

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

|                         |                |                           |              |
|-------------------------|----------------|---------------------------|--------------|
| District: 51000         | ISD: 51        | LEA Membership            | 6,325.59     |
| Manistee ISD            |                | ISD Membership            | 64.36        |
|                         |                | Supplemental 2025         | 63.05        |
| Homestead Tax Value     | 744,763,219.00 | Fall                      | 64.50        |
| Non-Homestead Tax Value | 762,635,115.00 |                           |              |
| Com Pers Prop Tax Value | 20,134,000.00  |                           |              |
| Ind Pers Prop Tax Value | 11,628,000.00  | Mills                     |              |
|                         |                | Special Ed.               | 1.9538       |
|                         |                | Voc. Ed.                  | 0.0000       |
|                         |                | Operating                 | 0.2973       |
|                         |                | Special Ed. Costs         | 4,180,680.00 |
|                         |                | Special Ed. Transp. Costs | 464,443.00   |

| CURRENT YEAR ALLOWANCES |                                                      | Amount                | Pct To Date | Previous Amt          | Current Amt         |
|-------------------------|------------------------------------------------------|-----------------------|-------------|-----------------------|---------------------|
| 51e                     | SPECIAL ED FOUNDATION PAYMENTS (SEC 64.36 Total FTEs | 646,818.00            | 36.36%      | 176,387.27            | 58,795.75           |
| 51a(2)                  | SPECIAL EDUCATION                                    | 1,523,295.92          | 36.36%      | 415,402.80            | 138,467.60          |
| 74(2)                   | BUS DRIVER SAFETY/NON SE AUX TRANS                   | 162,136.00            | 36.36%      | 44,214.49             | 14,738.16           |
| 54d                     | EARLY ON                                             | 96,373.00             | 36.36%      | 26,280.92             | 8,760.30            |
| 152a                    | HEADLEE OBLIGATION FOR DATA COLLECTI                 | 1,908.30              | 36.36%      | 520.36                | 173.50              |
| 81                      | INTERMEDIATE DISTRICTS                               | 345,462.30            | 36.36%      | 94,207.57             | 31,402.52           |
| 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          |
| 31n6                    | MENTAL HEALTH/SUPPORT SERVICES ISD P                 | 143,608.32            | 36.36%      | 39,196.52             | 13,019.47           |
| 147a(2)                 | MPERS NORMAL COST OFFSET                             | 35,894.03             | 100.00%     | 35,894.03             | 0.00                |
| 147e                    | MPERS REFORMS - DEFINED CONTRIBUTI                   | 11,351.99             | 100.00%     | 11,351.99             | 0.00                |
| 147c(1)                 | MPERS UAAL RATE STABILIZATION                        | 605,313.55            | 36.36%      | 165,069.01            | 55,023.00           |
| 56                      | SPEC. ED. MILLAGE EQUALIZATION                       | 583,255.64            | 36.36%      | 159,056.42            | 53,015.33           |
|                         |                                                      | <u>\$5,247,802.76</u> |             | <u>\$1,167,581.38</u> | <u>\$770,587.07</u> |

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| PRIOR YEAR ADJUSTMENTS |                                        | Amount         | Pct To Date | Previous Amt   | Current Amt  |
|------------------------|----------------------------------------|----------------|-------------|----------------|--------------|
| 31n(6)                 | 2023 MENTAL HEALTH AND SUPPORT SERVICE | (498,695.77)   | 100.00%     | (498,695.77)   | 0.00         |
| 27l(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM     | 8,803.56       | 100.00%     | 8,803.56       | 0.00         |
| 27l(4)                 | 2025 MPSERS HEALTHCARE OFFSET          | 42,221.16      | 100.00%     | 42,221.16      | 0.00         |
| 147a(2)                | 2025 MPSERS NORMAL COST OFFSET         | 17,376.25      | 100.00%     | 17,376.25      | 0.00         |
|                        |                                        | (\$430,294.80) |             | (\$430,294.80) | \$0.00       |
| SUBTOTALS              |                                        | \$4,817,507.96 |             | \$737,286.58   | \$770,587.07 |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |              |            |        |
|------------|--------------|------------|--------------|------------|--------|
| 10/20/2025 | \$277,785.90 | 11/20/2025 | \$552,035.48 | 12/22/2025 | \$0.00 |
| 01/20/2026 | \$678,052.27 |            |              |            |        |

