

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

District: 44000	ISD: 44	LEA Membership	10,477.46
Lapeer ISD		ISD Membership	75.39
		Supplemental 2025	69.87
Homestead Tax Value	2,885,687,576.00	Fall	76.00
Non-Homestead Tax Value	880,507,926.00		
Com Pers Prop Tax Value	36,368,760.00		
Ind Pers Prop Tax Value	35,218,040.00		
		Mills	
		Special Ed.	0.7880
		Voc. Ed.	1.8134
		Operating	0.1767
		Special Ed. Costs	4,979,276.00
		Special Ed. Transp. Costs	36,568.00

<b>CURRENT YEAR ALLOWANCES</b>		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 70.34 Total FTEs	706,917.00	45.45%	257,035.02	64,258.76
51a(2)	SPECIAL EDUCATION	1,450,509.99	45.45%	520,516.54	138,740.25
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 5.05 Total FTEs	50,752.50	45.45%	18,453.61	4,613.40
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	215,076.44	45.45%	78,201.79	19,550.45
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	49,441.40	45.45%	17,976.89	4,494.23
35a(4)	EARLY LITERACY TEACHER COACHES	375,000.00	45.45%	0.00	170,437.50
32d(1)	GREAT START READINESS	4,306,860.00	45.45%	1,565,974.30	391,493.57
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	45.45%	30,542.40	7,635.60
32d(24)	GSRP TRANSPORTATION	171,227.00	45.45%	62,258.14	15,564.53
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	2,235.13	45.45%	812.77	203.10
81	INTERMEDIATE DISTRICTS	890,868.85	45.45%	323,919.91	80,979.98
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	45.45%	32,464.28	8,116.08
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	45.45%	364,727.16	91,181.79
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	4,465.28	(4,465.28)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	237,143.02	45.45%	86,253.56	21,527.94
147a(2)	MPSERS NORMAL COST OFFSET	138,732.59	100.00%	73,619.68	65,112.91
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	23,078.84	100.00%	13,018.00	10,060.84
147c(1)	MPSERS UAAL RATE STABILIZATION	1,162,651.27	45.45%	422,740.00	105,685.00
54	SCHOOL FOR DEAF/BLIND	47,509.65	45.45%	17,274.51	4,318.63
51a.1	TUITION DEDUCT-DEAF	(123,589.82)	45.45%	(44,937.26)	(11,234.31)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	45.45%	5,160.57	1,290.15
62	VOC. ED. MILLAGE EQUALIZATION	10,267.65	45.45%	3,733.32	933.33
61a(1)	VOCATIONAL EDUCATION	381,635.73	45.45%	138,762.75	34,690.69
		\$11,286,895.95		\$3,992,973.22	\$1,225,189.14

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct To Date	Previous Amt	Current Amt
31aa	2023 MENTAL HEALTH GRANT - PER PUPIL	(90,028.25)	100.00%	0.00	(90,028.25)
32d(1)	2024 GREAT START READINESS	(39,909.22)	100.00%	(39,909.22)	0.00
51a(2)	2025 SPECIAL EDUCATION	18,946.34	100.00%	0.00	18,946.34
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
27l(4)	2025 MPSERS HEALTHCARE OFFSET	104,455.34	100.00%	104,455.34	0.00
147a(2)	2025 MPSERS 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
		<u>\$23,238.74</u>		<u>\$94,320.65</u>	<u>(\$71,081.91)</u>
<b>SUBTOTALS</b>		\$11,310,134.69		\$4,087,293.87	\$1,154,107.23

**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		

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
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District: 44010 ISD: 44  
 Lapeer Community Schools

State Aid Membership	4,021.67
General ED K-12	3,911.70
Supplemental 2025	3,991.15
Fall 2025	3,902.87
Special ED K-12 Sec 52	109.34
Supplemental 2025	114.44
Fall 2025	108.77
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	503,192,988	18.000	9,057,474
Comm PP TV	24,345,077	6.000	146,070
Assumed Local Revenue			<u>9,203,544</u>
Local Revenue Per GE			2,352.82
Local Revenue Per Membership			2,288.49

