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

District: 54000 ISD: 54
Mecosta-Osceola ISD

Homestead Tax Value	1,695,598,599.00
Non-Homestead Tax Value	1,178,240,469.00
Com Pers Prop Tax Value	31,276,417.00
Ind Pers Prop Tax Value	32,462,754.00

LEA Membership	7,626.17
ISD Membership	161.19
Supplemental 2025	161.03
Fall	161.20

Mills

Special Ed.	3.2549
Voc. Ed.	1.4589
Operating	0.2474

Special Ed. Costs	12,497,876.00
Special Ed. Transp. Costs	1,779,051.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 149.29 Total FTEs	1,500,364.50	100.00%	1,363,831.33	136,533.17
51a(2)	SPECIAL EDUCATION	4,828,862.69	100.00%	4,389,436.19	439,426.50
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 11.90 Total FTEs	119,595.00	100.00%	108,711.86	10,883.14
53a(5)	COURT AND STATE AGENCY PLACED PUPI	118,558.12	100.00%	107,769.33	10,788.79
24	COURT PLACED CHILDREN	23,612.61	100.00%	21,463.86	2,148.75
61b(8)	CTE EARLY/MIDDLE COLLEGE PLANNING	49,589.00	100.00%	45,076.40	4,512.60
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	20,565.08	100.00%	18,693.66	1,871.42
35a(4)	EARLY LITERACY TEACHER COACHES	375,000.00	100.00%	340,875.00	34,125.00
54d	EARLY ON	228,012.00	100.00%	207,262.91	20,749.09
32d(1)	GREAT START READINESS	3,437,820.00	100.00%	3,124,978.38	312,841.62
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	100.00%	84,000.00	0.00
32d(29)	GSRP CURRICULUM	10,492.00	100.00%	9,537.23	954.77
32d(24)	GSRP TRANSPORTATION	91,159.00	100.00%	82,863.53	8,295.47
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,775.86	100.00%	4,341.92	433.94
81	INTERMEDIATE DISTRICTS	899,125.48	100.00%	817,305.06	81,820.42
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	100.00%	81,160.71	8,125.00
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	100.00%	911,817.90	91,282.10
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	174,931.16	100.00%	159,016.26	15,914.90
147a(2)	MPSERS NORMAL COST OFFSET	453,263.99	100.00%	352,629.52	100,634.47
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	109,568.84	100.00%	85,716.93	23,851.91
147c(1)	MPSERS UAAL RATE STABILIZATION	1,967,827.82	100.00%	1,788,755.49	179,072.33
54	SCHOOL FOR DEAF/BLIND	31,227.14	100.00%	28,385.47	2,841.67
51a.1	TUITION DEDUCT-DEAF	(61,656.00)	100.00%	(56,045.30)	(5,610.70)
61a(2)	VOC. ED. ADMINISTRATION	0.00	0.00%	0.00	0.00
61a(1)	VOCATIONAL EDUCATION	202,190.77	100.00%	183,791.41	18,399.36
		$15,761,270.77		$14,261,375.05	$1,499,895.72

PRIOR YEAR ADJUSTMENTS			Amount	Pct To Date	Previous Amts	Current Amt
32d(1)	2024	GREAT START READINESS	(6,820.00)	100.00%	(6,820.00)	0.00
51a(2)	2025	SPECIAL EDUCATION	234,083.05	100.00%	234,083.05	0.00
53a(5)	2025	COURT AND STATE AGENCY PLACED PUP	6,996.80	100.00%	6,996.80	0.00
24	2025	COURT PLACED CHILDREN	(55,590.39)	100.00%	(55,590.39)	0.00
27l(2)	2025	EDUCATOR COMPENSATION PROGRAM	23,866.30	100.00%	23,866.30	0.00
27l(4)	2025	MPSERS HEALTHCARE OFFSET	147,595.66	100.00%	147,595.66	0.00
147a(2)	2025	MPSERS NORMAL COST OFFSET	55,423.51	100.00%	55,423.51	0.00
61a(1)	2025	VOCATIONAL EDUCATION	89.47	100.00%	89.47	0.00
			$405,644.40		$405,644.40	$0.00
SUBTOTALS			$16,166,915.17		$14,667,019.45	$1,499,895.72