STATE OF MICHIGAN  
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District: 51020    ISD: 51  
Bear Lake Schools

|                        |        |
|------------------------|--------|
| State Aid Membership   | 279.93 |
| General ED K-12        | 278.18 |
| Supplemental 2025      | 277.57 |
| Fall 2025              | 278.25 |
| Special ED K-12 Sec 52 | 1.75   |
| Supplemental 2025      | 1.64   |
| Fall 2025              | 1.76   |
| Special ED K-12 Sec 53 | 0.00   |
| Supplemental 2025      | 0.00   |
| Fall 2025              | 0.00   |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
| FY 1995 Foundation | 4,909.80  |

|                              | Amount     | Mills  | Revenue   |
|------------------------------|------------|--------|-----------|
| Non-Pre TV                   | 66,873,460 | 18.000 | 1,203,722 |
| Comm PP TV                   | 3,082,100  | 6.000  | 18,493    |
| Assumed Local Revenue        |            |        | 1,222,215 |
| Local Revenue Per GE         |            |        | 4,393.61  |
| Local Revenue Per Membership |            |        | 4,366.14  |

|                           |            |
|---------------------------|------------|
| Special Ed. Costs         | 199,603.00 |
| Special Ed. Transp. Costs | 0.00       |

**CURRENT YEAR ALLOWANCES**

|                                               | Amount                | Pct to Date | Previous Amts       | Current Amt         |
|-----------------------------------------------|-----------------------|-------------|---------------------|---------------------|
| 22a    PROP A OBLIGATION (State PP: \$543.66) | 152,186.74            | 36.36%      | 41,501.32           | 13,833.78           |
| 51c    SPEC ED HEADLEE OBLIGATION             | 57,114.00             | 36.36%      | 15,574.99           | 5,191.66            |
| 22b/51e   DISCRETIONARY PAYMENT               | 1,438,895.33          | 36.36%      | 392,386.76          | 130,795.58          |
| 31a    AT RISK                                | 311,098.25            | 36.36%      | 84,825.81           | 28,289.51           |
| 61d    CTE PER PUPIL INCENTIVE                | 2,463.58              | 36.36%      | 671.82              | 223.94              |
| 22l    DISTRICT TRANSPORTATION COSTS          | 40,440.45             | 36.36%      | 11,028.11           | 3,676.04            |
| 152a   HEADLEE OBLIGATION FOR DATA COLLEC     | 8,300.05              | 36.36%      | 2,263.27            | 754.63              |
| 22d(4)   ISOLATED DISTRICTS                   | 17,861.87             | 36.36%      | 4,871.99            | 1,622.59            |
| 35m(1)   LITERACY SUPPORTS                    | 0.00                  | 0.00%       | 1,431.68            | (1,431.68)          |
| 31aa    MENTAL HEALTH GRANT - PER PUPIL       | 45,599.57             | 36.36%      | 12,435.00           | 4,145.00            |
| 147a(2)   MPSERS NORMAL COST OFFSET           | 16,817.41             | 100.00%     | 16,817.41           | 0.00                |
| 147e    MPSERS REFORMS - DEFINED CONTRIBUT    | 1,949.49              | 100.00%     | 1,949.49            | 0.00                |
| 147c(1)   MPSERS UAAL RATE STABILIZATION      | 269,713.37            | 36.36%      | 73,550.84           | 24,516.94           |
| 31d    SCHOOL LUNCH                           | 10,597.72             | 36.36%      | 2,890.00            | 963.33              |
|                                               | <u>\$2,373,037.83</u> |             | <u>\$662,198.49</u> | <u>\$212,581.32</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             | (865.23)           | 100.00%     | (865.23)           | 0.00              |
| 22b/51e                | 2023 DISCRETIONARY PAYMENT         | 1.84               | 100.00%     | 1.84               | 0.00              |
| 22a                    | 2024 PROP A OBLIGATION             | (908.08)           | 100.00%     | (908.08)           | 0.00              |
| 22b/51e                | 2024 DISCRETIONARY PAYMENT         | 0.24               | 100.00%     | 0.24               | 0.00              |
| 22a                    | 2025 PROP A OBLIGATION             | (6,427.96)         | 100.00%     | (6,427.96)         | 0.00              |
| 22b/51e                | 2025 DISCRETIONARY PAYMENT         | (0.07)             | 100.00%     | (0.07)             | 0.00              |
| 147a(2)                | 2025 MPSERS NORMAL COST OFFSET     | 9,076.87           | 100.00%     | 9,076.87           | 0.00              |
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 47.31              | 100.00%     | 47.31              | 0.00              |
| 31d                    | 2025 SCHOOL LUNCH                  | 912.07             | 100.00%     | 912.07             | 0.00              |
| 27i(4)                 | 2025 MPSERS HEALTHCARE OFFSET      | 25,591.59          | 100.00%     | 25,591.59          | 0.00              |
| 27i(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 40,669.39          | 100.00%     | 40,669.39          | 0.00              |
| 35m                    | 2025 LITERACY SUPPORTS             | 5,250.00           | 100.00%     | 0.00               | 5,250.00          |
|                        |                                    | <u>\$73,347.97</u> |             | <u>\$68,097.97</u> | <u>\$5,250.00</u> |
| <b>SUBTOTALS</b>       |                                    | \$2,446,385.80     |             | \$730,296.46       | \$217,831.32      |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                         |                  |
|-------|-----------------------------------------|------------------|
| 20    | FOUNDATION GRANT (State PP: \$5,656.39) | 1,573,494.57     |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 17,587.50        |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | <u>57,114.00</u> |
|       |                                         | \$1,648,196.07   |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |              |            |              |
|------------|--------------|------------|--------------|------------|--------------|
| 10/20/2025 | \$181,683.78 | 11/20/2025 | \$282,880.12 | 12/22/2025 | \$265,732.56 |
| 01/20/2026 | \$217,831.32 |            |              |            |              |