Special Ed. Costs	11,099,991.00
Special Ed. Transp. Costs	914,266.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,446.05)	9,837,205.90	45.45%	3,580,278.19	890,731.89
51c	SPEC ED HEADLEE OBLIGATION	3,819,923.34	45.45%	1,144,273.86	591,881.30
22b/51e	DISCRETIONARY PAYMENT	21,377,051.61	45.45%	7,776,567.52	1,939,302.44
29(6)	ENROLLMENT STABILIZATION PAYMENTS	349,741.49	45.45%	124,211.76	34,745.75
31a	AT RISK	2,953,598.65	45.45%	1,073,928.47	268,482.12
53a(5)	COURT AND STATE AGENCY PLACED PUPI	60,786.40	45.45%	22,101.94	5,525.48
61d	CTE PER PUPIL INCENTIVE	38,837.64	45.45%	14,121.37	3,530.34
22l	DISTRICT TRANSPORTATION COSTS	695,319.24	45.45%	252,818.08	63,204.51
152a	HEADLEE OBLIGATION FOR DATA COLLEC	119,232.90	45.45%	43,378.90	10,812.45
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	238,410.76	(238,410.76)
147a(2)	MPSERS NORMAL COST OFFSET	584,256.97	100.00%	284,099.86	300,157.11
147e	MPSERS REFORMS - DEFINED CONTRIBUT	53,171.84	100.00%	23,753.72	29,418.12
147c(1)	MPSERS UAAL RATE STABILIZATION	4,286,344.55	45.45%	1,558,514.88	389,628.72
31d	SCHOOL LUNCH	79,033.29	45.45%	28,736.50	7,184.13
30d	UNIVERSAL SCHOOL BREAKFAST	45,580.30	100.00%	34,193.48	11,386.82
30d	UNIVERSAL SCHOOL LUNCH	113,059.23	100.00%	84,682.90	28,376.33
61a(1)	VOCATIONAL EDUCATION	18,371.73	45.45%	6,679.96	1,669.99
		<u>\$44,431,515.08</u>		<u>\$16,290,752.15</u>	<u>\$4,337,626.74</u>

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	5,320.20	100.00%	5,320.20	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	5.26	100.00%	5.26	0.00
22a	2024 PROP A OBLIGATION	12,604.22	100.00%	12,604.22	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.60)	100.00%	(2.60)	0.00
22a	2025 PROP A OBLIGATION	17,447.75	100.00%	17,447.75	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	672,855.51	100.00%	0.00	672,855.51
22b/51e	2025 DISCRETIONARY PAYMENT	(4,402.82)	100.00%	(4,402.82)	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	6,801.81	100.00%	6,801.81	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
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>\$2,384,565.65</u>		<u>\$1,711,710.14</u>	<u>\$672,855.51</u>
<b>SUBTOTALS</b>		<b>\$46,816,080.73</b>		<b>\$18,002,462.29</b>	<b>\$5,010,482.25</b>

**Amount Applied to Loan Payments**

MFA - SAN 2025 A-1	879,064.28
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**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$7,697.18)	30,109,059.01
51e	SPECIAL ED FOUNDATION (SEC 52)	1,098,867.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	6,331.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>3,819,923.34</u>
		<b>\$35,034,180.85</b>

**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		

**SUPPLEMENTAL PAYMENTS**

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

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District: 44020    ISD: 44  
 Almont Community Schools

State Aid Membership	1,354.57
General ED K-12	1,318.19
Supplemental 2025	1,332.30
Fall 2025	1,316.62
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	86,705,058	18.000	1,560,691
Comm PP TV	2,836,000	6.000	17,016
Assumed Local Revenue			1,577,707
Local Revenue Per GE			1,196.87
Local Revenue Per Membership			1,164.73

