

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39000	ISD: 39	LEA Membership	34,177.51
Kalamazoo RESA		ISD Membership	455.50
		Supplemental 2025	480.96
Homestead Tax Value	6,758,302,389.00	Fall	452.67
Non-Homestead Tax Value	3,797,857,937.00		
Com Pers Prop Tax Value	183,232,238.00		
Ind Pers Prop Tax Value	40,504,786.00		
		Mills	
		Special Ed.	4.3510
		Voc. Ed.	0.9882
		Operating	0.1425
		Special Ed. Costs	27,244,331.00
		Special Ed. Transp. Costs	317,085.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 455.50 Total FTEs	4,577,775.00	36.36%	1,248,359.24	416,119.75
51a(2)	SPECIAL EDUCATION	8,018,918.54	36.36%	2,186,759.09	728,919.69
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52)	0.00	0.00%	0.00	0.00
74(2)	BUS DRIVER SAFETY/NON SE AUX TRANS	412,721.00	36.36%	112,549.02	37,516.34
24	COURT PLACED CHILDREN	597,307.36	36.36%	162,885.72	54,295.24
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	241,065.00	36.36%	0.00	87,651.23
61d	CTE PER PUPIL INCENTIVE	144.92	36.36%	39.52	13.17
54d	EARLY ON	583,409.00	36.36%	0.00	212,127.51
32d(1)	GREAT START READINESS	16,128,360.00	36.36%	4,398,203.77	1,466,067.93
32d(31)	GSRP CLASSROOM START UP GRANTS	294,000.00	36.36%	80,173.80	26,724.60
32d(24)	GSRP TRANSPORTATION	908,977.00	36.36%	247,878.03	82,626.01
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	13,505.78	36.36%	3,682.78	1,227.92
81	INTERMEDIATE DISTRICTS	1,620,594.23	36.36%	441,936.05	147,312.01
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	36.36%	0.00	32,464.28
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	36.36%	0.00	364,727.16
31aa	MENTAL HEALTH GRANT - PER PUPIL	74,199.27	36.36%	20,234.14	6,744.71
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	778,345.42	36.36%	212,250.02	70,756.37
147a(2)	MPSERS NORMAL COST OFFSET	370,263.02	100.00%	370,263.02	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	110,968.99	100.00%	110,968.99	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	6,559,254.12	36.36%	1,788,708.60	596,236.20
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	621,418.79	36.36%	169,082.43	56,865.44
22m	STATE TECHNOLOGY DATA HUBS	5,000,000.00	36.36%	1,363,500.00	454,500.00
61a(1)	VOCATIONAL EDUCATION	729,718.34	36.36%	198,994.19	66,331.40
		<u>\$48,733,331.49</u>		<u>\$13,116,468.41</u>	<u>\$4,909,226.96</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	2,000.00	100.00%	2,000.00	0.00
61d	2025 CTE PER PUPIL INCENTIVE	57.36	100.00%	57.36	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	69,875.99	100.00%	69,875.99	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	462,433.82	100.00%	462,433.82	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	177,847.92	100.00%	177,847.92	0.00
		<u>\$712,215.09</u>		<u>\$712,215.09</u>	<u>\$0.00</u>
SUBTOTALS		\$49,445,546.58		\$13,828,683.50	\$4,909,226.96
SUMMARY OF REGULAR PAYMENTS					
10/20/2025	\$2,789,377.22	11/20/2025	\$6,441,790.48	12/22/2025	\$4,597,515.80
01/20/2026	\$4,909,226.96				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39010 ISD: 39
Kalamazoo Public Schools

State Aid Membership	12,216.15
General ED K-12	11,850.20
Supplemental 2025	11,775.27
Fall 2025	11,858.52
Special ED K-12 Sec 52	365.95
Supplemental 2025	347.03
Fall 2025	368.05
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	5,670.82

	Amount	Mills	Revenue
Non-Pre TV	1,605,355,912	18.000	28,896,406
Comm PP TV	42,364,193	6.000	254,185
Assumed Local Revenue			29,150,591

Local Revenue Per GE	2,459.92
Local Revenue Per Membership	2,386.23

Special Ed. Costs	23,615,614.00
Special Ed. Transp. Costs	1,769,101.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,284.59)	40,125,044.13	36.36%	10,946,953.66	3,642,512.39
51c	SPEC ED HEADLEE OBLIGATION	8,003,063.57	36.36%	2,182,435.44	727,478.47
22b/51e	DISCRETIONARY PAYMENT	53,496,719.39	36.36%	14,592,310.03	4,859,097.14
29(6)	ENROLLMENT STABILIZATION PAYMENTS	4,485.81	36.36%	0.00	1,631.04
31a	AT RISK	14,076,927.96	36.36%	3,838,294.96	1,280,076.05
61d	CTE PER PUPIL INCENTIVE	88,544.02	36.36%	24,145.95	8,048.66
22l	DISTRICT TRANSPORTATION COSTS	1,572,611.61	36.36%	428,851.19	142,950.39
152a	HEADLEE OBLIGATION FOR DATA COLLEC	362,214.29	36.36%	98,794.62	32,906.50
31aa	MENTAL HEALTH GRANT - PER PUPIL	1,990,479.00	36.36%	542,803.62	180,934.54
147a(2)	MPERS NORMAL COST OFFSET	767,489.59	100.00%	767,489.59	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	151,338.75	100.00%	151,338.75	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	14,100,099.88	36.36%	3,845,097.24	1,281,699.08
31d	SCHOOL LUNCH	324,925.02	36.36%	88,607.05	29,535.69
30d	UNIVERSAL SCHOOL BREAKFAST	47,413.90	100.00%	47,413.90	0.00
30d	UNIVERSAL SCHOOL LUNCH	43,586.54	100.00%	43,586.54	0.00
		<u>\$135,154,943.46</u>		<u>\$37,598,122.54</u>	<u>\$12,186,869.95</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(45,874.56)	100.00%	0.00	(45,874.56)
22b/51e	2023 DISCRETIONARY PAYMENT	(4.60)	100.00%	0.00	(4.60)
22a	2024 PROP A OBLIGATION	(31,402.73)	100.00%	(34,090.90)	2,688.17
22b/51e	2024 DISCRETIONARY PAYMENT	22.98	100.00%	96.17	(73.19)
22a	2025 PROP A OBLIGATION	2,810.04	100.00%	(3,665.27)	6,475.31
22b/51e	2025 DISCRETIONARY PAYMENT	39.19	100.00%	103.72	(64.53)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	20,011.00	100.00%	20,011.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	454,275.05	100.00%	454,275.05	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(615.94)	100.00%	(615.94)	0.00
31d	2025 SCHOOL LUNCH	27,963.88	100.00%	27,963.88	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	17,920.78	100.00%	17,920.78	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	33,332.58	100.00%	33,332.58	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	1,256,143.14	100.00%	1,256,143.14	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	1,776,351.93	100.00%	1,776,351.93	0.00
		\$3,510,972.74		\$3,547,826.14	(\$36,853.40)
SUBTOTALS		\$138,665,916.20		\$41,145,948.68	\$12,150,016.55

