STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 53000 ISD: 53

West Shore Educational Service District

Homestead Tax Value	1,879,288,780.00
Non-Homestead Tax Value	2,828,581,055.00
Com Pers Prop Tax Value	44,711,900.00
Ind Pers Prop Tax Value	165,043,421.00

LEA Membership	6,658.77
ISD Membership	158.63
Supplemental 2026	159.05
Fall	158.35

Mills

Special Ed.	2.3431
Voc. Ed.	0.9061
Operating	0.2715

Special Ed. Costs	12,116,022.00
Special Ed. Transp. Costs	1,752,797.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 158.63 Total FTEs	1,633,923.33	18.18%	148,523.63	148,523.63
51a(2)	SPECIAL EDUCATION	4,701,112.60	18.18%	427,331.14	427,331.13
27l	EDUCATOR COMPENSATION PROGRAM	17,149.64	18.18%	1,558.31	1,559.49
32d(1)	GREAT START READINESS	5,022,960.00	18.18%	456,587.06	456,587.07
32d(21)	GSRP TRANSPORTATION	219,810.00	18.18%	0.00	39,961.46
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,687.04	18.18%	425.90	426.20
81	INTERMEDIATE DISTRICTS	669,957.39	18.18%	60,899.13	60,899.12
147a	MPSERS NORMAL COST OFFSET	111,751.73	100.00%	0.00	111,751.73
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	19,506.86	100.00%	0.00	19,506.86
147c(1)	MPSERS UAAL RATE STABILIZATION	1,965,569.97	18.18%	0.00	357,340.62
		$14,366,428.56		$1,095,325.17	$1,623,887.31

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,095,325.17	11/20/2026	$1,623,887.31

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 43040 ISD: 53

Baldwin Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,313.33

	Amount	Mills	Revenue
Non-Pre TV	476,070,648	18.000	8,569,272
Comm PP TV	5,606,950	6.000	33,642
Assumed Local Revenue			8,602,914

Local Revenue Per GE	20,464.12
Local Revenue Per Membership	19,719.69

State Aid Membership	436.26
General ED K-12	420.39
Supplemental 2026	435.53
Fall 2026	418.71
Special ED K-12 Sec 52	15.87
Supplemental 2026	14.57
Fall 2026	16.01
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	710,324.00
Special Ed. Transp. Costs	44,523.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	234,602.23	18.18%	21,325.34	21,325.35
22b/51e	DISCRETIONARY PAYMENT	163,461.00	18.18%	14,858.60	14,858.61
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,082,242.63	18.18%	98,375.86	98,375.85
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	4,982.11	18.18%	452.87	452.88
31n(5)	BEHAVIORAL HEALTH PROVIDERS	14,300,000.00	18.18%	0.00	2,599,740.00
22l	DISTRICT TRANSPORTATION COSTS	134,974.07	18.18%	0.00	24,538.29
27l	EDUCATOR COMPENSATION PROGRAM	47,164.48	18.18%	4,285.62	4,288.88
152a	HEADLEE OBLIGATION FOR DATA COLLEC	12,890.18	18.18%	1,171.31	1,172.12
22d(4)	ISOLATED DISTRICTS	31,079.72	18.18%	2,822.51	2,827.78
35m(1)	LITERACY SUPPORTS	0.00	0.00%	925.27	(925.27)
147a	MPSERS NORMAL COST OFFSET	43,169.34	100.00%	0.00	43,169.34
147e	MPSERS REFORMS - DEFINED CONTRIBUT	9,046.79	100.00%	0.00	9,046.79
147c(1)	MPSERS UAAL RATE STABILIZATION	703,107.86	18.18%	0.00	127,825.01
31d	SCHOOL LUNCH	19,524.15	18.18%	1,774.75	1,774.74
31a(7)	TEEN HEALTH CENTERS	33,000,000.00	100.00%	0.00	33,000,000.00
		$49,786,244.56		$145,992.13	$35,948,470.37

