

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38000	ISD: 38	LEA Membership	21,566.02
Jackson ISD		ISD Membership	449.48
		Supplemental 2025	468.20
Homestead Tax Value	4,142,186,871.00	Fall	447.40
Non-Homestead Tax Value	1,977,555,843.00		
Com Pers Prop Tax Value	130,503,507.00		
Ind Pers Prop Tax Value	128,685,361.00		
		Mills	
		Special Ed.	6.2060
		Voc. Ed.	2.1173
		Operating	0.3381
		Special Ed. Costs	47,439,821.00
		Special Ed. Transp. Costs	6,124,544.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 447.98 Total FTEs	4,502,199.00	90.90%	3,683,249.00	409,249.89
51a(2)	SPECIAL EDUCATION	17,887,025.03	90.90%	14,633,375.18	1,625,930.57
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 1.50 Total FTEs	15,075.00	90.90%	12,332.86	1,370.32
74(2)	BUS DRIVER SAFETY/NON SE AUX TRANS	86,743.00	90.90%	70,964.45	7,884.94
24	COURT PLACED CHILDREN	132,150.66	90.90%	108,112.45	12,012.50
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	180,015.92	90.90%	147,271.02	16,363.45
22l	DISTRICT TRANSPORTATION COSTS	4,380.29	90.90%	3,583.52	398.16
35a(4)	EARLY LITERACY TEACHER COACHES	500,000.00	90.90%	409,050.00	45,450.00
54d	EARLY ON	413,386.00	90.90%	338,191.09	37,576.78
99h	FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
32d(1)	GREAT START READINESS	7,753,200.00	90.90%	6,342,892.92	704,765.88
32d(29)	GSRP CURRICULUM	2,360.00	90.90%	1,930.72	214.52
32d(24)	GSRP TRANSPORTATION	213,244.00	90.90%	174,454.92	19,383.88
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	13,319.57	90.90%	10,897.27	1,210.22
81	INTERMEDIATE DISTRICTS	2,543,506.97	90.90%	2,080,843.05	231,204.79
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	90.90%	73,044.64	8,116.07
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	90.90%	820,636.11	91,181.79
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	494,556.56	90.90%	404,593.00	44,958.91
147a(2)	MPSERS NORMAL COST OFFSET	1,121,720.28	100.00%	1,121,720.28	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	291,979.69	100.00%	291,979.69	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	6,774,126.73	90.90%	5,541,913.08	615,768.12
54	SCHOOL FOR DEAF/BLIND	15,613.57	90.90%	12,773.46	1,419.28
56	SPEC. ED. MILLAGE EQUALIZATION	186,813.07	90.90%	152,831.77	16,981.31
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	776,035.73	90.90%	634,874.83	70,541.65
51a.1	TUITION DEDUCT-DEAF	(32,288.41)	90.90%	(26,415.15)	(2,935.01)
61a(2)	VOC. ED. ADMINISTRATION	14,627.41	90.90%	11,966.68	1,329.64
62	VOC. ED. MILLAGE EQUALIZATION	439,428.65	90.90%	359,496.58	39,944.06
61a(1)	VOCATIONAL EDUCATION	486,320.96	90.90%	397,859.18	44,206.57
		<u>\$45,912,752.39</u>		<u>\$37,819,249.60</u>	<u>\$4,044,528.29</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

PRIOR YEAR ADJUSTMENTS				Pct	Previous	
				Amount	To Date	Current Amt
31n12	2019	BEHAVIORAL HEALTH TEAM PILOT	(19,977.00)	100.00%	(19,977.00)	0.00
31n(12)	2019	ISD MENTAL HEALTH ADMINISTRATIVE FU	(2,473.00)	100.00%	(2,473.00)	0.00
31n(12)	2020	ISD MENTAL HEALTH ADMINISTRATIVE FU	(1,400.00)	100.00%	(1,400.00)	0.00
32d(31)	2023	GSRP CLASSROOM START UP GRANTS	(5,724.00)	100.00%	(5,724.00)	0.00
31ff	2024	SMART INTERNSHIP GRANT PROGRAM	61,000.00	100.00%	61,000.00	0.00
51a(2)	2025	SPECIAL EDUCATION	1,162,974.69	100.00%	1,162,974.69	0.00
26d	2025	BROWNFIELD REDEVELOPMENT REIMB	67,912.00	100.00%	67,912.00	0.00
74(2)	2025	BUS DRIVER SAFETY/NON SE AUX TRANS	46,505.00	100.00%	46,505.00	0.00
24	2025	COURT PLACED CHILDREN	132,150.66	100.00%	132,150.66	0.00
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
61a(1)	2025	VOCATIONAL EDUCATION	221.55	100.00%	221.55	0.00
			<u>\$2,218,190.97</u>		<u>\$2,218,190.97</u>	<u>\$0.00</u>
SUBTOTALS			\$48,130,943.36		\$40,037,440.57	\$4,044,528.29

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	03/20/2026	\$4,451,667.78
04/20/2026	\$4,123,486.58	05/20/2026	\$4,304,635.88	06/22/2026	\$4,022,454.58
07/20/2026	\$4,044,528.29				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38010 ISD: 38
Western School District

State Aid Membership	2,688.66
General ED K-12	2,666.52
Supplemental 2025	2,630.12
Fall 2025	2,670.56
Special ED K-12 Sec 52	22.14
Supplemental 2025	32.17
Fall 2025	21.03
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	143,054,983	18.000	2,574,990
Comm PP TV	8,221,525	6.000	49,329
Assumed Local Revenue			2,624,319