STATE OF MICHIGAN  
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District: 51045    ISD: 51

Kaleva Norman Dickson School District

|                        |        |
|------------------------|--------|
| State Aid Membership   | 540.69 |
| General ED K-12        | 535.75 |
| Supplemental 2025      | 511.73 |
| Fall 2025              | 538.42 |
| Special ED K-12 Sec 52 | 4.94   |
| Supplemental 2025      | 4.77   |
| Fall 2025              | 4.96   |
| Special ED K-12 Sec 53 | 0.00   |
| Supplemental 2025      | 0.00   |
| Fall 2025              | 0.00   |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
| FY 1995 Foundation | 4,225.05  |

|                       | Amount      | Mills  | Revenue   |
|-----------------------|-------------|--------|-----------|
| Non-Pre TV            | 177,327,190 | 18.000 | 3,191,889 |
| Comm PP TV            | 1,000,000   | 6.000  | 6,000     |
| Assumed Local Revenue |             |        | 3,197,889 |

|                              |          |
|------------------------------|----------|
| Local Revenue Per GE         | 5,969.00 |
| Local Revenue Per Membership | 5,914.46 |

|                           |            |
|---------------------------|------------|
| Special Ed. Costs         | 515,869.00 |
| Special Ed. Transp. Costs | 0.00       |

**CURRENT YEAR ALLOWANCES**

|                                         | Amount                | Pct to Date | Previous Amts         | Current Amt         |
|-----------------------------------------|-----------------------|-------------|-----------------------|---------------------|
| 51c SPEC ED HEADLEE OBLIGATION          | 147,609.72            | 36.36%      | 40,253.17             | 13,417.72           |
| 22b/51e DISCRETIONARY PAYMENT           | 2,236,042.75          | 36.36%      | 611,303.92            | 201,721.22          |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 0.00                  | 0.00%       | 0.00                  | 0.00                |
| 31a AT RISK                             | 696,551.57            | 36.36%      | 189,925.70            | 63,340.45           |
| 61d CTE PER PUPIL INCENTIVE             | 4,275.04              | 36.36%      | 1,165.80              | 388.60              |
| 22l DISTRICT TRANSPORTATION COSTS       | 169,277.03            | 36.36%      | 46,161.85             | 15,387.28           |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 16,031.70             | 36.36%      | 4,376.08              | 1,453.05            |
| 22d(4) ISOLATED DISTRICTS               | 34,500.54             | 36.36%      | 9,420.09              | 3,124.31            |
| 31aa MENTAL HEALTH GRANT - PER PUPIL    | 88,167.63             | 36.36%      | 24,043.31             | 8,014.44            |
| 147a(2) MPSERS NORMAL COST OFFSET       | 23,381.80             | 100.00%     | 23,381.80             | 0.00                |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 4,044.55              | 100.00%     | 4,044.55              | 0.00                |
| 147c(1) MPSERS UAAL RATE STABILIZATION  | 483,574.66            | 36.36%      | 131,870.81            | 43,956.94           |
| 31d SCHOOL LUNCH                        | 21,066.30             | 36.36%      | 5,744.78              | 1,914.93            |
|                                         | <u>\$3,924,523.29</u> |             | <u>\$1,091,691.86</u> | <u>\$352,718.94</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/51e                | 2023 DISCRETIONARY PAYMENT         | (4,738.20)          | 100.00%     | (4,738.20)          | 0.00          |
| 22b/51e                | 2024 DISCRETIONARY PAYMENT         | (7,127.15)          | 100.00%     | (7,127.15)          | 0.00          |
| 22b/51e                | 2025 DISCRETIONARY PAYMENT         | (9,045.04)          | 100.00%     | (9,045.04)          | 0.00          |
| 147a(2)                | 2025 MPSERS NORMAL COST OFFSET     | 14,597.73           | 100.00%     | 14,597.73           | 0.00          |
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 329.42              | 100.00%     | 329.42              | 0.00          |
| 31d                    | 2025 SCHOOL LUNCH                  | 1,813.02            | 100.00%     | 1,813.02            | 0.00          |
| 27I(4)                 | 2025 MPSERS HEALTHCARE OFFSET      | 37,658.49           | 100.00%     | 37,658.49           | 0.00          |
| 27I(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 76,764.72           | 100.00%     | 76,764.72           | 0.00          |
|                        |                                    | <u>\$110,252.99</u> |             | <u>\$110,252.99</u> | <u>\$0.00</u> |
| <b>SUBTOTALS</b>       |                                    | \$4,034,776.28      |             | \$1,201,944.85      | \$352,718.94  |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                         |                       |
|-------|-----------------------------------------|-----------------------|
| 20    | FOUNDATION GRANT (State PP: \$4,081.00) | 2,186,395.75          |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 49,647.00             |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | <u>147,609.72</u>     |
|       |                                         | <u>\$2,383,652.47</u> |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |              |            |              |
|------------|--------------|------------|--------------|------------|--------------|
| 10/20/2025 | \$260,529.75 | 11/20/2025 | \$494,396.97 | 12/22/2025 | \$447,018.13 |
| 01/20/2026 | \$352,718.94 |            |              |            |              |