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
31n5	2024 BEHAVIORAL HEALTH PROVIDERS	(2,505,604.01)	100.00%	0.00	(2,505,604.01)
31a.7	2024 TEEN HEALTH CENTERS	(4,486,373.45)	100.00%	0.00	(4,486,373.45)
31a.8	2024 VISION HEARING DENTAL SCREENING	(106,496.96)	100.00%	0.00	(106,496.96)
31a(19)	2024 SCHOOL HEALTH CENTERS FACILITIES I	(10,897,104.82)	100.00%	0.00	(10,897,104.82)
31a(20)	2024 SCHOOL HEALTH CENTERS ELECTRONI	(8,600,000.00)	100.00%	0.00	(8,600,000.00)
61d	2026 CTE PER PUPIL INCENTIVE	607.05	100.00%	607.05	0.00
35m(1)	2026 LITERACY SUPPORTS	10,179.00	100.00%	0.00	10,179.00
		($26,584,793.19)		$607.05	($26,585,400.24)
SUBTOTALS		$23,201,451.37		$146,599.18	$9,363,070.13

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	163,461.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	234,602.23
		$398,063.23

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$146,599.18	11/20/2026	$9,363,070.13

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 53010 ISD: 53

Mason County Central Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,601.69

	Amount	Mills	Revenue
Non-Pre TV	159,837,535	18.000	2,877,076
Comm PP TV	5,454,100	6.000	32,725
Assumed Local Revenue			2,909,801

Local Revenue Per GE	2,590.80
Local Revenue Per Membership	2,546.40

State Aid Membership	1,142.71
General ED K-12 (23a: 3.28)	1,123.13
Supplemental 2026	1,070.24
Fall 2026	1,083.85
Special ED K-12 Sec 52	19.58
Supplemental 2026	16.26
Fall 2026	15.90
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	1,038,779.00
Special Ed. Transp. Costs	37,498.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $2,055.29)	2,348,600.44	18.18%	213,186.14	213,789.42
51c	SPEC ED HEADLEE OBLIGATION	323,638.93	18.18%	29,418.78	29,418.78
22b/51e	DISCRETIONARY PAYMENT	6,511,507.36	18.18%	591,523.75	592,268.29
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,427,736.56	18.18%	129,781.25	129,781.26
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	3,435.05	18.18%	312.25	312.24
22l	DISTRICT TRANSPORTATION COSTS	167,326.02	18.18%	0.00	30,419.87
27l	EDUCATOR COMPENSATION PROGRAM	123,539.45	18.18%	11,218.38	11,241.09
152a	HEADLEE OBLIGATION FOR DATA COLLEC	33,763.66	18.18%	3,066.12	3,072.11
22d(4)	ISOLATED DISTRICTS	81,408.11	18.18%	7,388.44	7,411.55
147a	MPSERS NORMAL COST OFFSET	53,086.74	100.00%	0.00	53,086.74
147e	MPSERS REFORMS - DEFINED CONTRIBUT	4,650.01	100.00%	0.00	4,650.01
147c(1)	MPSERS UAAL RATE STABILIZATION	786,358.59	18.18%	0.00	142,959.99
31d	SCHOOL LUNCH	31,877.57	18.18%	2,897.67	2,897.67
		$11,896,928.49		$988,792.78	$1,221,309.02

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	(1,244.95)	100.00%	702.60	(1,947.55)
22b/51e	2024 DISCRETIONARY PAYMENT	(5.73)	100.00%	6.92	(12.65)
22a	2025 PROP A OBLIGATION	(1,317.28)	100.00%	730.49	(2,047.77)
22b/51e	2025 DISCRETIONARY PAYMENT	5.66	100.00%	7.30	(1.64)
22a	2026 PROP A OBLIGATION	2,817.37	100.00%	4,059.18	(1,241.81)
22b/51e	2026 DISCRETIONARY PAYMENT	9,976.13	100.00%	9,980.36	(4.23)
61d	2026 CTE PER PUPIL INCENTIVE	1,704.91	100.00%	1,704.91	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	784.19	100.00%	(1,980.28)	2,764.47
30d	2026 UNIVERSAL SCHOOL BREAKFAST	1,730.54	100.00%	36.82	1,693.72
		$14,450.84		$15,248.30	($797.46)
SUBTOTALS		$11,911,379.33		$1,004,041.08	$1,220,511.56