Local Revenue Per GE	984.17
Local Revenue Per Membership	976.07

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: \$4,012.64)	10,788,624.66	90.90%	8,825,052.05	981,807.77
51c	SPEC ED HEADLEE OBLIGATION	1,092,822.70	90.90%	894,038.25	99,337.58
22b/51e	DISCRETIONARY PAYMENT	13,608,099.35	90.90%	11,132,773.50	1,236,988.81
29(6)	ENROLLMENT STABILIZATION PAYMENTS	10,356.84	90.90%	8,481.10	933.27
31a	AT RISK	2,001,907.95	90.90%	1,637,711.66	182,022.67
61d	CTE PER PUPIL INCENTIVE	15,433.61	90.90%	12,626.24	1,402.91
22l	DISTRICT TRANSPORTATION COSTS	273,088.82	90.90%	223,413.96	24,823.78
152a	HEADLEE OBLIGATION FOR DATA COLLEC	79,673.83	90.90%	65,184.34	7,239.17
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	522,599.19	100.00%	522,599.19	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	55,860.03	100.00%	55,860.03	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,410,197.69	90.90%	1,971,782.73	219,086.97
31d	SCHOOL LUNCH	56,697.74	90.90%	40,343.33	11,194.92
30d	UNIVERSAL SCHOOL BREAKFAST	96,001.02	100.00%	81,825.10	14,175.92
30d	UNIVERSAL SCHOOL LUNCH	358,973.30	100.00%	306,739.50	52,233.80
		<u>\$31,370,336.73</u>		<u>\$25,778,430.98</u>	<u>\$2,831,247.57</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	2,855.96	100.00%	2,855.96	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	2.08	100.00%	2.08	0.00
22a	2024 PROP A OBLIGATION	7,232.58	100.00%	5,968.89	1,263.69
22b/51e	2024 DISCRETIONARY PAYMENT	(5.86)	100.00%	(12.81)	6.95
22a	2025 PROP A OBLIGATION	7,402.64	100.00%	6,083.63	1,319.01
51c	2025 SPEC ED HEADLEE OBLIGATION	(4,707.25)	100.00%	(4,707.25)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(5.26)	100.00%	(11.95)	6.69
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	7,384.30	100.00%	4,244.04	3,140.26
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27(4)	2025 MPSERS HEALTHCARE OFFSET	260,907.03	100.00%	260,907.03	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	391,379.67	100.00%	391,379.67	0.00
		\$852,439.84		\$846,703.24	\$5,736.60
SUBTOTALS		\$32,222,776.57		\$26,625,134.22	\$2,836,984.17

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,065.83)	24,174,217.01
51e	SPECIAL ED FOUNDATION (SEC 52)	222,507.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,092,822.70
		<u>\$25,489,546.71</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	03/20/2026	\$2,809,816.20
04/20/2026	\$2,814,652.30	05/20/2026	\$2,999,956.69	06/22/2026	\$2,812,746.52
07/20/2026	\$2,836,984.17				

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: 07/20/2026

District: 38020 ISD: 38

Vandercook Lake Public Schools

State Aid Membership	611.46
General ED K-12 (23a: 6.17)	598.94
Supplemental 2025	591.46
Fall 2025	592.91
Special ED K-12 Sec 52	12.52
Supplemental 2025	13.05
Fall 2025	12.46
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	33,013,254	18.000	594,239
Comm PP TV	1,445,900	6.000	8,675
Assumed Local Revenue			602,914
Local Revenue Per GE			1,006.64
Local Revenue Per Membership			986.02

Special Ed. Costs	886,874.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,691.25)	2,257,051.73	90.90%	1,844,579.25	207,080.77
51c	SPEC ED HEADLEE OBLIGATION	253,768.35	90.90%	207,607.89	23,067.54
22b/51e	DISCRETIONARY PAYMENT	3,285,204.31	90.90%	2,685,429.98	300,820.74
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	1,078,900.72	90.90%	882,622.15	98,098.60
104h	BENCHMARK ASSESSMENTS	5,728.00	90.90%	4,686.08	520.67
61d	CTE PER PUPIL INCENTIVE	3,622.91	90.90%	2,963.90	329.33
22l	DISTRICT TRANSPORTATION COSTS	34,608.03	90.90%	28,312.83	3,145.87
99h	FIRST ROBOTICS	6,499.00	100.00%	6,499.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,119.57	90.90%	14,812.22	1,658.47
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	110,488.58	100.00%	110,488.58	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	23,609.43	100.00%	23,609.43	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	757,165.07	90.90%	619,436.74	68,826.31
31d	SCHOOL LUNCH	21,448.49	90.90%	15,234.58	4,262.10
		<u>\$7,856,214.19</u>		<u>\$6,446,282.63</u>	<u>\$707,810.40</u>

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

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%	12,345.14	0.00
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	2,826.58	100.00%	1,602.65	1,223.93
31f	2025 SCHOOL BREAKFAST	7,512.31	100.00%	0.00	7,512.31
27i(4)	2025 MPSERS HEALTHCARE OFFSET	69,315.28	100.00%	69,315.28	0.00
27i(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
		\$295,691.78		\$286,955.54	\$8,736.24
SUBTOTALS		\$8,151,905.97		\$6,733,238.17	\$716,546.64

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	73,255.34
--------------------	-----------

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,043.36)	5,416,430.04
51e	SPECIAL ED FOUNDATION (SEC 52)	125,826.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	253,768.35
		<u>\$5,796,024.39</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	03/20/2026	\$704,632.62
04/20/2026	\$714,544.61	05/20/2026	\$713,498.16	06/22/2026	\$704,951.82
07/20/2026	\$716,546.64				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38040 ISD: 38
Columbia School District

State Aid Membership	1,417.44
General ED K-12	1,389.37
Supplemental 2025	1,403.63
Fall 2025	1,387.79
Special ED K-12 Sec 52	28.07
Supplemental 2025	27.53
Fall 2025	28.13
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	333,435,568	18.000	6,001,840
Comm PP TV	9,791,837	6.000	58,751
Assumed Local Revenue			6,060,591
Local Revenue Per GE			4,362.11
Local Revenue Per Membership			4,275.73

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: \$420.66)	596,260.31	90.90%	485,110.27	56,890.35
51c SPEC ED HEADLEE OBLIGATION	530,001.35	90.90%	433,594.10	48,177.13
22b/51e DISCRETIONARY PAYMENT	7,588,426.92	90.90%	6,208,088.50	689,791.57
29(6) ENROLLMENT STABILIZATION PAYMENTS	27,327.86	90.90%	22,378.46	2,462.56
31a AT RISK	887,288.94	90.90%	725,869.26	80,676.39
61d CTE PER PUPIL INCENTIVE	8,694.99	90.90%	7,113.37	790.38
22l DISTRICT TRANSPORTATION COSTS	196,992.22	90.90%	161,159.34	17,906.59
99h FIRST ROBOTICS	7,984.00	100.00%	7,984.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,003.40	90.90%	34,364.67	3,816.42
31aa MENTAL HEALTH GRANT - PER PUPIL	528,011.47	100.00%	528,011.47	0.00
147a(2) MPSERS NORMAL COST OFFSET	234,698.64	100.00%	234,698.64	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	44,616.51	100.00%	44,616.51	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,500,737.81	90.90%	1,227,753.60	136,417.07
31d SCHOOL LUNCH	36,753.36	90.90%	25,285.98	8,122.82
30d UNIVERSAL SCHOOL BREAKFAST	86,436.20	100.00%	74,269.60	12,166.60
30d UNIVERSAL SCHOOL LUNCH	179,418.40	100.00%	155,384.30	24,034.10
	<u>\$12,495,652.38</u>		<u>\$10,375,682.07</u>	<u>\$1,081,251.98</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: 07/20/2026

