

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 54000	ISD: 54	LEA Membership	7,681.18
Mecosta-Osceola ISD		ISD Membership	163.66
		Supplemental 2025	161.03
Homestead Tax Value	1,687,857,686.00	Fall	163.96
Non-Homestead Tax Value	1,202,333,843.00		
Com Pers Prop Tax Value	30,387,617.00		
Ind Pers Prop Tax Value	32,488,159.00		
		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 154.37 Total FTEs	1,551,418.50	9.09%	0.00	141,023.94
51a(2)	SPECIAL EDUCATION	4,594,779.64	9.09%	0.00	417,665.47
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 9.31 Total FTEs	93,565.50	9.09%	0.00	8,505.10
53a(5)	COURT AND STATE AGENCY PLACED PUP	111,561.32	9.09%	0.00	10,140.92
24	COURT PLACED CHILDREN	79,203.00	9.09%	0.00	7,199.55
32d(1)	GREAT START READINESS	2,628,781.00	9.09%	0.00	238,956.19
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,815.21	9.09%	0.00	437.70
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	174,940.21	9.09%	0.00	15,902.07
		<u>\$9,239,064.38</u>		<u>\$0.00</u>	<u>\$839,830.94</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	55,423.51	100.00%	0.00	55,423.51
		\$55,423.51		\$0.00	\$55,423.51

SUBTOTALS		\$9,294,487.89		\$0.00	\$895,254.45
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SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$895,254.45
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 54010 ISD: 54
Big Rapids Public Schools

State Aid Membership	2,425.58
General ED K-12	2,376.70
Supplemental 2025	2,332.82
Fall 2025	2,381.57
Special ED K-12 Sec 52	48.88
Supplemental 2025	51.48
Fall 2025	48.59
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	5,000.00

	Amount	Mills	Revenue
Non-Pre TV	266,147,401	18.000	4,790,653
Comm PP TV	11,882,200	6.000	71,293
Assumed Local Revenue			4,861,946

Local Revenue Per GE	2,045.67
Local Revenue Per Membership	2,004.45

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: \$2,995.55)	7,265,946.17	9.09%	0.00	660,474.51
51c	SPEC ED HEADLEE OBLIGATION	793,043.77	9.09%	0.00	72,087.68
22b/51e	DISCRETIONARY PAYMENT	12,249,188.94	9.09%	0.00	1,113,451.27
29(6)	ENROLLMENT STABILIZATION PAYMENTS	6,532.50	9.09%	0.00	593.80
31a	AT RISK	1,986,333.74	9.09%	0.00	180,557.74
152a	HEADLEE OBLIGATION FOR DATA COLLEC	71,365.44	9.09%	0.00	6,487.12
		<u>\$22,372,410.56</u>		<u>\$0.00</u>	<u>\$2,033,652.12</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: 10/20/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2025 PROP A OBLIGATION	315.50	100.00%	0.00	315.50
22b/51e	2025 DISCRETIONARY PAYMENT	(6.36)	100.00%	0.00	(6.36)
147a(2)	2025 MPSERS NORMAL COST OFFSET	64,084.06	100.00%	0.00	64,084.06
30d	2025 UNIVERSAL SCHOOL LUNCH	1,757.15	100.00%	0.00	1,757.15
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,706.88	100.00%	0.00	1,706.88
		<u>\$67,857.23</u>		<u>\$0.00</u>	<u>\$67,857.23</u>
SUBTOTALS		\$22,440,267.79		\$0.00	\$2,101,509.35

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,004.33)	19,023,891.11
51e	SPECIAL ED FOUNDATION (SEC 52)	491,244.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>793,043.77</u>
		\$20,308,178.88

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,101,509.35
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 54025 ISD: 54

Chippewa Hills School District

State Aid Membership	1,790.34
General ED K-12	1,728.38
Supplemental 2025	1,701.76
Fall 2025	1,731.34
Special ED K-12 Sec 52	61.96
Supplemental 2025	66.86
Fall 2025	61.41
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	460,496,725	18.000	8,288,941
Comm PP TV	6,717,200	6.000	40,303
Assumed Local Revenue			8,329,244