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: \$3,237.08)	4,384,851.46	45.45%	1,595,053.79	397,861.20
51c	SPEC ED HEADLEE OBLIGATION	864,151.42	45.45%	251,767.60	140,989.22
22b/51e	DISCRETIONARY PAYMENT	7,650,874.97	45.45%	2,782,776.68	694,545.99
29(6)	ENROLLMENT STABILIZATION PAYMENTS	111,542.61	45.45%	39,834.14	10,861.98
31a	AT RISK	558,262.03	45.45%	202,984.07	50,746.02
61d	CTE PER PUPIL INCENTIVE	14,056.91	45.45%	5,111.09	1,277.78
22l	DISTRICT TRANSPORTATION COSTS	194,721.89	45.45%	70,800.88	17,700.22
152a	HEADLEE OBLIGATION FOR DATA COLLEC	40,159.76	45.45%	14,608.34	3,644.27
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	80,279.12	(80,279.12)
147a(2)	MPSERS NORMAL COST OFFSET	139,213.19	100.00%	68,282.24	70,930.95
147e	MPSERS REFORMS - DEFINED CONTRIBUT	28,856.69	100.00%	11,854.55	17,002.14
147c(1)	MPSERS UAAL RATE STABILIZATION	1,163,212.24	45.45%	422,943.97	105,735.99
31d	SCHOOL LUNCH	26,290.70	45.45%	9,559.30	2,389.82
30d	UNIVERSAL SCHOOL BREAKFAST	12,446.46	100.00%	9,410.74	3,035.72
30d	UNIVERSAL SCHOOL LUNCH	119,285.68	100.00%	88,251.28	31,034.40
18(4)	Single Audit (Deduct)	0.00	0.00%	0.00	0.00
		\$15,307,926.01		\$5,653,517.79	\$1,467,476.58

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
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	13,660.75	100.00%	13,660.75	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	171,721.29	100.00%	0.00	171,721.29
22b/51e	2025 DISCRETIONARY PAYMENT	1.58	100.00%	1.58	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	2,262.64	100.00%	2,262.64	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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	108,914.26	100.00%	108,914.26	0.00
27I(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>\$742,824.49</u>		<u>\$571,103.20</u>	<u>\$171,721.29</u>
<b>SUBTOTALS</b>		\$16,050,750.50		\$6,224,620.99	\$1,639,197.87

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,853.13)	11,670,107.43
51e	SPECIAL ED FOUNDATION (SEC 52)	365,619.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	864,151.42
		<u>\$12,899,877.85</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		

**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

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District: 44050    ISD: 44  
 Dryden Community Schools

State Aid Membership	459.65
General ED K-12	450.26
Supplemental 2025	427.71
Fall 2025	452.77
Special ED K-12 Sec 52	9.11
Supplemental 2025	10.33
Fall 2025	8.97
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	43,511,724	18.000	783,211
Comm PP TV	453,700	6.000	2,722
Assumed Local Revenue			785,933
Local Revenue Per GE			1,745.51
Local Revenue Per Membership			1,709.85

Special Ed. Costs	914,732.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,302.28)	1,517,893.00	45.45%	551,905.89	137,976.48
51c	SPEC ED HEADLEE OBLIGATION	261,739.59	45.45%	72,952.38	46,008.26
22b/51e	DISCRETIONARY PAYMENT	2,315,656.17	45.45%	841,972.58	210,493.15
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	359,866.83	45.45%	130,847.58	32,711.89
61d	CTE PER PUPIL INCENTIVE	4,275.04	45.45%	1,554.40	388.61
152a	HEADLEE OBLIGATION FOR DATA COLLEC	13,627.52	45.45%	4,955.44	1,238.27
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	26,413.81	(26,413.81)
147a(2)	MPSERS NORMAL COST OFFSET	47,972.44	100.00%	25,611.45	22,360.99
147e	MPSERS REFORMS - DEFINED CONTRIBUT	7,012.73	100.00%	3,620.70	3,392.03
147c(1)	MPSERS UAAL RATE STABILIZATION	434,599.49	45.45%	158,020.37	39,505.10
31d	SCHOOL LUNCH	11,612.97	45.45%	4,222.48	1,055.61
30d	UNIVERSAL SCHOOL BREAKFAST	11,991.34	100.00%	8,991.60	2,999.74
30d	UNIVERSAL SCHOOL LUNCH	18,312.90	100.00%	14,247.00	4,065.90
		\$5,004,560.02		\$1,845,315.68	\$475,782.22

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27h(2)	2024 MENTORING GRANTS	29,550.00	100.00%	29,550.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	61,100.48	100.00%	0.00	61,100.48
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	999.44	100.00%	999.44	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
27l(4)	2025 MPSERS HEALTHCARE OFFSET	32,434.36	100.00%	32,434.36	0.00
27l(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>\$226,275.31</u>		<u>\$165,174.83</u>	<u>\$61,100.48</u>
<b>SUBTOTALS</b>		\$5,230,835.33		\$2,010,490.51	\$536,882.70

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,304.49)	3,739,179.67
51e	SPECIAL ED FOUNDATION (SEC 52)	91,555.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	2,814.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	261,739.59
		<u>\$4,095,288.76</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		