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	2,155.67	100.00%	4,828.69	(2,673.02)
22b/51e	2024 DISCRETIONARY PAYMENT	8.70	100.00%	9.31	(0.61)
22a	2025 PROP A OBLIGATION	17,766.84	100.00%	19,820.15	(2,053.31)
51c	2025 SPEC ED HEADLEE OBLIGATION	67,156.92	100.00%	67,156.92	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(7.82)	100.00%	10.06	(17.88)
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	5,845.18	100.00%	2,660.04	3,185.14
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27(4)	2025 MPSERS HEALTHCARE OFFSET	112,907.64	100.00%	112,907.64	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	207,317.66	100.00%	207,317.66	0.00
		\$508,818.84		\$510,378.52	(\$1,559.68)
SUBTOTALS		\$13,004,471.22		\$10,886,060.59	\$1,079,692.30

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,687.89)	7,902,583.73
51e	SPECIAL ED FOUNDATION (SEC 52)	282,103.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	530,001.35
		<u>\$8,714,688.58</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	03/20/2026	\$1,346,513.57
04/20/2026	\$1,067,263.83	05/20/2026	\$1,244,251.79	06/22/2026	\$1,074,867.39
07/20/2026	\$1,079,692.30				

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: 07/20/2026

District: 38050 ISD: 38

Grass Lake Community Schools

State Aid Membership	1,293.97
General ED K-12	1,271.17
Supplemental 2025	1,287.72
Fall 2025	1,269.33
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	81,115,534	18.000	1,460,080
Comm PP TV	3,470,632	6.000	20,824
Assumed Local Revenue			1,480,904

Local Revenue Per GE	1,164.99
Local Revenue Per Membership	1,144.47

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: \$3,856.01)	4,989,561.26	90.90%	4,083,145.70	452,365.49
51c	SPEC ED HEADLEE OBLIGATION	420,150.92	90.90%	343,725.47	38,191.72
22b/51e	DISCRETIONARY PAYMENT	6,533,936.90	90.90%	5,345,403.28	593,945.36
29(6)	ENROLLMENT STABILIZATION PAYMENTS	125,701.69	90.90%	102,935.62	11,327.22
31a	AT RISK	656,771.42	90.90%	537,288.55	59,716.67
61d	CTE PER PUPIL INCENTIVE	8,912.37	90.90%	7,291.21	810.13
22l	DISTRICT TRANSPORTATION COSTS	167,752.55	90.90%	137,238.36	15,248.71
99h	FIRST ROBOTICS	9,283.00	100.00%	9,283.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	38,344.58	90.90%	31,371.23	3,483.99
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	229,794.89	100.00%	229,794.89	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	33,170.02	100.00%	33,170.02	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,245,388.56	90.90%	1,018,852.38	113,205.82
31d	SCHOOL LUNCH	37,479.45	90.90%	27,693.54	6,375.28
30d	UNIVERSAL SCHOOL BREAKFAST	108,772.76	100.00%	78,405.62	30,367.14
30d	UNIVERSAL SCHOOL LUNCH	388,534.27	100.00%	284,814.34	103,719.93
		<u>\$14,993,554.64</u>		<u>\$12,270,413.21</u>	<u>\$1,428,757.46</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: 07/20/2026

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	45,634.70	100.00%	46,964.77	(1,330.07)
22b/51e	2024 DISCRETIONARY PAYMENT	(10.15)	100.00%	(9.07)	(1.08)
22a	2025 PROP A OBLIGATION	47,892.18	100.00%	49,291.75	(1,399.57)
51c	2025 SPEC ED HEADLEE OBLIGATION	26,270.86	100.00%	26,270.86	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4.85	100.00%	3.25	1.60
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	3,628.40	100.00%	2,913.31	715.09
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27(4)	2025 MPSERS HEALTHCARE OFFSET	115,620.20	100.00%	115,620.20	0.00
27(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
		\$723,968.29		\$725,982.32	(\$2,014.03)
SUBTOTALS		\$15,717,522.93		\$12,996,395.53	\$1,426,743.43

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,885.01)	11,294,358.16
51e	SPECIAL ED FOUNDATION (SEC 52)	229,140.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	420,150.92
		<u>\$11,943,649.08</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	03/20/2026	\$1,396,219.31
04/20/2026	\$1,299,915.73	05/20/2026	\$1,511,277.77	06/22/2026	\$1,293,535.95
07/20/2026	\$1,426,743.43				

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: 07/20/2026

District: 38080 ISD: 38
 Concord Community Schools

State Aid Membership	632.69
General ED K-12	623.90
Supplemental 2025	607.92
Fall 2025	625.68
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	40,158,184	18.000	722,847
Comm PP TV	795,800	6.000	4,775
Assumed Local Revenue			727,622

