

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 44000	ISD: 44	LEA Membership	10,476.12
Lapeer ISD		ISD Membership	76.29
		Supplemental 2025	69.87
Homestead Tax Value	2,890,672,618.00	Fall	77.00
Non-Homestead Tax Value	862,236,764.00		
Com Pers Prop Tax Value	36,881,060.00		
Ind Pers Prop Tax Value	35,454,140.00		
		Mills	
		Special Ed.	0.7835
		Voc. Ed.	1.8030
		Operating	0.1756
		Special Ed. Costs	4,979,276.00
		Special Ed. Transp. Costs	36,568.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 71.24 Total FTEs	715,962.00	100.00%	650,809.46	65,152.54
51a(2)	SPECIAL EDUCATION	1,450,509.99	100.00%	1,318,513.58	131,996.41
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 5.05 Total FTEs	50,752.50	100.00%	46,134.02	4,618.48
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	169,341.64	100.00%	153,931.55	15,410.09
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	49,441.40	100.00%	44,942.23	4,499.17
35a(4)	EARLY LITERACY TEACHER COACHES	375,000.00	100.00%	340,875.00	34,125.00
54d	EARLY ON	236,299.00	100.00%	0.00	236,299.00
32d(1)	GREAT START READINESS	3,799,920.00	100.00%	3,454,127.28	345,792.72
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	100.00%	84,000.00	0.00
32d(29)	GSRP CURRICULUM	26,680.00	100.00%	24,252.12	2,427.88
32d(24)	GSRP TRANSPORTATION	174,497.00	100.00%	158,617.77	15,879.23
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,260.38	100.00%	2,054.99	205.39
81	INTERMEDIATE DISTRICTS	890,868.85	100.00%	809,799.78	81,069.07
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	100.00%	81,160.71	8,125.00
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	100.00%	911,817.90	91,282.10
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	237,043.79	100.00%	215,478.00	21,565.79
147a(2)	MPERS NORMAL COST OFFSET	280,151.10	100.00%	214,728.25	65,422.85
147e	MPERS REFORMS - DEFINED CONTRIBUTI	44,062.53	100.00%	34,043.12	10,019.41
147c(1)	MPERS UAAL RATE STABILIZATION	1,162,651.27	100.00%	1,056,850.00	105,801.27
54	SCHOOL FOR DEAF/BLIND	48,835.78	100.00%	44,391.72	4,444.06
51a.1	TUITION DEDUCT-DEAF	(121,000.17)	100.00%	(109,989.15)	(11,011.02)
61a(2)	VOC. ED. ADMINISTRATION	14,627.41	100.00%	13,296.32	1,331.09
62	VOC. ED. MILLAGE EQUALIZATION	10,267.65	100.00%	9,333.29	934.36
61a(1)	VOCATIONAL EDUCATION	381,635.73	100.00%	346,906.88	34,728.85
		\$11,176,193.56		\$9,906,074.82	\$1,270,118.74

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PRIOR YEAR ADJUSTMENTS				Pct To Date	Previous Amts	Current Amt
			Amount			
32d(31)	2023	GSRP CLASSROOM START UP GRANTS	(4,468.00)	100.00%	(4,468.00)	0.00
31aa	2023	MENTAL HEALTH GRANT - PER PUPIL	(90,028.25)	100.00%	(90,028.25)	0.00
32d(1)	2024	GREAT START READINESS	(39,909.00)	100.00%	(39,909.00)	0.00
51a(2)	2025	SPECIAL EDUCATION	18,946.34	100.00%	18,946.34	0.00
53a(5)	2025	COURT AND STATE AGENCY PLACED PUP	(45,734.80)	100.00%	(45,734.80)	0.00
32p	2025	EARLY CHILDHOOD BLOCK GRANTS	(19,632.00)	100.00%	(19,632.00)	0.00
27l(2)	2025	EDUCATOR COMPENSATION PROGRAM	10,778.00	100.00%	10,778.00	0.00
32d(31)	2025	GSRP CLASSROOM START UP GRANTS	18,387.00	100.00%	0.00	18,387.00
27l(4)	2025	MPERS HEALTHCARE OFFSET	104,455.34	100.00%	104,455.34	0.00
147a(2)	2025	MPERS NORMAL COST OFFSET	36,923.75	100.00%	36,923.75	0.00
54	2025	SCHOOL FOR DEAF/BLIND	27.69	100.00%	27.69	0.00
51a.1	2025	TUITION DEDUCT-DEAF	1,677.09	100.00%	1,677.09	0.00
61a(1)	2025	VOCATIONAL EDUCATION	148.72	100.00%	148.72	0.00
			(\$8,428.12)		(\$26,815.12)	\$18,387.00
SUBTOTALS			\$11,167,765.44		\$9,879,259.70	\$1,288,505.74