STATE OF MICHIGAN  
2025-2026 State Aid Financial Status Report  
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District: 51060    ISD: 51

Onekama Consolidated Schools

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
| FY 1995 Foundation | 6,346.94  |

|                        |        |
|------------------------|--------|
| State Aid Membership   | 286.23 |
| General ED K-12        | 282.36 |
| Supplemental 2025      | 288.34 |
| Fall 2025              | 279.11 |
| Special ED K-12 Sec 52 | 3.87   |
| Supplemental 2025      | 3.21   |
| Fall 2025              | 3.89   |
| Special ED K-12 Sec 53 | 0.00   |
| Supplemental 2025      | 0.00   |
| Fall 2025              | 0.00   |

|                       | Amount      | Mills  | Revenue   |
|-----------------------|-------------|--------|-----------|
| Non-Pre TV            | 227,027,707 | 18.000 | 4,086,499 |
| Comm PP TV            | 2,931,600   | 6.000  | 17,590    |
| Assumed Local Revenue |             |        | 4,104,089 |

|                              |           |
|------------------------------|-----------|
| Local Revenue Per GE         | 14,534.95 |
| Local Revenue Per Membership | 14,338.43 |

|                           |            |
|---------------------------|------------|
| Special Ed. Costs         | 432,352.00 |
| Special Ed. Transp. Costs | 0.00       |

**CURRENT YEAR ALLOWANCES**

|                                           | Amount              | Pct to Date | Previous Amts       | Current Amt        |
|-------------------------------------------|---------------------|-------------|---------------------|--------------------|
| 51c    SPEC ED HEADLEE OBLIGATION         | 123,712.34          | 36.36%      | 33,736.36           | 11,245.45          |
| 22b/51e   DISCRETIONARY PAYMENT           | 38,893.50           | 36.36%      | 10,606.26           | 3,535.42           |
| 29(6)   ENROLLMENT STABILIZATION PAYMENTS | 23,313.57           | 36.36%      | 6,343.76            | 2,133.05           |
| 31a    AT RISK                            | 189,115.26          | 36.36%      | 51,565.24           | 17,197.07          |
| 61d    CTE PER PUPIL INCENTIVE            | 2,463.58            | 36.36%      | 671.82              | 223.94             |
| 22l    DISTRICT TRANSPORTATION COSTS      | 42,042.66           | 36.36%      | 11,465.03           | 3,821.68           |
| 152a   HEADLEE OBLIGATION FOR DATA COLLEC | 8,486.85            | 36.36%      | 2,314.21            | 771.61             |
| 22d(4)   ISOLATED DISTRICTS               | 18,263.87           | 36.36%      | 4,981.64            | 1,659.10           |
| 31aa   MENTAL HEALTH GRANT - PER PUPIL    | 46,625.81           | 36.36%      | 12,714.86           | 4,238.28           |
| 147a(2)   MPSERS NORMAL COST OFFSET       | 17,074.99           | 100.00%     | 17,074.99           | 0.00               |
| 147e   MPSERS REFORMS - DEFINED CONTRIBUT | 2,588.08            | 100.00%     | 2,588.08            | 0.00               |
| 147c(1)   MPSERS UAAL RATE STABILIZATION  | 296,892.36          | 36.36%      | 80,962.55           | 26,987.51          |
| 31d    SCHOOL LUNCH                       | 11,197.85           | 36.36%      | 3,053.65            | 1,017.89           |
| 30d    UNIVERSAL SCHOOL BREAKFAST         | 3,863.34            | 100.00%     | 3,863.34            | 0.00               |
| 30d    UNIVERSAL SCHOOL LUNCH             | 9,203.84            | 100.00%     | 9,203.84            | 0.00               |
|                                           | <u>\$833,737.90</u> |             | <u>\$251,145.63</u> | <u>\$72,831.00</u> |