Local Revenue Per GE	1,166.25
Local Revenue Per Membership	1,150.05

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: \$3,750.25)	2,372,745.67	90.90%	1,941,143.23	215,682.58
51c	SPEC ED HEADLEE OBLIGATION	190,376.20	90.90%	155,746.77	17,305.20
22b/51e	DISCRETIONARY PAYMENT	3,258,165.46	90.90%	2,665,505.16	296,167.24
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	572,366.81	90.90%	468,239.21	52,042.22
41	BILINGUAL EDUCATION	4,661.00	90.90%	3,813.16	423.69
61d	CTE PER PUPIL INCENTIVE	2,608.50	90.90%	2,134.01	237.12
22l	DISTRICT TRANSPORTATION COSTS	121,683.23	90.90%	99,549.05	11,061.01
99h	FIRST ROBOTICS	12,561.00	100.00%	12,561.00	0.00
27b	GROW YOUR OWN SAF	253,384.00	90.90%	0.00	230,326.06
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,748.68	90.90%	15,339.05	1,703.50
22d(4)	ISOLATED DISTRICTS	20,178.73	90.90%	16,511.41	1,831.06
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	129,087.17	100.00%	129,087.17	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	17,932.93	100.00%	17,932.93	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	726,664.17	90.90%	594,483.96	66,053.77
31d	SCHOOL LUNCH	20,082.78	90.90%	15,042.82	3,212.43
30d	UNIVERSAL SCHOOL BREAKFAST	10,993.12	100.00%	9,507.22	1,485.90
30d	UNIVERSAL SCHOOL LUNCH	14,038.96	100.00%	11,989.77	2,049.19
		<u>\$7,746,278.41</u>		<u>\$6,158,585.92</u>	<u>\$899,580.97</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	2,137.66	100.00%	2,137.66	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(3.30)	100.00%	(3.30)	0.00
22a	2024 PROP A OBLIGATION	2,807.94	100.00%	2,807.94	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(6.51)	100.00%	(6.51)	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	788.00	100.00%	788.00	0.00
22a	2025 PROP A OBLIGATION	6,268.03	100.00%	6,268.03	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(8,683.14)	100.00%	(8,683.14)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4.07	100.00%	4.07	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	1,695.27	100.00%	1,582.48	112.79
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	64,397.37	100.00%	64,397.37	0.00
27I(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>\$294,935.67</u>		<u>\$294,822.88</u>	<u>\$112.79</u>
SUBTOTALS		\$8,041,214.08		\$6,453,408.80	\$899,693.76

Amount Applied to Loan Payments

MFA - SAN 2025 A-1	131,859.72
--------------------	------------

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,883.75)	5,542,571.63
51e	SPECIAL ED FOUNDATION (SEC 52)	88,339.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>190,376.20</u>
		\$5,821,287.33

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	03/20/2026	\$672,941.39
04/20/2026	\$682,404.14	05/20/2026	\$734,967.76	06/22/2026	\$667,138.41
07/20/2026	\$899,693.76				

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: 07/20/2026

District: 38090 ISD: 38

East Jackson Community Schools

State Aid Membership	723.26
General ED K-12	695.63
Supplemental 2025	672.25
Fall 2025	698.23
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	132,332,203	18.000	2,381,980
Comm PP TV	10,112,384	6.000	60,674
Assumed Local Revenue			2,442,654

Local Revenue Per GE	3,511.43
Local Revenue Per Membership	3,377.28

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: \$1,697.31)	1,227,596.43	90.90%	1,003,225.66	112,659.49
51c	SPEC ED HEADLEE OBLIGATION	437,658.37	90.90%	358,048.31	39,783.15
22b/51e	DISCRETIONARY PAYMENT	3,598,510.52	90.90%	2,943,948.22	327,097.84
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	1,260,497.88	90.90%	1,031,182.32	114,610.25
104h	BENCHMARK ASSESSMENTS	7,427.00	90.90%	6,076.03	675.11
61d	CTE PER PUPIL INCENTIVE	3,840.29	90.90%	3,141.74	349.08
22l	DISTRICT TRANSPORTATION COSTS	128,678.95	90.90%	105,272.25	11,696.92
99h	FIRST ROBOTICS	6,188.00	100.00%	6,188.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	21,432.57	90.90%	17,534.84	1,947.37
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	135,847.16	100.00%	135,847.16	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	29,765.15	100.00%	29,765.15	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	762,054.83	90.90%	623,437.06	69,270.78
1100	REIMB FOR SCHOOL BOARD MEM TRAININ	200.00	100.00%	200.00	0.00
31d	SCHOOL LUNCH	22,139.71	90.90%	18,998.80	1,126.20
		<u>\$7,641,836.86</u>		<u>\$6,282,865.54</u>	<u>\$679,216.19</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
31o	2022 WRAPAROUND SERVICES	(29,427.28)	100.00%	(29,427.28)	0.00
22a	2023 PROP A OBLIGATION	728.81	100.00%	728.81	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.86	100.00%	1.86	0.00
22a	2024 PROP A OBLIGATION	1,026.70	100.00%	1,026.70	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	0.91	100.00%	0.91	0.00
22a	2025 PROP A OBLIGATION	16,075.38	100.00%	14,812.06	1,263.32
51c	2025 SPEC ED HEADLEE OBLIGATION	(24,691.42)	100.00%	(24,691.42)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1.93	100.00%	(2.93)	4.86
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	(1,083.37)	100.00%	1,998.64	(3,082.01)
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	65,589.34	100.00%	65,589.34	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	103,189.94	100.00%	103,189.94	0.00
		\$153,919.84		\$155,733.67	(\$1,813.83)
SUBTOTALS		\$7,795,756.70		\$6,438,599.21	\$677,402.36

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,538.57)	4,548,425.45
51e	SPECIAL ED FOUNDATION (SEC 52)	277,681.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	437,658.37
		<u>\$5,263,765.32</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	03/20/2026	\$657,669.62
04/20/2026	\$678,783.17	05/20/2026	\$768,213.23	06/22/2026	\$678,981.82
07/20/2026	\$677,402.36				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38100 ISD: 38

Hanover-Horton School District

State Aid Membership	981.05
General ED K-12	969.36
Supplemental 2025	982.18
Fall 2025	967.94
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	95,508,680	18.000	1,719,156
Comm PP TV	1,126,700	6.000	6,760
Assumed Local Revenue			1,725,916

Local Revenue Per GE	1,780.47
Local Revenue Per Membership	1,759.25

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: \$2,726.31)	2,674,646.43	90.90%	2,186,844.09	244,409.51
51c SPEC ED HEADLEE OBLIGATION	270,858.13	90.90%	221,589.04	24,621.00
22b/51e DISCRETIONARY PAYMENT	5,458,989.67	90.90%	4,465,998.89	496,222.72
29(6) ENROLLMENT STABILIZATION PAYMENTS	50,106.45	90.90%	41,031.58	4,515.18
31a AT RISK	629,981.86	90.90%	515,372.66	57,280.85
61d CTE PER PUPIL INCENTIVE	8,550.08	90.90%	6,994.82	777.20
22l DISTRICT TRANSPORTATION COSTS	200,004.40	90.90%	163,623.60	18,180.40
152a HEADLEE OBLIGATION FOR DATA COLLEC	29,071.73	90.90%	23,784.74	2,641.46
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	173,697.05	100.00%	173,697.05	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	22,331.16	100.00%	22,331.16	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	947,471.35	90.90%	775,126.31	86,125.15
31d SCHOOL LUNCH	27,456.87	90.90%	19,428.04	5,530.25
30d UNIVERSAL SCHOOL BREAKFAST	55,859.24	100.00%	47,644.88	8,214.36
30d UNIVERSAL SCHOOL LUNCH	192,520.56	100.00%	165,919.97	26,600.59
	<u>\$10,741,544.98</u>		<u>\$8,829,386.83</u>	<u>\$975,118.67</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: 07/20/2026