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$895,254.45	11/20/2025	$1,885,255.14	12/22/2025	$1,440,080.37
01/20/2026	$1,687,287.71	02/20/2026	$2,000,816.76	03/20/2026	$1,376,322.31
04/20/2026	$1,408,220.04	05/20/2026	$1,218,327.74	06/22/2026	$1,381,554.21
07/20/2026	$1,373,900.72	08/20/2026	$1,499,895.72		

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

District: 54010 ISD: 54

Big Rapids Public Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,000.00

	Amount	Mills	Revenue
Non-Pre TV	266,081,130	18.000	4,789,460
Comm PP TV	12,678,200	6.000	76,069
Assumed Local Revenue			4,865,529

Local Revenue Per GE	2,040.53
Local Revenue Per Membership	1,996.26

State Aid Membership	2,437.32
General ED K-12	2,384.44
Supplemental 2025	2,332.82
Fall 2025	2,390.18
Special ED K-12 Sec 52	52.88
Supplemental 2025	51.48
Fall 2025	53.03
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	3,094,162.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,003.74)	7,321,075.58	100.00%	6,654,857.70	666,217.88
51c	SPEC ED HEADLEE OBLIGATION	885,357.33	100.00%	804,789.81	80,567.52
22b/51e	DISCRETIONARY PAYMENT	12,308,469.07	100.00%	11,188,398.38	1,120,070.69
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a	AT RISK	1,985,021.29	100.00%	1,804,384.35	180,636.94
104h	BENCHMARK ASSESSMENTS	23,555.00	100.00%	21,411.50	2,143.50
41	BILINGUAL EDUCATION	3,374.00	100.00%	3,066.97	307.03
61d	CTE PER PUPIL INCENTIVE	21,809.94	100.00%	19,825.24	1,984.70
22l	DISTRICT TRANSPORTATION COSTS	216,144.24	100.00%	196,475.11	19,669.13
99h	FIRST ROBOTICS	9,652.00	100.00%	9,652.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	72,214.70	100.00%	65,653.25	6,561.45
147a(2)	MPSERS NORMAL COST OFFSET	487,117.70	100.00%	379,121.69	107,996.01
147e	MPSERS REFORMS - DEFINED CONTRIBUT	149,365.43	100.00%	115,324.49	34,040.94
147c(1)	MPSERS UAAL RATE STABILIZATION	2,428,162.45	100.00%	2,207,199.67	220,962.78
31d	SCHOOL LUNCH	79,119.68	100.00%	71,919.79	7,199.89
30d	UNIVERSAL SCHOOL BREAKFAST	52,344.32	100.00%	52,344.32	0.00
30d	UNIVERSAL SCHOOL LUNCH	122,273.90	100.00%	122,273.90	0.00
		$26,165,056.63		$23,716,698.17	$2,448,358.46

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	2023 PROP A OBLIGATION	1,183.25	100.00%	1,183.25	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	7.47	100.00%	7.47	0.00
22a	2024 PROP A OBLIGATION	1,510.27	100.00%	1,510.27	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(11.60)	100.00%	(11.60)	0.00
27m(2)	2024 NATIONAL BOARD CERTIFICATION FUND	10,000.00	100.00%	10,000.00	0.00
22a	2025 PROP A OBLIGATION	3,858.74	100.00%	3,858.74	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	92,313.56	100.00%	92,313.56	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	17.43	100.00%	17.43	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	64,084.06	100.00%	64,084.06	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(616.51)	100.00%	(616.51)	0.00
31d	2025 SCHOOL LUNCH	12,818.61	100.00%	12,818.61	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	30,373.79	100.00%	30,373.79	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	9,359.90	100.00%	9,359.90	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	166,679.92	100.00%	166,679.92	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	2,400.00	100.00%	2,400.00	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	352,851.92	100.00%	352,851.92	0.00
		$746,830.81		$746,830.81	$0.00
SUBTOTALS		$26,911,887.44		$24,463,528.98	$2,448,358.46

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $8,009.47)	19,098,100.65
51e	SPECIAL ED FOUNDATION (SEC 52)	531,444.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	885,357.33
		$20,514,901.98

