

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

District: 72000	ISD: 72	LEA Membership	6,913.99
C.O.O.R. ISD		ISD Membership	57.80
		Supplemental 2025	65.00
Homestead Tax Value	1,845,251,969.00	Fall	57.00
Non-Homestead Tax Value	2,446,171,921.00		
Com Pers Prop Tax Value	37,732,382.00		
Ind Pers Prop Tax Value	15,850,815.00		
		Mills	
		Special Ed.	0.7357
		Voc. Ed.	0.0000
		Operating	0.2941
		Special Ed. Costs	5,520,443.00
		Special Ed. Transp. Costs	912,451.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 57.80 Total FTEs	580,890.00	27.27%	110,374.51	48,034.19
51a(2)	SPECIAL EDUCATION	2,222,124.58	27.27%	403,982.25	201,991.12
54d	EARLY ON	186,771.00	27.27%	33,954.97	16,977.48
32d(1)	GREAT START READINESS	4,047,000.00	27.27%	735,744.60	367,872.30
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	27.27%	0.00	11,453.40
32d(24)	GSRP TRANSPORTATION	294,060.00	27.27%	0.00	80,190.16
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,713.68	27.27%	323.22	144.10
81	INTERMEDIATE DISTRICTS	503,653.25	27.27%	91,564.16	45,782.08
31aa	MENTAL HEALTH GRANT - PER PUPIL	9,415.41	27.27%	0.00	2,567.58
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	156,666.64	27.27%	28,608.44	14,114.55
147a(2)	MPSERS NORMAL COST OFFSET	45,666.02	100.00%	45,666.02	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	12,122.44	100.00%	12,122.44	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	773,451.97	27.27%	140,613.57	70,306.78
26a	RENAISSANCE ZONE	89,624.26	27.27%	16,293.69	8,146.85
61a(1)	VOCATIONAL EDUCATION	345,654.60	27.27%	0.00	94,260.01
		<u>\$9,310,813.85</u>		<u>\$1,619,247.87</u>	<u>\$961,840.60</u>

STATE OF MICHIGAN
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PRIOR YEAR ADJUSTMENTS				Pct	Previous	
				Amount	To Date	Current Amt
32d(1)	2024	GREAT START READINESS	(13.00)	100.00%	(13.00)	0.00
27l(2)	2025	EDUCATOR COMPENSATION PROGRAM	8,912.60	100.00%	0.00	8,912.60
27l(4)	2025	MPERS HEALTHCARE OFFSET	57,632.54	100.00%	57,632.54	0.00
147a(2)	2025	MPERS NORMAL COST OFFSET	21,520.93	100.00%	21,520.93	0.00
30d	2025	UNIVERSAL SCHOOL BREAKFAST	152.40	100.00%	152.40	0.00
30d	2025	UNIVERSAL SCHOOL LUNCH	220.48	100.00%	220.48	0.00
			<u>\$88,425.95</u>		<u>\$79,513.35</u>	<u>\$8,912.60</u>
SUBTOTALS			\$9,399,239.80		\$1,698,761.22	\$970,753.20

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$589,183.33	11/20/2025	\$1,109,577.89	12/22/2025	\$970,753.20
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 20015 ISD: 72
Crawford AuSable Schools

State Aid Membership	1,587.80
General ED K-12	1,564.55
Supplemental 2025	1,588.71
Fall 2025	1,561.87
Special ED K-12 Sec 52	23.25
Supplemental 2025	21.09
Fall 2025	23.49
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	464,115,512	18.000	8,354,079
Comm PP TV	6,855,800	6.000	41,135
Assumed Local Revenue			8,395,214
Local Revenue Per GE			5,365.90
Local Revenue Per Membership			5,287.32