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	2,617.65	100.00%	1,163.40	1,454.25
22b/51e	2024 DISCRETIONARY PAYMENT	(3.03)	100.00%	0.85	(3.88)
22a	2025 PROP A OBLIGATION	2,451.58	100.00%	936.78	1,514.80
51c	2025 SPEC ED HEADLEE OBLIGATION	43,196.28	100.00%	43,196.28	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(7.86)	100.00%	(8.17)	0.31
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	3,709.11	100.00%	2,043.79	1,665.32
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27(4)	2025 MPSERS HEALTHCARE OFFSET	104,014.07	100.00%	104,014.07	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	144,895.98	100.00%	144,895.98	0.00
35m	2025 LITERACY SUPPORTS	94,007.00	100.00%	94,007.00	0.00
		<u>\$480,527.26</u>		<u>\$475,896.46</u>	<u>\$4,630.80</u>
SUBTOTALS		\$11,222,072.24		\$9,305,283.29	\$979,749.47

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,269.53)	8,016,151.60
51e	SPECIAL ED FOUNDATION (SEC 52)	117,484.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>270,858.13</u>
		\$8,404,494.23

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	03/20/2026	\$964,296.86
04/20/2026	\$960,416.13	05/20/2026	\$1,068,354.26	06/22/2026	\$968,014.51
07/20/2026	\$979,749.47				

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: 07/20/2026

District: 38120 ISD: 38

Michigan Center School District

State Aid Membership	1,382.85
General ED K-12	1,365.86
Supplemental 2025	1,356.71
Fall 2025	1,366.88
Special ED K-12 Sec 52	16.99
Supplemental 2025	36.33
Fall 2025	14.84
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	79,933,456	18.000	1,438,802
Comm PP TV	3,540,719	6.000	21,244
Assumed Local Revenue			1,460,046

Local Revenue Per GE	1,068.96
Local Revenue Per Membership	1,055.82

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: \$3,959.08)	5,474,813.78	90.90%	4,475,596.47	501,009.26
51c SPEC ED HEADLEE OBLIGATION	583,412.78	90.90%	477,290.00	53,032.22
22b/51e DISCRETIONARY PAYMENT	6,962,779.01	90.90%	5,696,257.13	632,908.99
29(6) ENROLLMENT STABILIZATION PAYMENTS	87,371.71	90.90%	71,547.66	7,873.22
31a AT RISK	1,277,006.30	90.90%	1,044,687.46	116,111.27
104h BENCHMARK ASSESSMENTS	13,125.00	90.90%	10,737.56	1,193.07
61d CTE PER PUPIL INCENTIVE	11,375.95	90.90%	9,306.66	1,034.08
22l DISTRICT TRANSPORTATION COSTS	119,820.19	90.90%	98,024.90	10,891.65
99h FIRST ROBOTICS	5,755.00	100.00%	5,755.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	40,978.39	90.90%	33,526.06	3,723.30
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	270,094.43	100.00%	270,094.43	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	31,157.26	100.00%	31,157.26	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,237,072.87	90.90%	1,012,049.31	112,449.93
31d SCHOOL LUNCH	41,027.31	90.90%	29,480.08	7,813.74
30d UNIVERSAL SCHOOL BREAKFAST	35,468.56	100.00%	25,770.84	9,697.72
30d UNIVERSAL SCHOOL LUNCH	94,110.82	100.00%	69,998.36	24,112.46
18(5) FAIL TO SUBMIT FID (DEDUCT)	0.00	0.00%	0.00	0.00
	<u>\$16,285,369.36</u>		<u>\$13,361,279.18</u>	<u>\$1,481,850.91</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: 07/20/2026

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	4,336.25	100.00%	3,170.88	1,165.37
22b/51e	2024 DISCRETIONARY PAYMENT	5.71	100.00%	7.12	(1.41)
22a	2025 PROP A OBLIGATION	8,882.56	100.00%	6,513.88	2,368.68
51c	2025 SPEC ED HEADLEE OBLIGATION	10,151.03	100.00%	10,151.03	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	7.72	100.00%	11.10	(3.38)
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	4,992.50	100.00%	3,101.25	1,891.25
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27l(4)	2025 MPSERS HEALTHCARE OFFSET	125,787.87	100.00%	125,787.87	0.00
27l(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>\$437,850.80</u>		<u>\$432,430.29</u>	<u>\$5,420.51</u>
SUBTOTALS		\$16,723,220.16		\$13,793,709.47	\$1,487,271.42

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,981.04)	12,266,843.29
51e	SPECIAL ED FOUNDATION (SEC 52)	170,749.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	583,412.78
		<u>\$13,021,005.57</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	03/20/2026	\$1,457,705.81
04/20/2026	\$1,458,490.02	05/20/2026	\$1,562,873.55	06/22/2026	\$1,457,621.84
07/20/2026	\$1,487,271.42				

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: 07/20/2026

District: 38130 ISD: 38

Napoleon Community Schools

State Aid Membership	1,291.80
General ED K-12	1,265.88
Supplemental 2025	1,256.77
Fall 2025	1,266.89
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

	Amount	Mills	Revenue
Non-Pre TV	88,534,105	18.000	1,593,614
Comm PP TV	2,476,700	6.000	14,860
Assumed Local Revenue			1,608,474

