

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 54000	ISD: 54	LEA Membership	7,635.22
Mecosta-Osceola ISD		ISD Membership	170.47
		Supplemental 2025	161.03
Homestead Tax Value	1,691,039,966.00	Fall	171.52
Non-Homestead Tax Value	1,197,189,755.00		
Com Pers Prop Tax Value	31,183,617.00		
Ind Pers Prop Tax Value	32,462,754.00		
		Mills	
		Special Ed.	3.2890
		Voc. Ed.	1.4742
		Operating	0.2456
		Special Ed. Costs	12,056,478.00
		Special Ed. Transp. Costs	1,625,987.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 140.52 Total FTEs	1,412,226.00	27.27%	282,047.88	103,066.15
51a(2)	SPECIAL EDUCATION	4,594,779.64	27.27%	835,330.94	417,665.47
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 29.96 Total FTEs	301,098.00	27.27%	17,010.21	65,099.21
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	111,561.32	27.27%	20,281.85	10,140.92
24	COURT PLACED CHILDREN	79,203.00	27.27%	14,399.11	7,199.55
61b(8)	CTE EARLY/MIDDLE COLLEGE PLANNING	49,589.00	27.27%	0.00	13,522.92
54d	EARLY ON	228,012.00	27.27%	0.00	62,178.87
32d(1)	GREAT START READINESS	3,897,900.00	27.27%	708,638.22	354,319.11
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	27.27%	0.00	22,906.80
32d(24)	GSRP TRANSPORTATION	91,159.00	27.27%	0.00	24,859.06
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	5,054.17	27.27%	875.81	502.46
81	INTERMEDIATE DISTRICTS	899,125.48	27.27%	163,461.01	81,730.51
31aa	MENTAL HEALTH GRANT - PER PUPIL	27,768.94	27.27%	0.00	7,572.59
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	175,405.63	27.27%	31,849.61	15,983.51
147a(2)	MPSERS NORMAL COST OFFSET	117,427.82	100.00%	117,427.82	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	28,416.86	100.00%	28,416.86	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	1,967,827.82	27.27%	357,751.10	178,875.55
54	SCHOOL FOR DEAF/BLIND	31,673.10	27.27%	0.00	8,637.25
51a.1	TUITION DEDUCT-DEAF	(62,536.52)	27.27%	0.00	(17,053.71)
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	27.27%	0.00	3,870.43
61a(1)	VOCATIONAL EDUCATION	202,190.77	27.27%	0.00	55,137.42
		<u>\$14,256,075.03</u>		<u>\$2,577,490.42</u>	<u>\$1,416,214.07</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amts	Current Amt
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	23,866.30	100.00%	0.00	23,866.30
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
		<u>\$226,885.47</u>		<u>\$203,019.17</u>	<u>\$23,866.30</u>
SUBTOTALS		\$14,482,960.50		\$2,780,509.59	\$1,440,080.37
SUMMARY OF REGULAR PAYMENTS					
10/20/2025	\$895,254.45	11/20/2025	\$1,885,255.14	12/22/2025	\$1,440,080.37

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 54010 ISD: 54
Big Rapids Public Schools

State Aid Membership	2,435.29
General ED K-12	2,382.28
Supplemental 2025	2,332.82
Fall 2025	2,387.78
Special ED K-12 Sec 52	53.01
Supplemental 2025	51.48
Fall 2025	53.18
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	5,000.00

	Amount	Mills	Revenue
Non-Pre TV	266,741,360	18.000	4,801,344
Comm PP TV	12,678,200	6.000	76,069
Assumed Local Revenue			4,877,413