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$2,101,509.35	11/20/2025	$2,897,812.53	12/22/2025	$2,669,314.24
01/20/2026	$2,293,984.11	02/20/2026	$2,621,755.58	03/20/2026	$2,327,900.86
04/20/2026	$2,345,772.36	05/20/2026	$2,487,765.89	06/22/2026	$2,324,574.24
07/20/2026	$2,340,976.24	08/20/2026	$2,448,358.46		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$14,333.22
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$37,830.36

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

District: 54025 ISD: 54

Chippewa Hills School District

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,788.83

	Amount	Mills	Revenue
Non-Pre TV	450,963,138	18.000	8,117,336
Comm PP TV	6,696,800	6.000	40,181
Assumed Local Revenue			8,157,517

Local Revenue Per GE	4,754.88
Local Revenue Per Membership	4,581.20

State Aid Membership	1,780.65
General ED K-12	1,715.61
Supplemental 2025	1,701.76
Fall 2025	1,717.15
Special ED K-12 Sec 52	65.04
Supplemental 2025	66.86
Fall 2025	64.84
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	2,198,838.00
Special Ed. Transp. Costs	65,428.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $207.63)	369,716.36	100.00%	333,077.74	36,638.62
51c	SPEC ED HEADLEE OBLIGATION	675,243.22	100.00%	613,796.09	61,447.13
22b/51e	DISCRETIONARY PAYMENT	9,368,296.46	100.00%	8,515,797.29	852,499.17
29(6)	ENROLLMENT STABILIZATION PAYMENTS	20,487.24	100.00%	18,594.10	1,893.14
31a	AT RISK	1,900,982.87	100.00%	1,727,993.43	172,989.44
104h	BENCHMARK ASSESSMENTS	18,121.00	100.00%	16,471.99	1,649.01
61d	CTE PER PUPIL INCENTIVE	20,867.99	100.00%	18,969.00	1,898.99
22l	DISTRICT TRANSPORTATION COSTS	318,475.14	100.00%	289,493.90	28,981.24
99h	FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	52,758.40	100.00%	47,964.76	4,793.64
22d(4)	ISOLATED DISTRICTS	113,588.04	100.00%	103,246.50	10,341.54
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPSERS NORMAL COST OFFSET	443,808.76	100.00%	346,473.98	97,334.78
147e	MPSERS REFORMS - DEFINED CONTRIBUT	90,470.88	100.00%	70,470.99	19,999.89
147c(1)	MPSERS UAAL RATE STABILIZATION	1,895,191.93	100.00%	1,722,729.46	172,462.47
31d	SCHOOL LUNCH	46,832.11	100.00%	42,570.39	4,261.72
30d	UNIVERSAL SCHOOL BREAKFAST	9,728.20	100.00%	9,728.20	0.00
30d	UNIVERSAL SCHOOL LUNCH	5,186.00	100.00%	5,186.00	0.00
61a(1)	VOCATIONAL EDUCATION	6,214.42	100.00%	5,648.91	565.51
18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	0.00	0.00%	0.00	0.00
		$15,360,796.02		$13,893,039.73	$1,467,756.29

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	2022 PROP A OBLIGATION	(761.09)	100.00%	(761.09)	0.00
22b	2022 DISCRETIONARY PAYMENT	0.72	100.00%	0.72	0.00
22a	2023 PROP A OBLIGATION	(2,038.06)	100.00%	(2,038.06)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	17.76	100.00%	17.76	0.00
22a	2024 PROP A OBLIGATION	4,147.37	100.00%	4,147.37	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(4.23)	100.00%	(4.23)	0.00
22a	2025 PROP A OBLIGATION	15,064.33	100.00%	15,064.33	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	23,789.49	100.00%	23,789.49	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	8.76	100.00%	8.76	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	58,089.90	100.00%	58,089.90	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,192.35)	100.00%	(1,192.35)	0.00
31d	2025 SCHOOL LUNCH	(11,983.41)	100.00%	(11,983.41)	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	10,255.84	100.00%	10,255.84	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,169.92	100.00%	3,169.92	0.00
61a(1)	2025 VOCATIONAL EDUCATION	1.59	100.00%	1.59	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	174,195.08	100.00%	174,195.08	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	259,816.24	100.00%	259,816.24	0.00
		$532,577.86		$532,577.86	$0.00
SUBTOTALS		$15,893,373.88		$14,425,617.59	$1,467,756.29