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$467,381.90	11/20/2025	\$1,355,787.72	12/22/2025	\$995,720.58
01/20/2026	\$1,268,403.67	02/20/2026	\$1,154,107.23	03/20/2026	\$867,542.82
04/20/2026	\$987,129.81	05/20/2026	\$850,406.61	06/22/2026	\$975,451.75
07/20/2026	\$957,327.61	08/20/2026	\$1,288,505.74		

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District: 44010 ISD: 44
Lapeer Community Schools

State Aid Membership	4,019.24
General ED K-12	3,910.29
Supplemental 2025	3,991.15
Fall 2025	3,901.30
Special ED K-12 Sec 52	108.32
Supplemental 2025	114.44
Fall 2025	107.64
Special ED K-12 Sec 53	0.63
Supplemental 2025	0.35
Fall 2025	0.66

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,734.54

	Amount	Mills	Revenue
Non-Pre TV	495,416,287	18.000	8,917,493
Comm PP TV	24,345,077	6.000	146,070
Assumed Local Revenue			9,063,563

Local Revenue Per GE	2,317.88
Local Revenue Per Membership	2,255.04

Special Ed. Costs	11,099,991.00
Special Ed. Transp. Costs	925,714.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,479.50)	9,965,705.58	100.00%	9,058,826.37	906,879.21
51c SPEC ED HEADLEE OBLIGATION	3,827,984.62	100.00%	3,479,638.02	348,346.60
22b/51e DISCRETIONARY PAYMENT	21,364,073.43	100.00%	19,419,942.75	1,944,130.68
29(6) ENROLLMENT STABILIZATION PAYMENTS	363,794.00	100.00%	330,177.37	33,616.63
31a AT RISK	2,951,713.52	100.00%	2,683,107.59	268,605.93
104h BENCHMARK ASSESSMENTS	37,428.00	100.00%	34,022.05	3,405.95
41 BILINGUAL EDUCATION	14,833.00	100.00%	13,483.20	1,349.80
53a(5) COURT AND STATE AGENCY PLACED PUPIL	48,337.84	100.00%	43,939.10	4,398.74
61d CTE PER PUPIL INCENTIVE	38,837.64	100.00%	35,303.41	3,534.23
22l DISTRICT TRANSPORTATION COSTS	641,907.77	100.00%	583,494.16	58,413.61
99h FIRST ROBOTICS	9,654.00	100.00%	9,654.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	119,084.98	100.00%	108,264.88	10,820.10
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	1,198,297.78	100.00%	879,656.71	318,641.07
147e MPSERS REFORMS - DEFINED CONTRIBUT	112,138.66	100.00%	80,472.48	31,666.18
147c(1) MPSERS UAAL RATE STABILIZATION	4,286,344.55	100.00%	3,896,287.20	390,057.35
31d SCHOOL LUNCH	89,895.42	100.00%	81,714.94	8,180.48
30d UNIVERSAL SCHOOL BREAKFAST	130,406.14	100.00%	123,083.32	7,322.82
30d UNIVERSAL SCHOOL LUNCH	324,834.01	100.00%	310,884.56	13,949.45
61a(1) VOCATIONAL EDUCATION	18,371.73	100.00%	16,699.90	1,671.83
	<u>\$45,543,642.67</u>		<u>\$41,188,652.01</u>	<u>\$4,354,990.66</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	6,783.26	100.00%	6,783.26	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	14.27	100.00%	14.27	0.00
22a	2024 PROP A OBLIGATION	14,798.12	100.00%	14,798.12	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(54.22)	100.00%	(54.22)	0.00
22a	2025 PROP A OBLIGATION	26,703.03	100.00%	26,703.03	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	680,916.79	100.00%	680,916.79	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(4,398.78)	100.00%	(4,398.78)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	155,437.61	100.00%	155,437.61	0.00
61d	2025 CTE PER PUPIL INCENTIVE	643.48	100.00%	643.48	0.00
31d	2025 SCHOOL LUNCH	10,862.13	100.00%	10,862.13	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	62,167.60	100.00%	62,167.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	22,758.40	100.00%	22,758.40	0.00
53a(5)	2025 COURT AND STATE AGENCY PLACED PU	(12,448.56)	100.00%	(12,448.56)	0.00
61a(1)	2025 VOCATIONAL EDUCATION	6.18	100.00%	6.18	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	437,971.73	100.00%	437,971.73	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	600,869.50	100.00%	600,869.50	0.00
35m	2025 LITERACY SUPPORTS	394,088.00	100.00%	394,088.00	0.00
		<u>\$2,397,118.54</u>		<u>\$2,397,118.54</u>	<u>\$0.00</u>
SUBTOTALS		\$47,940,761.21		\$43,585,770.55	\$4,354,990.66