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $7,709.20)	8,658,433.80
51e	SPECIAL ED FOUNDATION (SEC 52)	201,674.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	323,638.93
		$9,183,746.73

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,004,041.08	11/20/2026	$1,220,511.56

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,171.09	26.44	0.00	26.44	1,197.53
2026	1,112.54	16.37	0.00	16.37	1,128.91
2027	1,085.77	15.94	0.00	15.94	1,101.71
	1,123.13	19.58	0.00	19.58	1,142.71

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 53020 ISD: 53

Mason County Eastern Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,659.43

	Amount	Mills	Revenue
Non-Pre TV	132,934,501	18.000	2,392,821
Comm PP TV	359,250	6.000	2,156
Assumed Local Revenue			2,394,977

Local Revenue Per GE	7,318.04
Local Revenue Per Membership	7,156.02

State Aid Membership	334.68
General ED K-12	327.27
Supplemental 2026	310.98
Fall 2026	319.19
Special ED K-12 Sec 52	7.41
Supplemental 2026	6.52
Fall 2026	6.78
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	379,098.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	108,474.34	18.18%	9,860.32	9,860.32
22b/51e	DISCRETIONARY PAYMENT	1,052,229.05	18.18%	95,647.62	95,647.62
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	496,705.14	18.18%	45,150.50	45,150.49
22l	DISTRICT TRANSPORTATION COSTS	69,191.32	18.18%	0.00	12,578.98
27l	EDUCATOR COMPENSATION PROGRAM	36,182.57	18.18%	3,287.74	3,290.25
152a	HEADLEE OBLIGATION FOR DATA COLLEC	9,888.79	18.18%	898.58	899.20
22d(4)	ISOLATED DISTRICTS	23,843.03	18.18%	2,165.31	2,169.35
147a	MPSERS NORMAL COST OFFSET	19,386.00	100.00%	0.00	19,386.00
147e	MPSERS REFORMS - DEFINED CONTRIBUT	1,715.01	100.00%	0.00	1,715.01
147c(1)	MPSERS UAAL RATE STABILIZATION	283,040.64	18.18%	0.00	51,456.79
31d	SCHOOL LUNCH	12,830.22	18.18%	1,166.27	1,166.26
		$2,113,486.11		$158,176.34	$243,320.27

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2024 DISCRETIONARY PAYMENT	(664.45)	100.00%	(705.28)	40.83
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(9,505.12)	100.00%	(9,505.12)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(957.22)	100.00%	(999.30)	42.08
27h(2)	2025 MENTORING GRANTS	17,500.00	100.00%	0.00	17,500.00
22b/51e	2026 DISCRETIONARY PAYMENT	(989.73)	100.00%	(1,033.05)	43.32
61d	2026 CTE PER PUPIL INCENTIVE	(1,349.33)	100.00%	(1,349.33)	0.00
		$4,034.15		($13,592.08)	$17,626.23
SUBTOTALS		$2,117,520.26		$144,584.26	$260,946.50

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $2,981.96)	975,906.05
51e	SPECIAL ED FOUNDATION (SEC 52)	76,323.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	108,474.34
		$1,160,703.39

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$144,584.26	11/20/2026	$260,946.50

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	342.18	8.66	0.00	8.66	350.84
2026	321.25	6.82	0.00	6.82	328.07
2027	318.37	6.75	0.00	6.75	325.12
	327.27	7.41	0.00	7.41	334.68

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 53040 ISD: 53

Ludington Area School District

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,536.53

	Amount	Mills	Revenue
Non-Pre TV	1,224,469,428	18.000	22,040,450
Comm PP TV	19,681,700	6.000	118,090
Assumed Local Revenue			22,158,540

