

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

District: 38000	ISD: 38	LEA Membership	21,565.22
Jackson ISD		ISD Membership	453.04
		Supplemental 2025	468.20
Homestead Tax Value	4,145,613,907.00	Fall	451.36
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	47,120,577.00
		Special Ed. Transp. Costs	6,133,205.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 451.24 Total FTEs	4,534,962.00	45.45%	1,650,520.02	410,620.21
51a(2)	SPECIAL EDUCATION	17,801,775.96	45.45%	6,080,864.70	2,010,042.47
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 1.80 Total FTEs	18,090.00	45.45%	6,577.52	1,644.39
74(2)	BUS DRIVER SAFETY/NON SE AUX TRANS	86,743.00	45.45%	31,539.75	7,884.94
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	180,015.92	45.45%	65,453.79	16,363.45
35a(4)	EARLY LITERACY TEACHER COACHES	500,000.00	45.45%	0.00	227,250.00
54d	EARLY ON	413,386.00	45.45%	150,307.15	37,576.79
32d(1)	GREAT START READINESS	8,062,050.00	45.45%	2,931,361.38	732,840.35
32d(24)	GSRP TRANSPORTATION	213,244.00	45.45%	77,535.52	19,383.88
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	13,431.55	45.45%	4,889.03	1,215.61
81	INTERMEDIATE DISTRICTS	2,543,506.97	45.45%	924,819.13	231,204.79
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%	26,859.80	(26,859.80)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	494,793.04	45.45%	179,925.02	44,958.42
147a(2)	MPSERS NORMAL COST OFFSET	751,087.19	100.00%	378,793.96	372,293.23
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	197,805.85	100.00%	101,954.32	95,851.53
147c(1)	MPSERS UAAL RATE STABILIZATION	6,774,126.73	45.45%	2,463,072.48	615,768.12
54	SCHOOL FOR DEAF/BLIND	15,836.55	45.45%	5,758.17	1,439.54
56	SPEC. ED. MILLAGE EQUALIZATION	186,813.07	45.45%	67,925.23	16,981.31
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	776,035.73	45.45%	282,247.88	70,460.36
51a.1	TUITION DEDUCT-DEAF	(32,799.64)	45.45%	(11,925.95)	(2,981.49)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
62	VOC. ED. MILLAGE EQUALIZATION	456,708.81	45.45%	166,198.28	41,375.87
61a(1)	VOCATIONAL EDUCATION	486,320.96	45.45%	176,826.30	44,206.58
		<u>\$45,580,512.40</u>		<u>\$16,163,855.49</u>	<u>\$5,070,108.57</u>

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
51a(2)	2025 SPECIAL EDUCATION	1,077,725.62	100.00%	0.00	1,077,725.62
74(2)	2025 BUS DRIVER SAFETY/NON SE AUX TRANS	46,505.00	100.00%	0.00	46,505.00
32p	2025 EARLY CHILDHOOD BLOCK GRANTS	(14,757.00)	100.00%	(14,757.00)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,347.06	100.00%	70,347.06	0.00
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%	27.69	0.00
51a.1	2025 TUITION DEDUCT-DEAF	5,800.38	100.00%	5,800.38	0.00
		<u>\$1,901,231.69</u>		<u>\$777,001.07</u>	<u>\$1,124,230.62</u>
SUBTOTALS		\$47,481,744.09		\$16,940,856.56	\$6,194,339.19

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
01/20/2026	\$4,253,031.20	02/20/2026	\$6,194,339.19		

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

District: 38010 ISD: 38
 Western School District

State Aid Membership	2,687.87
General ED K-12	2,665.68
Supplemental 2025	2,630.12
Fall 2025	2,669.63
Special ED K-12 Sec 52	22.19
Supplemental 2025	32.17
Fall 2025	21.08
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			993.96
Local Revenue Per Membership			985.76

Special Ed. Costs	3,474,410.00
Special Ed. Transp. Costs	140,112.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,002.95)	10,759,409.22	45.45%	3,912,121.19	978,030.30
51c	SPEC ED HEADLEE OBLIGATION	1,092,822.70	45.45%	399,061.89	97,626.03
22b/51e	DISCRETIONARY PAYMENT	13,604,104.99	45.45%	4,946,452.57	1,236,613.15
29(6)	ENROLLMENT STABILIZATION PAYMENTS	12,700.55	45.45%	4,594.48	1,177.92
31a	AT RISK	2,003,186.48	45.45%	728,358.60	182,089.66
61d	CTE PER PUPIL INCENTIVE	15,433.61	45.45%	5,611.66	1,402.92
22l	DISTRICT TRANSPORTATION COSTS	346,529.59	45.45%	125,998.16	31,499.54
152a	HEADLEE OBLIGATION FOR DATA COLLEC	79,688.92	45.45%	28,977.66	7,240.95
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	159,227.37	(159,227.37)
147a(2)	MPERS NORMAL COST OFFSET	331,900.02	100.00%	170,358.21	161,541.81
147e	MPERS REFORMS - DEFINED CONTRIBUT	35,359.53	100.00%	16,075.57	19,283.96
147c(1)	MPERS UAAL RATE STABILIZATION	2,410,197.69	45.45%	876,347.88	219,086.97
31d	SCHOOL LUNCH	49,313.44	45.45%	17,930.37	4,482.59
30d	UNIVERSAL SCHOOL BREAKFAST	39,964.66	100.00%	29,721.22	10,243.44
30d	UNIVERSAL SCHOOL LUNCH	141,942.54	100.00%	108,012.92	33,929.62
		\$30,922,553.94		\$11,528,849.75	\$2,825,021.49