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,732.12)	30,234,831.51
51e	SPECIAL ED FOUNDATION (SEC 52)	1,088,616.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	6,331.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>3,827,984.62</u>
		\$35,157,763.63

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$4,080,708.23	11/20/2025	\$5,245,248.41	12/22/2025	\$4,594,244.23
01/20/2026	\$3,963,385.04	02/20/2026	\$5,010,482.25	03/20/2026	\$4,059,580.61
04/20/2026	\$4,111,174.63	05/20/2026	\$4,310,282.35	06/22/2026	\$4,041,044.96
07/20/2026	\$4,050,743.46	08/20/2026	\$4,354,990.66		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$34,193.48
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$84,682.90

STATE OF MICHIGAN
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District: 44020 ISD: 44
Almont Community Schools

State Aid Membership	1,353.88
General ED K-12	1,317.50
Supplemental 2025	1,332.30
Fall 2025	1,315.85
Special ED K-12 Sec 52	36.38
Supplemental 2025	41.20
Fall 2025	35.84
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,401.81

	Amount	Mills	Revenue
Non-Pre TV	84,394,294	18.000	1,519,097
Comm PP TV	2,820,500	6.000	16,923
Assumed Local Revenue			1,536,020

Local Revenue Per GE	1,165.86
Local Revenue Per Membership	1,134.53

Special Ed. Costs	2,176,295.00
Special Ed. Transp. Costs	342,861.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,267.28)	4,423,505.05	100.00%	4,020,966.09	402,538.96
51c SPEC ED HEADLEE OBLIGATION	864,151.42	100.00%	785,513.64	78,637.78
22b/51e DISCRETIONARY PAYMENT	7,646,968.40	100.00%	6,951,094.28	695,874.12
29(6) ENROLLMENT STABILIZATION PAYMENTS	115,749.70	100.00%	105,053.77	10,695.93
31a AT RISK	557,905.72	100.00%	507,136.30	50,769.42
41 BILINGUAL EDUCATION	16,773.00	100.00%	15,246.66	1,526.34
61d CTE PER PUPIL INCENTIVE	14,056.91	100.00%	12,777.73	1,279.18
22l DISTRICT TRANSPORTATION COSTS	182,679.68	100.00%	166,055.83	16,623.85
99h FIRST ROBOTICS	3,899.00	100.00%	3,899.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	40,113.75	100.00%	36,469.00	3,644.75
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	285,941.06	100.00%	210,216.25	75,724.81
147e MPSERS REFORMS - DEFINED CONTRIBUT	63,741.02	100.00%	45,013.30	18,727.72
147c(1) MPSERS UAAL RATE STABILIZATION	1,163,212.24	100.00%	1,057,359.93	105,852.31
31d SCHOOL LUNCH	29,944.84	100.00%	27,219.86	2,724.98
30d UNIVERSAL SCHOOL BREAKFAST	35,537.90	100.00%	34,798.62	739.28
30d UNIVERSAL SCHOOL LUNCH	330,569.12	100.00%	329,620.88	948.24
18(4) Single Audit (Deduct)	0.00	0.00%	0.00	0.00
	<u>\$15,774,748.81</u>		<u>\$14,308,441.14</u>	<u>\$1,466,307.67</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
22b	2020 DISCRETIONARY PAYMENT	14.28	100.00%	14.28	0.00