Local Revenue Per GE	2,047.37
Local Revenue Per Membership	2,002.81

Special Ed. Costs	2,771,543.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,997.19)	7,299,026.84	27.27%	1,320,790.26	669,654.36
51c SPEC ED HEADLEE OBLIGATION	793,043.77	27.27%	144,175.36	72,087.68
22b/51e DISCRETIONARY PAYMENT	12,298,229.06	27.27%	2,226,901.43	1,126,825.63
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	1,187.61	(1,187.61)
31a AT RISK	1,986,038.97	27.27%	361,069.79	180,523.04
61d CTE PER PUPIL INCENTIVE	21,809.94	27.27%	0.00	5,947.57
22l DISTRICT TRANSPORTATION COSTS	270,514.53	27.27%	49,179.54	24,589.77
152a HEADLEE OBLIGATION FOR DATA COLLEC	72,202.55	27.27%	12,980.21	6,709.43
147a(2) MPSERS NORMAL COST OFFSET	116,935.03	100.00%	116,935.03	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	35,446.18	100.00%	35,446.18	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	2,428,162.45	27.27%	441,439.93	220,719.97
31d SCHOOL LUNCH	66,301.07	27.27%	12,053.53	6,026.77
	<u>\$25,387,710.39</u>		<u>\$4,722,158.87</u>	<u>\$2,311,896.61</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	1,183.25	100.00%	1,632.88	(449.63)
22b/51e	2023 DISCRETIONARY PAYMENT	7.47	100.00%	15.82	(8.35)
22a	2024 PROP A OBLIGATION	1,246.57	100.00%	1,726.02	(479.45)
22b/51e	2024 DISCRETIONARY PAYMENT	(5.48)	100.00%	(16.60)	11.12
22a	2025 PROP A OBLIGATION	3,713.13	100.00%	3,907.28	(194.15)
22b/51e	2025 DISCRETIONARY PAYMENT	(3.42)	100.00%	16.45	(19.87)
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	5,706.04	100.00%	0.00	5,706.04
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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	166,679.92	100.00%	166,679.92	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	352,851.92	100.00%	0.00	352,851.92
		<u>\$634,580.64</u>		<u>\$277,163.01</u>	<u>\$357,417.63</u>
SUBTOTALS		\$26,022,291.03		\$4,999,321.88	\$2,669,314.24

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,002.63)	19,064,505.40
51e	SPECIAL ED FOUNDATION (SEC 52)	532,750.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	793,043.77
		<u>\$20,390,299.67</u>

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
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 54025 ISD: 54

Chippewa Hills School District

State Aid Membership	1,784.51
General ED K-12	1,719.69
Supplemental 2025	1,701.76
Fall 2025	1,721.68
Special ED K-12 Sec 52	64.82
Supplemental 2025	66.86
Fall 2025	64.59
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	4,788.83

	Amount	Mills	Revenue
Non-Pre TV	458,007,055	18.000	8,244,127
Comm PP TV	6,717,200	6.000	40,303
Assumed Local Revenue			8,284,430

Local Revenue Per GE	4,817.40
Local Revenue Per Membership	4,642.41

Special Ed. Costs	2,092,147.00
Special Ed. Transp. Costs	74,998.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$146.42)	261,287.95	27.27%	58,174.19	13,079.03
51c SPEC ED HEADLEE OBLIGATION	651,453.73	27.27%	118,434.29	59,217.14
22b/51e DISCRETIONARY PAYMENT	9,388,602.94	27.27%	1,719,752.37	840,519.65
29(6) ENROLLMENT STABILIZATION PAYMENTS	7,817.30	27.27%	0.00	2,131.78
31a AT RISK	1,901,957.46	27.27%	345,783.44	172,880.36
61d CTE PER PUPIL INCENTIVE	20,867.99	27.27%	0.00	5,690.70
22I DISTRICT TRANSPORTATION COSTS	312,826.08	27.27%	56,871.78	28,435.89
152a HEADLEE OBLIGATION FOR DATA COLLEC	52,907.94	27.27%	9,621.79	4,806.21
22d(4) ISOLATED DISTRICTS	113,891.40	27.27%	21,041.96	10,016.22
31aa MENTAL HEALTH GRANT - PER PUPIL	290,690.11	27.27%	0.00	79,271.19
147a(2) MPSERS NORMAL COST OFFSET	115,029.72	100.00%	115,029.72	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	23,268.43	100.00%	23,268.43	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,895,191.93	27.27%	344,545.89	172,272.95
31d SCHOOL LUNCH	58,815.52	27.27%	10,692.66	5,346.33
61a(1) VOCATIONAL EDUCATION	6,214.42	27.27%	0.00	1,694.67
18(4) FAIL TO SUBMIT AUDIT (DEDUCT)	0.00	0.00%	0.00	0.00
	<u>\$15,100,822.92</u>		<u>\$2,823,216.52</u>	<u>\$1,395,362.12</u>