**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**  
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District: 44060    ISD: 44  
 Imlay City Community Schools

State Aid Membership	1,786.53
General ED K-12	1,734.85
Supplemental 2025	1,707.18
Fall 2025	1,737.92
Special ED K-12 Sec 52	51.13
Supplemental 2025	53.88
Fall 2025	50.82
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	148,010,724	18.000	2,664,193
Comm PP TV	7,490,083	6.000	44,940
Assumed Local Revenue			2,709,133
Local Revenue Per GE			1,561.60
Local Revenue Per Membership			1,516.42

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: \$2,835.93)	5,066,474.02	45.45%	1,842,169.95	460,542.49
51c	SPEC ED HEADLEE OBLIGATION	1,187,659.53	45.45%	387,132.63	152,658.63
22b/51e	DISCRETIONARY PAYMENT	10,179,010.72	45.45%	3,701,088.30	925,272.07
29(6)	ENROLLMENT STABILIZATION PAYMENTS	44,134.42	45.45%	15,965.82	4,093.27
31a	AT RISK	1,819,783.63	45.45%	661,673.33	165,418.33
61d	CTE PER PUPIL INCENTIVE	20,433.24	45.45%	7,429.53	1,857.38
22l	DISTRICT TRANSPORTATION COSTS	327,440.44	45.45%	119,057.34	29,764.34
152a	HEADLEE OBLIGATION FOR DATA COLLEC	52,966.34	45.45%	19,260.40	4,812.80
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	105,833.52	(105,833.52)
147a(2)	MPSERS NORMAL COST OFFSET	236,104.47	100.00%	102,506.84	133,597.63
147e	MPSERS REFORMS - DEFINED CONTRIBUT	29,418.92	100.00%	10,489.26	18,929.66
147c(1)	MPSERS UAAL RATE STABILIZATION	1,830,981.29	45.45%	665,744.80	166,436.20
31d	SCHOOL LUNCH	51,142.16	45.45%	18,595.29	4,648.82
51a(5)	SP. ED. RULE CHANGE COSTS	17,029.00	45.45%	6,191.74	1,547.94
30d	UNIVERSAL SCHOOL BREAKFAST	24,808.18	100.00%	18,851.88	5,956.30
30d	UNIVERSAL SCHOOL LUNCH	31,622.62	100.00%	25,173.80	6,448.82
		\$20,919,008.98		\$7,707,164.43	\$1,976,151.16

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

STATE OF MICHIGAN  
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<b>PRIOR YEAR ADJUSTMENTS</b>		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	1,224.34	100.00%	1,224.34	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	11.71	100.00%	11.71	0.00
22a	2025 PROP A OBLIGATION	11,900.84	100.00%	11,900.84	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	122,938.32	100.00%	0.00	122,938.32
22b/51e	2025 DISCRETIONARY PAYMENT	7.73	100.00%	7.73	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	4,401.43	100.00%	4,401.43	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
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>\$667,055.08</u>		<u>\$544,116.76</u>	<u>\$122,938.32</u>
<b>SUBTOTALS</b>		\$21,586,064.06		\$8,251,281.19	\$2,099,089.48

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$8,488.40)	14,726,100.74
51e	SPECIAL ED FOUNDATION (SEC 52)	513,856.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	5,527.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,187,659.53</u>
		\$16,433,144.27

**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		

**SUPPLEMENTAL PAYMENTS**

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

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District: 44090    ISD: 44  
 North Branch Area Schools

State Aid Membership	2,372.70
General ED K-12	2,327.99
Supplemental 2025	2,350.39
Fall 2025	2,325.50
Special ED K-12 Sec 52	44.31
Supplemental 2025	44.70
Fall 2025	44.27
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	99,087,432	18.000	1,783,574
Comm PP TV	1,243,900	6.000	7,463
Assumed Local Revenue			<u>1,791,037</u>
Local Revenue Per GE			769.35
Local Revenue Per Membership			754.85