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	2023 PROP A OBLIGATION	1,263.21	100.00%	1,263.21	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	4.03	100.00%	4.03	0.00
22a	2024 PROP A OBLIGATION	591.51	100.00%	591.51	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(9.14)	100.00%	(9.14)	0.00
22a	2025 PROP A OBLIGATION	430.70	100.00%	430.70	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(4,707.25)	100.00%	0.00	(4,707.25)
22b/51e	2025 DISCRETIONARY PAYMENT	(6.48)	100.00%	(6.48)	0.00
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%	4,244.04	0.00
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%	391,379.67	0.00
		<u>\$834,091.27</u>		<u>\$838,798.52</u>	<u>(\$4,707.25)</u>
SUBTOTALS		\$31,756,645.21		\$12,367,648.27	\$2,820,314.24

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,056.04)	24,140,504.71
51e	SPECIAL ED FOUNDATION (SEC 52)	223,009.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,092,822.70
		<u>\$25,456,336.91</u>

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
01/20/2026	\$2,800,381.26	02/20/2026	\$2,820,314.24		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$29,721.22
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$108,012.92

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

District: 38020 ISD: 38

Vandercook Lake Public Schools

State Aid Membership	609.58
General ED K-12 (23a: 3.75)	596.97
Supplemental 2025	591.46
Fall 2025	593.42
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
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			1,029.46
Local Revenue Per Membership			1,008.16

Special Ed. Costs	886,874.00
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: \$3,669.11)	2,236,616.07	45.45%	812,094.01	204,447.99
51c SPEC ED HEADLEE OBLIGATION	253,768.35	45.45%	87,781.48	27,556.24
22b/51e DISCRETIONARY PAYMENT	3,275,106.19	45.45%	1,189,521.36	299,014.40
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	1,079,589.77	45.45%	392,538.84	98,134.71
61d CTE PER PUPIL INCENTIVE	3,622.91	45.45%	1,317.29	329.32
22I DISTRICT TRANSPORTATION COSTS	100,188.48	45.45%	36,428.53	9,107.13
152a HEADLEE OBLIGATION FOR DATA COLLEC	18,072.59	45.45%	6,564.60	1,649.39
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	36,030.84	(36,030.84)
147a(2) MPSERS NORMAL COST OFFSET	73,402.58	100.00%	35,208.02	38,194.56
147e MPSERS REFORMS - DEFINED CONTRIBUT	16,172.37	100.00%	8,119.84	8,052.53
147c(1) MPSERS UAAL RATE STABILIZATION	757,165.07	45.45%	275,305.22	68,826.30
31d SCHOOL LUNCH	18,621.91	45.45%	6,770.93	1,692.73
	<u>\$7,832,326.29</u>		<u>\$2,887,680.96</u>	<u>\$720,974.46</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	2024 PROP A OBLIGATION	315.83	100.00%	315.83	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(3.38)	100.00%	(3.38)	0.00
22a	2025 PROP A OBLIGATION	4,487.50	100.00%	4,487.50	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	12,345.14	100.00%	0.00	12,345.14
22b/51e	2025 DISCRETIONARY PAYMENT	3,700.88	100.00%	3,700.88	0.00
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%	1,602.65	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	69,315.28	100.00%	69,315.28	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	88,291.49	100.00%	88,291.49	0.00
35m	2025 LITERACY SUPPORTS	86,007.00	100.00%	86,007.00	0.00
		<u>\$286,955.54</u>		<u>\$274,610.40</u>	<u>\$12,345.14</u>
SUBTOTALS		\$8,119,281.83		\$3,162,291.36	\$733,319.60

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	73,255.36
--------------------	-----------

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,020.54)	5,384,991.76
51e	SPECIAL ED FOUNDATION (SEC 52)	126,730.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>253,768.35</u>
		<u>\$5,765,490.61</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$732,043.16	11/20/2025	\$888,902.83	12/22/2025	\$828,624.36
01/20/2026	\$712,721.01	02/20/2026	\$733,319.60		

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

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
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	1,682,220.00
Special Ed. Transp. Costs	69,095.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$364.81)	516,899.29	45.45%	187,944.58	46,986.15
51c	SPEC ED HEADLEE OBLIGATION	530,001.35	45.45%	168,290.23	72,595.38
22b/51e	DISCRETIONARY PAYMENT	7,585,526.67	45.45%	2,758,097.50	689,524.37
29(6)	ENROLLMENT STABILIZATION PAYMENTS	28,608.00	45.45%	10,349.07	2,653.27
31a	AT RISK	887,855.62	45.45%	322,824.30	80,706.08
61d	CTE PER PUPIL INCENTIVE	8,694.99	45.45%	3,161.50	790.37
22l	DISTRICT TRANSPORTATION COSTS	152,477.70	45.45%	55,440.89	13,860.22
152a	HEADLEE OBLIGATION FOR DATA COLLEC	42,007.70	45.45%	15,275.46	3,817.04
31aa	MENTAL HEALTH GRANT - PER PUPIL	527,465.37	45.45%	83,921.72	155,811.29
147a(2)	MPSERS NORMAL COST OFFSET	159,832.28	100.00%	70,368.93	89,463.35
147e	MPSERS REFORMS - DEFINED CONTRIBUT	30,329.85	100.00%	13,222.64	17,107.21
147c(1)	MPSERS UAAL RATE STABILIZATION	1,500,737.81	45.45%	545,668.27	136,417.06
31d	SCHOOL LUNCH	30,908.18	45.45%	11,238.21	2,809.56
30d	UNIVERSAL SCHOOL BREAKFAST	31,564.58	100.00%	12,379.96	19,184.62
30d	UNIVERSAL SCHOOL LUNCH	65,974.62	100.00%	27,050.10	38,924.52
		\$12,098,884.01		\$4,285,233.36	\$1,370,650.49