Local Revenue Per GE	11,653.74
Local Revenue Per Membership	11,212.64

State Aid Membership	1,976.21
General ED K-12	1,901.41
Supplemental 2026	1,846.90
Fall 2026	1,870.61
Special ED K-12 Sec 52	74.80
Supplemental 2026	65.20
Fall 2026	65.76
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	2,729,405.00
Special Ed. Transp. Costs	55,839.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	820,306.36	18.18%	74,565.85	74,565.85
22b/51e	DISCRETIONARY PAYMENT	770,440.00	18.18%	70,033.00	70,032.99
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,693,953.45	18.18%	153,980.37	153,980.37
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	27,062.22	18.18%	2,459.96	2,459.95
22l	DISTRICT TRANSPORTATION COSTS	219,997.52	18.18%	0.00	39,995.55
27l	EDUCATOR COMPENSATION PROGRAM	213,649.91	18.18%	19,413.37	19,428.18
152a	HEADLEE OBLIGATION FOR DATA COLLEC	58,391.10	18.18%	5,305.91	5,309.59
35m(1)	LITERACY SUPPORTS	0.00	0.00%	1,602.48	(1,602.48)
147a	MPSERS NORMAL COST OFFSET	114,790.37	100.00%	0.00	114,790.37
147e	MPSERS REFORMS - DEFINED CONTRIBUT	10,714.97	100.00%	0.00	10,714.97
147c(1)	MPSERS UAAL RATE STABILIZATION	2,041,409.66	18.18%	0.00	371,128.28
31d	SCHOOL LUNCH	53,692.77	18.18%	4,880.67	4,880.68
18(5)	FAIL TO SUBMIT FID (DEDUCT)	(883,313.30)	100.00%	0.00	(883,313.30)
		$5,141,095.03		$332,241.61	($17,629.00)

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
61d	2026 CTE PER PUPIL INCENTIVE	1,323.06	100.00%	1,323.06	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	26,562.53	100.00%	26,562.53	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	6,285.70	100.00%	6,285.70	0.00
61v	2026 CTE PROGRAM EXPANSIONS GRANT	327,097.00	100.00%	327,097.00	0.00
35m(1)	2026 LITERACY SUPPORTS	17,629.00	100.00%	0.00	17,629.00
		$378,897.29		$361,268.29	$17,629.00
SUBTOTALS		$5,519,992.32		$693,509.90	$0.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	770,440.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	820,306.36
		$1,590,746.36

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$366,412.90	11/20/2026	$0.00

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	$327,097.00	(for Adjust Year 2026)

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,958.19	90.88	0.00	90.88	2,049.07
2026	1,877.79	67.82	0.00	67.82	1,945.61
2027	1,868.24	65.70	0.00	65.70	1,933.94
	1,901.41	74.80	0.00	74.80	1,976.21

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 53901 ISD: 53

Gateway To Success Academy

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,601.69

State Aid Membership	116.09
General ED K-12	113.22
Supplemental 2026	97.88
Fall 2026	111.59
Special ED K-12 Sec 52	2.87
Supplemental 2026	1.97
Fall 2026	2.89
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Local Revenue Per GE	0.00	Special Ed. Costs	63,196.00
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	18,082.78	18.18%	1,643.72	1,643.73
22b/51e	DISCRETIONARY PAYMENT	661,516.81	18.18%	60,131.88	60,131.88
22b	PSA PROTECTED	534,210.19	18.18%	48,559.71	48,559.70
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	211,440.46	18.18%	19,219.94	19,219.94
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	1,379.17	18.18%	125.37	125.36
22l	DISTRICT TRANSPORTATION COSTS	10,469.55	18.18%	0.00	1,903.36
27l	EDUCATOR COMPENSATION PROGRAM	12,550.60	18.18%	1,140.41	1,141.29
152a	HEADLEE OBLIGATION FOR DATA COLLEC	3,430.11	18.18%	311.69	311.90
		$1,453,079.67		$131,132.72	$133,037.16

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
61d	2026 CTE PER PUPIL INCENTIVE	443.22	100.00%	443.22	0.00
		$443.22		$443.22	$0.00
SUBTOTALS		$1,453,522.89		$131,575.94	$133,037.16

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $10,300.00)	1,166,166.00
51e	SPECIAL ED FOUNDATION (SEC 52)	29,561.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	18,082.78
		$1,213,809.78

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$131,575.94	11/20/2026	$133,037.16

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	119.23	3.02	0.00	3.02	122.25
2026	110.21	2.80	0.00	2.80	113.01
2027	110.22	2.80	0.00	2.80	113.02
	113.22	2.87	0.00	2.87	116.09