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $5,295.12)	9,084,360.82
51e	SPECIAL ED FOUNDATION (SEC 52)	653,652.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	675,243.22
		$10,413,256.04

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$1,147,615.10	11/20/2025	$0.00	12/22/2025	$1,646,342.43
01/20/2026	$1,359,137.15	02/20/2026	$1,366,108.63	03/20/2026	$1,333,469.00
04/20/2026	$1,353,429.94	05/20/2026	$1,667,738.66	06/22/2026	$1,349,067.69
07/20/2026	$1,319,702.79	08/20/2026	$1,467,756.29		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	$1,876,660.86
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$2,921.00
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$3,424.34

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

District: 54040 ISD: 54

Morley Stanwood Community Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,211.66

	Amount	Mills	Revenue
Non-Pre TV	141,038,891	18.000	2,538,700
Comm PP TV	3,436,900	6.000	20,621
Assumed Local Revenue			2,559,321

Local Revenue Per GE	2,710.08
Local Revenue Per Membership	2,644.66

State Aid Membership	967.73
General ED K-12	944.37
Supplemental 2025	948.06
Fall 2025	943.96
Special ED K-12 Sec 52	23.36
Supplemental 2025	30.94
Fall 2025	22.52
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	1,875,594.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $1,567.00)	1,516,432.91	100.00%	1,378,437.52	137,995.39
51c	SPEC ED HEADLEE OBLIGATION	536,678.72	100.00%	487,840.96	48,837.76
22b/51e	DISCRETIONARY PAYMENT	5,649,935.34	100.00%	5,135,791.22	514,144.12
31a	AT RISK	1,078,149.21	100.00%	980,037.63	98,111.58
61d	CTE PER PUPIL INCENTIVE	10,289.08	100.00%	9,352.77	936.31
22l	DISTRICT TRANSPORTATION COSTS	194,015.44	100.00%	176,360.03	17,655.41
99h	FIRST ROBOTICS	8,045.00	100.00%	8,045.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,672.61	100.00%	26,067.41	2,605.20
22d(4)	ISOLATED DISTRICTS	61,731.70	100.00%	56,111.38	5,620.32
147a(2)	MPSERS NORMAL COST OFFSET	254,760.64	100.00%	174,903.31	79,857.33
147e	MPSERS REFORMS - DEFINED CONTRIBUT	29,701.30	100.00%	19,546.12	10,155.18
147c(1)	MPSERS UAAL RATE STABILIZATION	1,006,303.48	100.00%	914,729.86	91,573.62
31d	SCHOOL LUNCH	25,340.61	100.00%	23,034.61	2,306.00
30d	UNIVERSAL SCHOOL BREAKFAST	13,698.22	100.00%	13,698.22	0.00
30d	UNIVERSAL SCHOOL LUNCH	6,719.44	100.00%	6,719.44	0.00
		$10,420,473.70		$9,410,675.48	$1,009,798.22

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	2023 PROP A OBLIGATION	(890.14)	100.00%	(890.14)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.01	100.00%	0.01	0.00
22a	2024 PROP A OBLIGATION	484.78	100.00%	484.78	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(4.62)	100.00%	(4.62)	0.00
22a	2025 PROP A OBLIGATION	2,453.64	100.00%	2,453.64	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	(30,860.55)	100.00%	(30,860.55)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(7.26)	100.00%	(7.26)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,911.98	100.00%	34,911.98	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(363.58)	100.00%	(363.58)	0.00
31d	2025 SCHOOL LUNCH	1,336.21	100.00%	1,336.21	0.00
31f	2025 SCHOOL BREAKFAST	738.43	100.00%	738.43	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	3,074.55	100.00%	3,074.55	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,674.62	100.00%	2,674.62	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	102,719.33	100.00%	102,719.33	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	140,449.86	100.00%	140,449.86	0.00
		$256,717.26		$256,717.26	$0.00
SUBTOTALS		$10,677,190.96		$9,667,392.74	$1,009,798.22

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $7,339.92)	6,931,600.25
51e	SPECIAL ED FOUNDATION (SEC 52)	234,768.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	536,678.72
		$7,703,046.97