Local Revenue Per GE	4,819.10
Local Revenue Per Membership	4,652.33

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: \$136.50)	244,381.41	9.09%	0.00	22,214.27
51c SPEC ED HEADLEE OBLIGATION	651,453.73	9.09%	0.00	59,217.14
22b/51e DISCRETIONARY PAYMENT	9,419,299.53	9.09%	0.00	856,214.33
31a AT RISK	1,902,239.74	9.09%	0.00	172,913.59
152a HEADLEE OBLIGATION FOR DATA COLLEC	52,675.41	9.09%	0.00	4,788.19
22d(4) ISOLATED DISTRICTS	114,984.42	9.09%	0.00	10,452.08
	<u>\$12,385,034.24</u>		<u>\$0.00</u>	<u>\$1,125,799.60</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: 10/20/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2022 PROP A OBLIGATION	612.57	100.00%	0.00	612.57
22b	2022 DISCRETIONARY PAYMENT	(11.36)	100.00%	0.00	(11.36)
22a	2023 PROP A OBLIGATION	(29,092.06)	100.00%	0.00	(29,092.06)
22b/51e	2023 DISCRETIONARY PAYMENT	13.59	100.00%	0.00	13.59
22a	2024 PROP A OBLIGATION	(17,136.60)	100.00%	0.00	(17,136.60)
22b/51e	2024 DISCRETIONARY PAYMENT	3.67	100.00%	0.00	3.67
22a	2025 PROP A OBLIGATION	(3,305.93)	100.00%	0.00	(3,305.93)
22b/51e	2025 DISCRETIONARY PAYMENT	(5.32)	100.00%	0.00	(5.32)
147a(2)	2025 MPSERS NORMAL COST OFFSET	58,089.90	100.00%	0.00	58,089.90
30d	2025 UNIVERSAL SCHOOL LUNCH	9,091.04	100.00%	0.00	9,091.04
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,556.00	100.00%	0.00	3,556.00
		\$21,815.50		\$0.00	\$21,815.50
SUBTOTALS		\$12,406,849.74		\$0.00	\$1,147,615.10

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,230.90)	9,040,982.94
51e	SPECIAL ED FOUNDATION (SEC 52)	622,698.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	651,453.73
		<u>\$10,315,134.67</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,147,615.10
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 54040 ISD: 54

Morley Stanwood Community Schools

State Aid Membership	966.67
General ED K-12	938.23
Supplemental 2025	948.06
Fall 2025	937.14
Special ED K-12 Sec 52	28.44
Supplemental 2025	30.94
Fall 2025	28.16
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	144,961,125	18.000	2,609,300
Comm PP TV	3,436,900	6.000	20,621
Assumed Local Revenue			2,629,921

Local Revenue Per GE	2,803.07
Local Revenue Per Membership	2,720.60

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: \$1,491.06)	1,441,362.97	9.09%	0.00	131,019.89
51c SPEC ED HEADLEE OBLIGATION	567,539.27	9.09%	0.00	51,589.32
22b/51e DISCRETIONARY PAYMENT	5,643,746.16	9.09%	0.00	513,016.53
31a AT RISK	1,078,862.06	9.09%	0.00	98,068.56
152a HEADLEE OBLIGATION FOR DATA COLLEC	28,441.38	9.09%	0.00	2,585.32
22d(4) ISOLATED DISTRICTS	62,084.29	9.09%	0.00	5,643.46
	<u>\$8,822,036.13</u>		<u>\$0.00</u>	<u>\$801,923.08</u>