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,590.08)	89,943,966.02
51e	SPECIAL ED FOUNDATION (SEC 52)	3,677,797.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	8,003,063.57
		<u>\$101,624,827.09</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$10,942,544.55	11/20/2025	\$15,725,312.39	12/22/2025	\$14,387,091.30
01/20/2026	\$12,150,016.55				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$47,413.90
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$43,586.54

STATE OF MICHIGAN
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District: 39020 ISD: 39

Climax-Scotts Community Schools

State Aid Membership	607.38
General ED K-12 (23a: 10.67)	601.76
Supplemental 2025	588.54
Fall 2025	591.37
Special ED K-12 Sec 52	5.62
Supplemental 2025	6.17
Fall 2025	5.56
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	5,164.93

	Amount	Mills	Revenue
Non-Pre TV	24,533,766	18.000	441,608
Comm PP TV	6,635,500	6.000	39,813
Assumed Local Revenue			481,421

Local Revenue Per GE	800.02
Local Revenue Per Membership	792.62

Special Ed. Costs	752,468.00
Special Ed. Transp. Costs	205,490.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,372.31)	2,655,653.65	36.36%	721,379.56	244,216.11
51c	SPEC ED HEADLEE OBLIGATION	360,008.56	36.36%	98,174.33	32,724.78
22b/51e	DISCRETIONARY PAYMENT	2,967,095.31	36.36%	806,462.45	272,373.40
29(6)	ENROLLMENT STABILIZATION PAYMENTS	95,718.33	36.36%	27,764.70	7,038.48
31a	AT RISK	653,382.98	36.36%	178,155.11	59,414.94
61d	CTE PER PUPIL INCENTIVE	7,535.66	36.36%	2,054.97	685.00
22l	DISTRICT TRANSPORTATION COSTS	80,317.35	36.36%	21,902.54	7,300.85
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,009.09	36.36%	4,894.58	1,653.53
22d(4)	ISOLATED DISTRICTS	19,377.96	36.36%	5,268.11	1,777.72
31aa	MENTAL HEALTH GRANT - PER PUPIL	98,614.17	36.36%	26,892.08	8,964.03
147a(2)	MPERS NORMAL COST OFFSET	19,801.69	100.00%	19,801.69	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,358.46	100.00%	9,358.46	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	612,524.03	36.36%	167,035.30	55,678.44
31d	SCHOOL LUNCH	12,998.94	36.36%	3,544.81	1,181.60
30d	UNIVERSAL SCHOOL BREAKFAST	13,225.78	100.00%	13,225.78	0.00
30d	UNIVERSAL SCHOOL LUNCH	23,528.84	100.00%	23,528.84	0.00
		<u>\$7,647,150.80</u>		<u>\$2,129,443.31</u>	<u>\$693,008.88</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(6,107.07)	100.00%	0.00	(6,107.07)
22b/51e	2023 DISCRETIONARY PAYMENT	3.88	100.00%	0.00	3.88
22a	2024 PROP A OBLIGATION	(8,614.92)	100.00%	(8,614.92)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	4.61	100.00%	4.61	0.00
22a	2025 PROP A OBLIGATION	(6,746.65)	100.00%	(6,746.65)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	3.67	100.00%	3.67	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	13,130.90	100.00%	13,130.90	0.00
61d	2025 CTE PER PUPIL INCENTIVE	286.28	100.00%	286.28	0.00
31d	2025 SCHOOL LUNCH	1,118.72	100.00%	1,118.72	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	14,859.89	100.00%	14,859.89	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	7,780.02	100.00%	7,780.02	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	40,162.58	100.00%	40,162.58	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	92,714.35	100.00%	92,714.35	0.00
35m	2025 LITERACY SUPPORTS	87,966.00	100.00%	87,966.00	0.00
		\$236,562.26		\$242,665.45	(\$6,103.19)
SUBTOTALS		\$7,883,713.06		\$2,372,108.76	\$686,905.69

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,249.98)	5,566,267.96
51e	SPECIAL ED FOUNDATION (SEC 52)	56,481.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	360,008.56
		<u>\$5,982,757.52</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$710,170.93	11/20/2025	\$838,777.45	12/22/2025	\$786,405.76
01/20/2026	\$686,905.69				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$13,225.78
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$23,528.84

STATE OF MICHIGAN
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District: 39030 ISD: 39
Comstock Public Schools

State Aid Membership	1,964.53
General ED K-12	1,894.45
Supplemental 2025	1,904.81
Fall 2025	1,893.30
Special ED K-12 Sec 52	70.08
Supplemental 2025	77.17
Fall 2025	69.29
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	5,082.49

	Amount	Mills	Revenue
Non-Pre TV	348,827,612	18.000	6,278,897
Comm PP TV	30,389,747	6.000	182,338
Assumed Local Revenue			6,461,235