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STATE OF MICHIGAN
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Payment Dated: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2022 PROP A OBLIGATION	(668.27)	100.00%	612.57	(1,280.84)
22b	2022 DISCRETIONARY PAYMENT	(3.69)	100.00%	(11.36)	7.67
22a	2023 PROP A OBLIGATION	(30,841.56)	100.00%	(27,757.40)	(3,084.16)
22b/51e	2023 DISCRETIONARY PAYMENT	19.07	100.00%	8.52	10.55
22a	2024 PROP A OBLIGATION	(20,260.36)	100.00%	(15,636.48)	(4,623.88)
22b/51e	2024 DISCRETIONARY PAYMENT	3.10	100.00%	(2.20)	5.30
22a	2025 PROP A OBLIGATION	(5,611.15)	100.00%	(679.06)	(4,932.09)
22b/51e	2025 DISCRETIONARY PAYMENT	6.17	100.00%	6.46	(0.29)
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	5,061.81	100.00%	0.00	5,061.81
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
27(4)	2025 MPSERS HEALTHCARE OFFSET	174,195.08	100.00%	174,195.08	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	259,816.24	100.00%	0.00	259,816.24
		\$452,039.75		\$201,059.44	\$250,980.31
SUBTOTALS		\$15,552,862.67		\$3,024,275.96	\$1,646,342.43

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,232.60)	8,998,449.89
51e	SPECIAL ED FOUNDATION (SEC 52)	651,441.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	651,453.73
		<u>\$10,301,344.62</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,147,615.10	11/20/2025	\$0.00	12/22/2025	\$1,646,342.43
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	\$1,876,660.86
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 54040 ISD: 54

Morley Stanwood Community Schools

State Aid Membership	971.29
General ED K-12	947.74
Supplemental 2025	948.06
Fall 2025	947.70
Special ED K-12 Sec 52	23.55
Supplemental 2025	30.94
Fall 2025	22.73
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	4,211.66

	Amount	Mills	Revenue
Non-Pre TV	142,376,164	18.000	2,562,771
Comm PP TV	3,436,900	6.000	20,621
Assumed Local Revenue			2,583,392

Local Revenue Per GE	2,725.85
Local Revenue Per Membership	2,659.75

Special Ed. Costs	1,983,446.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$1,551.91)	1,507,354.66	27.27%	266,447.36	144,608.26
51c	SPEC ED HEADLEE OBLIGATION	567,539.27	27.27%	103,178.64	51,589.32
22b/51e	DISCRETIONARY PAYMENT	5,670,712.76	27.27%	1,026,033.01	520,370.36
31a	AT RISK	1,078,701.96	27.27%	196,112.31	98,049.71
61d	CTE PER PUPIL INCENTIVE	10,289.08	27.27%	0.00	2,805.83
22l	DISTRICT TRANSPORTATION COSTS	161,480.16	27.27%	29,357.09	14,678.55
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,797.23	27.27%	5,173.02	2,679.98
22d(4)	ISOLATED DISTRICTS	61,989.89	27.27%	11,312.92	5,591.72
147a(2)	MPERS NORMAL COST OFFSET	67,335.06	100.00%	67,335.06	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	7,939.08	100.00%	7,939.08	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,006,303.48	27.27%	182,945.97	91,472.99
31d	SCHOOL LUNCH	24,004.40	27.27%	4,364.00	2,182.00
		<u>\$10,192,447.03</u>		<u>\$1,900,198.46</u>	<u>\$934,028.72</u>

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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	(890.14)	100.00%	243.73	(1,133.87)
22b/51e	2023 DISCRETIONARY PAYMENT	0.01	100.00%	4.68	(4.67)
22a	2024 PROP A OBLIGATION	(672.75)	100.00%	514.46	(1,187.21)
22b/51e	2024 DISCRETIONARY PAYMENT	0.53	100.00%	4.11	(3.58)
22a	2025 PROP A OBLIGATION	1,110.90	100.00%	2,357.04	(1,246.14)
22b/51e	2025 DISCRETIONARY PAYMENT	(4.88)	100.00%	4.98	(9.86)
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	2,065.88	100.00%	0.00	2,065.88
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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	102,719.33	100.00%	102,719.33	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	140,449.86	100.00%	0.00	140,449.86
		\$285,076.31		\$146,145.90	\$138,930.41
SUBTOTALS		\$10,477,523.34		\$2,046,344.36	\$1,072,959.13

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,324.15)	6,941,389.92
51e	SPECIAL ED FOUNDATION (SEC 52)	236,677.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	567,539.27
		<u>\$7,745,606.69</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$837,213.28	11/20/2025	\$1,209,131.08	12/22/2025	\$1,072,959.13
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 54901 ISD: 54

Crossroads Charter Academy

State Aid Membership	193.51
General ED K-12	191.65
Supplemental 2025	221.60
Fall 2025	188.32
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

FY 2026 Foundation	10,050.00
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FY 1995 Foundation	5,000.00
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Local Revenue Per GE 0.00