Local Revenue Per GE	1,270.64
Local Revenue Per Membership	1,245.14

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: \$3,495.74)	4,515,796.93	90.90%	3,694,035.29	410,824.12
51c	SPEC ED HEADLEE OBLIGATION	488,803.25	90.90%	399,889.94	44,432.21
22b/51e	DISCRETIONARY PAYMENT	6,858,315.31	90.90%	5,610,794.54	623,414.08
31a	AT RISK	852,484.87	90.90%	697,396.90	77,511.85
61d	CTE PER PUPIL INCENTIVE	13,694.62	90.90%	11,203.57	1,244.84
22l	DISTRICT TRANSPORTATION COSTS	184,998.83	90.90%	151,347.54	16,816.40
99h	FIRST ROBOTICS	7,871.00	100.00%	7,871.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	38,280.28	90.90%	31,318.63	3,478.14
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	227,096.99	100.00%	227,096.99	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	38,445.47	100.00%	38,445.47	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,203,402.47	90.90%	984,503.56	109,389.29
31d	SCHOOL LUNCH	27,403.11	90.90%	21,228.69	3,680.74
30d	UNIVERSAL SCHOOL BREAKFAST	46,560.74	100.00%	39,220.14	7,340.60
30d	UNIVERSAL SCHOOL LUNCH	130,387.76	100.00%	113,871.44	16,516.32
19(1)	FAIL TO SUBMIT SID (DEDUCT) MCL 380.11	(754,258.01)	100.00%	0.00	(754,258.01)
		\$13,879,283.62		\$12,028,223.70	\$560,390.58

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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	4,956.98	100.00%	4,956.98	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	13.77	100.00%	13.77	0.00
22a	2024 PROP A OBLIGATION	9,655.42	100.00%	9,655.42	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2.69	100.00%	2.69	0.00
22a	2025 PROP A OBLIGATION	17,114.24	100.00%	17,114.24	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	31,723.86	100.00%	31,723.86	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	10.79	100.00%	10.79	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	1,454.34	100.00%	2,233.22	(778.88)
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
27(4)	2025 MPSERS HEALTHCARE OFFSET	122,241.71	100.00%	122,241.71	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	185,555.20	100.00%	185,555.20	0.00
		\$451,618.61		\$452,397.49	(\$778.88)
SUBTOTALS		\$14,330,902.23		\$12,480,621.19	\$559,611.70

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,779.36)	11,113,616.24
51e	SPECIAL ED FOUNDATION (SEC 52)	260,496.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	488,803.25
		<u>\$11,862,915.49</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	03/20/2026	\$1,306,106.18
04/20/2026	\$1,329,070.35	05/20/2026	\$1,407,536.25	06/22/2026	\$1,311,612.65
07/20/2026	\$559,611.70				

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: 07/20/2026

District: 38140 ISD: 38
Northwest Community Schools

State Aid Membership	3,482.76
General ED K-12	3,432.50
Supplemental 2025	3,409.38
Fall 2025	3,435.07
Special ED K-12 Sec 52	50.26
Supplemental 2025	60.22
Fall 2025	49.15
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	261,264,500	18.000	4,702,761
Comm PP TV	45,697,260	6.000	274,184
Assumed Local Revenue			4,976,945

Local Revenue Per GE	1,449.95
Local Revenue Per Membership	1,429.02

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: \$2,974.36)	10,358,982.03	90.90%	8,471,634.51	944,680.16
51c	SPEC ED HEADLEE OBLIGATION	1,302,137.47	90.90%	1,065,278.66	118,364.30
22b/51e	DISCRETIONARY PAYMENT	19,665,802.60	90.90%	16,088,609.02	1,787,605.54
29(6)	ENROLLMENT STABILIZATION PAYMENTS	35,877.90	90.90%	29,379.98	3,233.03
31a	AT RISK	2,798,048.17	90.90%	2,289,014.40	254,411.39
61d	CTE PER PUPIL INCENTIVE	14,201.82	90.90%	11,618.51	1,290.94
22l	DISTRICT TRANSPORTATION COSTS	389,085.67	90.90%	318,310.99	35,367.88
99h	FIRST ROBOTICS	11,817.00	100.00%	11,817.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	103,205.62	90.90%	84,436.64	9,377.27
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	575,378.98	100.00%	575,378.98	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	59,201.87	100.00%	59,201.87	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	3,163,448.99	90.90%	2,588,017.62	287,557.51
31d	SCHOOL LUNCH	88,323.80	90.90%	60,208.74	20,077.59
30d	UNIVERSAL SCHOOL BREAKFAST	63,073.28	100.00%	46,329.60	16,743.68
30d	UNIVERSAL SCHOOL LUNCH	110,806.96	100.00%	81,077.22	29,729.74
		<u>\$38,739,392.16</u>		<u>\$31,780,313.74</u>	<u>\$3,508,439.03</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: 07/20/2026

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	9,427.13	100.00%	9,668.85	(241.72)
22b/51e	2024 DISCRETIONARY PAYMENT	(38.47)	100.00%	(11.95)	(26.52)
31ff	2024 SMART INTERNSHIP GRANT PROGRAM	21,750.00	100.00%	21,750.00	0.00
27h(2)	2024 MENTORING GRANTS	121,200.00	100.00%	121,200.00	0.00
22a	2025 PROP A OBLIGATION	20,229.57	100.00%	20,509.08	(279.51)
51c	2025 SPEC ED HEADLEE OBLIGATION	144,635.82	100.00%	144,635.82	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	0.75	100.00%	(5.84)	6.59
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	14,727.98	100.00%	6,333.84	8,394.14
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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>\$1,439,999.72</u>		<u>\$1,432,146.74</u>	<u>\$7,852.98</u>
SUBTOTALS		\$40,179,391.88		\$33,212,460.48	\$3,516,292.01

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,600.05)	29,519,671.63
51e	SPECIAL ED FOUNDATION (SEC 52)	505,113.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,302,137.47</u>
		\$31,326,922.10

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	03/20/2026	\$3,440,809.39
04/20/2026	\$3,508,501.87	05/20/2026	\$3,755,632.45	06/22/2026	\$3,445,371.97
07/20/2026	\$3,516,292.01				

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: 07/20/2026

District: 38150 ISD: 38
Springport Public Schools

State Aid Membership	928.57
General ED K-12	920.30
Supplemental 2025	908.82
Fall 2025	921.57
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	101,591,243	18.000	1,828,642
Comm PP TV	1,305,200	6.000	7,831
Assumed Local Revenue			1,836,473
Local Revenue Per GE			1,995.52
Local Revenue Per Membership			1,977.74