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| PRIOR YEAR ADJUSTMENTS |                                    | Amount             | Pct to Date | Previous Amts      | Current Amt   |
|------------------------|------------------------------------|--------------------|-------------|--------------------|---------------|
| 31j                    | 2025 LOCAL PRODUCE IN SCHOOL MEALS | 555.00             | 100.00%     | 555.00             | 0.00          |
| 147a(2)                | 2025 MPSERS NORMAL COST OFFSET     | 9,502.54           | 100.00%     | 9,502.54           | 0.00          |
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 47.31              | 100.00%     | 47.31              | 0.00          |
| 31d                    | 2025 SCHOOL LUNCH                  | 963.72             | 100.00%     | 963.72             | 0.00          |
| 30d                    | 2025 UNIVERSAL SCHOOL LUNCH        | 6,130.04           | 100.00%     | 6,130.04           | 0.00          |
| 30d                    | 2025 UNIVERSAL SCHOOL BREAKFAST    | 2,359.66           | 100.00%     | 2,359.66           | 0.00          |
| 27l(4)                 | 2025 MPSERS HEALTHCARE OFFSET      | 23,784.87          | 100.00%     | 23,784.87          | 0.00          |
| 27l(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 42,688.91          | 100.00%     | 42,688.91          | 0.00          |
|                        |                                    | <u>\$86,032.05</u> |             | <u>\$86,032.05</u> | <u>\$0.00</u> |
| <b>SUBTOTALS</b>       |                                    | \$919,769.95       |             | \$337,177.68       | \$72,831.00   |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                        |                   |
|-------|----------------------------------------|-------------------|
| 20    | FOUNDATION GRANT (State PP: \$0.00)    | 0.00              |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)         | 38,893.50         |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | <u>123,712.34</u> |
|       |                                        | \$162,605.84      |

**SUMMARY OF REGULAR PAYMENTS**

|            |             |            |              |            |              |
|------------|-------------|------------|--------------|------------|--------------|
| 10/20/2025 | \$43,780.12 | 11/20/2025 | \$157,479.28 | 12/22/2025 | \$122,851.10 |
| 01/20/2026 | \$72,831.00 |            |              |            |              |

**SUPPLEMENTAL PAYMENTS**

|            |        |     |                            |            |
|------------|--------|-----|----------------------------|------------|
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL BREAKFAST | \$3,863.34 |
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL LUNCH     | \$9,203.84 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std.<br>Blend | SE Sec 52<br>Blend | SE Sec 53<br>Blend | SE<br>Blend | Pupil Count<br>Blend |
|------|------------------|--------------------|--------------------|-------------|----------------------|
| 2024 | 277.15           | 4.06               | 0.00               | 4.06        | 281.21               |
| 2025 | 289.89           | 3.72               | 0.00               | 3.72        | 293.61               |
| 2026 | 280.03           | 3.82               | 0.00               | 3.82        | 283.85               |
|      | <u>282.36</u>    | <u>3.87</u>        | <u>0.00</u>        | <u>3.87</u> | <u>286.23</u>        |

STATE OF MICHIGAN  
2025-2026 State Aid Financial Status Report  
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District: 51070    ISD: 51

Manistee Area Public Schools

|                        |          |
|------------------------|----------|
| State Aid Membership   | 1,177.69 |
| General ED K-12        | 1,161.93 |
| Supplemental 2025      | 1,199.76 |
| Fall 2025              | 1,157.73 |
| Special ED K-12 Sec 52 | 15.76    |
| Supplemental 2025      | 14.85    |
| Fall 2025              | 15.86    |
| 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 | 4,200.00  |

|                       | Amount      | Mills  | Revenue   |
|-----------------------|-------------|--------|-----------|
| Non-Pre TV            | 291,406,758 | 18.000 | 5,245,322 |
| Comm PP TV            | 13,120,300  | 6.000  | 78,722    |
| Assumed Local Revenue |             |        | 5,324,044 |

|                              |          |
|------------------------------|----------|
| Local Revenue Per GE         | 4,582.07 |
| Local Revenue Per Membership | 4,520.75 |

|                           |              |
|---------------------------|--------------|
| Special Ed. Costs         | 1,043,890.00 |
| Special Ed. Transp. Costs | 518.00       |