Local Revenue Per Membership 0.00

Special Ed. Costs 217,879.00

Special Ed. Transp. Costs 0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	62,343.46	27.27%	11,334.04	5,667.02
22b/51e DISCRETIONARY PAYMENT	977,225.50	27.27%	202,842.80	63,646.59
22b PSA PROTECTED	967,550.00	27.27%	200,834.46	63,016.43
29(6) ENROLLMENT STABILIZATION PAYMENTS	102,759.72	27.27%	4,723.03	23,299.55
31a AT RISK	269,889.65	27.27%	49,067.01	24,531.90
61d CTE PER PUPIL INCENTIVE	1,956.37	27.27%	0.00	533.50
22I DISTRICT TRANSPORTATION COSTS	20,422.95	27.27%	3,712.89	1,856.45
152a HEADLEE OBLIGATION FOR DATA COLLEC	5,737.27	27.27%	1,182.33	382.22
31aa MENTAL HEALTH GRANT - PER PUPIL	31,522.07	27.27%	0.00	8,596.07
31d SCHOOL LUNCH	3,320.25	27.27%	603.62	301.81
	<u>\$2,442,727.24</u>		<u>\$474,300.18</u>	<u>\$191,831.54</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
61d	2025 CTE PER PUPIL INCENTIVE	(356.44)	100.00%	(356.44)	0.00
31d	2025 SCHOOL LUNCH	285.75	100.00%	0.00	285.75
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%	0.00	32,874.86
35m	2025 LITERACY SUPPORTS	49,589.00	100.00%	49,589.00	0.00
		<u>\$85,625.69</u>		<u>\$52,465.08</u>	<u>\$33,160.61</u>
SUBTOTALS		\$2,528,352.93		\$526,765.26	\$224,992.15

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,926,082.50
51e	SPECIAL ED FOUNDATION (SEC 52)	18,693.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>62,343.46</u>
		\$2,007,118.96

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$285,258.87	11/20/2025	\$241,506.39	12/22/2025	\$224,992.15
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 67020 ISD: 54
Evart Public Schools

State Aid Membership	821.80
General ED K-12	786.14
Supplemental 2025	773.42
Fall 2025	743.79
Special ED K-12 Sec 52	35.66
Supplemental 2025	35.29
Fall 2025	21.35
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	4,473.58

	Amount	Mills	Revenue
Non-Pre TV	149,010,112	18.000	2,682,182
Comm PP TV	2,847,000	6.000	17,082
Assumed Local Revenue			2,699,264
Local Revenue Per GE			3,433.57
Local Revenue Per Membership			3,284.58

Special Ed. Costs	1,090,613.00
Special Ed. Transp. Costs	12,892.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$1,189.00)	977,120.20	27.27%	186,863.70	79,596.98
51c SPEC ED HEADLEE OBLIGATION	321,143.92	27.27%	58,383.96	29,191.99
22b/51e DISCRETIONARY PAYMENT	4,582,703.08	27.27%	844,632.13	405,071.00
29(6) ENROLLMENT STABILIZATION PAYMENTS	126,747.49	27.27%	26,374.04	8,190.00
31a AT RISK	1,066,754.46	27.27%	193,940.21	96,963.73
61d CTE PER PUPIL INCENTIVE	6,883.54	27.27%	0.00	1,877.14
22l DISTRICT TRANSPORTATION COSTS	155,351.17	27.27%	28,242.84	14,121.42
152a HEADLEE OBLIGATION FOR DATA COLLEC	24,365.09	27.27%	4,458.45	2,185.91
22d(4) ISOLATED DISTRICTS	52,449.11	27.27%	9,750.22	4,552.65
31aa MENTAL HEALTH GRANT - PER PUPIL	133,868.20	27.27%	0.00	36,505.86
147a(2) MPSERS NORMAL COST OFFSET	44,792.53	100.00%	44,792.53	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	10,370.94	100.00%	10,370.94	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	893,955.37	27.27%	162,521.09	81,260.54
31d SCHOOL LUNCH	28,867.04	27.27%	5,248.03	2,624.01
	<u>\$8,425,372.14</u>		<u>\$1,575,578.14</u>	<u>\$762,141.23</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	(1,637.76)	100.00%	(1,637.76)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(3.21)	100.00%	(3.21)	0.00
97	2023 SCHOOL SAFETY - PER PUPIL	(38,855.82)	100.00%	(38,855.82)	0.00
22a	2024 PROP A OBLIGATION	(1,177.55)	100.00%	(1,177.55)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.92)	100.00%	(2.92)	0.00
27h(2)	2024 MENTORING GRANTS	34,000.00	100.00%	34,000.00	0.00
22a	2025 PROP A OBLIGATION	4,085.92	100.00%	4,085.92	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	7.42	100.00%	7.42	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	2,484.37	100.00%	0.00	2,484.37
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
27i(4)	2025 MPSERS HEALTHCARE OFFSET	66,176.81	100.00%	66,176.81	0.00
27i(2)	2025 EDUCATOR COMPENSATION PROGRAM	125,330.42	100.00%	0.00	125,330.42
		\$215,783.92		\$87,969.13	\$127,814.79
SUBTOTALS		\$8,641,156.06		\$1,663,547.27	\$889,956.02