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 64040 ISD: 53

Hart Public School District

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,484.52

	Amount	Mills	Revenue
Non-Pre TV	299,236,183	18.000	5,386,251
Comm PP TV	7,992,500	6.000	47,955
Assumed Local Revenue			5,434,206

Local Revenue Per GE	4,773.55
Local Revenue Per Membership	4,674.91

State Aid Membership	1,162.42
General ED K-12	1,138.40
Supplemental 2026	1,091.17
Fall 2026	1,115.52
Special ED K-12 Sec 52	24.02
Supplemental 2026	23.83
Fall 2026	23.47
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	1,519,156.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	434,688.26	18.18%	39,513.16	39,513.17
22b/51e	DISCRETIONARY PAYMENT	6,538,716.68	18.18%	594,369.35	594,369.34
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,420,009.50	18.18%	129,078.86	129,078.87
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	135,801.38	18.18%	12,344.35	12,344.34
22l	DISTRICT TRANSPORTATION COSTS	171,769.31	18.18%	0.00	31,227.66
27l	EDUCATOR COMPENSATION PROGRAM	125,670.31	18.18%	11,419.08	11,427.78
152a	HEADLEE OBLIGATION FOR DATA COLLEC	34,346.04	18.18%	3,120.97	3,123.14
22d(4)	ISOLATED DISTRICTS	82,812.27	18.18%	7,520.62	7,534.65
147a	MPSERS NORMAL COST OFFSET	72,368.43	100.00%	0.00	72,368.43
147e	MPSERS REFORMS - DEFINED CONTRIBUT	11,410.25	100.00%	0.00	11,410.25
147c(1)	MPSERS UAAL RATE STABILIZATION	1,189,131.55	18.18%	0.00	216,184.12
31d	SCHOOL LUNCH	49,675.56	18.18%	4,515.51	4,515.51
		$10,266,399.54		$801,881.90	$1,133,097.26

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	(3,000.00)	100.00%	(3,000.00)	0.00
97d	2022 CRITICAL INCIDENCE MAPPING	(10,000.00)	100.00%	(10,000.00)	0.00
22a	2024 PROP A OBLIGATION	362.11	100.00%	362.11	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	4.39	100.00%	4.39	0.00
22a	2025 PROP A OBLIGATION	1,618.98	100.00%	1,618.98	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1.99	100.00%	1.99	0.00
22a	2026 PROP A OBLIGATION	11,893.01	100.00%	11,893.01	0.00
22b/51e	2026 DISCRETIONARY PAYMENT	1.11	100.00%	1.11	0.00
61d	2026 CTE PER PUPIL INCENTIVE	1,165.75	100.00%	1,165.75	0.00
1100	2026 REIMB FOR SCHOOL BOARD MEM TRAIN	200.00	100.00%	200.00	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	16,274.56	100.00%	0.00	16,274.56
30d	2026 UNIVERSAL SCHOOL BREAKFAST	4,854.98	100.00%	0.00	4,854.98
		$23,376.88		$2,247.34	$21,129.54
SUBTOTALS		$10,289,776.42		$804,129.24	$1,154,226.80

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $5,526.45)	6,291,310.68
51e	SPECIAL ED FOUNDATION (SEC 52)	247,406.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	434,688.26
		$6,973,404.94

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$804,129.24	11/20/2026	$1,154,226.80

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,183.19	25.01	0.00	25.01	1,208.20
2026	1,118.92	23.54	0.00	23.54	1,142.46
2027	1,113.09	23.51	0.00	23.51	1,136.60
	1,138.40	24.02	0.00	24.02	1,162.42

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 64070 ISD: 53

Pentwater Public School District

FY 2027 Foundation	10,300.00
FY 1995 Foundation	6,170.87

	Amount	Mills	Revenue
Non-Pre TV	228,971,320	18.000	4,121,484
Comm PP TV	884,200	6.000	5,305
Assumed Local Revenue			4,126,789