Local Revenue Per GE	3,410.61
Local Revenue Per Membership	3,288.95

Special Ed. Costs	4,424,654.00
Special Ed. Transp. Costs	507,143.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$1,793.54)	3,523,463.14	36.36%	963,010.75	318,120.45
51c	SPEC ED HEADLEE OBLIGATION	1,623,174.00	36.36%	442,639.55	147,546.52
22b/51e	DISCRETIONARY PAYMENT	9,758,833.25	36.36%	2,663,345.57	884,966.20
29(6)	ENROLLMENT STABILIZATION PAYMENTS	165,880.17	36.36%	43,796.02	16,518.01
31a	AT RISK	2,019,211.97	36.36%	550,569.78	183,615.69
61d	CTE PER PUPIL INCENTIVE	4,492.41	36.36%	1,225.08	408.36
22l	DISTRICT TRANSPORTATION COSTS	281,404.94	36.36%	76,739.13	25,579.71
152a	HEADLEE OBLIGATION FOR DATA COLLEC	58,249.19	36.36%	15,896.09	5,283.32
31aa	MENTAL HEALTH GRANT - PER PUPIL	320,268.83	36.36%	87,337.31	29,112.44
147a(2)	MPERS NORMAL COST OFFSET	109,526.81	100.00%	109,526.81	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	34,539.27	100.00%	34,539.27	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,295,990.87	36.36%	626,116.71	208,705.57
31d	SCHOOL LUNCH	49,128.02	36.36%	13,397.21	4,465.74
		<u>\$20,244,162.87</u>		<u>\$5,628,139.28</u>	<u>\$1,824,322.01</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	12,000.00	100.00%	6,000.00	6,000.00
22a	2023 PROP A OBLIGATION	(10,568.58)	100.00%	0.00	(10,568.58)
22b/51e	2023 DISCRETIONARY PAYMENT	(13.51)	100.00%	0.00	(13.51)
22a	2024 PROP A OBLIGATION	(10,751.13)	100.00%	(10,751.13)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.63)	100.00%	(0.63)	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	899.00	100.00%	899.00	0.00
27h(2)	2024 MENTORING GRANTS	80,871.00	100.00%	80,871.00	0.00
22a	2025 PROP A OBLIGATION	(13,494.00)	100.00%	(14,240.30)	746.30
22b/51e	2025 DISCRETIONARY PAYMENT	5.20	100.00%	(6.51)	11.71
147a(2)	2025 MPSERS NORMAL COST OFFSET	62,080.91	100.00%	62,080.91	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(2,803.13)	100.00%	(2,803.13)	0.00
31d	2025 SCHOOL LUNCH	4,228.08	100.00%	4,228.08	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	165,064.09	100.00%	165,064.09	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	293,263.96	100.00%	293,263.96	0.00
35m	2025 LITERACY SUPPORTS	5,083.00	100.00%	5,083.00	0.00
35n	2025 READ INNOVATION COMPETITION	21,000.00	100.00%	21,000.00	0.00
		\$606,864.26		\$610,688.34	(\$3,824.08)
SUBTOTALS		\$20,851,027.13		\$6,238,827.62	\$1,820,497.93

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,639.39)	12,577,992.39
51e	SPECIAL ED FOUNDATION (SEC 52)	704,304.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,623,174.00
		<u>\$14,905,470.39</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,654,321.29	11/20/2025	\$2,375,842.53	12/22/2025	\$2,127,792.80
01/20/2026	\$1,820,497.93				

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$80,871.00 (for Adjust Year 2024)
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STATE OF MICHIGAN
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District: 39050 ISD: 39

Galesburg-Augusta Community Schools

State Aid Membership	1,034.54
General ED K-12	1,012.85
Supplemental 2025	954.08
Fall 2025	1,019.38
Special ED K-12 Sec 52	21.69
Supplemental 2025	22.12
Fall 2025	21.64
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	5,301.16

	Amount	Mills	Revenue
Non-Pre TV	113,891,029	18.000	2,050,039
Comm PP TV	13,080,800	6.000	78,485
Assumed Local Revenue			2,128,524

Local Revenue Per GE	2,101.52
Local Revenue Per Membership	2,057.46

Special Ed. Costs	3,423,642.00
Special Ed. Transp. Costs	311,439.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,243.70)	3,355,737.40	36.36%	915,109.59	305,036.53
51c SPEC ED HEADLEE OBLIGATION	1,198,938.51	36.36%	326,950.53	108,983.51
22b/51e DISCRETIONARY PAYMENT	4,912,865.07	36.36%	1,339,738.30	446,579.44
31a AT RISK	723,312.66	36.36%	197,222.53	65,773.95
61d CTE PER PUPIL INCENTIVE	7,318.29	36.36%	1,995.70	665.23
22l DISTRICT TRANSPORTATION COSTS	143,680.95	36.36%	39,181.80	13,060.59
152a HEADLEE OBLIGATION FOR DATA COLLEC	30,674.57	36.36%	8,364.39	2,788.88
31aa MENTAL HEALTH GRANT - PER PUPIL	168,522.76	36.36%	45,956.16	15,318.72
147a(2) MPSERS NORMAL COST OFFSET	56,049.10	100.00%	56,049.10	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	10,254.43	100.00%	10,254.43	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,052,278.02	36.36%	286,956.22	95,652.07
31d SCHOOL LUNCH	24,821.66	36.36%	6,768.87	2,256.29
30d UNIVERSAL SCHOOL BREAKFAST	7,447.28	100.00%	7,447.28	0.00
30d UNIVERSAL SCHOOL LUNCH	15,395.20	100.00%	15,395.20	0.00
	<u>\$11,707,295.90</u>		<u>\$3,257,390.10</u>	<u>\$1,056,115.21</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(1,839.20)	100.00%	0.00	(1,839.20)
22b/51e	2023 DISCRETIONARY PAYMENT	1.81	100.00%	0.00	1.81
22a	2024 PROP A OBLIGATION	(1,736.48)	100.00%	(1,736.48)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(3.61)	100.00%	(3.61)	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	629.00	100.00%	629.00	0.00
27h(2)	2024 MENTORING GRANTS	22,446.00	100.00%	22,446.00	0.00
22a	2025 PROP A OBLIGATION	6,091.81	100.00%	2,060.17	4,031.64
22b/51e	2025 DISCRETIONARY PAYMENT	3.98	100.00%	10.28	(6.30)
147a(2)	2025 MPSERS NORMAL COST OFFSET	32,340.81	100.00%	32,340.81	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(205.71)	100.00%	(205.71)	0.00
31d	2025 SCHOOL LUNCH	2,136.22	100.00%	2,136.22	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	9,951.32	100.00%	9,951.32	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,879.50	100.00%	2,879.50	0.00
27i(4)	2025 MPSERS HEALTHCARE OFFSET	94,503.61	100.00%	94,503.61	0.00
101.6	2025 SHORT TERM DEDUCT	(2,320.88)	100.00%	(2,320.88)	0.00
27i(2)	2025 EDUCATOR COMPENSATION PROGRAM	143,318.47	100.00%	143,318.47	0.00
504	2025 EXPLORE	18,892.00	100.00%	18,892.00	0.00
35m	2025 LITERACY SUPPORTS	118,596.00	100.00%	118,596.00	0.00
		<u>\$445,684.65</u>		<u>\$443,496.70</u>	<u>\$2,187.95</u>
SUBTOTALS		\$12,152,980.55		\$3,700,886.80	\$1,058,303.16