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,616.43)	5,201,440.28
51e	SPECIAL ED FOUNDATION (SEC 52)	358,383.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	321,143.92
		<u>\$5,880,967.20</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$652,116.79	11/20/2025	\$977,430.48	12/22/2025	\$889,956.02
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$34,000.00 (for Adjust Year 2024)
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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	746.75	22.74	0.00	22.74	769.49
	<u>786.14</u>	<u>35.66</u>	<u>0.00</u>	<u>35.66</u>	<u>821.80</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 67060 ISD: 54
Reed City Area Public Schools

State Aid Membership	1,428.82
General ED K-12	1,401.61
Supplemental 2025	1,407.18
Fall 2025	1,400.99
Special ED K-12 Sec 52	27.21
Supplemental 2025	29.78
Fall 2025	26.92
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	4,301.29

	Amount	Mills	Revenue
Non-Pre TV	181,055,064	18.000	3,258,991
Comm PP TV	5,504,317	6.000	33,026
Assumed Local Revenue			3,292,017

Local Revenue Per GE	2,348.74
Local Revenue Per Membership	2,304.01

Special Ed. Costs	1,575,828.00
Special Ed. Transp. Costs	127,516.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$1,997.28)	2,853,753.61	27.27%	529,433.51	248,785.10
51c SPEC ED HEADLEE OBLIGATION	540,696.57	27.27%	98,298.64	49,149.31
22b/51e DISCRETIONARY PAYMENT	8,213,869.92	27.27%	1,509,679.74	730,242.59
29(6) ENROLLMENT STABILIZATION PAYMENTS	36,123.51	27.27%	0.00	9,850.88
31a AT RISK	1,337,381.94	27.27%	243,141.36	121,562.70
61d CTE PER PUPIL INCENTIVE	9,564.49	27.27%	0.00	2,608.24
22l DISTRICT TRANSPORTATION COSTS	155,684.37	27.27%	28,303.42	14,151.71
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,362.28	27.27%	7,730.13	3,822.06
22d(4) ISOLATED DISTRICTS	91,190.48	27.27%	16,905.08	7,962.56
31aa MENTAL HEALTH GRANT - PER PUPIL	232,749.52	27.27%	0.00	63,470.79
147a(2) MPSERS NORMAL COST OFFSET	60,593.65	100.00%	60,593.65	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	12,137.06	100.00%	12,137.06	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,324,508.02	27.27%	240,795.56	120,397.78
31d SCHOOL LUNCH	43,381.52	27.27%	7,886.76	3,943.38
	<u>\$14,953,996.94</u>		<u>\$2,754,904.91</u>	<u>\$1,375,947.10</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(27.73)	100.00%	305.05	(332.78)
22b/51e	2023 DISCRETIONARY PAYMENT	0.50	100.00%	8.08	(7.58)
22a	2024 PROP A OBLIGATION	1,134.86	100.00%	1,471.12	(336.26)
22b/51e	2024 DISCRETIONARY PAYMENT	(10.05)	100.00%	10.34	(20.39)
22a	2025 PROP A OBLIGATION	8,886.53	100.00%	9,246.60	(360.07)
22b/51e	2025 DISCRETIONARY PAYMENT	(2.73)	100.00%	4.42	(7.15)
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	3,733.52	100.00%	0.00	3,733.52
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%	0.00	209,406.96
		\$384,635.44		\$172,559.19	\$212,076.25
SUBTOTALS		\$15,338,632.38		\$2,927,464.10	\$1,588,023.35

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,701.26)	10,794,163.03
51e	SPECIAL ED FOUNDATION (SEC 52)	273,460.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	540,696.57
		<u>\$11,608,320.10</u>

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
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