**CURRENT YEAR ALLOWANCES**

|                                         | Amount                | Pct to Date | Previous Amts         | Current Amt         |
|-----------------------------------------|-----------------------|-------------|-----------------------|---------------------|
| 51c SPEC ED HEADLEE OBLIGATION          | 299,061.36            | 36.36%      | 81,554.03             | 27,184.68           |
| 22b/51e DISCRETIONARY PAYMENT           | 6,511,739.90          | 36.36%      | 1,775,751.47          | 591,917.16          |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 189,035.80            | 36.36%      | 51,437.76             | 17,295.66           |
| 31a AT RISK                             | 829,096.63            | 36.36%      | 226,066.19            | 75,393.34           |
| 61d CTE PER PUPIL INCENTIVE             | 8,115.33              | 36.36%      | 2,213.05              | 737.68              |
| 22I DISTRICT TRANSPORTATION COSTS       | 193,121.32            | 36.36%      | 52,664.18             | 17,554.73           |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 34,919.03             | 36.36%      | 9,521.78              | 3,174.78            |
| 31aa MENTAL HEALTH GRANT - PER PUPIL    | 191,841.37            | 36.36%      | 52,315.14             | 17,438.38           |
| 147a(2) MPSERS NORMAL COST OFFSET       | 51,931.72             | 100.00%     | 51,931.72             | 0.00                |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 14,032.40             | 100.00%     | 14,032.40             | 0.00                |
| 147c(1) MPSERS UAAL RATE STABILIZATION  | 1,200,374.34          | 36.36%      | 327,342.08            | 109,114.03          |
| 31d SCHOOL LUNCH                        | 32,913.66             | 36.36%      | 8,975.56              | 2,991.85            |
| 30d UNIVERSAL SCHOOL BREAKFAST          | 8,567.42              | 100.00%     | 8,567.42              | 0.00                |
| 30d UNIVERSAL SCHOOL LUNCH              | 20,178.76             | 100.00%     | 20,178.76             | 0.00                |
|                                         | <u>\$9,584,929.04</u> |             | <u>\$2,682,551.54</u> | <u>\$862,802.29</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             | (8,997.50)     | 100.00%     | (8,997.50)     | 0.00         |
| 22b/51e                | 2023 DISCRETIONARY PAYMENT         | 14.00          | 100.00%     | 14.00          | 0.00         |
| 22a                    | 2024 PROP A OBLIGATION             | (16,471.83)    | 100.00%     | (16,471.83)    | 0.00         |
| 22b/51e                | 2024 DISCRETIONARY PAYMENT         | 6.75           | 100.00%     | 6.75           | 0.00         |
| 22a                    | 2025 PROP A OBLIGATION             | (20,530.62)    | 100.00%     | (20,530.62)    | 0.00         |
| 22b/51e                | 2025 DISCRETIONARY PAYMENT         | (13.42)        | 100.00%     | (13.42)        | 0.00         |
| 31j                    | 2025 LOCAL PRODUCE IN SCHOOL MEALS | 606.00         | 100.00%     | 606.00         | 0.00         |
| 147a(2)                | 2025 MPSERS NORMAL COST OFFSET     | 31,413.18      | 100.00%     | 31,413.18      | 0.00         |
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 863.69         | 100.00%     | 863.69         | 0.00         |
| 31d                    | 2025 SCHOOL LUNCH                  | 2,832.63       | 100.00%     | 2,832.63       | 0.00         |
| 30d                    | 2025 UNIVERSAL SCHOOL LUNCH        | 13,241.28      | 100.00%     | 13,241.28      | 0.00         |
| 30d                    | 2025 UNIVERSAL SCHOOL BREAKFAST    | 3,957.32       | 100.00%     | 3,957.32       | 0.00         |
| 27I(4)                 | 2025 MPSERS HEALTHCARE OFFSET      | 97,325.47      | 100.00%     | 97,325.47      | 0.00         |
| 27I(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 179,928.48     | 100.00%     | 179,928.48     | 0.00         |
|                        |                                    | \$284,175.43   |             | \$284,175.43   | \$0.00       |
| <b>SUBTOTALS</b>       |                                    | \$9,869,104.47 |             | \$2,966,726.97 | \$862,802.29 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                         |                       |
|-------|-----------------------------------------|-----------------------|
| 20    | FOUNDATION GRANT (State PP: \$5,467.93) | 6,353,351.90          |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)          | 158,388.00            |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)  | 299,061.36            |
|       |                                         | <u>\$6,810,801.26</u> |