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,948.48)	8,050,617.97
51e	SPECIAL ED FOUNDATION (SEC 52)	217,984.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,198,938.51</u>
		\$9,467,540.98

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,053,931.59	11/20/2025	\$1,366,091.00	12/22/2025	\$1,235,575.73
01/20/2026	\$1,058,303.16				

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$22,446.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$7,447.28
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$15,395.20

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39065 ISD: 39

Gull Lake Community Schools

State Aid Membership	4,004.98
General ED K-12	3,957.18
Supplemental 2025	3,834.66
Fall 2025	3,970.79
Special ED K-12 Sec 52	47.80
Supplemental 2025	57.56
Fall 2025	46.71
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	4,951.95

	Amount	Mills	Revenue
Non-Pre TV	345,318,025	18.000	6,215,724
Comm PP TV	8,795,600	6.000	52,774
Assumed Local Revenue			6,268,498

Local Revenue Per GE	1,584.08
Local Revenue Per Membership	1,565.18

Special Ed. Costs	4,137,702.00
Special Ed. Transp. Costs	497,262.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,386.77)	13,563,946.11	36.36%	3,699,820.30	1,232,030.51
51c SPEC ED HEADLEE OBLIGATION	1,534,108.27	36.36%	418,351.33	139,450.44
22b/51e DISCRETIONARY PAYMENT	20,417,613.20	36.36%	5,568,835.31	1,855,008.85
31a AT RISK	1,852,431.21	36.36%	505,094.39	168,449.60
61d CTE PER PUPIL INCENTIVE	24,128.61	36.36%	6,579.87	2,193.29
22I DISTRICT TRANSPORTATION COSTS	323,826.95	36.36%	88,307.61	29,435.87
152a HEADLEE OBLIGATION FOR DATA COLLEC	118,749.44	36.36%	32,386.36	10,790.94
31aa MENTAL HEALTH GRANT - PER PUPIL	652,508.90	36.36%	177,939.18	59,313.06
147a(2) MPSERS NORMAL COST OFFSET	197,901.50	100.00%	197,901.50	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	32,849.03	100.00%	32,849.03	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	3,619,050.28	36.36%	986,915.01	328,971.67
31d SCHOOL LUNCH	63,972.01	36.36%	17,445.17	5,815.05
30d UNIVERSAL SCHOOL BREAKFAST	53,398.42	100.00%	53,398.42	0.00
30d UNIVERSAL SCHOOL LUNCH	223,046.10	100.00%	223,046.10	0.00
	<u>\$42,677,530.03</u>		<u>\$12,008,869.58</u>	<u>\$3,831,459.28</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	(14,732.04)	100.00%	0.00	(14,732.04)
22b/51e	2023 DISCRETIONARY PAYMENT	11.06	100.00%	0.00	11.06
22a	2024 PROP A OBLIGATION	(13,620.12)	100.00%	(15,565.85)	1,945.73
22b/51e	2024 DISCRETIONARY PAYMENT	(28.72)	100.00%	(0.59)	(28.13)
22a	2025 PROP A OBLIGATION	(17,141.00)	100.00%	(19,623.49)	2,482.49
22b/51e	2025 DISCRETIONARY PAYMENT	(28.36)	100.00%	6.92	(35.28)
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	618.00	100.00%	618.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	115,232.24	100.00%	115,232.24	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(3,381.22)	100.00%	(3,381.22)	0.00
31d	2025 SCHOOL LUNCH	5,505.60	100.00%	5,505.60	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	145,849.65	100.00%	145,849.65	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	30,307.34	100.00%	30,307.34	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	320,622.77	100.00%	320,622.77	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	572,916.20	100.00%	572,916.20	0.00
35m	2025 LITERACY SUPPORTS	8,894.00	100.00%	8,894.00	0.00
		<u>\$1,151,025.40</u>		<u>\$1,161,381.57</u>	<u>(\$10,356.17)</u>
SUBTOTALS		\$43,828,555.43		\$13,170,251.15	\$3,821,103.11

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,465.92)	33,501,169.31
51e	SPECIAL ED FOUNDATION (SEC 52)	480,390.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,534,108.27</u>
		\$35,515,667.58

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$3,470,840.60	11/20/2025	\$4,790,760.64	12/22/2025	\$4,632,205.39
01/20/2026	\$3,821,103.11				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$53,398.42
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$223,046.10

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39130 ISD: 39
Parchment School District

State Aid Membership	1,484.96
General ED K-12 (23a: 10.42)	1,449.65
Supplemental 2025	1,476.83
Fall 2025	1,435.05
Special ED K-12 Sec 52	35.31
Supplemental 2025	47.15
Fall 2025	33.99
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	5,144.73

	Amount	Mills	Revenue
Non-Pre TV	79,811,838	18.000	1,436,613
Comm PP TV	2,910,356	6.000	17,462
Assumed Local Revenue			1,454,075
Local Revenue Per GE			1,003.05
Local Revenue Per Membership			979.20