Local Revenue Per GE	19,129.42
Local Revenue Per Membership	18,566.56

State Aid Membership	222.27
General ED K-12	215.73
Supplemental 2026	217.37
Fall 2026	214.43
Special ED K-12 Sec 52	6.54
Supplemental 2026	6.63
Fall 2026	6.57
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	214,351.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	61,333.97	18.18%	5,575.26	5,575.26
22b/51e	DISCRETIONARY PAYMENT	67,362.00	18.18%	6,123.21	6,123.20
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	182,445.96	18.18%	16,584.34	16,584.34
22l	DISTRICT TRANSPORTATION COSTS	24,825.82	18.18%	0.00	4,513.33
27l	EDUCATOR COMPENSATION PROGRAM	24,029.82	18.18%	2,183.48	2,185.14
152a	HEADLEE OBLIGATION FOR DATA COLLEC	6,567.41	18.18%	596.77	597.19
22d(4)	ISOLATED DISTRICTS	15,834.80	18.18%	1,438.04	1,440.73
147a	MPSERS NORMAL COST OFFSET	13,089.12	100.00%	0.00	13,089.12
147e	MPSERS REFORMS - DEFINED CONTRIBUT	1,291.52	100.00%	0.00	1,291.52
147c(1)	MPSERS UAAL RATE STABILIZATION	211,990.14	18.18%	0.00	38,539.81
31d	SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		$608,770.56		$32,501.10	$89,939.64

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
99h	2021 FIRST ROBOTICS	(6,540.00)	100.00%	(6,540.00)	0.00
61d	2026 CTE PER PUPIL INCENTIVE	15.65	100.00%	15.65	0.00
		($6,524.35)		($6,524.35)	$0.00
SUBTOTALS		$602,246.21		$25,976.75	$89,939.64

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	67,362.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	61,333.97
		$128,695.97

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$25,976.75	11/20/2026	$89,939.64

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	218.07	6.35	0.00	6.35	224.42
2026	214.41	6.69	0.00	6.69	221.10
2027	214.72	6.58	0.00	6.58	221.30
	215.73	6.54	0.00	6.54	222.27

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 64080 ISD: 53

Shelby Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,653.97

	Amount	Mills	Revenue
Non-Pre TV	256,541,247	18.000	4,617,742
Comm PP TV	4,729,300	6.000	28,376
Assumed Local Revenue			4,646,118

Local Revenue Per GE	4,547.88
Local Revenue Per Membership	4,459.83

State Aid Membership	1,041.77
General ED K-12	1,021.60
Supplemental 2026	1,013.36
Fall 2026	990.26
Special ED K-12 Sec 52	20.17
Supplemental 2026	19.08
Fall 2026	20.40
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	1,071,467.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $194.14)	202,249.23	18.18%	24,032.27	12,736.64
51c	SPEC ED HEADLEE OBLIGATION	306,587.42	18.18%	27,868.80	27,868.79
22b/51e	DISCRETIONARY PAYMENT	5,881,867.56	18.18%	541,512.70	527,810.82
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,840,793.34	18.18%	167,328.11	167,328.12
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	124,354.99	18.18%	11,303.87	11,303.87
22l	DISTRICT TRANSPORTATION COSTS	145,649.44	18.18%	0.00	26,479.07
27l	EDUCATOR COMPENSATION PROGRAM	112,626.73	18.18%	10,365.01	10,110.53
152a	HEADLEE OBLIGATION FOR DATA COLLEC	30,781.19	18.18%	2,832.88	2,763.14
22d(4)	ISOLATED DISTRICTS	74,217.01	18.18%	6,826.41	6,666.24
147a	MPSERS NORMAL COST OFFSET	54,157.16	100.00%	0.00	54,157.16
147e	MPSERS REFORMS - DEFINED CONTRIBUT	11,309.05	100.00%	0.00	11,309.05
147c(1)	MPSERS UAAL RATE STABILIZATION	1,190,935.29	18.18%	0.00	216,512.04
31d	SCHOOL LUNCH	58,443.39	18.18%	5,312.50	5,312.51
		$10,033,971.80		$797,382.55	$1,080,357.98