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	2023 PROP A OBLIGATION	(118.73)	100.00%	(118.73)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(12.53)	100.00%	(12.53)	0.00
22a	2024 PROP A OBLIGATION	(1,652.67)	100.00%	(1,652.67)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	11.71	100.00%	11.71	0.00
22a	2025 PROP A OBLIGATION	13,203.93	100.00%	10,822.66	2,381.27
51c	2025 SPEC ED HEADLEE OBLIGATION	67,156.92	100.00%	0.00	67,156.92
22b/51e	2025 DISCRETIONARY PAYMENT	6.88	100.00%	9.08	(2.20)
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%	2,660.04	0.00
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%	207,317.66	0.00
		<u>\$497,280.16</u>		<u>\$427,744.17</u>	<u>\$69,535.99</u>
SUBTOTALS		\$12,596,164.17		\$4,712,977.53	\$1,440,186.48

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)	530,001.35
		<u>\$8,632,427.31</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$934,404.66	11/20/2025	\$1,423,039.28	12/22/2025	\$1,275,502.44
01/20/2026	\$1,040,601.09	02/20/2026	\$1,440,186.48		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$12,379.96
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$27,050.10

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

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	82,952,741	18.000	1,493,149
Comm PP TV	3,470,632	6.000	20,824
Assumed Local Revenue			<u>1,513,973</u>
Local Revenue Per GE			1,190.67
Local Revenue Per Membership			1,169.70

Special Ed. Costs	1,382,228.00
Special Ed. Transp. Costs	34,996.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,830.78)	4,958,293.48	45.45%	1,802,835.51	450,708.88
51c	SPEC ED HEADLEE OBLIGATION	420,150.92	45.45%	143,214.79	47,743.80
22b/51e	DISCRETIONARY PAYMENT	6,535,750.39	45.45%	2,376,398.84	594,099.71
29(6)	ENROLLMENT STABILIZATION PAYMENTS	122,560.34	45.45%	44,336.73	11,366.94
31a	AT RISK	657,190.87	45.45%	238,954.60	59,738.65
61d	CTE PER PUPIL INCENTIVE	8,912.37	45.45%	3,240.54	810.13
22l	DISTRICT TRANSPORTATION COSTS	200,127.03	45.45%	72,766.19	18,191.55
152a	HEADLEE OBLIGATION FOR DATA COLLEC	38,373.79	45.45%	13,954.04	3,486.85
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	76,662.00	(76,662.00)
147a(2)	MPSERS NORMAL COST OFFSET	156,534.80	100.00%	68,816.55	87,718.25
147e	MPSERS REFORMS - DEFINED CONTRIBUT	22,346.81	100.00%	9,595.26	12,751.55
147c(1)	MPSERS UAAL RATE STABILIZATION	1,245,388.56	45.45%	452,823.28	113,205.82
31d	SCHOOL LUNCH	33,851.05	45.45%	12,308.24	3,077.06
30d	UNIVERSAL SCHOOL BREAKFAST	28,492.16	100.00%	28,492.16	0.00
30d	UNIVERSAL SCHOOL LUNCH	103,646.94	100.00%	103,646.94	0.00
		<u>\$14,531,619.51</u>		<u>\$5,448,045.67</u>	<u>\$1,326,237.19</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	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
51c	2025 SPEC ED HEADLEE OBLIGATION	26,270.86	100.00%	0.00	26,270.86
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%	2,913.31	0.00
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%	193,798.99	0.00
35m	2025 LITERACY SUPPORTS	148,780.00	100.00%	148,780.00	0.00
		<u>\$721,163.91</u>		<u>\$694,893.05</u>	<u>\$26,270.86</u>
SUBTOTALS		\$15,252,783.42		\$6,142,938.72	\$1,352,508.05

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)	420,150.92
		<u>\$11,914,194.79</u>

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
01/20/2026	\$1,417,677.11	02/20/2026	\$1,352,508.05		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$28,492.16
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$103,646.94

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

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	665,330.00
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	45.45%	850,243.08	212,560.77
51c	SPEC ED HEADLEE OBLIGATION	190,376.20	45.45%	72,377.98	14,148.00
22b/51e	DISCRETIONARY PAYMENT	3,260,125.88	45.45%	1,185,381.77	296,345.44
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	572,732.36	45.45%	208,245.49	52,061.37
61d	CTE PER PUPIL INCENTIVE	2,608.50	45.45%	948.45	237.11
22l	DISTRICT TRANSPORTATION COSTS	111,229.19	45.45%	40,442.93	10,110.74
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,769.01	45.45%	6,825.07	1,705.45
22d(4)	ISOLATED DISTRICTS	20,195.28	45.45%	7,343.84	1,834.91
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	37,496.17	(37,496.17)
147a(2)	MPSERS NORMAL COST OFFSET	86,260.32	100.00%	41,626.85	44,633.47
147e	MPSERS REFORMS - DEFINED CONTRIBUT	12,452.73	100.00%	6,093.14	6,359.59
147c(1)	MPSERS UAAL RATE STABILIZATION	726,664.17	45.45%	264,215.09	66,053.78
31d	SCHOOL LUNCH	18,387.51	45.45%	6,685.70	1,671.42
30d	UNIVERSAL SCHOOL BREAKFAST	4,340.86	100.00%	3,319.78	1,021.08
30d	UNIVERSAL SCHOOL LUNCH	5,348.85	100.00%	4,460.30	888.55
		\$7,367,893.17		\$2,735,705.64	\$672,135.51

