.00	4.03
22a	2024 PROP A OBLIGATION	591.51	100.00%	0.00	591.51
22b/51e	2024 DISCRETIONARY PAYMENT	(9.14)	100.00%	0.00	(9.14)
22a	2025 PROP A OBLIGATION	430.70	100.00%	215.35	215.35
22b/51e	2025 DISCRETIONARY PAYMENT	(6.48)	100.00%	(3.24)	(3.24)
147a(2)	2025 MPSERS NORMAL COST OFFSET	88,835.81	100.00%	88,835.81	0.00
61d	2025 CTE PER PUPIL INCENTIVE	1,556.87	100.00%	1,556.87	0.00
31d	2025 SCHOOL LUNCH	4,244.04	100.00%	0.00	4,244.04
30d	2025 UNIVERSAL SCHOOL LUNCH	71,375.57	100.00%	71,375.57	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	18,225.70	100.00%	18,225.70	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	260,907.03	100.00%	260,907.03	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	391,379.67	100.00%	0.00	391,379.67
		<u>\$838,798.52</u>		<u>\$441,113.09</u>	<u>\$397,685.43</u>
SUBTOTALS		\$31,844,082.88		\$6,152,061.00	\$3,277,471.87

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,056.19)	24,144,617.60
51e	SPECIAL ED FOUNDATION (SEC 52)	223,512.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,097,529.95</u>
		\$25,465,659.55

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,612,404.25	11/20/2025	\$3,539,656.75	12/22/2025	\$3,277,471.87
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38020 ISD: 38

Vandercook Lake Public Schools

State Aid Membership	608.33
General ED K-12 (23a: 2.25)	595.72
Supplemental 2025	591.46
Fall 2025	593.69
Special ED K-12 Sec 52	12.61
Supplemental 2025	13.05
Fall 2025	12.56
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	4,677.27

	Amount	Mills	Revenue
Non-Pre TV	33,656,691	18.000	605,820
Comm PP TV	1,455,600	6.000	8,734
Assumed Local Revenue			614,554

Local Revenue Per GE	1,031.62
Local Revenue Per Membership	1,010.23

Special Ed. Costs	843,730.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,667.04)	2,230,770.44	27.27%	397,628.81	210,702.29
51c	SPEC ED HEADLEE OBLIGATION	241,423.21	27.27%	43,890.74	21,945.37
22b/51e	DISCRETIONARY PAYMENT	3,268,389.39	27.27%	585,090.25	306,199.54
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	8,221.91	(8,221.91)
31a	AT RISK	1,079,453.85	27.27%	196,249.01	98,118.05
61d	CTE PER PUPIL INCENTIVE	3,622.91	27.27%	0.00	987.97
22l	DISTRICT TRANSPORTATION COSTS	100,188.48	27.27%	18,214.27	9,107.13
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,036.03	27.27%	3,205.53	1,712.90
31aa	MENTAL HEALTH GRANT - PER PUPIL	99,094.72	27.27%	0.00	27,023.13
147a(2)	MPERS NORMAL COST OFFSET	35,208.02	100.00%	35,208.02	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	8,119.84	100.00%	8,119.84	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	757,165.07	27.27%	137,652.61	68,826.30
31d	SCHOOL LUNCH	18,621.91	27.27%	3,385.46	1,692.73
		<u>\$7,860,093.87</u>		<u>\$1,436,866.45</u>	<u>\$738,093.50</u>

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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	315.83	100.00%	0.00	315.83
22b/51e	2024 DISCRETIONARY PAYMENT	(3.38)	100.00%	0.00	(3.38)
22a	2025 PROP A OBLIGATION	4,487.50	100.00%	4,165.26	322.24
22b/51e	2025 DISCRETIONARY PAYMENT	3,700.88	100.00%	3,698.85	2.03
147a(2)	2025 MPSERS NORMAL COST OFFSET	21,517.78	100.00%	21,517.78	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(624.63)	100.00%	(624.63)	0.00
31d	2025 SCHOOL LUNCH	1,602.65	100.00%	0.00	1,602.65
27l(4)	2025 MPSERS HEALTHCARE OFFSET	69,315.28	100.00%	69,315.28	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	88,291.49	100.00%	0.00	88,291.49
35m	2025 LITERACY SUPPORTS	86,007.00	100.00%	86,007.00	0.00
		<u>\$274,610.40</u>		<u>\$184,079.54</u>	<u>\$90,530.86</u>
SUBTOTALS		\$8,134,704.27		\$1,620,945.99	\$828,624.36

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,018.38)	5,372,429.33
51e	SPECIAL ED FOUNDATION (SEC 52)	126,730.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>241,423.21</u>
		\$5,740,583.04

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$732,043.16	11/20/2025	\$888,902.83	12/22/2025	\$828,624.36
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38040 ISD: 38
Columbia School District

State Aid Membership	1,416.90
General ED K-12	1,388.77
Supplemental 2025	1,403.63
Fall 2025	1,387.12
Special ED K-12 Sec 52	28.13
Supplemental 2025	27.53
Fall 2025	28.20
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	4,696.39

	Amount	Mills	Revenue
Non-Pre TV	337,703,446	18.000	6,078,662
Comm PP TV	9,791,837	6.000	58,751
Assumed Local Revenue			6,137,413
Local Revenue Per GE			4,419.32
Local Revenue Per Membership			4,331.58