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STATE OF MICHIGAN
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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2025 PROP A OBLIGATION	753.48	100.00%	0.00	753.48
22b/51e	2025 DISCRETIONARY PAYMENT	(3.63)	100.00%	0.00	(3.63)
147a(2)	2025 MPSERS NORMAL COST OFFSET	34,911.98	100.00%	0.00	34,911.98
30d	2025 UNIVERSAL SCHOOL LUNCH	(993.93)	100.00%	0.00	(993.93)
30d	2025 UNIVERSAL SCHOOL BREAKFAST	622.30	100.00%	0.00	622.30
		<u>\$35,290.20</u>		<u>\$0.00</u>	<u>\$35,290.20</u>
SUBTOTALS		\$8,857,326.33		\$0.00	\$837,213.28

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,246.93)	6,799,287.13
51e	SPECIAL ED FOUNDATION (SEC 52)	285,822.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>567,539.27</u>
		\$7,652,648.40

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$837,213.28
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 54901 ISD: 54

Crossroads Charter Academy

State Aid Membership	220.94
General ED K-12	218.94
Supplemental 2025	221.60
Fall 2025	218.64
Special ED K-12 Sec 52	2.00
Supplemental 2025	1.65
Fall 2025	2.04
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	9.09%	0.00	5,667.02
22b/51e	DISCRETIONARY PAYMENT	1,115,747.00	9.09%	0.00	101,421.40
22b	PSA PROTECTED	1,104,700.00	9.09%	0.00	100,417.23
29(6)	ENROLLMENT STABILIZATION PAYMENTS	25,979.25	9.09%	0.00	2,361.51
31a	AT RISK	269,929.70	9.09%	0.00	24,536.61
152a	HEADLEE OBLIGATION FOR DATA COLLEC	6,500.50	9.09%	0.00	590.90
		<u>\$2,585,199.91</u>		<u>\$0.00</u>	<u>\$234,994.67</u>

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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
30d	2025 UNIVERSAL SCHOOL LUNCH	454.22	100.00%	0.00	454.22
30d	2025 UNIVERSAL SCHOOL BREAKFAST	220.98	100.00%	0.00	220.98
35m	2025 LITERACY SUPPORTS	49,589.00	100.00%	0.00	49,589.00
		<u>\$50,264.20</u>		<u>\$0.00</u>	<u>\$50,264.20</u>
SUBTOTALS		\$2,635,464.11		\$0.00	\$285,258.87

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	2,200,347.00
51e	SPECIAL ED FOUNDATION (SEC 52)	20,100.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>62,343.46</u>
		\$2,282,790.46

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$285,258.87
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 67020 ISD: 54
Evart Public Schools

State Aid Membership	833.14
General ED K-12	793.49
Supplemental 2025	773.42
Fall 2025	768.27
Special ED K-12 Sec 52	39.65
Supplemental 2025	35.29
Fall 2025	34.64
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			3,401.76
Local Revenue Per Membership			3,239.87

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: \$1,233.71)	1,027,853.15	9.09%	0.00	93,431.85
51c	SPEC ED HEADLEE OBLIGATION	321,143.92	9.09%	0.00	29,191.98
22b/51e	DISCRETIONARY PAYMENT	4,645,941.31	9.09%	0.00	422,316.07
29(6)	ENROLLMENT STABILIZATION PAYMENTS	145,071.75	9.09%	0.00	13,187.02
31a	AT RISK	1,066,912.78	9.09%	0.00	96,982.37
152a	HEADLEE OBLIGATION FOR DATA COLLEC	24,512.66	9.09%	0.00	2,228.20
22d(4)	ISOLATED DISTRICTS	53,508.34	9.09%	0.00	4,863.91
		<u>\$7,284,943.91</u>		<u>\$0.00</u>	<u>\$662,201.40</u>