**SUMMARY OF REGULAR PAYMENTS**

|            |              |            |                |            |                |
|------------|--------------|------------|----------------|------------|----------------|
| 10/20/2025 | \$736,920.31 | 11/20/2025 | \$1,138,650.81 | 12/22/2025 | \$1,062,409.67 |
| 01/20/2026 | \$862,802.29 |            |                |            |                |

**SUPPLEMENTAL PAYMENTS**

|            |        |     |                            |             |
|------------|--------|-----|----------------------------|-------------|
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL BREAKFAST | \$8,567.42  |
| 12/19/2025 | DIRECT | 30d | UNIVERSAL SCHOOL LUNCH     | \$20,178.76 |

STATE OF MICHIGAN  
2025-2026 State Aid Financial Status Report  
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District: 51903    ISD: 51

Casman Alternative Academy

|                        |       |
|------------------------|-------|
| State Aid Membership   | 54.20 |
| General ED K-12        | 53.45 |
| Supplemental 2025      | 55.32 |
| Fall 2025              | 53.24 |
| Special ED K-12 Sec 52 | 0.75  |
| Supplemental 2025      | 0.68  |
| Fall 2025              | 0.76  |
| Special ED K-12 Sec 53 | 0.00  |
| Supplemental 2025      | 0.00  |
| Fall 2025              | 0.00  |

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
|--------------------|-----------|

|                    |          |
|--------------------|----------|
| FY 1995 Foundation | 4,200.00 |
|--------------------|----------|

Local Revenue Per GE                      0.00

Local Revenue Per Membership            0.00

Special Ed. Costs                              57,687.00

Special Ed. Transp. Costs                    0.00

| CURRENT YEAR ALLOWANCES |                                    | Amount              | Pct to Date | Previous Amts       | Current Amt        |
|-------------------------|------------------------------------|---------------------|-------------|---------------------|--------------------|
| 51c                     | SPEC ED HEADLEE OBLIGATION         | 16,506.44           | 36.36%      | 4,501.31            | 1,500.43           |
| 22b/51e                 | DISCRETIONARY PAYMENT              | 317,070.00          | 36.36%      | 86,464.99           | 28,821.66          |
| 22b                     | PSA PROTECTED                      | 227,640.00          | 36.36%      | 62,077.43           | 20,692.47          |
| 29(6)                   | ENROLLMENT STABILIZATION PAYMENTS  | 19,996.60           | 36.36%      | 5,441.19            | 1,829.57           |
| 31a                     | AT RISK                            | 138,043.18          | 36.36%      | 37,639.64           | 12,552.86          |
| 61d                     | CTE PER PUPIL INCENTIVE            | 72.46               | 36.36%      | 19.76               | 6.59               |
| 22l                     | DISTRICT TRANSPORTATION COSTS      | 2,161.03            | 36.36%      | 589.31              | 196.44             |
| 152a                    | HEADLEE OBLIGATION FOR DATA COLLEC | 1,607.05            | 36.36%      | 438.22              | 146.10             |
| 31aa                    | MENTAL HEALTH GRANT - PER PUPIL    | 8,828.98            | 36.36%      | 2,407.66            | 802.56             |
|                         |                                    | <u>\$731,925.74</u> |             | <u>\$199,579.51</u> | <u>\$66,548.68</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   |
|------------------------|------------------------------------|-------------------|-------------|-------------------|---------------|
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 28.68             | 100.00%     | 28.68             | 0.00          |
| 27I(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 8,800.65          | 100.00%     | 8,800.65          | 0.00          |
|                        |                                    | <u>\$8,829.33</u> |             | <u>\$8,829.33</u> | <u>\$0.00</u> |
| <b>SUBTOTALS</b>       |                                    | \$740,755.07      |             | \$208,408.84      | \$66,548.68   |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                          |                     |
|-------|------------------------------------------|---------------------|
| 20    | FOUNDATION GRANT (State PP: \$10,050.00) | 537,172.50          |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)           | 7,537.50            |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)   | <u>16,506.44</u>    |
|       |                                          | <u>\$561,216.44</u> |

**SUMMARY OF REGULAR PAYMENTS**

|            |             |            |             |            |             |
|------------|-------------|------------|-------------|------------|-------------|
| 10/20/2025 | \$69,700.03 | 11/20/2025 | \$63,917.11 | 12/22/2025 | \$74,791.70 |
| 01/20/2026 | \$66,548.68 |            |             |            |             |