Special Ed. Costs	1,501,834.00
Special Ed. Transp. Costs	47,024.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$364.81)	516,899.29	27.27%	103,032.56	37,925.88
51c SPEC ED HEADLEE OBLIGATION	462,844.43	27.27%	84,145.12	42,072.56
22b/51e DISCRETIONARY PAYMENT	7,585,526.67	27.27%	1,389,375.99	679,197.13
29(6) ENROLLMENT STABILIZATION PAYMENTS	28,400.77	27.27%	0.00	7,744.89
31a AT RISK	887,743.84	27.27%	161,395.36	80,692.39
61d CTE PER PUPIL INCENTIVE	8,694.99	27.27%	0.00	2,371.12
22I DISTRICT TRANSPORTATION COSTS	152,477.70	27.27%	27,720.45	13,860.22
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,008.87	27.27%	7,639.15	3,816.67
31aa MENTAL HEALTH GRANT - PER PUPIL	230,807.80	27.27%	0.00	62,941.29
147a(2) MPSERS NORMAL COST OFFSET	70,368.93	100.00%	70,368.93	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	13,222.64	100.00%	13,222.64	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,500,737.81	27.27%	272,834.13	136,417.07
31d SCHOOL LUNCH	30,908.18	27.27%	5,619.11	2,809.55
	<u>\$11,530,641.92</u>		<u>\$2,135,353.44</u>	<u>\$1,069,848.77</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(118.73)	100.00%	1,484.12	(1,602.85)
22b/51e	2023 DISCRETIONARY PAYMENT	(12.53)	100.00%	3.50	(16.03)
22a	2024 PROP A OBLIGATION	(1,652.67)	100.00%	43.12	(1,695.79)
22b/51e	2024 DISCRETIONARY PAYMENT	11.71	100.00%	13.46	(1.75)
22a	2025 PROP A OBLIGATION	10,822.66	100.00%	11,835.06	(1,012.40)
22b/51e	2025 DISCRETIONARY PAYMENT	9.08	100.00%	4.29	4.79
147a(2)	2025 MPSERS NORMAL COST OFFSET	42,881.55	100.00%	42,881.55	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(733.62)	100.00%	(733.62)	0.00
31d	2025 SCHOOL LUNCH	2,660.04	100.00%	0.00	2,660.04
30d	2025 UNIVERSAL SCHOOL LUNCH	37,187.10	100.00%	37,187.10	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	16,464.28	100.00%	16,464.28	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	112,907.64	100.00%	112,907.64	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	207,317.66	100.00%	0.00	207,317.66
		<u>\$427,744.17</u>		<u>\$222,090.50</u>	<u>\$205,653.67</u>
SUBTOTALS		\$11,958,386.09		\$2,357,443.94	\$1,275,502.44

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,630.68)	7,819,719.46
51e	SPECIAL ED FOUNDATION (SEC 52)	282,706.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>462,844.43</u>
		\$8,565,270.39

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$934,404.66	11/20/2025	\$1,423,039.28	12/22/2025	\$1,275,502.44
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38050 ISD: 38

Grass Lake Community Schools

State Aid Membership	1,294.33
General ED K-12	1,271.53
Supplemental 2025	1,287.72
Fall 2025	1,269.73
Special ED K-12 Sec 52	22.80
Supplemental 2025	27.61
Fall 2025	22.27
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	5,000.48

	Amount	Mills	Revenue
Non-Pre TV	82,952,741	18.000	1,493,149
Comm PP TV	3,470,632	6.000	20,824
Assumed Local Revenue			1,513,973

Local Revenue Per GE	1,190.67
Local Revenue Per Membership	1,169.70

Special Ed. Costs	1,315,242.00
Special Ed. Transp. Costs	24,908.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,830.78)	4,958,293.48	27.27%	935,936.78	416,189.85
51c SPEC ED HEADLEE OBLIGATION	393,880.06	27.27%	71,607.39	35,803.70
22b/51e DISCRETIONARY PAYMENT	6,535,750.39	27.27%	1,223,054.80	559,244.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	121,672.55	27.27%	575.53	32,604.57
31a AT RISK	657,108.14	27.27%	119,464.88	59,728.51
61d CTE PER PUPIL INCENTIVE	8,912.37	27.27%	0.00	2,430.40
22l DISTRICT TRANSPORTATION COSTS	200,127.03	27.27%	36,383.09	18,191.55
152a HEADLEE OBLIGATION FOR DATA COLLEC	38,374.86	27.27%	7,129.65	3,335.17
35m(1) LITERACY SUPPORTS	148,780.00	27.27%	27,048.20	13,524.11
31aa MENTAL HEALTH GRANT - PER PUPIL	210,841.59	27.27%	0.00	57,496.50
147a(2) MPSERS NORMAL COST OFFSET	68,816.55	100.00%	68,816.55	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	9,595.26	100.00%	9,595.26	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,245,388.56	27.27%	226,411.64	113,205.82
31d SCHOOL LUNCH	33,851.05	27.27%	6,154.12	3,077.06
	<u>\$14,631,391.89</u>		<u>\$2,732,177.89</u>	<u>\$1,314,831.57</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	2,280.69	100.00%	2,280.69	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	5.11	100.00%	5.11	0.00
22a	2024 PROP A OBLIGATION	44,623.85	100.00%	44,623.85	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(17.24)	100.00%	(17.24)	0.00
22a	2025 PROP A OBLIGATION	46,825.83	100.00%	46,825.83	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(0.15)	100.00%	(0.15)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	39,905.97	100.00%	39,905.97	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(386.60)	100.00%	(386.60)	0.00
31d	2025 SCHOOL LUNCH	2,913.31	100.00%	0.00	2,913.31
30d	2025 UNIVERSAL SCHOOL LUNCH	79,298.91	100.00%	79,298.91	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	21,244.18	100.00%	21,244.18	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	115,620.20	100.00%	115,620.20	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	193,798.99	100.00%	0.00	193,798.99
		<u>\$546,113.05</u>		<u>\$349,400.75</u>	<u>\$196,712.30</u>
SUBTOTALS		\$15,177,504.94		\$3,081,578.64	\$1,511,543.87