22a	2021 PROP A OBLIGATION	(215.51)	100.00%	(215.51)	0.00
22b	2021 DISCRETIONARY PAYMENT	18.20	100.00%	18.20	0.00
22a	2022 PROP A OBLIGATION	(582.98)	100.00%	(582.98)	0.00
22b	2022 DISCRETIONARY PAYMENT	(3.66)	100.00%	(3.66)	0.00
22a	2023 PROP A OBLIGATION	(3,686.97)	100.00%	(3,686.97)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(0.70)	100.00%	(0.70)	0.00
22a	2024 PROP A OBLIGATION	2,525.18	100.00%	2,525.18	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	5.35	100.00%	5.35	0.00
22a	2025 PROP A OBLIGATION	19,872.71	100.00%	19,872.71	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	171,721.29	100.00%	171,721.29	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1.00	100.00%	1.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	37,502.11	100.00%	37,502.11	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(147.95)	100.00%	(147.95)	0.00
31d	2025 SCHOOL LUNCH	3,654.14	100.00%	3,654.14	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	49,031.06	100.00%	49,031.06	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	5,304.92	100.00%	5,304.92	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	108,914.26	100.00%	108,914.26	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	202,052.97	100.00%	202,052.97	0.00
35m	2025 LITERACY SUPPORTS	153,678.00	100.00%	153,678.00	0.00
		<u>\$749,657.70</u>		<u>\$749,657.70</u>	<u>\$0.00</u>
SUBTOTALS		\$16,524,406.51		\$15,058,098.84	\$1,466,307.67

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,884.14)	11,704,854.45
51e	SPECIAL ED FOUNDATION (SEC 52)	365,619.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	864,151.42
		<u>\$12,934,624.87</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,441,509.55	11/20/2025	\$1,738,041.03	12/22/2025	\$1,579,113.19
01/20/2026	\$0.00	02/20/2026	\$1,639,197.87	03/20/2026	\$1,411,674.96
04/20/2026	\$1,408,754.70	05/20/2026	\$1,528,521.17	06/22/2026	\$1,419,706.61
07/20/2026	\$1,425,622.54	08/20/2026	\$1,466,307.67		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$9,410.74
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$88,251.28
01/14/2026	DIRECT	18(4)	Single Audit (Deduct)	\$1,368,295.20

STATE OF MICHIGAN
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District: 44050 ISD: 44
Dryden Community Schools

State Aid Membership	460.48
General ED K-12	451.10
Supplemental 2025	427.71
Fall 2025	453.70
Special ED K-12 Sec 52	9.10
Supplemental 2025	10.33
Fall 2025	8.96
Special ED K-12 Sec 53	0.28
Supplemental 2025	0.00
Fall 2025	0.31

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,012.13

	Amount	Mills	Revenue
Non-Pre TV	43,378,629	18.000	780,815
Comm PP TV	453,700	6.000	2,722
Assumed Local Revenue			783,537