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	1,526.00	100.00%	0.00	1,526.00
22b/51e	2023 DISCRETIONARY PAYMENT	(0.58)	100.00%	0.00	(0.58)
22a	2024 PROP A OBLIGATION	1,600.91	100.00%	0.00	1,600.91
22b/51e	2024 DISCRETIONARY PAYMENT	(0.99)	100.00%	0.00	(0.99)
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	788.00	100.00%	788.00	0.00
22a	2025 PROP A OBLIGATION	1,373.64	100.00%	(309.38)	1,683.02
51c	2025 SPEC ED HEADLEE OBLIGATION	(8,683.14)	100.00%	0.00	(8,683.14)
22b/51e	2025 DISCRETIONARY PAYMENT	1.98	100.00%	6.38	(4.40)
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%	1,582.48	0.00
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
271(4)	2025 MPSERS HEALTHCARE OFFSET	64,397.37	100.00%	64,397.37	0.00
271(2)	2025 EDUCATOR COMPENSATION PROGRAM	89,963.51	100.00%	89,963.51	0.00
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>\$288,115.95</u>		<u>\$291,995.13</u>	<u>(\$3,879.18)</u>
SUBTOTALS		\$7,656,009.12		\$3,027,700.77	\$668,256.33

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	131,859.63
--------------------	------------

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>190,376.20</u>
		<u>\$5,788,904.39</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$688,129.45	11/20/2025	\$855,725.17	12/22/2025	\$805,995.85
01/20/2026	\$670,070.22	02/20/2026	\$668,256.33		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$3,319.78
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$4,460.30

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

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

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

Special Ed. Costs	1,529,536.00
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	45.45%	426,160.52	106,540.13
51c	SPEC ED HEADLEE OBLIGATION	437,658.37	45.45%	168,110.38	30,805.35
22b/51e	DISCRETIONARY PAYMENT	3,589,460.18	45.45%	1,305,127.72	326,281.93
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	1,261,302.90	45.45%	458,609.73	114,652.44
61d	CTE PER PUPIL INCENTIVE	3,840.29	45.45%	1,396.33	349.08
22l	DISTRICT TRANSPORTATION COSTS	130,622.34	45.45%	47,494.28	11,873.57
152a	HEADLEE OBLIGATION FOR DATA COLLEC	21,388.97	45.45%	7,777.77	1,943.52
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	42,730.24	(42,730.24)
147a(2)	MPSERS NORMAL COST OFFSET	87,665.35	100.00%	39,087.29	48,578.06
147e	MPSERS REFORMS - DEFINED CONTRIBUT	20,387.37	100.00%	9,970.76	10,416.61
147c(1)	MPSERS UAAL RATE STABILIZATION	762,054.83	45.45%	277,083.14	69,270.78
31d	SCHOOL LUNCH	23,223.08	45.45%	8,443.91	2,110.98
		<u>\$7,509,662.32</u>		<u>\$2,791,992.07</u>	<u>\$680,092.21</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	2024 PROP A OBLIGATION	260.29	100.00%	0.00	260.29
22b/51e	2024 DISCRETIONARY PAYMENT	8.68	100.00%	0.00	8.68
22a	2025 PROP A OBLIGATION	14,010.07	100.00%	13,733.27	276.80
51c	2025 SPEC ED HEADLEE OBLIGATION	(24,691.42)	100.00%	0.00	(24,691.42)
22b/51e	2025 DISCRETIONARY PAYMENT	(5.49)	100.00%	(1.42)	(4.07)
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%	1,998.64	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	65,589.34	100.00%	65,589.34	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	103,189.94	100.00%	103,189.94	0.00
		<u>\$182,867.09</u>		<u>\$207,016.81</u>	<u>(\$24,149.72)</u>
SUBTOTALS		\$7,692,529.41		\$2,999,008.88	\$655,942.49

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)	437,658.37
		<u>\$5,199,177.19</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$616,549.10	11/20/2025	\$861,697.66	12/22/2025	\$834,984.93
01/20/2026	\$685,777.19	02/20/2026	\$655,942.49		

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

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	98,307,335	18.000	1,769,532
Comm PP TV	1,126,700	6.000	6,760
Assumed Local Revenue			<u>1,776,292</u>
Local Revenue Per GE			1,837.48
Local Revenue Per Membership			1,815.53

Special Ed. Costs	907,151.00
Special Ed. Transp. Costs	16,030.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,670.03)	2,612,330.65	45.45%	949,843.42	237,460.86
51c	SPEC ED HEADLEE OBLIGATION	270,858.13	45.45%	82,777.85	40,327.17
22b/51e	DISCRETIONARY PAYMENT	5,444,196.93	45.45%	1,979,510.00	494,877.50
29(6)	ENROLLMENT STABILIZATION PAYMENTS	57,755.77	45.45%	20,893.40	5,356.60
31a	AT RISK	630,384.20	45.45%	229,207.70	57,301.92
61d	CTE PER PUPIL INCENTIVE	8,550.08	45.45%	3,108.81	777.20
22l	DISTRICT TRANSPORTATION COSTS	189,179.91	45.45%	68,785.82	17,196.45
152a	HEADLEE OBLIGATION FOR DATA COLLEC	29,006.92	45.45%	10,547.93	2,635.72
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	57,949.16	(57,949.16)
147a(2)	MPERS NORMAL COST OFFSET	120,783.99	100.00%	55,114.96	65,669.03
147e	MPERS REFORMS - DEFINED CONTRIBUT	14,917.63	100.00%	6,060.31	8,857.32
147c(1)	MPERS UAAL RATE STABILIZATION	947,471.35	45.45%	344,500.58	86,125.15
31d	SCHOOL LUNCH	23,747.76	45.45%	8,634.69	2,158.67
30d	UNIVERSAL SCHOOL BREAKFAST	20,682.06	100.00%	15,341.50	5,340.56
30d	UNIVERSAL SCHOOL LUNCH	71,111.53	100.00%	53,030.62	18,080.91
		<u>\$10,440,976.91</u>		<u>\$3,885,306.75</u>	<u>\$984,215.90</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	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	308.94	100.00%	607.91	(298.97)
51c	2025 SPEC ED HEADLEE OBLIGATION	43,196.28	100.00%	0.00	43,196.28
22b/51e	2025 DISCRETIONARY PAYMENT	(5.92)	100.00%	(11.64)	5.72
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%	2,043.79	0.00
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%	144,895.98	0.00
35m	2025 LITERACY SUPPORTS	94,007.00	100.00%	0.00	94,007.00
		<u>\$474,678.88</u>		<u>\$337,768.85</u>	<u>\$136,910.03</u>
SUBTOTALS		\$10,915,655.79		\$4,223,075.60	\$1,121,125.93