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,859.33)	11,264,903.87
51e	SPECIAL ED FOUNDATION (SEC 52)	229,140.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>393,880.06</u>
		\$11,887,923.93

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,333,549.92	11/20/2025	\$1,748,028.72	12/22/2025	\$1,511,543.87
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38080 ISD: 38
Concord Community Schools

State Aid Membership	633.07
General ED K-12	624.28
Supplemental 2025	607.92
Fall 2025	626.10
Special ED K-12 Sec 52	8.79
Supplemental 2025	10.08
Fall 2025	8.65
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	4,900.30

	Amount	Mills	Revenue
Non-Pre TV	42,169,599	18.000	759,053
Comm PP TV	795,800	6.000	4,775
Assumed Local Revenue			763,828

Local Revenue Per GE	1,223.53
Local Revenue Per Membership	1,206.55

Special Ed. Costs	695,676.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,693.75)	2,338,402.31	27.27%	411,705.18	225,977.13
51c	SPEC ED HEADLEE OBLIGATION	199,059.34	27.27%	36,188.99	18,094.49
22b/51e	DISCRETIONARY PAYMENT	3,260,125.88	27.27%	578,590.75	310,445.58
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	685.16	(685.16)
31a	AT RISK	572,660.25	27.27%	104,111.91	52,052.54
61d	CTE PER PUPIL INCENTIVE	2,608.50	27.27%	0.00	711.34
22l	DISTRICT TRANSPORTATION COSTS	111,229.19	27.27%	20,221.47	10,110.73
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,769.54	27.27%	3,307.21	1,811.24
22d(4)	ISOLATED DISTRICTS	20,201.97	27.27%	5,424.42	84.66
31aa	MENTAL HEALTH GRANT - PER PUPIL	103,124.77	27.27%	0.00	28,122.12
147a(2)	MPERS NORMAL COST OFFSET	41,626.85	100.00%	41,626.85	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	6,093.14	100.00%	6,093.14	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	726,664.17	27.27%	132,107.55	66,053.77
31d	SCHOOL LUNCH	18,387.51	27.27%	3,342.85	1,671.42
		<u>\$7,418,953.42</u>		<u>\$1,343,405.48</u>	<u>\$714,449.86</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	788.00	100.00%	788.00	0.00
22a	2025 PROP A OBLIGATION	(309.38)	100.00%	(309.38)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	6.38	100.00%	6.38	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,723.00	100.00%	1,723.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	23,455.47	100.00%	23,455.47	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(417.26)	100.00%	(417.26)	0.00
31d	2025 SCHOOL LUNCH	1,582.48	100.00%	0.00	1,582.48
30d	2025 UNIVERSAL SCHOOL LUNCH	3,863.04	100.00%	3,863.04	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,128.52	100.00%	2,128.52	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	64,397.37	100.00%	64,397.37	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	89,963.51	100.00%	0.00	89,963.51
504	2025 EXPLORE	20,000.00	100.00%	20,000.00	0.00
35m	2025 LITERACY SUPPORTS	84,814.00	100.00%	84,814.00	0.00
		<u>\$291,995.13</u>		<u>\$200,449.14</u>	<u>\$91,545.99</u>
SUBTOTALS		\$7,710,948.55		\$1,543,854.62	\$805,995.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,826.47)	5,510,188.69
51e	SPECIAL ED FOUNDATION (SEC 52)	88,339.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>199,059.34</u>
		\$5,797,587.53

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$688,129.45	11/20/2025	\$855,725.17	12/22/2025	\$805,995.85
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38090 ISD: 38

East Jackson Community Schools

State Aid Membership	721.44
General ED K-12	693.81
Supplemental 2025	672.25
Fall 2025	696.21
Special ED K-12 Sec 52	27.63
Supplemental 2025	23.64
Fall 2025	28.07
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	5,074.59

	Amount	Mills	Revenue
Non-Pre TV	134,929,967	18.000	2,428,739
Comm PP TV	10,035,484	6.000	60,213
Assumed Local Revenue			2,488,952
Local Revenue Per GE			3,587.37
Local Revenue Per Membership			3,449.98

Special Ed. Costs	1,615,828.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$1,624.61)	1,172,058.64	27.27%	201,742.02	117,878.37
51c SPEC ED HEADLEE OBLIGATION	462,349.79	27.27%	84,055.19	42,027.60
22b/51e DISCRETIONARY PAYMENT	3,589,460.18	27.27%	641,446.79	337,399.00
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	529.86	(529.86)
31a AT RISK	1,261,144.11	27.27%	229,281.02	114,632.98
61d CTE PER PUPIL INCENTIVE	3,840.29	27.27%	0.00	1,047.25
22l DISTRICT TRANSPORTATION COSTS	130,622.34	27.27%	23,747.14	11,873.57
152a HEADLEE OBLIGATION FOR DATA COLLEC	21,389.57	27.27%	3,794.93	2,038.01
31aa MENTAL HEALTH GRANT - PER PUPIL	117,519.92	27.27%	0.00	32,047.68
147a(2) MPSERS NORMAL COST OFFSET	39,087.29	100.00%	39,087.29	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	9,970.76	100.00%	9,970.76	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	762,054.83	27.27%	138,541.57	69,270.78
31d SCHOOL LUNCH	23,223.08	27.27%	4,221.96	2,110.97
	<u>\$7,592,720.80</u>		<u>\$1,376,418.53</u>	<u>\$729,796.35</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2025 PROP A OBLIGATION	13,733.27	100.00%	13,733.27	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(1.42)	100.00%	(1.42)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	22,378.71	100.00%	22,378.71	0.00
61d	2025 CTE PER PUPIL INCENTIVE	128.33	100.00%	128.33	0.00
31d	2025 SCHOOL LUNCH	1,998.64	100.00%	0.00	1,998.64
27I(4)	2025 MPSERS HEALTHCARE OFFSET	65,589.34	100.00%	65,589.34	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	103,189.94	100.00%	0.00	103,189.94
		<u>\$207,016.81</u>		<u>\$101,828.23</u>	<u>\$105,188.58</u>
SUBTOTALS		\$7,799,737.61		\$1,478,246.76	\$834,984.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,462.63)	4,483,837.32
51e	SPECIAL ED FOUNDATION (SEC 52)	277,681.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	462,349.79
		<u>\$5,223,868.61</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$616,549.10	11/20/2025	\$861,697.66	12/22/2025	\$834,984.93
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38100 ISD: 38