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STATE OF MICHIGAN
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Payment Dated: 10/20/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amt	Current Amt
22a	2023 PROP A OBLIGATION	186.92	100.00%	0.00	186.92
22b/51e	2023 DISCRETIONARY PAYMENT	(6.50)	100.00%	0.00	(6.50)
97	2023 SCHOOL SAFETY - PER PUPIL	(38,855.82)	100.00%	0.00	(38,855.82)
22a	2024 PROP A OBLIGATION	(478.10)	100.00%	0.00	(478.10)
22b/51e	2024 DISCRETIONARY PAYMENT	0.89	100.00%	0.00	0.89
22a	2025 PROP A OBLIGATION	4,473.83	100.00%	0.00	4,473.83
22b/51e	2025 DISCRETIONARY PAYMENT	6.61	100.00%	0.00	6.61
147a(2)	2025 MPSERS NORMAL COST OFFSET	24,262.44	100.00%	0.00	24,262.44
30d	2025 UNIVERSAL SCHOOL BREAKFAST	325.12	100.00%	0.00	325.12
		(\$10,084.61)		\$0.00	(\$10,084.61)
SUBTOTALS		\$7,274,859.30		\$0.00	\$652,116.79

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,648.24)	5,275,311.96
51e	SPECIAL ED FOUNDATION (SEC 52)	398,482.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	321,143.92
		<u>\$5,994,938.38</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$652,116.79
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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	768.79	34.71	0.00	34.71	803.50
	<u>793.49</u>	<u>39.65</u>	<u>0.00</u>	<u>39.65</u>	<u>833.14</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 10/20/2025

District: 67060 ISD: 54
Reed City Area Public Schools

State Aid Membership	1,444.51
General ED K-12	1,416.70
Supplemental 2025	1,407.18
Fall 2025	1,417.76
Special ED K-12 Sec 52	27.81
Supplemental 2025	29.78
Fall 2025	27.59
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	4,301.29

	Amount	Mills	Revenue
Non-Pre TV	181,718,480	18.000	3,270,933
Comm PP TV	5,504,317	6.000	33,026
Assumed Local Revenue			3,303,959

Local Revenue Per GE	2,332.15
Local Revenue Per Membership	2,287.25

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: \$2,014.04)	2,909,300.92	9.09%	0.00	264,455.45
51c SPEC ED HEADLEE OBLIGATION	540,696.57	9.09%	0.00	49,149.32
22b/51e DISCRETIONARY PAYMENT	8,304,067.68	9.09%	0.00	754,839.75
31a AT RISK	1,337,580.43	9.09%	0.00	121,586.06
152a HEADLEE OBLIGATION FOR DATA COLLEC	42,500.39	9.09%	0.00	3,863.29
22d(4) ISOLATED DISTRICTS	92,773.52	9.09%	0.00	8,433.11
	<u>\$13,226,919.51</u>		<u>\$0.00</u>	<u>\$1,202,326.98</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(83.20)	100.00%	0.00	(83.20)
22b/51e	2023 DISCRETIONARY PAYMENT	1.51	100.00%	0.00	1.51
22a	2024 PROP A OBLIGATION	(28.03)	100.00%	0.00	(28.03)
22b/51e	2024 DISCRETIONARY PAYMENT	0.60	100.00%	0.00	0.60
22a	2025 PROP A OBLIGATION	7,662.29	100.00%	0.00	7,662.29
22b/51e	2025 DISCRETIONARY PAYMENT	(7.25)	100.00%	0.00	(7.25)
147a(2)	2025 MPSERS NORMAL COST OFFSET	39,545.92	100.00%	0.00	39,545.92
30d	2025 UNIVERSAL SCHOOL LUNCH	(1,408.01)	100.00%	0.00	(1,408.01)
30d	2025 UNIVERSAL SCHOOL BREAKFAST	586.74	100.00%	0.00	586.74
27k	2025 STUDENT LOAN REPAYMENT PROGRAM	(2,400.00)	100.00%	0.00	(2,400.00)
		\$43,870.57		\$0.00	\$43,870.57
SUBTOTALS		\$13,270,790.08		\$0.00	\$1,246,197.55

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,717.85)	10,933,878.10
51e	SPECIAL ED FOUNDATION (SEC 52)	279,490.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	540,696.57
		<u>\$11,754,065.17</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,246,197.55
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