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: \$3,692.72)	8,761,716.74	45.45%	3,185,760.21	796,440.05
51c	SPEC ED HEADLEE OBLIGATION	1,180,593.76	45.45%	431,843.71	104,736.15
22b/51e	DISCRETIONARY PAYMENT	13,292,879.15	45.45%	4,833,290.86	1,208,322.71
29(6)	ENROLLMENT STABILIZATION PAYMENTS	152,343.14	45.45%	55,110.78	14,129.18
31a	AT RISK	1,660,975.46	45.45%	603,930.68	150,982.67
53a(5)	COURT AND STATE AGENCY PLACED PUPI	8,272.84	45.45%	3,008.00	752.01
61d	CTE PER PUPIL INCENTIVE	24,490.90	45.45%	8,904.89	2,226.22
22l	DISTRICT TRANSPORTATION COSTS	326,832.30	45.45%	118,836.22	29,709.06
152a	HEADLEE OBLIGATION FOR DATA COLLEC	70,344.88	45.45%	25,579.85	6,391.90
35m(1)	LITERACY SUPPORTS	0.00	0.00%	0.00	0.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	140,552.43	(140,552.43)
147a(2)	MPSERS NORMAL COST OFFSET	271,756.39	100.00%	126,165.02	145,591.37
147e	MPSERS REFORMS - DEFINED CONTRIBUT	33,340.49	100.00%	15,409.70	17,930.79
147c(1)	MPSERS UAAL RATE STABILIZATION	1,905,433.62	45.45%	692,815.66	173,203.92
31d	SCHOOL LUNCH	67,229.88	45.45%	24,444.78	6,111.20
30d	UNIVERSAL SCHOOL BREAKFAST	29,801.82	100.00%	22,245.32	7,556.50
30d	UNIVERSAL SCHOOL LUNCH	90,688.52	100.00%	69,525.04	21,163.48
		\$27,876,699.89		\$10,357,423.15	\$2,544,694.78

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		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	869.71	100.00%	869.71	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(13.34)	100.00%	(13.34)	0.00
22a	2025 PROP A OBLIGATION	8,060.86	100.00%	8,060.86	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(7,095.21)	100.00%	0.00	(7,095.21)
22b/51e	2025 DISCRETIONARY PAYMENT	4.22	100.00%	4.22	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	5,785.97	100.00%	5,785.97	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
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%	0.00	2,400.00
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>\$923,442.04</u>		<u>\$928,137.25</u>	<u>(\$4,695.21)</u>
<b>SUBTOTALS</b>		\$28,800,141.93		\$11,285,560.40	\$2,539,999.57

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$9,280.65)	21,605,260.39
51e	SPECIAL ED FOUNDATION (SEC 52)	445,315.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	4,020.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,180,593.76</u>
		<u>\$23,235,189.65</u>

**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		

**SUPPLEMENTAL PAYMENTS**

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

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District: 44901    ISD: 44  
 Chatfield School

State Aid Membership	482.34
General ED K-12	480.97
Supplemental 2025	478.68
Fall 2025	481.22
Special ED K-12 Sec 52	1.37
Supplemental 2025	1.32
Fall 2025	1.38
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

<b>CURRENT YEAR ALLOWANCES</b>	Amount	Pct to Date	Previous Amts	Current Amt
51c    SPEC ED HEADLEE OBLIGATION	160,162.60	45.45%	44,186.11	28,607.79
22b/51e    DISCRETIONARY PAYMENT	2,563,858.98	45.45%	932,219.13	233,054.78
22b    PSA PROTECTED	2,283,658.02	45.45%	830,338.06	207,584.51
31a    AT RISK	194,975.10	45.45%	70,892.95	17,723.23
152a    HEADLEE OBLIGATION FOR DATA COLLEC	14,300.23	45.45%	5,200.06	1,299.39
31aa    MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	28,568.56	(28,568.56)
31d    SCHOOL LUNCH	1,763.94	45.45%	641.37	160.34
30d    UNIVERSAL SCHOOL BREAKFAST	7,455.36	100.00%	5,810.34	1,645.02
30d    UNIVERSAL SCHOOL LUNCH	29,747.04	100.00%	21,275.28	8,471.76
	\$5,255,921.27		\$1,939,131.86	\$469,978.26

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	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%	0.00	38,638.65
31d	2025 SCHOOL LUNCH	151.81	100.00%	151.81	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
271(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>\$205,328.47</u>		<u>\$166,689.82</u>	<u>\$38,638.65</u>
<b>SUBTOTALS</b>		\$5,461,249.74		\$2,105,821.68	\$508,616.91

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$10,050.00)				4,833,748.50
51e	SPECIAL ED FOUNDATION (SEC 52)				13,768.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				160,162.60
					<u>\$5,007,679.60</u>

**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		

**SUPPLEMENTAL PAYMENTS**

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