Special Ed. Costs	2,847,795.00
Special Ed. Transp. Costs	207,828.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,165.53)	6,185,645.43	36.36%	1,684,916.51	564,184.17
51c	SPEC ED HEADLEE OBLIGATION	961,207.57	36.36%	262,121.30	87,373.77
22b/51e	DISCRETIONARY PAYMENT	7,284,131.14	36.36%	1,984,565.05	663,945.03
29(6)	ENROLLMENT STABILIZATION PAYMENTS	239,485.36	36.36%	66,334.42	20,742.46
31a	AT RISK	1,592,397.87	36.36%	434,192.23	144,803.64
61d	CTE PER PUPIL INCENTIVE	7,680.58	36.36%	2,094.49	698.17
22l	DISTRICT TRANSPORTATION COSTS	114,790.39	36.36%	31,303.34	10,434.45
152a	HEADLEE OBLIGATION FOR DATA COLLEC	44,029.73	36.36%	11,995.10	4,014.11
35m(1)	LITERACY SUPPORTS	0.00	0.00%	46,230.01	(46,230.01)
31aa	MENTAL HEALTH GRANT - PER PUPIL	241,672.98	36.36%	65,904.22	21,968.08
147a(2)	MPERS NORMAL COST OFFSET	70,648.13	100.00%	70,648.13	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	19,258.43	100.00%	19,258.43	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,611,780.97	36.36%	439,532.67	146,510.89
31d	SCHOOL LUNCH	42,734.46	36.36%	11,653.69	3,884.56
30d	UNIVERSAL SCHOOL BREAKFAST	6,543.04	100.00%	6,543.04	0.00
30d	UNIVERSAL SCHOOL LUNCH	8,118.20	100.00%	8,118.20	0.00
		<u>\$18,430,124.28</u>		<u>\$5,145,410.83</u>	<u>\$1,622,329.32</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(1,308.35)	100.00%	0.00	(1,308.35)
22b/51e	2023 DISCRETIONARY PAYMENT	(10.27)	100.00%	0.00	(10.27)
22a	2024 PROP A OBLIGATION	(827.09)	100.00%	(827.09)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(9.46)	100.00%	(9.46)	0.00
22a	2025 PROP A OBLIGATION	1,794.88	100.00%	1,794.88	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(1.74)	100.00%	(1.74)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	1,950.00	100.00%	1,950.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	44,902.56	100.00%	44,902.56	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(91.30)	100.00%	(91.30)	0.00
31d	2025 SCHOOL LUNCH	3,677.84	100.00%	3,677.84	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	1,217.22	100.00%	1,217.22	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,751.58	100.00%	3,751.58	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	123,936.29	100.00%	123,936.29	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	226,925.39	100.00%	226,925.39	0.00
504	2025 EXPLORE	6,603.00	100.00%	6,603.00	0.00
35m	2025 LITERACY SUPPORTS	169,527.00	100.00%	0.00	169,527.00
		<u>\$582,037.55</u>		<u>\$413,829.17</u>	<u>\$168,208.38</u>
SUBTOTALS		\$19,012,161.83		\$5,559,240.00	\$1,790,537.70

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,046.95)	13,114,911.07
51e	SPECIAL ED FOUNDATION (SEC 52)	354,865.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	961,207.57
		<u>\$14,430,984.14</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,572,886.50	11/20/2025	\$2,095,454.41	12/22/2025	\$1,876,237.85
01/20/2026	\$1,790,537.70				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$6,543.04
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$8,118.20

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39140 ISD: 39
Portage Public Schools

State Aid Membership	8,538.97
General ED K-12	8,402.17
Supplemental 2025	8,421.02
Fall 2025	8,400.08
Special ED K-12 Sec 52	136.80
Supplemental 2025	143.14
Fall 2025	136.09
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	4,967.23

	Amount	Mills	Revenue
Non-Pre TV	1,055,303,672	18.000	18,995,466
Comm PP TV	71,517,742	6.000	429,106
Assumed Local Revenue			19,424,572

Local Revenue Per GE	2,311.85
Local Revenue Per Membership	2,274.81

Special Ed. Costs	14,022,237.00
Special Ed. Transp. Costs	993,264.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,692.42)	22,990,493.61	36.36%	6,270,342.77	2,089,000.71
51c	SPEC ED HEADLEE OBLIGATION	4,711,716.59	36.36%	1,284,885.11	428,295.04
22b/51e	DISCRETIONARY PAYMENT	43,401,598.18	36.36%	11,836,499.63	3,944,321.47
29(6)	ENROLLMENT STABILIZATION PAYMENTS	147,778.99	36.36%	39,670.00	14,062.44
31a	AT RISK	3,166,987.92	36.36%	863,528.87	287,987.94
61d	CTE PER PUPIL INCENTIVE	47,677.55	36.36%	13,001.67	4,333.89
22l	DISTRICT TRANSPORTATION COSTS	792,505.00	36.36%	216,116.11	72,038.71
152a	HEADLEE OBLIGATION FOR DATA COLLEC	253,184.26	36.36%	69,043.77	23,014.03
31aa	MENTAL HEALTH GRANT - PER PUPIL	1,391,069.41	36.36%	379,344.63	126,448.21
147a(2)	MPERS NORMAL COST OFFSET	627,818.58	100.00%	627,818.58	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	62,419.66	100.00%	62,419.66	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	8,585,592.01	36.36%	2,341,290.94	780,430.31
31d	SCHOOL LUNCH	140,679.15	36.36%	38,363.20	12,787.74
30d	UNIVERSAL SCHOOL BREAKFAST	50,519.06	100.00%	50,519.06	0.00
30d	UNIVERSAL SCHOOL LUNCH	291,722.57	100.00%	291,722.57	0.00
		<u>\$86,661,762.54</u>		<u>\$24,384,566.57</u>	<u>\$7,782,720.49</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2018 PROP A OBLIGATION	1,836.82	100.00%	0.00	1,836.82
22b	2018 DISCRETIONARY PAYMENT	(29.96)	100.00%	0.00	(29.96)
22a	2019 PROP A OBLIGATION	1,858.17	100.00%	0.00	1,858.17
22b	2019 DISCRETIONARY PAYMENT	57.32	100.00%	0.00	57.32
22a	2020 PROP A OBLIGATION	1,870.74	100.00%	0.00	1,870.74
22b	2020 DISCRETIONARY PAYMENT	(30.36)	100.00%	0.00	(30.36)
22a	2023 PROP A OBLIGATION	(30,080.86)	100.00%	(24,603.71)	(5,477.15)
22b/51e	2023 DISCRETIONARY PAYMENT	(55.55)	100.00%	(53.35)	(2.20)
22a	2024 PROP A OBLIGATION	(36,544.14)	100.00%	(39,553.66)	3,009.52
22b/51e	2024 DISCRETIONARY PAYMENT	(2.76)	100.00%	(38.81)	36.05
22a	2025 PROP A OBLIGATION	84,483.78	100.00%	11,676.62	72,807.16
22b/51e	2025 DISCRETIONARY PAYMENT	(6.24)	100.00%	(7.05)	0.81
147a(2)	2025 MPSERS NORMAL COST OFFSET	303,524.31	100.00%	303,524.31	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(148.76)	100.00%	(148.76)	0.00
31d	2025 SCHOOL LUNCH	12,107.21	100.00%	12,107.21	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	326,278.21	100.00%	31,205.97	295,072.24
30d	2025 UNIVERSAL SCHOOL BREAKFAST	50,861.86	100.00%	6,117.68	44,744.18
27I(4)	2025 MPSERS HEALTHCARE OFFSET	850,743.76	100.00%	850,743.76	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	1,248,309.90	100.00%	1,248,309.90	0.00
		\$2,815,033.45		\$2,399,280.11	\$415,753.34
SUBTOTALS		\$89,476,795.99		\$26,783,846.68	\$8,198,473.83