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: \$2,644.68)	2,455,770.51	90.90%	2,004,956.07	227,339.32
51c SPEC ED HEADLEE OBLIGATION	323,268.70	90.90%	264,466.12	29,385.13
22b/51e DISCRETIONARY PAYMENT	5,039,880.93	90.90%	4,123,133.08	458,118.69
31a AT RISK	809,403.72	90.90%	662,153.28	73,594.70
104h BENCHMARK ASSESSMENTS	9,492.00	90.90%	7,765.41	862.82
61d CTE PER PUPIL INCENTIVE	24,128.61	90.90%	19,739.62	2,193.29
22l DISTRICT TRANSPORTATION COSTS	165,332.76	90.90%	135,258.73	15,028.75
152a HEADLEE OBLIGATION FOR DATA COLLEC	27,516.58	90.90%	22,512.41	2,500.16
22d(4) ISOLATED DISTRICTS	29,615.40	90.90%	24,233.04	2,687.36
35m(1) LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	149,815.16	100.00%	149,815.16	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	34,202.07	100.00%	34,202.07	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	885,419.34	90.90%	724,361.56	80,484.62
1100 REIMB FOR SCHOOL BOARD MEM TRAININ	599.00	100.00%	599.00	0.00
31d SCHOOL LUNCH	30,282.26	90.90%	23,004.14	4,522.43
30d UNIVERSAL SCHOOL BREAKFAST	24,500.84	100.00%	20,937.22	3,563.62
30d UNIVERSAL SCHOOL LUNCH	28,138.32	100.00%	23,746.91	4,391.41
61a(1) VOCATIONAL EDUCATION	26,315.89	90.90%	21,529.03	2,392.11
	<u>\$10,063,682.09</u>		<u>\$8,262,412.85</u>	<u>\$907,064.41</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	952.75	100.00%	952.75	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.61	100.00%	0.61	0.00
22a	2024 PROP A OBLIGATION	1,344.52	100.00%	1,420.27	(75.75)
22b/51e	2024 DISCRETIONARY PAYMENT	(0.16)	100.00%	(1.22)	1.06
22a	2025 PROP A OBLIGATION	1,408.86	100.00%	1,482.52	(73.66)
51c	2025 SPEC ED HEADLEE OBLIGATION	11,496.74	100.00%	11,496.74	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(0.53)	100.00%	7.58	(8.11)
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	2,163.28	100.00%	2,419.99	(256.71)
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	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
61a(1)	2025 VOCATIONAL EDUCATION	3.47	100.00%	3.47	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	74,304.94	100.00%	74,304.94	0.00
27l(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>\$376,664.08</u>		<u>\$377,077.25</u>	<u>(\$413.17)</u>
SUBTOTALS		\$10,440,346.17		\$8,639,490.10	\$906,651.24

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,054.48)	7,412,537.94
51e	SPECIAL ED FOUNDATION (SEC 52)	83,113.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>323,268.70</u>
		\$7,818,920.14

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	03/20/2026	\$913,648.96
04/20/2026	\$902,026.55	05/20/2026	\$934,145.79	06/22/2026	\$907,494.81
07/20/2026	\$906,651.24				

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: 07/20/2026

District: 38170 ISD: 38
Jackson Public Schools

State Aid Membership	4,868.36
General ED K-12	4,659.32
Supplemental 2025	4,656.78
Fall 2025	4,659.60
Special ED K-12 Sec 52	209.04
Supplemental 2025	229.39
Fall 2025	206.78
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	5,251.80

	Amount	Mills	Revenue
Non-Pre TV	587,614,133	18.000	10,577,054
Comm PP TV	42,518,850	6.000	255,113
Assumed Local Revenue			10,832,167

Local Revenue Per GE	2,324.84
Local Revenue Per Membership	2,225.01

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

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,026.79)	14,735,503.36	90.90%	12,047,826.77	1,346,745.78
51c	SPEC ED HEADLEE OBLIGATION	2,877,505.95	90.90%	2,354,087.62	261,565.29
22b/51e	DISCRETIONARY PAYMENT	23,359,341.13	90.90%	19,110,284.99	2,123,356.10
31a	AT RISK	6,363,593.93	90.90%	5,205,899.70	578,607.18
104h	BENCHMARK ASSESSMENTS	43,024.00	90.90%	35,197.93	3,910.89
41	BILINGUAL EDUCATION	114,863.00	90.90%	0.00	104,410.47
61d	CTE PER PUPIL INCENTIVE	19,491.28	90.90%	15,945.82	1,771.75
22l	DISTRICT TRANSPORTATION COSTS	501,401.87	90.90%	410,196.87	45,577.43
99h	FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	144,265.50	90.90%	118,029.37	13,107.97
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	707,820.79	100.00%	707,820.79	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	122,503.77	100.00%	122,503.77	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	4,421,197.93	90.90%	3,616,982.03	401,886.89
31d	SCHOOL LUNCH	161,529.28	90.90%	131,265.83	15,564.29
30d	UNIVERSAL SCHOOL BREAKFAST	16.50	100.00%	5.40	11.10
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		<u>\$53,576,885.29</u>		<u>\$43,880,873.89</u>	<u>\$4,896,515.14</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	8,000.00	100.00%	8,000.00	0.00
22a	2023 PROP A OBLIGATION	(629.02)	100.00%	(629.02)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(63.88)	100.00%	(63.88)	0.00
22a	2024 PROP A OBLIGATION	3,107.40	100.00%	825.40	2,282.00
22b/51e	2024 DISCRETIONARY PAYMENT	(50.82)	100.00%	(38.10)	(12.72)
22a	2025 PROP A OBLIGATION	(6,270.96)	100.00%	(10,500.22)	4,229.26
51c	2025 SPEC ED HEADLEE OBLIGATION	92,330.27	100.00%	92,330.27	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(26.18)	100.00%	(10.45)	(15.73)
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	1,077.22	100.00%	13,808.91	(12,731.69)
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	403,213.55	100.00%	403,213.55	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	706,787.01	100.00%	706,787.01	0.00
		<u>\$1,050,341.56</u>		<u>\$1,056,590.44</u>	<u>(\$6,248.88)</u>
SUBTOTALS		\$54,627,226.85		\$44,937,464.33	\$4,890,266.26

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,725.16)	35,993,992.49
51e	SPECIAL ED FOUNDATION (SEC 52)	2,100,852.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	2,877,505.95
		<u>\$40,972,350.44</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	03/20/2026	\$4,765,007.33
04/20/2026	\$4,732,139.68	05/20/2026	\$5,206,903.81	06/22/2026	\$4,782,841.21
07/20/2026	\$4,890,266.26				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38900 ISD: 38