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)	270,858.13
		<u>\$8,327,385.71</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$875,845.19	11/20/2025	\$1,247,903.18	12/22/2025	\$1,091,958.95
01/20/2026	\$938,996.16	02/20/2026	\$1,121,125.93		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$15,341.50
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$53,030.62

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

District: 38120 ISD: 38

Michigan Center School District

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,014.90

State Aid Membership	1,382.21
General ED K-12	1,365.19
Supplemental 2025	1,356.71
Fall 2025	1,366.13
Special ED K-12 Sec 52	17.02
Supplemental 2025	36.33
Fall 2025	14.87
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	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			1,085.83
Local Revenue Per Membership			1,072.46

Special Ed. Costs	2,038,921.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,942.44)	5,449,279.99	45.45%	1,981,358.20	495,339.56
51c	SPEC ED HEADLEE OBLIGATION	583,412.78	45.45%	208,437.97	56,723.14
22b/51e	DISCRETIONARY PAYMENT	6,959,566.25	45.45%	2,530,498.29	632,624.57
29(6)	ENROLLMENT STABILIZATION PAYMENTS	88,014.84	45.45%	31,839.74	8,163.00
31a	AT RISK	1,277,821.87	45.45%	464,616.03	116,154.01
61d	CTE PER PUPIL INCENTIVE	11,375.95	45.45%	4,136.30	1,034.07
22l	DISTRICT TRANSPORTATION COSTS	117,502.58	45.45%	42,723.94	10,680.98
152a	HEADLEE OBLIGATION FOR DATA COLLEC	40,979.22	45.45%	14,901.47	3,723.59
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	81,965.97	(81,965.97)
147a(2)	MPERS NORMAL COST OFFSET	178,987.44	100.00%	93,827.81	85,159.63
147e	MPERS REFORMS - DEFINED CONTRIBUT	20,416.83	100.00%	9,740.40	10,676.43
147c(1)	MPERS UAAL RATE STABILIZATION	1,237,072.87	45.45%	449,799.70	112,449.92
31d	SCHOOL LUNCH	36,034.81	45.45%	13,102.26	3,275.56
30d	UNIVERSAL SCHOOL BREAKFAST	12,999.72	100.00%	5,453.38	7,546.34
30d	UNIVERSAL SCHOOL LUNCH	36,055.82	100.00%	15,960.90	20,094.92
18(5)	FAIL TO SUBMIT FID (DEDUCT)	0.00	0.00%	0.00	0.00
		\$16,049,520.97		\$5,948,362.36	\$1,481,679.75

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	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	3,750.42	100.00%	634.47	3,115.95
51c	2025 SPEC ED HEADLEE OBLIGATION	10,151.03	100.00%	0.00	10,151.03
22b/51e	2025 DISCRETIONARY PAYMENT	1.44	100.00%	4.43	(2.99)
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%	3,101.25	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	22,158.88	100.00%	22,158.88	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,324.60	100.00%	6,324.60	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%	204,994.27	0.00
35m	2025 LITERACY SUPPORTS	4,345.00	100.00%	4,345.00	0.00
		<u>\$426,976.14</u>		<u>\$413,712.15</u>	<u>\$13,263.99</u>
SUBTOTALS		\$16,476,497.11		\$6,362,074.51	\$1,494,943.74

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,964.17)				12,237,795.24
51e	SPECIAL ED FOUNDATION (SEC 52)				171,051.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				583,412.78
					<u>\$12,992,259.02</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,382,873.52	11/20/2025	\$0.00	12/22/2025	\$1,671,688.19
01/20/2026	\$1,476,704.95	02/20/2026	\$1,494,943.74		

SUPPLEMENTAL PAYMENTS

11/24/2025	DIRECT	18(5)	FAIL TO SUBMIT FID (DEDUCT)	\$1,809,393.57
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,453.38
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$15,960.90

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

District: 38130 ISD: 38
 Napoleon Community Schools

State Aid Membership	1,290.88
General ED K-12	1,264.96
Supplemental 2025	1,256.77
Fall 2025	1,265.87
Special ED K-12 Sec 52	25.92
Supplemental 2025	27.51
Fall 2025	25.74
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	91,569,308	18.000	1,648,248
Comm PP TV	2,248,700	6.000	13,492
Assumed Local Revenue			<u>1,661,740</u>
Local Revenue Per GE			1,313.67
Local Revenue Per Membership			1,287.29

Special Ed. Costs	1,708,278.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,453.59)	4,458,170.26	45.45%	1,629,351.81	396,886.57
51c	SPEC ED HEADLEE OBLIGATION	488,803.25	45.45%	166,194.07	55,967.01
22b/51e	DISCRETIONARY PAYMENT	6,853,433.74	45.45%	2,501,271.75	613,613.88
31a	AT RISK	853,029.32	45.45%	310,161.46	77,540.37
61d	CTE PER PUPIL INCENTIVE	13,694.62	45.45%	4,979.36	1,244.84
22l	DISTRICT TRANSPORTATION COSTS	237,810.83	45.45%	86,468.02	21,617.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	38,271.51	45.45%	13,969.14	3,425.26
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	76,744.92	(76,744.92)
147a(2)	MPERS NORMAL COST OFFSET	149,548.07	100.00%	72,259.30	77,288.77
147e	MPERS REFORMS - DEFINED CONTRIBUT	24,599.55	100.00%	11,423.06	13,176.49
147c(1)	MPERS UAAL RATE STABILIZATION	1,203,402.47	45.45%	437,557.14	109,389.28
31d	SCHOOL LUNCH	25,948.77	45.45%	9,434.97	2,358.75
30d	UNIVERSAL SCHOOL BREAKFAST	17,520.92	100.00%	13,327.38	4,193.54
30d	UNIVERSAL SCHOOL LUNCH	49,938.32	100.00%	37,407.84	12,530.48
		\$14,414,171.63		\$5,370,550.22	\$1,312,487.32