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,738.15)	65,017,251.79
51e	SPECIAL ED FOUNDATION (SEC 52)	1,374,840.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	4,711,716.59
		<u>\$71,103,808.38</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$7,067,893.12	11/20/2025	\$10,125,567.47	12/22/2025	\$9,248,144.46
01/20/2026	\$8,198,473.83				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$50,519.06
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$291,722.57

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39160 ISD: 39

Schoolcraft Community Schools

State Aid Membership	1,118.35
General ED K-12	1,105.46
Supplemental 2025	1,074.72
Fall 2025	1,108.88
Special ED K-12 Sec 52	12.89
Supplemental 2025	13.87
Fall 2025	12.78
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,663.73

	Amount	Mills	Revenue
Non-Pre TV	74,751,302	18.000	1,345,523
Comm PP TV	4,930,400	6.000	29,582
Assumed Local Revenue			1,375,105

Local Revenue Per GE	1,243.92
Local Revenue Per Membership	1,229.58

Special Ed. Costs	1,546,555.00
Special Ed. Transp. Costs	119,510.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,434.15)	3,840,581.65	36.36%	1,047,326.62	349,108.87
51c SPEC ED HEADLEE OBLIGATION	526,682.91	36.36%	143,626.43	47,875.48
22b/51e DISCRETIONARY PAYMENT	6,023,732.05	36.36%	1,642,671.73	547,557.24
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	444,943.17	36.36%	121,320.73	40,460.61
61d CTE PER PUPIL INCENTIVE	14,998.86	36.36%	4,090.19	1,363.40
22l DISTRICT TRANSPORTATION COSTS	128,539.19	36.36%	35,052.64	11,684.21
152a HEADLEE OBLIGATION FOR DATA COLLEC	33,159.58	36.36%	9,042.00	3,014.82
31aa MENTAL HEALTH GRANT - PER PUPIL	182,175.10	36.36%	49,679.15	16,559.72
147a(2) MPSERS NORMAL COST OFFSET	60,069.50	100.00%	60,069.50	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	10,108.50	100.00%	10,108.50	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	998,338.72	36.36%	272,246.97	90,748.99
31d SCHOOL LUNCH	23,486.49	36.36%	6,404.77	2,134.92
30d UNIVERSAL SCHOOL BREAKFAST	19,236.90	100.00%	19,236.90	0.00
30d UNIVERSAL SCHOOL LUNCH	78,183.50	100.00%	78,183.50	0.00
	<u>\$12,384,236.12</u>		<u>\$3,499,059.63</u>	<u>\$1,110,508.26</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	(1,203.07)	100.00%	0.00	(1,203.07)
22b/51e	2023 DISCRETIONARY PAYMENT	(7.02)	100.00%	0.00	(7.02)
22a	2024 PROP A OBLIGATION	(1,260.06)	100.00%	(1,260.06)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3.07	100.00%	3.07	0.00
22a	2025 PROP A OBLIGATION	1,379.09	100.00%	(1,324.80)	2,703.89
22b/51e	2025 DISCRETIONARY PAYMENT	5.88	100.00%	4.25	1.63
147a(2)	2025 MPSERS NORMAL COST OFFSET	31,249.36	100.00%	31,249.36	0.00
61d	2025 CTE PER PUPIL INCENTIVE	166.93	100.00%	166.93	0.00
31d	2025 SCHOOL LUNCH	2,021.31	100.00%	2,021.31	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	43,436.44	100.00%	43,436.44	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	9,520.34	100.00%	9,520.34	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	94,563.81	100.00%	94,563.81	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	157,882.51	100.00%	157,882.51	0.00
		<u>\$337,758.59</u>		<u>\$336,263.16</u>	<u>\$1,495.43</u>
SUBTOTALS		\$12,721,994.71		\$3,835,322.79	\$1,112,003.69

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,806.08)	9,734,769.20
51e	SPECIAL ED FOUNDATION (SEC 52)	129,544.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>526,682.91</u>
		\$10,390,996.61

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$991,218.12	11/20/2025	\$1,379,150.44	12/22/2025	\$1,367,533.83
01/20/2026	\$1,112,003.69				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$19,236.90
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$78,183.50

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39170 ISD: 39
Vicksburg Community Schools

State Aid Membership	2,508.16
General ED K-12	2,476.13
Supplemental 2025	2,484.95
Fall 2025	2,475.15
Special ED K-12 Sec 52	32.03
Supplemental 2025	32.13
Fall 2025	32.02
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	4,651.66

	Amount	Mills	Revenue
Non-Pre TV	150,064,781	18.000	2,701,166
Comm PP TV	2,607,900	6.000	15,647
Assumed Local Revenue			2,716,813