Jackson Preparatory & Early College

State Aid Membership	294.93
General ED K-12	293.06
Supplemental 2025	253.67
Fall 2025	297.44
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

Local Revenue Per Membership 0.00

Special Ed. Costs 51,978.00

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	90.90%	12,167.50	1,351.95
22b/51e DISCRETIONARY PAYMENT	1,415,133.13	90.90%	1,157,720.41	128,635.61
22b PSA PROTECTED	1,548,913.37	90.90%	1,267,166.03	140,796.22
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	129,338.62	90.90%	105,808.74	11,760.07
61d CTE PER PUPIL INCENTIVE	3,478.00	90.90%	2,845.35	316.15
99h FIRST ROBOTICS	6,683.00	100.00%	6,683.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	8,739.74	90.90%	7,150.33	794.09
31aa MENTAL HEALTH GRANT - PER PUPIL	106,802.23	100.00%	106,802.23	0.00
	<u>\$3,233,960.97</u>		<u>\$2,666,343.59</u>	<u>\$283,654.09</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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	(698.18)	100.00%	(698.18)	0.00
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>\$37,244.17</u>	<u>\$0.00</u>
SUBTOTALS		\$3,271,205.14		\$2,703,587.76	\$283,654.09

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	2,945,253.00
51e	SPECIAL ED FOUNDATION (SEC 52)	18,793.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>14,872.88</u>
		<u>\$2,978,919.38</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	03/20/2026	\$335,700.90
04/20/2026	\$337,557.17	05/20/2026	\$283,650.56	06/22/2026	\$283,649.61
07/20/2026	\$283,654.09				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38901 ISD: 38
Da Vinci Schools

State Aid Membership	370.78
General ED K-12	363.93
Supplemental 2025	369.64
Fall 2025	363.30
Special ED K-12 Sec 52	6.85
Supplemental 2025	8.15
Fall 2025	6.70
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	90.90%	92,941.02	10,326.78
22b/51e	DISCRETIONARY PAYMENT	1,779,076.60	90.90%	1,455,462.57	161,718.06
22b	PSA PROTECTED	1,947,262.40	90.90%	1,593,055.37	177,006.15
29(6)	ENROLLMENT STABILIZATION PAYMENTS	173,904.55	90.90%	142,408.38	15,670.86
31a	AT RISK	728,082.23	90.90%	595,626.16	66,200.59
104h	BENCHMARK ASSESSMENTS	3,062.00	90.90%	2,505.02	278.34
41	BILINGUAL EDUCATION	2,484.00	90.90%	2,032.16	225.80
61d	CTE PER PUPIL INCENTIVE	2,753.41	90.90%	2,252.56	250.29
22l	DISTRICT TRANSPORTATION COSTS	56,260.88	90.90%	46,027.03	5,114.11
27b	GROW YOUR OWN SAF	62,343.00	90.90%	0.00	56,669.79
152a	HEADLEE OBLIGATION FOR DATA COLLEC	10,987.43	90.90%	8,989.26	998.31
31aa	MENTAL HEALTH GRANT - PER PUPIL	139,129.85	100.00%	139,129.85	0.00
147a(2)	MPERS NORMAL COST OFFSET	44,527.01	100.00%	44,527.01	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	29,393.87	100.00%	29,393.87	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	408,550.28	90.90%	334,234.98	37,137.22
		\$5,501,423.45		\$4,488,585.24	\$531,596.30

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: 07/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	26,557.04	100.00%	26,557.04	0.00
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
27(4)	2025 MPSERS HEALTHCARE OFFSET	26,107.08	100.00%	26,107.08	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	61,745.60	100.00%	61,745.60	0.00
		<u>\$122,665.09</u>		<u>\$122,665.09</u>	<u>\$0.00</u>
SUBTOTALS		\$5,624,088.54		\$4,611,250.33	\$531,596.30

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	3,657,496.50
51e	SPECIAL ED FOUNDATION (SEC 52)	68,842.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>113,605.94</u>
		\$3,839,944.94

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	03/20/2026	\$552,997.26
04/20/2026	\$470,226.63	05/20/2026	\$499,575.87	06/22/2026	\$476,149.19
07/20/2026	\$531,596.30				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 07/20/2026

District: 38902 ISD: 38
Paragon Charter Academy

State Aid Membership	597.44
General ED K-12	595.25
Supplemental 2025	602.01
Fall 2025	594.50
Special ED K-12 Sec 52	2.19
Supplemental 2025	1.99
Fall 2025	2.21
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	90.90%	65,575.96	7,286.22
22b/51e	DISCRETIONARY PAYMENT	2,866,636.61	90.90%	2,345,195.41	260,577.27
22b	PSA PROTECTED	3,137,635.39	90.90%	2,566,899.51	285,211.06
29(6)	ENROLLMENT STABILIZATION PAYMENTS	72,078.43	90.90%	59,024.17	6,495.12
31a	AT RISK	739,044.79	90.90%	604,594.37	67,197.34
104h	BENCHMARK ASSESSMENTS	8,745.00	90.90%	7,154.28	794.93
41	BILINGUAL EDUCATION	16,071.00	90.90%	13,147.69	1,460.85
152a	HEADLEE OBLIGATION FOR DATA COLLEC	17,704.11	90.90%	14,484.44	1,608.60
31aa	MENTAL HEALTH GRANT - PER PUPIL	223,073.57	100.00%	223,073.57	0.00
31d	SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		<u>\$7,161,145.31</u>		<u>\$5,899,149.40</u>	<u>\$630,631.39</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: 07/20/2026

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%	8,191.84	0.00
31d	2025 SCHOOL LUNCH	0.00	0.00%	0.00	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	90,111.81	100.00%	90,111.81	0.00
		<u>\$91,823.66</u>		<u>\$91,823.66</u>	<u>\$0.00</u>
SUBTOTALS		\$7,252,968.97		\$5,990,973.06	\$630,631.39

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	5,982,262.50
51e	SPECIAL ED FOUNDATION (SEC 52)	22,009.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>80,156.41</u>
		\$6,084,428.41

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	03/20/2026	\$750,861.43
04/20/2026	\$628,368.57	05/20/2026	\$633,154.11	06/22/2026	\$642,800.79
07/20/2026	\$630,631.39				