Hanover-Horton School District

State Aid Membership	978.39
General ED K-12	966.70
Supplemental 2025	982.18
Fall 2025	964.98
Special ED K-12 Sec 52	11.69
Supplemental 2025	15.24
Fall 2025	11.30
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	4,485.56

	Amount	Mills	Revenue
Non-Pre TV	98,307,335	18.000	1,769,532
Comm PP TV	1,126,700	6.000	6,760
Assumed Local Revenue			1,776,292

Local Revenue Per GE	1,837.48
Local Revenue Per Membership	1,815.53

Special Ed. Costs	782,852.00
Special Ed. Transp. Costs	5,195.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,670.03)	2,612,330.65	27.27%	490,448.94	221,933.63
51c	SPEC ED HEADLEE OBLIGATION	227,661.85	27.27%	41,388.92	20,694.47
22b/51e	DISCRETIONARY PAYMENT	5,444,196.93	27.27%	1,009,016.06	475,616.44
29(6)	ENROLLMENT STABILIZATION PAYMENTS	57,337.40	27.27%	0.00	15,635.91
31a	AT RISK	630,304.84	27.27%	114,591.93	57,292.20
61d	CTE PER PUPIL INCENTIVE	8,550.08	27.27%	0.00	2,331.61
22l	DISTRICT TRANSPORTATION COSTS	189,179.91	27.27%	34,392.91	17,196.45
152a	HEADLEE OBLIGATION FOR DATA COLLEC	29,007.74	27.27%	5,337.63	2,572.78
31aa	MENTAL HEALTH GRANT - PER PUPIL	159,376.13	27.27%	0.00	43,461.87
147a(2)	MPERS NORMAL COST OFFSET	55,114.96	100.00%	55,114.96	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	6,060.31	100.00%	6,060.31	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	947,471.35	27.27%	172,250.29	86,125.15
31d	SCHOOL LUNCH	23,747.76	27.27%	4,317.34	2,158.67
		<u>\$10,390,339.91</u>		<u>\$1,932,919.29</u>	<u>\$945,019.18</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	543.90	100.00%	543.90	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	2.24	100.00%	2.24	0.00
22a	2024 PROP A OBLIGATION	571.67	100.00%	571.67	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	0.59	100.00%	0.59	0.00
22a	2025 PROP A OBLIGATION	607.91	100.00%	607.91	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(11.64)	100.00%	(11.64)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	989.00	100.00%	989.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,554.17	100.00%	34,554.17	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(8.08)	100.00%	(8.08)	0.00
31d	2025 SCHOOL LUNCH	2,043.79	100.00%	0.00	2,043.79
30d	2025 UNIVERSAL SCHOOL LUNCH	39,022.59	100.00%	39,022.59	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	10,542.66	100.00%	10,542.66	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	104,014.07	100.00%	104,014.07	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	144,895.98	100.00%	0.00	144,895.98
		<u>\$337,768.85</u>		<u>\$190,829.08</u>	<u>\$146,939.77</u>
SUBTOTALS		\$10,728,108.76		\$2,123,748.37	\$1,091,958.95

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,212.52)	7,939,043.08
51e	SPECIAL ED FOUNDATION (SEC 52)	117,484.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>227,661.85</u>
		\$8,284,189.43

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$875,845.19	11/20/2025	\$1,247,903.18	12/22/2025	\$1,091,958.95
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38120 ISD: 38

Michigan Center School District

State Aid Membership	1,383.88
General ED K-12	1,366.85
Supplemental 2025	1,356.71
Fall 2025	1,367.98
Special ED K-12 Sec 52	17.03
Supplemental 2025	36.33
Fall 2025	14.88
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	5,014.90

	Amount	Mills	Revenue
Non-Pre TV	81,165,323	18.000	1,460,976
Comm PP TV	3,563,817	6.000	21,383
Assumed Local Revenue			1,482,359