Special Ed. Costs	1,527,237.00
Special Ed. Transp. Costs	3,798.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	439,674.96	27.27%	79,932.91	39,966.45
22b/51e	DISCRETIONARY PAYMENT	7,562,171.16	27.27%	1,445,895.13	616,308.95
29(6)	ENROLLMENT STABILIZATION PAYMENTS	132,074.61	27.27%	2,731.50	33,285.25
31a	AT RISK	1,551,092.50	27.27%	281,994.79	140,988.13
61d	CTE PER PUPIL INCENTIVE	21,447.65	27.27%	0.00	5,848.77
22l	DISTRICT TRANSPORTATION COSTS	201,716.38	27.27%	36,672.04	18,336.02
152a	HEADLEE OBLIGATION FOR DATA COLLEC	47,075.79	27.27%	8,705.15	4,132.42
22d(4)	ISOLATED DISTRICTS	101,336.93	27.27%	19,037.36	8,597.22
31aa	MENTAL HEALTH GRANT - PER PUPIL	258,646.78	27.27%	0.00	70,532.98
147a(2)	MPERS NORMAL COST OFFSET	73,928.52	100.00%	73,928.52	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	19,764.32	100.00%	19,764.32	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,557,811.72	27.27%	283,210.17	141,605.09
26a	RENAISSANCE ZONE	1,551,514.50	27.27%	282,065.34	141,032.66
31d	SCHOOL LUNCH	41,899.08	27.27%	7,617.25	3,808.63
		\$13,560,154.90		\$2,541,554.48	\$1,224,442.57

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
22b/51e	2023 DISCRETIONARY PAYMENT	(340.11)	100.00%	(404.89)	64.78
22b/51e	2024 DISCRETIONARY PAYMENT	(370.87)	100.00%	(435.36)	64.49
22b/51e	2025 DISCRETIONARY PAYMENT	1,479.91	100.00%	1,415.56	64.35
147a(2)	2025 MPSERS NORMAL COST OFFSET	45,409.58	100.00%	45,409.58	0.00
61d	2025 CTE PER PUPIL INCENTIVE	1,588.78	100.00%	1,588.78	0.00
31d	2025 SCHOOL LUNCH	3,605.94	100.00%	0.00	3,605.94
30d	2025 UNIVERSAL SCHOOL LUNCH	6,840.51	100.00%	6,840.51	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,230.88	100.00%	3,230.88	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	120,931.20	100.00%	120,931.20	0.00
101.6	2025 SHORT TERM DEDUCT	(10,118.46)	100.00%	(10,118.46)	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	236,947.34	100.00%	0.00	236,947.34
35m	2025 LITERACY SUPPORTS	4,782.00	100.00%	4,782.00	0.00
		<u>\$413,986.70</u>		<u>\$173,239.80</u>	<u>\$240,746.90</u>
SUBTOTALS		\$13,974,141.60		\$2,714,794.28	\$1,465,189.47

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,684.10)	7,328,508.66
51e	SPECIAL ED FOUNDATION (SEC 52)	233,662.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	439,674.96
		<u>\$8,001,846.12</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,103,885.18	11/20/2025	\$1,610,909.10	12/22/2025	\$1,465,189.47
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 65045 ISD: 72

West Branch-Rose City Area Schools

State Aid Membership	1,825.05
General ED K-12	1,807.94
Supplemental 2025	1,799.70
Fall 2025	1,808.85
Special ED K-12 Sec 52	17.11
Supplemental 2025	16.79
Fall 2025	17.15
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	4,228.37

	Amount	Mills	Revenue
Non-Pre TV	454,485,592	18.000	8,180,741
Comm PP TV	8,542,582	6.000	51,255
Assumed Local Revenue			8,231,996