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$837,213.28	11/20/2025	$1,209,131.08	12/22/2025	$1,072,959.13
01/20/2026	$921,059.84	02/20/2026	$933,032.08	03/20/2026	$918,813.56
04/20/2026	$911,236.05	05/20/2026	$1,013,465.43	06/22/2026	$921,647.49
07/20/2026	$922,280.88	08/20/2026	$1,009,798.22		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$3,914.14
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$2,639.78

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

District: 54901 ISD: 54

Crossroads Charter Academy

FY 2026 Foundation	10,050.00
FY 1995 Foundation	5,000.00

State Aid Membership	194.07
General ED K-12	192.21
Supplemental 2025	221.60
Fall 2025	188.94
Special ED K-12 Sec 52	1.86
Supplemental 2025	1.65
Fall 2025	1.88
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	137,056.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	39,216.93	100.00%	35,648.19	3,568.74
22b/51e	DISCRETIONARY PAYMENT	980,053.50	100.00%	890,868.63	89,184.87
22b	PSA PROTECTED	970,350.00	100.00%	882,048.15	88,301.85
29(6)	ENROLLMENT STABILIZATION PAYMENTS	103,534.91	100.00%	93,967.69	9,567.22
31a	AT RISK	269,751.35	100.00%	245,203.98	24,547.37
104h	BENCHMARK ASSESSMENTS	2,095.00	100.00%	1,904.36	190.64
61d	CTE PER PUPIL INCENTIVE	1,956.37	100.00%	1,778.34	178.03
22l	DISTRICT TRANSPORTATION COSTS	17,979.45	100.00%	16,343.32	1,636.13
152a	HEADLEE OBLIGATION FOR DATA COLLEC	5,750.05	100.00%	5,227.60	522.45
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31d	SCHOOL LUNCH	980.23	100.00%	891.03	89.20
30d	UNIVERSAL SCHOOL BREAKFAST	4,279.90	100.00%	4,279.90	0.00
30d	UNIVERSAL SCHOOL LUNCH	9,770.08	100.00%	9,770.08	0.00
		$2,405,717.77		$2,187,931.27	$217,786.50

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	(23,126.53)	100.00%	(23,126.53)	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(356.44)	100.00%	(356.44)	0.00
31d	2025 SCHOOL LUNCH	(2,340.02)	100.00%	(2,340.02)	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	2,305.42	100.00%	2,305.42	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	927.10	100.00%	927.10	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	32,874.86	100.00%	32,874.86	0.00
35m	2025 LITERACY SUPPORTS	49,589.00	100.00%	49,589.00	0.00
		$59,873.39		$59,873.39	$0.00
SUBTOTALS		$2,465,591.16		$2,247,804.66	$217,786.50

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $10,050.00)	1,931,710.50
51e	SPECIAL ED FOUNDATION (SEC 52)	18,693.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	39,216.93
		$1,989,620.43

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$285,258.87	11/20/2025	$241,506.39	12/22/2025	$224,992.15
01/20/2026	$222,137.96	02/20/2026	$175,611.64	03/20/2026	$218,279.86
04/20/2026	$221,496.67	05/20/2026	$219,456.12	06/22/2026	$220,232.86
07/20/2026	$214,769.10	08/20/2026	$217,786.50		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$1,224.28
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$2,838.76

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

District: 67020 ISD: 54

Evart Public Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,473.58

	Amount	Mills	Revenue
Non-Pre TV	144,978,334	18.000	2,609,610
Comm PP TV	2,847,000	6.000	17,082
Assumed Local Revenue			2,626,692