Local Revenue Per GE	1,097.20
Local Revenue Per Membership	1,083.19

Special Ed. Costs	3,604,154.00
Special Ed. Transp. Costs	296,800.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,568.47)	8,950,293.72	36.36%	2,441,418.20	812,908.60
51c SPEC ED HEADLEE OBLIGATION	1,240,281.59	36.36%	338,224.79	112,741.60
22b/51e DISCRETIONARY PAYMENT	13,539,904.44	36.36%	3,693,108.14	1,230,001.11
29(6) ENROLLMENT STABILIZATION PAYMENTS	152,012.07	36.36%	40,907.80	14,363.79
31a AT RISK	1,392,065.46	36.36%	379,568.46	126,586.54
61d CTE PER PUPIL INCENTIVE	31,809.19	36.36%	8,674.37	2,891.45
22l DISTRICT TRANSPORTATION COSTS	304,808.87	36.36%	83,121.38	27,707.13
152a HEADLEE OBLIGATION FOR DATA COLLEC	74,368.06	36.36%	20,283.08	6,757.15
31aa MENTAL HEALTH GRANT - PER PUPIL	408,656.37	36.36%	111,440.59	37,146.87
147a(2) MPSERS NORMAL COST OFFSET	149,820.53	100.00%	149,820.53	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	17,064.11	100.00%	17,064.11	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	2,696,558.58	36.36%	735,351.52	245,117.18
31d SCHOOL LUNCH	55,828.55	36.36%	15,224.45	5,074.81
30d UNIVERSAL SCHOOL BREAKFAST	47,962.16	100.00%	47,962.16	0.00
30d UNIVERSAL SCHOOL LUNCH	136,892.88	100.00%	136,892.88	0.00
19(3) FAIL TO SUBMIT REP (DEDUCT)	0.00	0.00%	0.00	0.00
	<u>\$29,198,326.58</u>		<u>\$8,219,062.46</u>	<u>\$2,621,296.23</u>

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(12,795.43)	100.00%	0.00	(12,795.43)
22b/51e	2023 DISCRETIONARY PAYMENT	18.14	100.00%	0.00	18.14
22a	2024 PROP A OBLIGATION	(14,591.16)	100.00%	(12,203.04)	(2,388.12)
22b/51e	2024 DISCRETIONARY PAYMENT	10.88	100.00%	(12.17)	23.05
22a	2025 PROP A OBLIGATION	(5,265.93)	100.00%	(3,399.85)	(1,866.08)
22b/51e	2025 DISCRETIONARY PAYMENT	7.94	100.00%	12.49	(4.55)
147a(2)	2025 MPSERS NORMAL COST OFFSET	90,343.30	100.00%	90,343.30	0.00
61d	2025 CTE PER PUPIL INCENTIVE	818.94	100.00%	818.94	0.00
31d	2025 SCHOOL LUNCH	4,804.75	100.00%	4,804.75	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	90,033.76	100.00%	90,033.76	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	27,458.90	100.00%	27,458.90	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	242,284.22	100.00%	242,284.22	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	371,665.80	100.00%	371,665.80	0.00
		\$794,794.11		\$811,807.10	(\$17,012.99)
SUBTOTALS		\$29,993,120.69		\$9,030,869.56	\$2,604,283.24

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,952.80)	22,168,296.66
51e	SPECIAL ED FOUNDATION (SEC 52)	321,901.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,240,281.59
		<u>\$23,730,479.75</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,417,133.27	11/20/2025	\$3,401,458.39	12/22/2025	\$1,536,001.52
01/20/2026	\$2,604,283.24				

SUPPLEMENTAL PAYMENTS

12/15/2025	DIRECT	19(3)	FAIL TO SUBMIT REP (DEDUCT)	\$1,491,421.34
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$47,962.16
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$136,892.88

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39903 ISD: 39
Oakland Academy

State Aid Membership	126.40
General ED K-12	126.40
Supplemental 2025	148.00
Fall 2025	124.00
Special ED K-12 Sec 52	0.00
Supplemental 2025	0.00
Fall 2025	0.00
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	4,967.23

Local Revenue Per GE	0.00	Special Ed. Costs	94,197.00
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	26,953.34	36.36%	7,350.18	2,450.05
22b/51e	DISCRETIONARY PAYMENT	642,462.13	36.36%	175,199.42	58,399.81
22b	PSA PROTECTED	627,857.87	36.36%	171,216.84	57,072.28
29(6)	ENROLLMENT STABILIZATION PAYMENTS	79,986.40	36.36%	21,764.77	7,318.29
31a	AT RISK	93,548.01	36.36%	25,507.33	8,506.73
152a	HEADLEE OBLIGATION FOR DATA COLLEC	3,747.82	36.36%	1,021.96	340.75
31d	SCHOOL LUNCH	257.81	36.36%	70.30	23.44
30d	UNIVERSAL SCHOOL BREAKFAST	5,808.98	100.00%	5,808.98	0.00
30d	UNIVERSAL SCHOOL LUNCH	7,757.42	100.00%	7,757.42	0.00
		<u>\$1,488,379.78</u>		<u>\$415,697.20</u>	<u>\$134,111.35</u>

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	6,000.00	100.00%	0.00	6,000.00
31d	2025 SCHOOL LUNCH	22.19	100.00%	22.19	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	4,724.85	100.00%	4,724.85	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,538.22	100.00%	3,538.22	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	22,059.06	100.00%	22,059.06	0.00
		<u>\$36,344.32</u>		<u>\$30,344.32</u>	<u>\$6,000.00</u>
SUBTOTALS		\$1,524,724.10		\$446,041.52	\$140,111.35

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,270,320.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>26,953.34</u>
		\$1,297,273.34

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$150,372.50	11/20/2025	\$134,594.37	12/22/2025	\$147,508.25
01/20/2026	\$140,111.35				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,808.98
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$7,757.42

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39905 ISD: 39
Paramount Charter Academy

State Aid Membership	359.20
General ED K-12	351.54
Supplemental 2025	333.84
Fall 2025	353.51
Special ED K-12 Sec 52	7.66
Supplemental 2025	9.16
Fall 2025	7.49
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	5,500.00