Local Revenue Per GE	1,736.95	Special Ed. Costs	914,732.00
Local Revenue Per Membership	1,701.57	Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,310.56)	1,524,446.67	100.00%	1,385,722.02	138,724.65
51c	SPEC ED HEADLEE OBLIGATION	261,739.59	100.00%	237,921.29	23,818.30
22b/51e	DISCRETIONARY PAYMENT	2,319,839.19	100.00%	2,108,733.82	211,105.37
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	359,637.14	100.00%	326,910.16	32,726.98
104h	BENCHMARK ASSESSMENTS	4,380.00	100.00%	3,981.42	398.58
61d	CTE PER PUPIL INCENTIVE	4,275.04	100.00%	3,886.01	389.03
22l	DISTRICT TRANSPORTATION COSTS	60,348.95	100.00%	54,857.20	5,491.75
27b	GROW YOUR OWN SAF	112,885.00	100.00%	102,612.47	10,272.53
152a	HEADLEE OBLIGATION FOR DATA COLLEC	13,643.44	100.00%	12,403.79	1,239.65
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPERS NORMAL COST OFFSET	98,482.95	100.00%	74,638.74	23,844.21
147e	MPERS REFORMS - DEFINED CONTRIBUT	15,666.98	100.00%	11,375.93	4,291.05
147c(1)	MPERS UAAL RATE STABILIZATION	434,599.49	100.00%	395,050.94	39,548.55
31d	SCHOOL LUNCH	12,770.85	100.00%	11,608.70	1,162.15
30d	UNIVERSAL SCHOOL BREAKFAST	33,367.98	100.00%	33,367.98	0.00
30d	UNIVERSAL SCHOOL LUNCH	51,681.42	100.00%	51,681.42	0.00
		<u>\$5,307,764.69</u>		<u>\$4,814,751.89</u>	<u>\$493,012.80</u>

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

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27h(2)	2024 MENTORING GRANTS	29,550.00	100.00%	29,550.00	0.00
22a	2025 PROP A OBLIGATION	1,548.64	100.00%	1,548.64	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	61,100.48	100.00%	61,100.48	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	0.09	100.00%	0.09	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	12,626.21	100.00%	12,626.21	0.00
61d	2025 CTE PER PUPIL INCENTIVE	358.41	100.00%	358.41	0.00
31d	2025 SCHOOL LUNCH	1,157.88	100.00%	1,157.88	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,425.36	100.00%	12,425.36	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	8,181.34	100.00%	8,181.34	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	32,434.36	100.00%	32,434.36	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	66,223.71	100.00%	66,223.71	0.00
35m	2025 LITERACY SUPPORTS	2,376.00	100.00%	2,376.00	0.00
		<u>\$227,982.48</u>		<u>\$227,982.48</u>	<u>\$0.00</u>
SUBTOTALS		\$5,535,747.17		\$5,042,734.37	\$493,012.80

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,313.05)	3,750,016.86
51e	SPECIAL ED FOUNDATION (SEC 52)	91,455.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	2,814.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	261,739.59
		<u>\$4,106,025.45</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$408,109.55	11/20/2025	\$555,548.38	12/22/2025	\$516,372.96
01/20/2026	\$477,671.02	02/20/2026	\$536,882.70	03/20/2026	\$463,354.09
04/20/2026	\$472,457.49	05/20/2026	\$523,425.88	06/22/2026	\$465,285.96
07/20/2026	\$570,837.74	08/20/2026	\$493,012.80		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$29,550.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$8,991.60
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$14,247.00

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 44060 ISD: 44
 Imlay City Community Schools

State Aid Membership	1,791.37
General ED K-12	1,739.45
Supplemental 2025	1,707.18
Fall 2025	1,743.04
Special ED K-12 Sec 52	51.37
Supplemental 2025	53.88
Fall 2025	51.09
Special ED K-12 Sec 53	0.55
Supplemental 2025	0.84
Fall 2025	0.52