Local Revenue Per GE	1,084.51
Local Revenue Per Membership	1,071.16

Special Ed. Costs	2,003,445.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,943.74)	5,457,662.91	27.27%	1,019,335.55	468,969.13
51c SPEC ED HEADLEE OBLIGATION	573,261.75	27.27%	104,218.99	52,109.49
22b/51e DISCRETIONARY PAYMENT	6,967,968.60	27.27%	1,294,019.93	606,145.11
29(6) ENROLLMENT STABILIZATION PAYMENTS	82,113.21	27.27%	0.00	22,392.27
31a AT RISK	1,277,661.00	27.27%	232,283.86	116,134.29
61d CTE PER PUPIL INCENTIVE	11,375.95	27.27%	0.00	3,102.22
22l DISTRICT TRANSPORTATION COSTS	117,502.58	27.27%	21,361.97	10,680.98
152a HEADLEE OBLIGATION FOR DATA COLLEC	41,029.88	27.27%	7,564.93	3,623.92
31aa MENTAL HEALTH GRANT - PER PUPIL	225,428.96	27.27%	0.00	61,474.48
147a(2) MPSERS NORMAL COST OFFSET	93,827.81	100.00%	93,827.81	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	9,740.40	100.00%	9,740.40	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,237,072.87	27.27%	224,899.85	112,449.92
31d SCHOOL LUNCH	36,034.81	27.27%	6,551.13	3,275.56
18(5) FAIL TO SUBMIT FID (DEDUCT)	0.00	0.00%	0.00	0.00
	<u>\$16,130,680.73</u>		<u>\$3,013,804.42</u>	<u>\$1,460,357.37</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(461.35)	100.00%	(461.35)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(7.93)	100.00%	(7.93)	0.00
22a	2024 PROP A OBLIGATION	501.38	100.00%	501.38	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(4.41)	100.00%	(4.41)	0.00
22a	2025 PROP A OBLIGATION	634.47	100.00%	(2,594.27)	3,228.74
22b/51e	2025 DISCRETIONARY PAYMENT	4.43	100.00%	(2.13)	6.56
147a(2)	2025 MPSERS NORMAL COST OFFSET	46,325.03	100.00%	46,325.03	0.00
61d	2025 CTE PER PUPIL INCENTIVE	8.66	100.00%	8.66	0.00
31d	2025 SCHOOL LUNCH	3,101.25	100.00%	0.00	3,101.25
30d	2025 UNIVERSAL SCHOOL LUNCH	3,205.92	100.00%	3,205.92	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,358.90	100.00%	1,358.90	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	125,787.87	100.00%	125,787.87	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	204,994.27	100.00%	0.00	204,994.27
35m	2025 LITERACY SUPPORTS	4,345.00	100.00%	4,345.00	0.00
		\$389,793.49		\$178,462.67	\$211,330.82
SUBTOTALS		\$16,520,474.22		\$3,192,267.09	\$1,671,688.19

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,965.49)	12,254,480.01
51e	SPECIAL ED FOUNDATION (SEC 52)	171,151.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	573,261.75
		<u>\$12,998,893.26</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,382,873.52	11/20/2025	\$0.00	12/22/2025	\$1,671,688.19
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SUPPLEMENTAL PAYMENTS

11/24/2025	DIRECT	18(5)	FAIL TO SUBMIT FID (DEDUCT)	\$1,809,393.57
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38130 ISD: 38

Napoleon Community Schools

State Aid Membership	1,295.73
General ED K-12	1,269.78
Supplemental 2025	1,256.77
Fall 2025	1,271.22
Special ED K-12 Sec 52	25.95
Supplemental 2025	27.51
Fall 2025	25.78
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	4,740.88

	Amount	Mills	Revenue
Non-Pre TV	91,569,308	18.000	1,648,248
Comm PP TV	2,248,700	6.000	13,492
Assumed Local Revenue			1,661,740

Local Revenue Per GE	1,308.68
Local Revenue Per Membership	1,282.47

Special Ed. Costs	1,589,876.00
Special Ed. Transp. Costs	3,061.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,458.41)	4,481,165.59	27.27%	800,609.60	421,404.26
51c	SPEC ED HEADLEE OBLIGATION	457,079.39	27.27%	83,097.03	41,548.52
22b/51e	DISCRETIONARY PAYMENT	6,879,185.22	27.27%	1,234,882.23	641,071.58
31a	AT RISK	852,921.92	27.27%	155,064.60	77,527.21
61d	CTE PER PUPIL INCENTIVE	13,694.62	27.27%	0.00	3,734.52
22l	DISTRICT TRANSPORTATION COSTS	237,810.83	27.27%	43,234.01	21,617.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	38,416.37	27.27%	6,846.61	3,629.53
31aa	MENTAL HEALTH GRANT - PER PUPIL	211,069.65	27.27%	0.00	57,558.69
147a(2)	MPERS NORMAL COST OFFSET	72,259.30	100.00%	72,259.30	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	11,423.06	100.00%	11,423.06	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,203,402.47	27.27%	218,778.57	109,389.28
31d	SCHOOL LUNCH	25,948.77	27.27%	4,717.49	2,358.74
		<u>\$14,484,377.19</u>		<u>\$2,630,912.50</u>	<u>\$1,379,839.33</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	3,488.25	100.00%	3,488.25	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.58	100.00%	1.58	0.00
22a	2024 PROP A OBLIGATION	4,732.55	100.00%	4,732.55	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3.28	100.00%	3.28	0.00
22a	2025 PROP A OBLIGATION	9,214.38	100.00%	9,214.38	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	3.91	100.00%	3.91	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	41,665.82	100.00%	41,665.82	0.00
61d	2025 CTE PER PUPIL INCENTIVE	926.49	100.00%	926.49	0.00
31d	2025 SCHOOL LUNCH	2,233.22	100.00%	0.00	2,233.22
30d	2025 UNIVERSAL SCHOOL LUNCH	27,145.68	100.00%	27,145.68	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	9,151.62	100.00%	9,151.62	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	122,241.71	100.00%	122,241.71	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	185,555.20	100.00%	0.00	185,555.20
		<u>\$406,363.69</u>		<u>\$218,575.27</u>	<u>\$187,788.42</u>
SUBTOTALS		\$14,890,740.88		\$2,849,487.77	\$1,567,627.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,741.32)	11,099,553.31
51e	SPECIAL ED FOUNDATION (SEC 52)	260,797.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	457,079.39
		<u>\$11,817,430.20</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,207,703.68	11/20/2025	\$1,641,784.09	12/22/2025	\$1,567,627.75
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38140 ISD: 38
Northwest Community Schools