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	2023 PROP A OBLIGATION	4,956.98	100.00%	3,488.25	1,468.73
22b/51e	2023 DISCRETIONARY PAYMENT	13.77	100.00%	1.58	12.19
22a	2024 PROP A OBLIGATION	6,267.77	100.00%	4,732.55	1,535.22
22b/51e	2024 DISCRETIONARY PAYMENT	9.38	100.00%	3.28	6.10
22a	2025 PROP A OBLIGATION	11,358.44	100.00%	9,214.38	2,144.06
51c	2025 SPEC ED HEADLEE OBLIGATION	31,723.86	100.00%	0.00	31,723.86
22b/51e	2025 DISCRETIONARY PAYMENT	8.28	100.00%	3.91	4.37
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%	2,233.22	0.00
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%	185,555.20	0.00
		<u>\$443,258.22</u>		<u>\$406,363.69</u>	<u>\$36,894.53</u>
SUBTOTALS		\$14,857,429.85		\$5,776,913.91	\$1,349,381.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,736.33)	11,051,108.00
51e	SPECIAL ED FOUNDATION (SEC 52)	260,496.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	488,803.25
		<u>\$11,800,407.25</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
01/20/2026	\$1,309,063.17	02/20/2026	\$1,349,381.85		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$13,327.38
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$37,407.84

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

District: 38140 ISD: 38
Northwest Community Schools

State Aid Membership	3,485.07
General ED K-12	3,434.62
Supplemental 2025	3,409.38
Fall 2025	3,437.42
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
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			1,480.13
Local Revenue Per Membership			1,458.71

Special Ed. Costs	4,128,260.00
Special Ed. Transp. Costs	171,672.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,944.67)	10,262,381.08	45.45%	3,721,700.41	942,551.79
51c	SPEC ED HEADLEE OBLIGATION	1,302,137.47	45.45%	420,867.60	170,953.88
22b/51e	DISCRETIONARY PAYMENT	19,678,888.32	45.45%	7,142,796.00	1,801,258.74
29(6)	ENROLLMENT STABILIZATION PAYMENTS	27,972.97	45.45%	17,079.98	(4,366.27)
31a	AT RISK	2,799,835.16	45.45%	1,018,020.06	254,505.02
61d	CTE PER PUPIL INCENTIVE	14,201.82	45.45%	5,163.78	1,290.95
22l	DISTRICT TRANSPORTATION COSTS	376,616.82	45.45%	136,937.88	34,234.46
152a	HEADLEE OBLIGATION FOR DATA COLLEC	103,323.99	45.45%	37,506.87	9,453.88
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	206,058.64	(206,058.64)
147a(2)	MPERS NORMAL COST OFFSET	384,283.68	100.00%	183,669.78	200,613.90
147e	MPERS REFORMS - DEFINED CONTRIBUT	40,405.26	100.00%	20,043.39	20,361.87
147c(1)	MPERS UAAL RATE STABILIZATION	3,163,448.99	45.45%	1,150,230.05	287,557.52
31d	SCHOOL LUNCH	73,595.82	45.45%	26,759.44	6,689.86
30d	UNIVERSAL SCHOOL BREAKFAST	23,644.86	100.00%	10,464.80	13,180.06
30d	UNIVERSAL SCHOOL LUNCH	41,249.97	100.00%	19,840.23	21,409.74
		\$38,291,986.21		\$14,117,138.91	\$3,553,636.76

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	2023 PROP A OBLIGATION	70.91	100.00%	70.91	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(2.26)	100.00%	(2.26)	0.00
22a	2024 PROP A OBLIGATION	3,315.04	100.00%	3,315.04	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(29.01)	100.00%	(29.01)	0.00
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%	7,861.23	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	144,635.82	100.00%	0.00	144,635.82
22b/51e	2025 DISCRETIONARY PAYMENT	(14.73)	100.00%	(14.73)	0.00
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%	6,333.84	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	26,723.06	100.00%	26,723.06	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	12,606.02	100.00%	12,606.02	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%	507,986.49	0.00
35n	2025 READ INNOVATION COMPETITION	186,550.00	100.00%	186,550.00	0.00
		<u>\$1,391,369.13</u>		<u>\$1,246,733.31</u>	<u>\$144,635.82</u>
SUBTOTALS		\$39,683,355.34		\$15,363,872.22	\$3,698,272.58

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,569.87)	29,434,246.90
51e	SPECIAL ED FOUNDATION (SEC 52)	507,022.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,302,137.47
		<u>\$31,243,406.87</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
01/20/2026	\$3,507,703.93	02/20/2026	\$3,698,272.58		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$121,200.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$10,464.80
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$19,840.23

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

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	103,428,237	18.000	1,861,708
Comm PP TV	1,305,300	6.000	7,832
Assumed Local Revenue			<u>1,869,540</u>
Local Revenue Per GE			2,036.45
Local Revenue Per Membership			2,018.27