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,352.35

	Amount	Mills	Revenue
Non-Pre TV	145,381,530	18.000	2,616,868
Comm PP TV	7,490,083	6.000	44,940
Assumed Local Revenue			2,661,808

Local Revenue Per GE	1,530.26
Local Revenue Per Membership	1,485.91

Special Ed. Costs	2,992,021.00
Special Ed. Transp. Costs	470,811.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,866.44)	5,134,854.62	100.00%	4,667,582.85	467,271.77
51c SPEC ED HEADLEE OBLIGATION	1,187,659.53	100.00%	1,079,582.51	108,077.02
22b/51e DISCRETIONARY PAYMENT	10,206,603.12	100.00%	9,277,802.24	928,800.88
29(6) ENROLLMENT STABILIZATION PAYMENTS	29,276.72	100.00%	26,571.39	2,705.33
31a AT RISK	1,818,622.15	100.00%	1,653,127.53	165,494.62
104h BENCHMARK ASSESSMENTS	16,890.00	100.00%	15,353.01	1,536.99
41 BILINGUAL EDUCATION	138,276.00	100.00%	125,692.88	12,583.12
53a(5) COURT AND STATE AGENCY PLACED PUPIL	15,172.44	100.00%	13,791.75	1,380.69
61d CTE PER PUPIL INCENTIVE	20,433.24	100.00%	18,573.82	1,859.42
22l DISTRICT TRANSPORTATION COSTS	220,918.24	100.00%	200,814.68	20,103.56
99h FIRST ROBOTICS	5,323.00	100.00%	5,323.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	53,076.02	100.00%	48,253.52	4,822.50
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	488,646.93	100.00%	347,276.30	141,370.63
147e MPSERS REFORMS - DEFINED CONTRIBUT	66,037.37	100.00%	45,950.04	20,087.33
147c(1) MPSERS UAAL RATE STABILIZATION	1,830,981.29	100.00%	1,664,361.99	166,619.30
31d SCHOOL LUNCH	57,829.27	100.00%	52,566.81	5,262.46
51a(5) SP. ED. RULE CHANGE COSTS	31,738.21	100.00%	28,850.03	2,888.18
30d UNIVERSAL SCHOOL BREAKFAST	68,336.16	100.00%	66,177.16	2,159.00
30d UNIVERSAL SCHOOL LUNCH	83,394.58	100.00%	84,329.76	(935.18)
	<u>\$21,474,068.89</u>		<u>\$19,421,981.27</u>	<u>\$2,052,087.62</u>

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	1,171.79	100.00%	1,171.79	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(4.07)	100.00%	(4.07)	0.00
22a	2024 PROP A OBLIGATION	2,098.87	100.00%	2,098.87	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	12.72	100.00%	12.72	0.00
22a	2025 PROP A OBLIGATION	6,715.60	100.00%	6,715.60	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	122,938.32	100.00%	122,938.32	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1.60	100.00%	1.60	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	61,255.87	100.00%	61,255.87	0.00
61d	2025 CTE PER PUPIL INCENTIVE	578.31	100.00%	578.31	0.00
31d	2025 SCHOOL LUNCH	6,687.11	100.00%	6,687.11	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	19,095.98	100.00%	19,095.98	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	11,493.50	100.00%	11,493.50	0.00
51a(5)	2025 SP. ED. RULE CHANGE COSTS	14,709.21	100.00%	14,709.21	0.00
53a(5)	2025 COURT AND STATE AGENCY PLACED PU	15,172.44	100.00%	15,172.44	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	171,209.00	100.00%	171,209.00	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	261,770.33	100.00%	261,770.33	0.00
		<u>\$694,906.58</u>		<u>\$694,906.58</u>	<u>\$0.00</u>
SUBTOTALS		\$22,168,975.47		\$20,116,887.85	\$2,052,087.62