State Aid Membership	3,479.01
General ED K-12	3,428.56
Supplemental 2025	3,409.38
Fall 2025	3,430.69
Special ED K-12 Sec 52	50.45
Supplemental 2025	60.22
Fall 2025	49.36
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	4,403.38

	Amount	Mills	Revenue
Non-Pre TV	267,229,245	18.000	4,810,126
Comm PP TV	45,594,260	6.000	273,566
Assumed Local Revenue			5,083,692

Local Revenue Per GE	1,482.75
Local Revenue Per Membership	1,461.25

Special Ed. Costs	3,612,628.00
Special Ed. Transp. Costs	175,799.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,942.13)	10,235,699.69	27.27%	1,874,269.85	917,005.46
51c SPEC ED HEADLEE OBLIGATION	1,157,501.65	27.27%	210,433.80	105,216.90
22b/51e DISCRETIONARY PAYMENT	19,644,653.47	27.27%	3,588,602.73	1,768,494.27
29(6) ENROLLMENT STABILIZATION PAYMENTS	46,872.30	27.27%	0.00	12,782.08
31a AT RISK	2,799,482.67	27.27%	508,957.10	254,461.82
61d CTE PER PUPIL INCENTIVE	14,201.82	27.27%	0.00	3,872.84
22l DISTRICT TRANSPORTATION COSTS	376,616.82	27.27%	68,468.94	34,234.47
152a HEADLEE OBLIGATION FOR DATA COLLEC	103,147.21	27.27%	18,707.20	9,421.04
31aa MENTAL HEALTH GRANT - PER PUPIL	566,717.93	27.27%	0.00	154,543.98
147a(2) MPSERS NORMAL COST OFFSET	183,669.78	100.00%	183,669.78	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	20,043.39	100.00%	20,043.39	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	3,163,448.99	27.27%	575,115.03	287,557.51
31d SCHOOL LUNCH	73,595.82	27.27%	13,379.72	6,689.86
	<u>\$38,385,651.54</u>		<u>\$7,061,647.54</u>	<u>\$3,554,280.23</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	70.91	100.00%	886.32	(815.41)
22b/51e	2023 DISCRETIONARY PAYMENT	(2.26)	100.00%	(28.21)	25.95
22a	2024 PROP A OBLIGATION	3,315.04	100.00%	4,143.80	(828.76)
22b/51e	2024 DISCRETIONARY PAYMENT	(29.01)	100.00%	(19.49)	(9.52)
27h(2)	2024 MENTORING GRANTS	121,200.00	100.00%	121,200.00	0.00
22a	2025 PROP A OBLIGATION	7,861.23	100.00%	5,415.51	2,445.72
22b/51e	2025 DISCRETIONARY PAYMENT	(14.73)	100.00%	(25.31)	10.58
147a(2)	2025 MPSERS NORMAL COST OFFSET	99,407.99	100.00%	99,407.99	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,337.42)	100.00%	(1,337.42)	0.00
31d	2025 SCHOOL LUNCH	6,333.84	100.00%	0.00	6,333.84
30d	2025 UNIVERSAL SCHOOL LUNCH	(125.58)	100.00%	(125.58)	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,656.84	100.00%	2,656.84	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	276,062.15	100.00%	276,062.15	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	507,986.49	100.00%	0.00	507,986.49
35n	2025 READ INNOVATION COMPETITION	186,550.00	100.00%	186,550.00	0.00
		\$1,209,935.49		\$694,786.60	\$515,148.89
SUBTOTALS		\$39,595,587.03		\$7,756,434.14	\$4,069,429.12

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,567.25)	29,373,330.66
51e	SPECIAL ED FOUNDATION (SEC 52)	507,022.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,157,501.65
		<u>\$31,037,854.81</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$3,396,843.84	11/20/2025	\$4,238,390.30	12/22/2025	\$4,069,429.12
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$121,200.00 (for Adjust Year 2024)
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38150 ISD: 38
Springport Public Schools

State Aid Membership	926.31
General ED K-12	918.04
Supplemental 2025	908.82
Fall 2025	919.06
Special ED K-12 Sec 52	8.27
Supplemental 2025	11.06
Fall 2025	7.96
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	4,622.42

	Amount	Mills	Revenue
Non-Pre TV	103,428,237	18.000	1,861,708
Comm PP TV	1,305,300	6.000	7,832
Assumed Local Revenue			1,869,540