Local Revenue Per GE	0.00	Special Ed. Costs	811,178.00
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	232,108.85	36.36%	63,296.08	21,098.70
22b/51e	DISCRETIONARY PAYMENT	1,634,360.00	36.36%	445,689.97	148,563.33
22b	PSA PROTECTED	1,975,600.00	36.36%	538,746.12	179,582.04
29(6)	ENROLLMENT STABILIZATION PAYMENTS	30,452.96	36.36%	8,286.43	2,786.27
31a	AT RISK	765,708.28	36.36%	208,782.36	69,629.17
152a	HEADLEE OBLIGATION FOR DATA COLLEC	10,650.44	36.36%	2,904.18	968.32
31aa	MENTAL HEALTH GRANT - PER PUPIL	58,512.36	36.36%	15,956.32	5,318.77
		<u>\$4,707,392.89</u>		<u>\$1,283,661.46</u>	<u>\$427,946.60</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
41	2023 BILINGUAL EDUCATION	(2,732.65)	100.00%	0.00	(2,732.65)
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	53,626.84	100.00%	53,626.84	0.00
		<u>\$50,894.19</u>		<u>\$53,626.84</u>	<u>(\$2,732.65)</u>
SUBTOTALS		\$4,758,287.08		\$1,337,288.30	\$425,213.95

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	3,532,977.00
51e	SPECIAL ED FOUNDATION (SEC 52)	76,983.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>232,108.85</u>
		\$3,842,068.85

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$428,457.75	11/20/2025	\$428,441.05	12/22/2025	\$480,389.50
01/20/2026	\$425,213.95				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39906 ISD: 39

Youth Advancement Academy

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,500.00

State Aid Membership	15.04
General ED K-12	15.04
Supplemental 2025	21.00
Fall 2025	14.38
Special ED K-12 Sec 52	0.00
Supplemental 2025	0.00
Fall 2025	0.00
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Local Revenue Per GE	0.00
Local Revenue Per Membership	0.00

Special Ed. Costs	62,579.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	17,906.23	36.36%	4,883.03	1,627.68
22b/51e	DISCRETIONARY PAYMENT	68,432.00	36.36%	18,661.41	6,220.47
22b	PSA PROTECTED	82,720.00	36.36%	22,557.74	7,519.25
29(6)	ENROLLMENT STABILIZATION PAYMENTS	13,583.79	36.36%	3,696.23	1,242.84
31a	AT RISK	36,667.72	36.36%	9,998.03	3,334.35
152a	HEADLEE OBLIGATION FOR DATA COLLEC	445.94	36.36%	121.60	40.54
31aa	MENTAL HEALTH GRANT - PER PUPIL	2,449.96	36.36%	668.10	222.71
25f	STRICT DISCIPLINE ACADEMIES	32,311.42	36.36%	8,811.32	2,937.11
		<u>\$254,517.06</u>		<u>\$69,397.46</u>	<u>\$23,144.95</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
25f	2024 STRICT DISCIPLINE ACADEMIES	(9,352.60)	100.00%	(7,499.66)	(1,852.94)
25f	2024 Deferred Adjustment	(74,117.60)	0.00%	0.00	0.00
	2026 Feb	-1,852.94			
	2026 Mar	-1,852.94			
	2026 Apr	-1,852.94			
	2026 May	-1,852.94			
	2026 Jun	-1,852.94			
	2026 Jul	-1,852.94			
	2026 Aug	-1,852.94			
	2026 Oct	-20,382.34			
	2027 Oct	-20,382.34			
	2028 Oct	-20,382.34			
61d	2025 CTE PER PUPIL INCENTIVE	(29.00)	100.00%	(29.00)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	2,811.91	100.00%	2,811.91	0.00
		(\$80,687.29)		(\$4,716.75)	(\$1,852.94)
SUBTOTALS		\$173,829.77		\$64,680.71	\$21,292.01

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	151,152.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	17,906.23
		<u>\$169,058.23</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$21,800.01	11/20/2025	\$15,366.75	12/22/2025	\$27,513.95
01/20/2026	\$21,292.01				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 39911 ISD: 39
Kalamazoo Prep Academy

State Aid Membership	198.85
General ED K-12	197.14
Supplemental 2025	187.81
Fall 2025	198.18
Special ED K-12 Sec 52	1.71
Supplemental 2025	0.69
Fall 2025	1.82
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	5,500.00

Local Revenue Per GE	0.00	Special Ed. Costs	160,014.00
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	45,786.09	36.36%	12,485.87	4,161.95
22b/51e	DISCRETIONARY PAYMENT	904,767.50	36.36%	246,730.10	82,243.36
22b	PSA PROTECTED	1,093,675.00	36.36%	298,245.17	99,415.06
29(6)	ENROLLMENT STABILIZATION PAYMENTS	43,468.12	36.36%	11,827.93	3,977.08
31a	AT RISK	312,547.33	36.36%	85,220.93	28,421.28
152a	HEADLEE OBLIGATION FOR DATA COLLEC	5,895.99	36.36%	1,607.73	536.05
31aa	MENTAL HEALTH GRANT - PER PUPIL	32,391.93	36.36%	8,833.28	2,944.43
		<u>\$2,438,531.96</u>		<u>\$664,951.01</u>	<u>\$221,699.21</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2025 DISCRETIONARY PAYMENT	24,976.64	100.00%	24,976.64	0.00
22b	2025 PSA PROTECTED	33,440.00	100.00%	33,440.00	0.00
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(114,911.68)	100.00%	(114,911.68)	0.00
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	104,130.91	100.00%	104,130.91	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	30,028.06	100.00%	30,028.06	0.00
		<u>\$77,663.93</u>		<u>\$77,663.93</u>	<u>\$0.00</u>
SUBTOTALS		\$2,516,195.89		\$742,614.94	\$221,699.21

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,981,257.00
51e	SPECIAL ED FOUNDATION (SEC 52)	17,185.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>45,786.09</u>
		\$2,044,228.59

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$275,445.06	11/20/2025	\$217,021.70	12/22/2025	\$250,148.18
01/20/2026	\$221,699.21				