Special Ed. Costs	1,129,765.00
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	45.45%	877,094.17	219,273.54
51c	SPEC ED HEADLEE OBLIGATION	323,268.70	45.45%	113,360.28	33,565.34
22b/51e	DISCRETIONARY PAYMENT	5,027,622.75	45.45%	1,828,043.63	457,010.91
31a	AT RISK	809,920.65	45.45%	294,487.15	73,621.79
61d	CTE PER PUPIL INCENTIVE	24,128.61	45.45%	8,773.16	2,193.29
22l	DISTRICT TRANSPORTATION COSTS	227,966.72	45.45%	82,888.70	20,722.17
152a	HEADLEE OBLIGATION FOR DATA COLLEC	27,462.88	45.45%	9,986.46	2,495.42
22d(4)	ISOLATED DISTRICTS	29,549.80	45.45%	10,745.53	2,684.85
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	54,864.51	(54,864.51)
147a(2)	MPSERS NORMAL COST OFFSET	99,750.60	100.00%	48,447.57	51,303.03
147e	MPSERS REFORMS - DEFINED CONTRIBUT	23,032.85	100.00%	11,181.83	11,851.02
147c(1)	MPSERS UAAL RATE STABILIZATION	885,419.34	45.45%	321,938.47	80,484.62
31d	SCHOOL LUNCH	28,118.98	45.45%	10,224.06	2,556.02
30d	UNIVERSAL SCHOOL BREAKFAST	8,534.40	100.00%	6,474.46	2,059.94
30d	UNIVERSAL SCHOOL LUNCH	10,528.47	100.00%	8,570.66	1,957.81
61a(1)	VOCATIONAL EDUCATION	26,315.89	45.45%	9,568.46	2,392.11
		\$9,963,870.83		\$3,696,649.10	\$909,307.35

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	2023 PROP A OBLIGATION	952.75	100.00%	0.00	952.75
22b/51e	2023 DISCRETIONARY PAYMENT	0.61	100.00%	0.00	0.61
22a	2024 PROP A OBLIGATION	1,003.66	100.00%	0.00	1,003.66
22b/51e	2024 DISCRETIONARY PAYMENT	(4.73)	100.00%	0.00	(4.73)
22a	2025 PROP A OBLIGATION	1,049.74	100.00%	0.00	1,049.74
51c	2025 SPEC ED HEADLEE OBLIGATION	11,496.74	100.00%	0.00	11,496.74
22b/51e	2025 DISCRETIONARY PAYMENT	4.24	100.00%	0.00	4.24
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%	2,419.99	0.00
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%	133,880.99	0.00
35m	2025 LITERACY SUPPORTS	112,986.00	100.00%	112,986.00	0.00
		<u>\$376,217.54</u>		<u>\$361,714.53</u>	<u>\$14,503.01</u>
SUBTOTALS		\$10,340,088.37		\$4,058,363.63	\$923,810.36

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)	<u>323,268.70</u>
		\$7,763,141.64

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$805,881.49	11/20/2025	\$1,151,059.99	12/22/2025	\$1,098,682.09
01/20/2026	\$987,694.94	02/20/2026	\$923,810.36		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$6,474.46
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$8,570.66

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

District: 38170 ISD: 38
 Jackson Public Schools

State Aid Membership	4,883.06
General ED K-12	4,673.72
Supplemental 2025	4,656.78
Fall 2025	4,675.60
Special ED K-12 Sec 52	209.34
Supplemental 2025	229.39
Fall 2025	207.11
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	597,804,716	18.000	10,760,485
Comm PP TV	42,904,000	6.000	257,424
Assumed Local Revenue			<u>11,017,909</u>
Local Revenue Per GE			2,357.42
Local Revenue Per Membership			2,256.35

Special Ed. Costs	8,883,100.00
Special Ed. Transp. Costs	476,754.00

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: \$2,995.45)	14,626,962.08	45.45%	5,319,902.65	1,328,051.62
51c	SPEC ED HEADLEE OBLIGATION	2,877,505.95	45.45%	1,012,689.88	295,136.57
22b/51e	DISCRETIONARY PAYMENT	23,429,869.92	45.45%	8,520,524.34	2,128,351.54
31a	AT RISK	6,367,658.08	45.45%	2,315,280.48	578,820.12
61d	CTE PER PUPIL INCENTIVE	19,491.28	45.45%	7,087.03	1,771.76
22l	DISTRICT TRANSPORTATION COSTS	460,983.64	45.45%	167,613.65	41,903.41
152a	HEADLEE OBLIGATION FOR DATA COLLEC	144,771.06	45.45%	52,652.52	13,145.93
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	288,961.02	(288,961.02)
147a(2)	MPSERS NORMAL COST OFFSET	470,992.33	100.00%	226,472.94	244,519.39
147e	MPSERS REFORMS - DEFINED CONTRIBUT	82,179.92	100.00%	37,902.46	44,277.46
147c(1)	MPSERS UAAL RATE STABILIZATION	4,421,197.93	45.45%	1,607,547.57	401,886.89
31d	SCHOOL LUNCH	160,452.06	45.45%	58,340.37	14,585.09
		<u>\$53,062,064.25</u>		<u>\$19,614,974.91</u>	<u>\$4,803,488.76</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	2023 PROP A OBLIGATION	(1,887.06)	100.00%	(2,709.63)	822.57
22b/51e	2023 DISCRETIONARY PAYMENT	(53.08)	100.00%	(15.81)	(37.27)
22a	2024 PROP A OBLIGATION	(4,369.79)	100.00%	(5,583.62)	1,213.83
22b/51e	2024 DISCRETIONARY PAYMENT	(29.84)	100.00%	(20.12)	(9.72)
22a	2025 PROP A OBLIGATION	(20,562.92)	100.00%	(22,604.63)	2,041.71
51c	2025 SPEC ED HEADLEE OBLIGATION	92,330.27	100.00%	0.00	92,330.27
22b/51e	2025 DISCRETIONARY PAYMENT	4.61	100.00%	9.01	(4.40)
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%	13,808.91	0.00
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%	706,787.01	0.00
		<u>\$1,032,108.63</u>		<u>\$935,751.64</u>	<u>\$96,356.99</u>
SUBTOTALS		\$54,094,172.88		\$20,550,726.55	\$4,899,845.75