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,519.74)	14,819,661.74
51e	SPECIAL ED FOUNDATION (SEC 52)	516,268.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	5,527.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,187,659.53</u>
		\$16,529,117.27

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,745,654.59	11/20/2025	\$2,389,211.67	12/22/2025	\$2,185,369.52
01/20/2026	\$1,887,019.73	02/20/2026	\$2,099,089.48	03/20/2026	\$1,965,710.49
04/20/2026	\$1,992,431.21	05/20/2026	\$1,983,404.17	06/22/2026	\$1,908,163.03
07/20/2026	\$1,916,808.28	08/20/2026	\$2,052,087.62		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$18,851.88
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$25,173.80

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 44090 ISD: 44
North Branch Area Schools

State Aid Membership	2,367.93
General ED K-12	2,323.44
Supplemental 2025	2,350.39
Fall 2025	2,320.44
Special ED K-12 Sec 52	44.09
Supplemental 2025	44.70
Fall 2025	44.02
Special ED K-12 Sec 53	0.40
Supplemental 2025	0.42
Fall 2025	0.40

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,447.57

	Amount	Mills	Revenue
Non-Pre TV	93,666,024	18.000	1,685,988
Comm PP TV	1,771,700	6.000	10,630
Assumed Local Revenue			1,696,618

Local Revenue Per GE	730.22
Local Revenue Per Membership	716.50

Special Ed. Costs	3,574,020.00
Special Ed. Transp. Costs	224,281.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,731.07)	8,834,912.59	100.00%	8,030,935.54	803,977.05
51c	SPEC ED HEADLEE OBLIGATION	1,180,593.76	100.00%	1,073,159.73	107,434.03
22b/51e	DISCRETIONARY PAYMENT	13,266,161.55	100.00%	12,058,940.85	1,207,220.70
29(6)	ENROLLMENT STABILIZATION PAYMENTS	170,457.75	100.00%	154,706.48	15,751.27
31a	AT RISK	1,659,915.34	100.00%	1,508,863.04	151,052.30
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	18,440.88	100.00%	16,762.76	1,678.12
61d	CTE PER PUPIL INCENTIVE	24,490.90	100.00%	22,262.23	2,228.67
22l	DISTRICT TRANSPORTATION COSTS	326,726.62	100.00%	296,994.50	29,732.12
99h	FIRST ROBOTICS	6,683.00	100.00%	6,683.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	70,158.76	100.00%	63,784.11	6,374.65
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	542,663.86	100.00%	404,679.19	137,984.67
147e	MPERS REFORMS - DEFINED CONTRIBUT	68,458.86	100.00%	49,322.78	19,136.08
147c(1)	MPERS UAAL RATE STABILIZATION	1,905,433.62	100.00%	1,732,039.16	173,394.46
31d	SCHOOL LUNCH	76,181.13	100.00%	69,248.65	6,932.48
30d	UNIVERSAL SCHOOL BREAKFAST	83,202.78	100.00%	83,202.78	0.00
30d	UNIVERSAL SCHOOL LUNCH	244,730.20	100.00%	244,730.20	0.00
		<u>\$28,479,211.60</u>		<u>\$25,816,315.00</u>	<u>\$2,662,896.60</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	833.25	100.00%	833.25	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(11.29)	100.00%	(11.29)	0.00
22a	2024 PROP A OBLIGATION	3,164.77	100.00%	3,164.77	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.98)	100.00%	(0.98)	0.00
22a	2025 PROP A OBLIGATION	19,897.99	100.00%	19,897.99	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(7,095.21)	100.00%	(7,095.21)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(32.67)	100.00%	(32.67)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	65,913.12	100.00%	65,913.12	0.00
61d	2025 CTE PER PUPIL INCENTIVE	415.73	100.00%	415.73	0.00
31d	2025 SCHOOL LUNCH	8,951.25	100.00%	8,951.25	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	54,886.06	100.00%	54,886.06	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	14,317.98	100.00%	14,317.98	0.00
53a(5)	2025 COURT AND STATE AGENCY PLACED PU	10,168.04	100.00%	10,168.04	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	178,666.50	100.00%	178,666.50	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	2,400.00	100.00%	2,400.00	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	351,950.48	100.00%	351,950.48	0.00
35m	2025 LITERACY SUPPORTS	246,458.00	100.00%	246,458.00	0.00
		<u>\$950,883.02</u>		<u>\$950,883.02</u>	<u>\$0.00</u>
SUBTOTALS		\$29,430,094.62		\$26,767,198.02	\$2,662,896.60