Local Revenue Per GE	2,036.45
Local Revenue Per Membership	2,018.27

Special Ed. Costs	1,089,586.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,604.15)	2,412,250.19	27.27%	433,959.90	223,860.73
51c SPEC ED HEADLEE OBLIGATION	311,771.96	27.27%	56,680.14	28,340.07
22b/51e DISCRETIONARY PAYMENT	5,027,622.75	27.27%	908,633.59	462,399.13
31a AT RISK	809,818.68	27.27%	147,228.26	73,609.29
61d CTE PER PUPIL INCENTIVE	24,128.61	27.27%	0.00	6,579.87
22l DISTRICT TRANSPORTATION COSTS	227,966.72	27.27%	41,444.35	20,722.17
152a HEADLEE OBLIGATION FOR DATA COLLEC	27,463.65	27.27%	4,927.82	2,561.52
22d(4) ISOLATED DISTRICTS	29,559.59	27.27%	5,388.35	2,672.55
35m(1) LITERACY SUPPORTS	112,986.00	27.27%	20,540.85	10,270.43
31aa MENTAL HEALTH GRANT - PER PUPIL	150,892.49	27.27%	0.00	41,148.38
147a(2) MPSERS NORMAL COST OFFSET	48,447.57	100.00%	48,447.57	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	11,181.83	100.00%	11,181.83	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	885,419.34	27.27%	160,969.24	80,484.61
31d SCHOOL LUNCH	28,118.98	27.27%	5,112.03	2,556.02
61a(1) VOCATIONAL EDUCATION	26,315.89	27.27%	0.00	7,176.34
	<u>\$10,133,944.25</u>		<u>\$1,844,513.93</u>	<u>\$962,381.11</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	26,619.62	100.00%	26,619.62	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(249.61)	100.00%	(249.61)	0.00
31d	2025 SCHOOL LUNCH	2,419.99	100.00%	0.00	2,419.99
30d	2025 UNIVERSAL SCHOOL LUNCH	7,736.86	100.00%	7,736.86	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,015.74	100.00%	4,015.74	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	74,304.94	100.00%	74,304.94	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	133,880.99	100.00%	0.00	133,880.99
		\$248,728.53		\$112,427.55	\$136,300.98
SUBTOTALS		\$10,382,672.78		\$1,956,941.48	\$1,098,682.09

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,013.55)	7,356,759.44
51e	SPECIAL ED FOUNDATION (SEC 52)	83,113.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	311,771.96
		<u>\$7,751,644.90</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$805,881.49	11/20/2025	\$1,151,059.99	12/22/2025	\$1,098,682.09
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38170 ISD: 38
Jackson Public Schools

State Aid Membership	4,878.70
General ED K-12	4,669.01
Supplemental 2025	4,656.78
Fall 2025	4,670.37
Special ED K-12 Sec 52	209.69
Supplemental 2025	229.39
Fall 2025	207.50
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	5,251.80

	Amount	Mills	Revenue
Non-Pre TV	597,804,716	18.000	10,760,485
Comm PP TV	42,904,000	6.000	257,424
Assumed Local Revenue			11,017,909

Local Revenue Per GE	2,359.80
Local Revenue Per Membership	2,258.37

Special Ed. Costs	8,585,401.00
Special Ed. Transp. Costs	466,604.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,993.43)	14,604,046.94	27.27%	2,641,909.84	1,340,613.76
51c	SPEC ED HEADLEE OBLIGATION	2,785,175.68	27.27%	506,344.94	253,172.47
22b/51e	DISCRETIONARY PAYMENT	23,408,958.26	27.27%	4,243,768.47	2,139,854.45
31a	AT RISK	6,366,856.41	27.27%	1,157,519.85	578,721.89
61d	CTE PER PUPIL INCENTIVE	19,491.28	27.27%	0.00	5,315.27
22l	DISTRICT TRANSPORTATION COSTS	460,983.64	27.27%	83,806.83	41,903.41
152a	HEADLEE OBLIGATION FOR DATA COLLEC	144,645.84	27.27%	26,034.32	13,410.60
31aa	MENTAL HEALTH GRANT - PER PUPIL	794,722.28	27.27%	0.00	216,720.77
147a(2)	MPERS NORMAL COST OFFSET	226,472.94	100.00%	226,472.94	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	37,902.46	100.00%	37,902.46	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	4,421,197.93	27.27%	803,773.78	401,886.90
31d	SCHOOL LUNCH	160,452.06	27.27%	29,170.18	14,585.10
		<u>\$53,430,905.72</u>		<u>\$9,756,703.61</u>	<u>\$5,006,184.62</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(2,709.63)	100.00%	(1,451.59)	(1,258.04)
22b/51e	2023 DISCRETIONARY PAYMENT	(15.81)	100.00%	(26.61)	10.80
22a	2024 PROP A OBLIGATION	(5,583.62)	100.00%	(1,990.68)	(3,592.94)
22b/51e	2024 DISCRETIONARY PAYMENT	(20.12)	100.00%	(47.04)	26.92
22a	2025 PROP A OBLIGATION	(22,604.63)	100.00%	(26,299.15)	3,694.52
22b/51e	2025 DISCRETIONARY PAYMENT	9.01	100.00%	(0.67)	9.68
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	4,643.00	100.00%	4,643.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	142,697.53	100.00%	142,697.53	0.00
61d	2025 CTE PER PUPIL INCENTIVE	495.40	100.00%	495.40	0.00
6(4)(II)	2025 SHARED TIME CAP ADJUSTMENT	(304,968.96)	100.00%	(304,968.96)	0.00
31d	2025 SCHOOL LUNCH	13,808.91	100.00%	0.00	13,808.91
27I(4)	2025 MPSERS HEALTHCARE OFFSET	403,213.55	100.00%	403,213.55	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	706,787.01	100.00%	0.00	706,787.01
		<u>\$935,751.64</u>		<u>\$216,264.78</u>	<u>\$719,486.86</u>
SUBTOTALS		\$54,366,657.36		\$9,972,968.39	\$5,725,671.48

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,690.20)	35,905,620.70
51e	SPECIAL ED FOUNDATION (SEC 52)	2,107,384.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>2,785,175.68</u>
		\$40,798,180.88

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$4,081,832.98	11/20/2025	\$5,891,135.41	12/22/2025	\$5,725,671.48
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38900 ISD: 38