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

District: 51905    ISD: 51

Michigan Great Lakes Virtual Academy

|                    |           |
|--------------------|-----------|
| FY 2026 Foundation | 10,050.00 |
| FY 1995 Foundation | 4,200.00  |

|                                           |          |
|-------------------------------------------|----------|
| State Aid Membership                      | 3,986.85 |
| General ED K-12                           | 3,910.19 |
| Supplemental 2025 Includes 5.91 Transfers | 4,351.29 |
| Fall 2025                                 | 3,861.18 |
| Special ED K-12 Sec 52                    | 76.66    |
| Supplemental 2025 Includes 0.08 Transfers | 92.70    |
| Fall 2025                                 | 74.88    |
| 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         | 2,392,433.00 |
| Special Ed. Transp. Costs | 0.00         |

| CURRENT YEAR ALLOWANCES |                                    | Amount                 | Pct to Date | Previous Amts          | Current Amt           |
|-------------------------|------------------------------------|------------------------|-------------|------------------------|-----------------------|
| 51c                     | SPEC ED HEADLEE OBLIGATION         | 684,565.99             | 36.36%      | 186,681.15             | 62,227.04             |
| 22b/51e                 | DISCRETIONARY PAYMENT              | 23,323,072.50          | 36.36%      | 6,369,470.53           | 2,110,798.63          |
| 22b                     | PSA PROTECTED                      | 16,744,770.00          | 36.36%      | 4,572,953.20           | 1,515,445.17          |
| 29(6)                   | ENROLLMENT STABILIZATION PAYMENTS  | 48,301.43              | 36.36%      | 8,148.90               | 9,413.50              |
| 31a                     | AT RISK                            | 6,146,109.40           | 36.36%      | 1,675,833.02           | 558,892.36            |
| 61d                     | CTE PER PUPIL INCENTIVE            | 3,115.71               | 36.36%      | 849.65                 | 283.22                |
| 152a                    | HEADLEE OBLIGATION FOR DATA COLLEC | 118,211.88             | 36.36%      | 32,281.17              | 10,700.67             |
| 35m(1)                  | LITERACY SUPPORTS                  | 0.00                   | 0.00%       | 14,920.51              | (14,920.51)           |
| 31aa                    | MENTAL HEALTH GRANT - PER PUPIL    | 650,389.62             | 36.36%      | 177,361.25             | 59,120.42             |
|                         |                                    | <u>\$47,718,536.53</u> |             | <u>\$13,038,499.38</u> | <u>\$4,311,960.50</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        |
|------------------------|------------------------------------|---------------------|-------------|---------------------|--------------------|
| 27h(2)                 | 2024 MENTORING GRANTS              | 45,452.00           | 100.00%     | 45,452.00           | 0.00               |
| 61d                    | 2025 CTE PER PUPIL INCENTIVE       | 363.44              | 100.00%     | 363.44              | 0.00               |
| 27l(2)                 | 2025 EDUCATOR COMPENSATION PROGRAM | 581,884.05          | 100.00%     | 581,884.05          | 0.00               |
| 35m                    | 2025 LITERACY SUPPORTS             | 54,714.00           | 100.00%     | 0.00                | 54,714.00          |
|                        |                                    | <u>\$682,413.49</u> |             | <u>\$627,699.49</u> | <u>\$54,714.00</u> |
| <b>SUBTOTALS</b>       |                                    | \$48,400,950.02     |             | \$13,666,198.87     | \$4,366,674.50     |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

|       |                                          |                   |
|-------|------------------------------------------|-------------------|
| 20    | FOUNDATION GRANT (State PP: \$10,050.00) | 39,297,409.50     |
| 51e   | SPECIAL ED FOUNDATION (SEC 52)           | 770,433.00        |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount)   | <u>684,565.99</u> |
|       |                                          | \$40,752,408.49   |

**SUMMARY OF REGULAR PAYMENTS**

|            |                |            |                |            |                |
|------------|----------------|------------|----------------|------------|----------------|
| 10/20/2025 | \$4,365,060.96 | 11/20/2025 | \$4,375,240.12 | 12/22/2025 | \$4,880,445.79 |
| 01/20/2026 | \$4,366,674.50 |            |                |            |                |

**SUPPLEMENTAL PAYMENTS**

|            |        |        |                  |                                    |
|------------|--------|--------|------------------|------------------------------------|
| 11/17/2025 | DIRECT | 27h(2) | MENTORING GRANTS | \$45,452.00 (for Adjust Year 2024) |
|------------|--------|--------|------------------|------------------------------------|