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	1,840.20	100.00%	1,840.20	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(8.79)	100.00%	(8.79)	0.00
22a	2025 PROP A OBLIGATION	4,731.36	100.00%	4,731.36	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(9.73)	100.00%	(9.73)	0.00
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	6,000.00	100.00%	0.00	6,000.00
27h(2)	2025 MENTORING GRANTS	2,415.00	100.00%	0.00	2,415.00
22a	2026 PROP A OBLIGATION	11,172.61	100.00%	11,172.61	0.00
22b/51e	2026 DISCRETIONARY PAYMENT	(10.14)	100.00%	(10.14)	0.00
61d	2026 CTE PER PUPIL INCENTIVE	(515.78)	100.00%	(515.78)	0.00
		$25,614.73		$17,199.73	$8,415.00
SUBTOTALS		$10,059,586.53		$814,582.28	$1,088,772.98

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $5,752.12)	5,876,365.79
51e	SPECIAL ED FOUNDATION (SEC 52)	207,751.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	306,587.42
		$6,390,704.21

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$814,582.28	11/20/2026	$1,088,772.98

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,037.72	20.75	0.00	20.75	1,058.47
2026	1,034.52	19.50	0.00	19.50	1,054.02
2027	992.57	20.27	0.00	20.27	1,012.84
	1,021.60	20.17	0.00	20.17	1,041.77

STATE OF MICHIGAN
2026-2027 State Aid Financial Status Report
Payment Dated: 11/20/2026

District: 64090 ISD: 53

Walkerville Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,575.97

	Amount	Mills	Revenue
Non-Pre TV	50,520,193	18.000	909,363
Comm PP TV	3,900	6.000	23
Assumed Local Revenue			909,386

Local Revenue Per GE	4,129.82
Local Revenue Per Membership	4,017.44

State Aid Membership	226.36
General ED K-12	220.20
Supplemental 2026	202.22
Fall 2026	217.92
Special ED K-12 Sec 52	6.16
Supplemental 2026	5.07
Fall 2026	5.13
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	307,414.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $558.53)	126,428.85	18.18%	11,492.38	11,492.38
51c	SPEC ED HEADLEE OBLIGATION	87,962.83	18.18%	7,995.82	7,995.82
22b/51e	DISCRETIONARY PAYMENT	1,295,692.79	18.18%	117,778.47	117,778.48
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	426,787.71	18.18%	38,795.00	38,795.01
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	8,585.05	18.18%	780.38	780.38
22l	DISTRICT TRANSPORTATION COSTS	68,519.26	18.18%	0.00	12,456.80
27l	EDUCATOR COMPENSATION PROGRAM	24,471.99	18.18%	2,223.66	2,225.35
152a	HEADLEE OBLIGATION FOR DATA COLLEC	6,688.26	18.18%	607.75	608.18
22d(4)	ISOLATED DISTRICTS	16,126.17	18.18%	1,464.50	1,467.24
147a	MPSERS NORMAL COST OFFSET	7,885.90	100.00%	0.00	7,885.90
147e	MPSERS REFORMS - DEFINED CONTRIBUT	4,186.60	100.00%	0.00	4,186.60
147c(1)	MPSERS UAAL RATE STABILIZATION	230,223.52	18.18%	0.00	41,854.64
31d	SCHOOL LUNCH	14,375.03	18.18%	1,306.69	1,306.69
		$2,317,933.96		$182,444.65	$248,833.47

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(21,143.39)	100.00%	0.00	(21,143.39)
22a	2026 PROP A OBLIGATION	1,393.97	100.00%	1,393.97	0.00
22b/51e	2026 DISCRETIONARY PAYMENT	1.39	100.00%	1.39	0.00
61d	2026 CTE PER PUPIL INCENTIVE	1,035.28	100.00%	1,035.28	0.00
		($18,712.75)		$2,430.64	($21,143.39)
SUBTOTALS		$2,299,221.21		$184,875.29	$227,690.08

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $6,170.18)	1,358,673.64
51e	SPECIAL ED FOUNDATION (SEC 52)	63,448.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	87,962.83
		$1,510,084.47

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$184,875.29	11/20/2026	$227,690.08

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	225.90	7.97	0.00	7.97	233.87
2026	218.35	5.39	0.00	5.39	223.74
2027	216.35	5.12	0.00	5.12	221.47
	220.20	6.16	0.00	6.16	226.36