Local Revenue Per GE	3,345.21
Local Revenue Per Membership	3,199.93

State Aid Membership	820.86
General ED K-12	785.21
Supplemental 2025	773.42
Fall 2025	740.69
Special ED K-12 Sec 52	35.65
Supplemental 2025	35.29
Fall 2025	21.31
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	1,204,437.00
Special Ed. Transp. Costs	8,162.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $1,273.65)	1,045,488.34	100.00%	950,348.90	95,139.44
51c	SPEC ED HEADLEE OBLIGATION	350,382.58	100.00%	318,497.77	31,884.81
22b/51e	DISCRETIONARY PAYMENT	4,577,462.32	100.00%	4,160,913.25	416,549.07
29(6)	ENROLLMENT STABILIZATION PAYMENTS	132,973.20	100.00%	120,685.72	12,287.48
31a	AT RISK	1,066,207.83	100.00%	969,182.92	97,024.91
104h	BENCHMARK ASSESSMENTS	7,793.00	100.00%	7,083.84	709.16
61d	CTE PER PUPIL INCENTIVE	6,883.54	100.00%	6,257.14	626.40
61v	CTE PROGRAM EXPANSIONS GRANT	223,710.00	100.00%	223,710.00	0.00
22l	DISTRICT TRANSPORTATION COSTS	150,063.87	100.00%	136,408.06	13,655.81
152a	HEADLEE OBLIGATION FOR DATA COLLEC	24,321.04	100.00%	22,111.23	2,209.81
22d(4)	ISOLATED DISTRICTS	52,362.83	100.00%	47,595.49	4,767.34
31aa	MENTAL HEALTH GRANT - PER PUPIL	306,245.91	100.00%	306,245.91	0.00
147a(2)	MPSERS NORMAL COST OFFSET	174,596.33	100.00%	133,482.55	41,113.78
147e	MPSERS REFORMS - DEFINED CONTRIBUT	47,518.71	100.00%	34,931.38	12,587.33
147c(1)	MPSERS UAAL RATE STABILIZATION	893,955.37	100.00%	812,605.43	81,349.94
1100	REIMB FOR SCHOOL BOARD MEM TRAININ	2,100.00	100.00%	1,300.00	800.00
31d	SCHOOL LUNCH	31,740.53	100.00%	28,852.14	2,888.39
30d	UNIVERSAL SCHOOL BREAKFAST	7,150.10	100.00%	7,150.10	0.00
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		$9,100,955.50		$8,287,361.83	$813,593.67

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	2023 PROP A OBLIGATION	462.85	100.00%	462.85	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.09	100.00%	1.09	0.00
97	2023 SCHOOL SAFETY - PER PUPIL	(38,855.82)	100.00%	(38,855.82)	0.00
22a	2024 PROP A OBLIGATION	3,691.99	100.00%	3,691.99	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	0.11	100.00%	0.11	0.00
27h(2)	2024 MENTORING GRANTS	34,000.00	100.00%	34,000.00	0.00
22a	2025 PROP A OBLIGATION	13,481.83	100.00%	13,481.83	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	29,238.66	100.00%	29,238.66	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	8.90	100.00%	8.90	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	24,262.44	100.00%	24,262.44	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(290.82)	100.00%	(290.82)	0.00
31d	2025 SCHOOL LUNCH	2,873.49	100.00%	2,873.49	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,404.62	100.00%	1,404.62	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	66,176.81	100.00%	66,176.81	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	125,330.42	100.00%	125,330.42	0.00
35m	2025 LITERACY SUPPORTS	101,890.00	100.00%	98,806.00	3,084.00
		$363,676.57		$360,592.57	$3,084.00
SUBTOTALS		$9,464,632.07		$8,647,954.40	$816,677.67

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $6,704.79)	5,264,668.16
51e	SPECIAL ED FOUNDATION (SEC 52)	358,282.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	350,382.58
		$5,973,333.24

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$652,116.79	11/20/2025	$977,430.48	12/22/2025	$889,956.02
01/20/2026	$858,993.61	02/20/2026	$936,685.12	03/20/2026	$918,369.14
04/20/2026	$751,003.86	05/20/2026	$1,106,079.35	06/22/2026	$759,545.26
07/20/2026	$761,664.03	08/20/2026	$816,677.67		

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	$34,000.00	(for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$2,110.74	

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	837.21	48.16	0.00	48.16	885.37
2025	774.46	36.09	0.00	36.09	810.55
2026	743.96	22.71	0.00	22.71	766.67
	785.21	35.65	0.00	35.65	820.86

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

District: 67060 ISD: 54

Reed City Area Public Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,301.29

	Amount	Mills	Revenue
Non-Pre TV	175,178,976	18.000	3,153,222
Comm PP TV	5,617,517	6.000	33,705
Assumed Local Revenue			3,186,927

Local Revenue Per GE	2,279.11
Local Revenue Per Membership	2,235.59

State Aid Membership	1,425.54
General ED K-12	1,398.32
Supplemental 2025	1,407.18
Fall 2025	1,397.33
Special ED K-12 Sec 52	27.22
Supplemental 2025	29.78
Fall 2025	26.94
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