Jackson Preparatory & Early College

State Aid Membership	286.60
General ED K-12	284.71
Supplemental 2025	253.67
Fall 2025	288.16
Special ED K-12 Sec 52	1.89
Supplemental 2025	1.36
Fall 2025	1.95
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	5,251.80
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Local Revenue Per GE 0.00

Local Revenue Per Membership 0.00

Special Ed. Costs 54,418.00

Special Ed. Transp. Costs 0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	15,571.06	27.27%	2,830.82	1,415.41
22b/51e	DISCRETIONARY PAYMENT	1,375,164.12	27.27%	250,013.56	124,993.70
22b	PSA PROTECTED	1,505,165.88	27.27%	273,648.71	136,810.03
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	129,404.93	27.27%	23,526.33	11,762.39
61d	CTE PER PUPIL INCENTIVE	3,478.00	27.27%	0.00	948.45
152a	HEADLEE OBLIGATION FOR DATA COLLEC	8,497.24	27.27%	1,533.76	783.44
31aa	MENTAL HEALTH GRANT - PER PUPIL	46,686.09	27.27%	0.00	12,731.30
		<u>\$3,083,967.32</u>		<u>\$551,553.18</u>	<u>\$289,444.72</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
61d	2025 CTE PER PUPIL INCENTIVE	(392.03)	100.00%	(392.03)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	38,334.38	100.00%	0.00	38,334.38
		<u>\$37,942.35</u>		<u>(\$392.03)</u>	<u>\$38,334.38</u>
SUBTOTALS		\$3,121,909.67		\$551,161.15	\$327,779.10

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	2,861,335.50
51e	SPECIAL ED FOUNDATION (SEC 52)	18,994.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	15,571.06
		<u>\$2,895,901.06</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$254,176.19	11/20/2025	\$296,984.96	12/22/2025	\$327,779.10
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38901 ISD: 38
Da Vinci Schools

State Aid Membership	373.35
General ED K-12	366.45
Supplemental 2025	369.64
Fall 2025	366.10
Special ED K-12 Sec 52	6.90
Supplemental 2025	8.15
Fall 2025	6.76
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	5,251.80

Local Revenue Per GE	0.00	Special Ed. Costs	304,220.00
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	87,048.90	27.27%	15,825.49	7,912.75
22b/51e	DISCRETIONARY PAYMENT	1,791,407.97	27.27%	366,144.56	122,372.39
22b	PSA PROTECTED	1,960,759.53	27.27%	400,758.20	133,940.92
29(6)	ENROLLMENT STABILIZATION PAYMENTS	161,799.28	27.27%	4,512.91	39,609.75
31a	AT RISK	728,455.50	27.27%	132,436.11	66,213.70
61d	CTE PER PUPIL INCENTIVE	2,753.41	27.27%	0.00	750.85
22l	DISTRICT TRANSPORTATION COSTS	59,217.27	27.27%	10,765.70	5,382.85
152a	HEADLEE OBLIGATION FOR DATA COLLEC	11,069.24	27.27%	2,246.19	772.39
31aa	MENTAL HEALTH GRANT - PER PUPIL	60,817.34	27.27%	0.00	16,584.89
147a(2)	MPERS NORMAL COST OFFSET	14,541.33	100.00%	14,541.33	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,227.63	100.00%	9,227.63	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	408,550.28	27.27%	74,274.44	37,137.22
		<u>\$5,295,647.68</u>		<u>\$1,030,732.56</u>	<u>\$430,677.71</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	8,441.29	100.00%	8,441.29	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(185.92)	100.00%	(185.92)	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	26,107.08	100.00%	26,107.08	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	61,745.60	100.00%	0.00	61,745.60
		<u>\$96,108.05</u>		<u>\$34,362.45</u>	<u>\$61,745.60</u>
SUBTOTALS		\$5,391,755.73		\$1,065,095.01	\$492,423.31

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	3,682,822.50
51e	SPECIAL ED FOUNDATION (SEC 52)	69,345.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>87,048.90</u>
		\$3,839,216.40

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$469,410.89	11/20/2025	\$595,684.12	12/22/2025	\$492,423.31
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 38902 ISD: 38
Paragon Charter Academy

State Aid Membership	598.61
General ED K-12	596.48
Supplemental 2025	602.01
Fall 2025	595.86
Special ED K-12 Sec 52	2.13
Supplemental 2025	1.99
Fall 2025	2.14
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	5,251.80

Local Revenue Per GE	0.00	Special Ed. Costs	251,503.00
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	71,964.57	27.27%	13,083.16	6,541.58
22b/51e	DISCRETIONARY PAYMENT	2,872,250.50	27.27%	540,031.38	243,231.33
22b	PSA PROTECTED	3,143,780.00	27.27%	591,083.49	266,225.32
29(6)	ENROLLMENT STABILIZATION PAYMENTS	66,730.77	27.27%	639.48	17,558.00
31a	AT RISK	739,423.69	27.27%	134,430.17	67,210.67
152a	HEADLEE OBLIGATION FOR DATA COLLEC	17,747.85	27.27%	3,312.93	1,526.91
31aa	MENTAL HEALTH GRANT - PER PUPIL	97,511.37	27.27%	0.00	26,591.35
		<u>\$7,009,408.75</u>		<u>\$1,282,580.61</u>	<u>\$628,885.16</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	90,111.81	100.00%	0.00	90,111.81
		\$90,111.81		\$0.00	\$90,111.81
SUBTOTALS		\$7,099,520.56		\$1,282,580.61	\$718,996.97

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	5,994,624.00
51e	SPECIAL ED FOUNDATION (SEC 52)	21,406.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	71,964.57
		<u>\$6,087,995.07</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$641,298.06	11/20/2025	\$641,282.55	12/22/2025	\$718,996.97
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