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,319.78)	21,653,949.64
51e	SPECIAL ED FOUNDATION (SEC 52)	443,104.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	4,020.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,180,593.76</u>
		\$23,281,667.90

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,400,283.34	11/20/2025	\$3,109,890.81	12/22/2025	\$2,973,824.85
01/20/2026	\$2,709,791.04	02/20/2026	\$2,539,999.57	03/20/2026	\$2,558,815.62
04/20/2026	\$2,530,953.25	05/20/2026	\$2,746,801.66	06/22/2026	\$2,545,520.17
07/20/2026	\$2,559,547.35	08/20/2026	\$2,662,896.60		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$22,245.32
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$69,525.04

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 08/20/2026

District: 44901 ISD: 44
Chatfield School

State Aid Membership	483.22
General ED K-12	481.85
Supplemental 2025	478.68
Fall 2025	482.20
Special ED K-12 Sec 52	1.37
Supplemental 2025	1.32
Fall 2025	1.37
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	4,734.54

Local Revenue Per GE	0.00	Special Ed. Costs	559,739.00
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	160,162.60	100.00%	145,587.80	14,574.80
22b/51e	DISCRETIONARY PAYMENT	2,568,536.58	100.00%	2,334,799.75	233,736.83
22b	PSA PROTECTED	2,287,824.42	100.00%	2,079,632.40	208,192.02
31a	AT RISK	194,850.65	100.00%	177,119.24	17,731.41
104h	BENCHMARK ASSESSMENTS	7,105.00	100.00%	6,458.45	646.55
99h	FIRST ROBOTICS	1,609.00	100.00%	1,609.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	14,317.20	100.00%	13,016.33	1,300.87
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31d	SCHOOL LUNCH	1.65	100.00%	1.50	0.15
30d	UNIVERSAL SCHOOL BREAKFAST	22,118.26	100.00%	22,118.26	0.00
30d	UNIVERSAL SCHOOL LUNCH	83,151.52	100.00%	83,151.52	0.00
		<u>\$5,339,676.88</u>		<u>\$4,863,494.25</u>	<u>\$476,182.63</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: 08/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	6,000.00	100.00%	6,000.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	38,638.65	100.00%	38,638.65	0.00
31d	2025 SCHOOL LUNCH	(1,762.29)	100.00%	(1,762.29)	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	13,939.14	100.00%	13,939.14	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,577.76	100.00%	3,577.76	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	70,014.11	100.00%	70,014.11	0.00
35m	2025 LITERACY SUPPORTS	73,007.00	100.00%	73,007.00	0.00
		<u>\$203,414.37</u>		<u>\$203,414.37</u>	<u>\$0.00</u>
SUBTOTALS		\$5,543,091.25		\$5,066,908.62	\$476,182.63

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	4,842,592.50
51e	SPECIAL ED FOUNDATION (SEC 52)	13,768.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>160,162.60</u>
		\$5,016,523.60

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$543,083.42	11/20/2025	\$497,465.65	12/22/2025	\$560,168.45
01/20/2026	\$478,018.54	02/20/2026	\$508,616.91	03/20/2026	\$490,549.09
04/20/2026	\$488,339.93	05/20/2026	\$493,139.76	06/22/2026	\$489,578.88
07/20/2026	\$490,862.37	08/20/2026	\$476,182.63		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,810.34
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$21,275.28