Special Ed. Costs	1,701,783.00
Special Ed. Transp. Costs	117,218.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $2,065.70)	2,944,737.98	100.00%	2,676,766.82	267,971.16
51c	SPEC ED HEADLEE OBLIGATION	569,485.59	100.00%	517,662.40	51,823.19
22b/51e	DISCRETIONARY PAYMENT	8,195,013.92	100.00%	7,449,267.65	745,746.27
29(6)	ENROLLMENT STABILIZATION PAYMENTS	47,631.23	100.00%	43,229.83	4,401.40
31a	AT RISK	1,336,696.64	100.00%	1,215,057.25	121,639.39
104h	BENCHMARK ASSESSMENTS	14,239.00	100.00%	12,943.25	1,295.75
61d	CTE PER PUPIL INCENTIVE	9,564.49	100.00%	8,694.12	870.37
22l	DISTRICT TRANSPORTATION COSTS	178,236.99	100.00%	162,017.42	16,219.57
99h	FIRST ROBOTICS	10,396.00	100.00%	10,396.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	42,236.94	100.00%	38,399.28	3,837.66
22d(4)	ISOLATED DISTRICTS	90,935.50	100.00%	82,656.34	8,279.16
31aa	MENTAL HEALTH GRANT - PER PUPIL	532,453.49	100.00%	532,453.49	0.00
147a(2)	MPSERS NORMAL COST OFFSET	294,301.52	100.00%	212,533.76	81,767.76
147e	MPSERS REFORMS - DEFINED CONTRIBUT	50,815.80	100.00%	36,316.82	14,498.98
147c(1)	MPSERS UAAL RATE STABILIZATION	1,324,508.02	100.00%	1,203,977.79	120,530.23
31d	SCHOOL LUNCH	45,303.65	100.00%	41,181.02	4,122.63
30d	UNIVERSAL SCHOOL BREAKFAST	30,883.86	100.00%	30,099.00	784.86
30d	UNIVERSAL SCHOOL LUNCH	52,289.05	100.00%	54,571.28	(2,282.23)
		$15,769,729.67		$14,328,223.52	$1,441,506.15

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	2023 PROP A OBLIGATION	1,109.26	100.00%	1,109.26	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	7.14	100.00%	7.14	0.00
22a	2024 PROP A OBLIGATION	3,894.97	100.00%	3,894.97	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	0.72	100.00%	0.72	0.00
31ff	2024 SMART INTERNSHIP GRANT PROGRAM	15,250.00	100.00%	15,250.00	0.00
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(2,377.13)	100.00%	(2,377.13)	0.00
22a	2025 PROP A OBLIGATION	17,801.86	100.00%	17,801.86	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	28,789.02	100.00%	28,789.02	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(6.00)	100.00%	(6.00)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	3,039.00	100.00%	3,039.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	39,545.92	100.00%	39,545.92	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(41.48)	100.00%	(41.48)	0.00
31d	2025 SCHOOL LUNCH	1,922.13	100.00%	1,922.13	0.00
31f	2025 SCHOOL BREAKFAST	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,590.39	100.00%	12,590.39	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,904.74	100.00%	4,904.74	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	103,875.01	100.00%	103,875.01	0.00
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	(2,400.00)	100.00%	(2,400.00)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	209,406.96	100.00%	209,406.96	0.00
		$437,312.51		$437,312.51	$0.00
SUBTOTALS		$16,207,042.18		$14,765,536.03	$1,441,506.15

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $7,770.89)	10,866,190.90
51e	SPECIAL ED FOUNDATION (SEC 52)	273,561.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	569,485.59
		$11,709,237.49

SUMMARY OF REGULAR PAYMENTS

10/20/2025	$1,246,197.55	11/20/2025	$1,681,266.55	12/22/2025	$1,588,023.35
01/20/2026	$1,361,163.60	02/20/2026	$1,628,845.24	03/20/2026	$1,646,576.75
04/20/2026	$1,369,476.03	05/20/2026	$1,505,275.26	06/22/2026	$1,357,717.72
07/20/2026	$1,355,375.18	08/20/2026	$1,441,506.15		

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	$8,547.10
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	$17,071.70