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,692.58)				35,952,965.00
51e	SPECIAL ED FOUNDATION (SEC 52)				2,103,867.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				2,877,505.95
					<u>\$40,934,337.95</u>

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
01/20/2026	\$4,852,086.68	02/20/2026	\$4,899,845.75		

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

District: 38900 ISD: 38

Jackson Preparatory & Early College

State Aid Membership	285.98
General ED K-12	284.11
Supplemental 2025	253.67
Fall 2025	287.49
Special ED K-12 Sec 52	1.87
Supplemental 2025	1.36
Fall 2025	1.93
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	51,978.00
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	14,872.88	45.45%	5,661.64	1,098.08
22b/51e DISCRETIONARY PAYMENT	1,372,189.24	45.45%	499,329.27	124,330.74
22b PSA PROTECTED	1,501,909.76	45.45%	546,533.59	136,084.40
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	129,421.22	45.45%	47,057.56	11,764.38
61d CTE PER PUPIL INCENTIVE	3,478.00	45.45%	1,264.60	316.15
152a HEADLEE OBLIGATION FOR DATA COLLEC	8,478.62	45.45%	3,085.60	767.93
31aa MENTAL HEALTH GRANT - PER PUPIL	106,691.77	45.45%	16,975.06	31,516.35
	\$3,137,041.49		\$1,119,907.32	\$305,878.03

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	(698.18)	100.00%	0.00	(698.18)
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%	38,334.38	0.00
		<u>\$37,244.17</u>		<u>\$37,942.35</u>	<u>(\$698.18)</u>
SUBTOTALS		\$3,174,285.66		\$1,157,849.67	\$305,179.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				2,855,305.50
51e	SPECIAL ED FOUNDATION (SEC 52)				18,793.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				14,872.88
					<u>\$2,888,971.88</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$254,176.19	11/20/2025	\$296,984.96	12/22/2025	\$327,779.10
01/20/2026	\$278,909.42	02/20/2026	\$305,179.85		

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

District: 38901 ISD: 38
 Da Vinci Schools

State Aid Membership	372.40
General ED K-12	365.50
Supplemental 2025	369.64
Fall 2025	365.04
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	397,032.00
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	113,605.94	45.45%	31,650.98	19,982.92
22b/51e DISCRETIONARY PAYMENT	1,786,849.68	45.45%	649,698.54	162,424.64
22b PSA PROTECTED	1,955,770.32	45.45%	711,118.09	177,779.52
29(6) ENROLLMENT STABILIZATION PAYMENTS	165,996.24	45.45%	60,049.85	15,395.44
31a AT RISK	728,547.22	45.45%	264,899.77	66,224.94
61d CTE PER PUPIL INCENTIVE	2,753.41	45.45%	1,001.14	250.28
22I DISTRICT TRANSPORTATION COSTS	59,217.27	45.45%	21,531.40	5,382.85
152a HEADLEE OBLIGATION FOR DATA COLLEC	11,040.77	45.45%	4,014.81	1,003.22
31aa MENTAL HEALTH GRANT - PER PUPIL	138,985.95	45.45%	22,113.18	41,055.93
147a(2) MPSERS NORMAL COST OFFSET	29,194.70	100.00%	14,541.33	14,653.37
147e MPSERS REFORMS - DEFINED CONTRIBUT	19,177.99	100.00%	9,227.63	9,950.36
147c(1) MPSERS UAAL RATE STABILIZATION	408,550.28	45.45%	148,548.88	37,137.22
	\$5,419,689.77		\$1,938,395.60	\$551,240.69

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	26,557.04	100.00%	0.00	26,557.04
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%	61,745.60	0.00
		<u>\$122,665.09</u>		<u>\$96,108.05</u>	<u>\$26,557.04</u>
SUBTOTALS		\$5,542,354.86		\$2,034,503.65	\$577,797.73

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				3,673,275.00
51e	SPECIAL ED FOUNDATION (SEC 52)				69,345.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				<u>113,605.94</u>
					<u>\$3,856,225.94</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$469,410.89	11/20/2025	\$595,684.12	12/22/2025	\$492,423.31
01/20/2026	\$476,985.33	02/20/2026	\$577,797.73		

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

District: 38902 ISD: 38
 Paragon Charter Academy

State Aid Membership	597.73
General ED K-12	595.60
Supplemental 2025	602.01
Fall 2025	594.89
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	280,132.00
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	80,156.41	45.45%	26,166.32	10,264.77
22b/51e DISCRETIONARY PAYMENT	2,868,028.09	45.45%	1,043,722.22	259,796.55
22b PSA PROTECTED	3,139,158.41	45.45%	1,142,390.97	284,356.53
29(6) ENROLLMENT STABILIZATION PAYMENTS	70,011.80	45.45%	24,729.78	7,090.58
31a AT RISK	739,516.79	45.45%	268,888.30	67,222.08
152a HEADLEE OBLIGATION FOR DATA COLLEC	17,721.27	45.45%	6,449.67	1,604.65
31aa MENTAL HEALTH GRANT - PER PUPIL	222,842.86	45.45%	35,455.13	65,826.95
	\$7,137,435.63		\$2,547,802.39	\$696,162.11

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
41	2023 BILINGUAL EDUCATION	(6,479.99)	100.00%	(6,479.99)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	8,191.84	100.00%	0.00	8,191.84
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	90,111.81	100.00%	90,111.81	0.00
		<u>\$91,823.66</u>		<u>\$83,631.82</u>	<u>\$8,191.84</u>
SUBTOTALS		\$7,229,259.29		\$2,631,434.21	\$704,353.95

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				5,985,780.00
51e	SPECIAL ED FOUNDATION (SEC 52)				21,406.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				80,156.41
					<u>\$6,087,342.91</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$641,298.06	11/20/2025	\$641,282.55	12/22/2025	\$718,996.97
01/20/2026	\$629,856.63	02/20/2026	\$704,353.95		