Local Revenue Per GE	4,553.25
Local Revenue Per Membership	4,510.56

Special Ed. Costs	734,551.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	210,182.95	27.27%	38,211.26	19,105.63
22b/51e DISCRETIONARY PAYMENT	10,109,749.70	27.27%	1,868,099.81	888,828.93
29(6) ENROLLMENT STABILIZATION PAYMENTS	53,743.96	27.27%	502.45	14,153.53
31a AT RISK	2,199,785.46	27.27%	399,929.76	199,951.73
61d CTE PER PUPIL INCENTIVE	43,547.43	27.27%	0.00	11,875.38
22l DISTRICT TRANSPORTATION COSTS	340,204.59	27.27%	61,849.19	30,924.60
152a HEADLEE OBLIGATION FOR DATA COLLEC	54,109.88	27.27%	9,854.84	4,900.92
22d(4) ISOLATED DISTRICTS	116,478.76	27.27%	21,551.63	10,212.13
31aa MENTAL HEALTH GRANT - PER PUPIL	297,293.93	27.27%	0.00	81,072.05
147a(2) MPSERS NORMAL COST OFFSET	89,964.12	100.00%	89,964.12	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	13,738.49	100.00%	13,738.49	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,676,257.12	27.27%	304,743.54	152,371.78
31d SCHOOL LUNCH	79,401.58	27.27%	14,435.21	7,217.60
	<u>\$15,284,457.97</u>		<u>\$2,822,880.30</u>	<u>\$1,420,614.28</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	2022 PROP A OBLIGATION	(359.99)	100.00%	(359.99)	0.00
22b	2022 DISCRETIONARY PAYMENT	2.92	100.00%	2.92	0.00
22a	2023 PROP A OBLIGATION	2,053.88	100.00%	2,053.88	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	20.25	100.00%	20.25	0.00
22a	2024 PROP A OBLIGATION	3,932.81	100.00%	3,932.81	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	6.06	100.00%	6.06	0.00
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	4,991.00	100.00%	4,991.00	0.00
22a	2025 PROP A OBLIGATION	4,844.72	100.00%	4,844.72	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(5.90)	100.00%	(5.90)	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	8,616.00	100.00%	8,616.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	50,376.81	100.00%	50,376.81	0.00
61d	2025 CTE PER PUPIL INCENTIVE	1,144.99	100.00%	1,144.99	0.00
31d	2025 SCHOOL LUNCH	6,833.50	100.00%	0.00	6,833.50
30d	2025 UNIVERSAL SCHOOL LUNCH	15,906.54	100.00%	15,906.54	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	8,559.80	100.00%	8,559.80	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	141,549.97	100.00%	141,549.97	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	267,828.86	100.00%	0.00	267,828.86
35m	2025 LITERACY SUPPORTS	5,044.00	100.00%	5,044.00	0.00
		<u>\$521,346.22</u>		<u>\$246,683.86</u>	<u>\$274,662.36</u>
SUBTOTALS		\$15,805,804.19		\$3,069,564.16	\$1,695,276.64

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,496.75)	9,937,794.20
51e	SPECIAL ED FOUNDATION (SEC 52)	171,955.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	210,182.95
		<u>\$10,319,932.65</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,228,093.29	11/20/2025	\$1,841,470.87	12/22/2025	\$1,695,276.64
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 65900 ISD: 72

Alternative Educational Academy of Ogemaw County

State Aid Membership	111.07
General ED K-12	110.75
Supplemental 2025	129.42
Fall 2025	108.68
Special ED K-12 Sec 52	0.32
Supplemental 2025	0.33
Fall 2025	0.32
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	4,228.37

Local Revenue Per GE	0.00	Special Ed. Costs	227,404.00
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	65,068.93	27.27%	11,829.53	5,914.77
22b/51e	DISCRETIONARY PAYMENT	646,608.44	27.27%	125,343.04	50,987.08
22b	PSA PROTECTED	469,645.06	27.27%	91,039.23	37,032.98
29(6)	ENROLLMENT STABILIZATION PAYMENTS	23,672.56	27.27%	137.03	6,318.48
31a	AT RISK	211,615.70	27.27%	38,472.58	19,235.02
61d	CTE PER PUPIL INCENTIVE	869.50	27.27%	0.00	237.11
152a	HEADLEE OBLIGATION FOR DATA COLLEC	3,293.05	27.27%	633.76	264.25
31aa	MENTAL HEALTH GRANT - PER PUPIL	18,092.89	27.27%	0.00	4,933.93
		<u>\$1,438,866.13</u>		<u>\$267,455.17</u>	<u>\$124,923.62</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	(61.76)	100.00%	(61.76)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	17,240.73	100.00%	0.00	17,240.73
		<u>\$17,178.97</u>		<u>(\$61.76)</u>	<u>\$17,240.73</u>
SUBTOTALS		\$1,456,045.10		\$267,393.41	\$142,164.35

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	1,113,037.50
51e	SPECIAL ED FOUNDATION (SEC 52)	3,216.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	65,068.93
		<u>\$1,181,322.43</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$133,729.89	11/20/2025	\$133,663.52	12/22/2025	\$142,164.35
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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 12/22/2025

District: 68010 ISD: 72
Mio-AuSable Schools

State Aid Membership	487.32
General ED K-12	479.38
Supplemental 2025	487.72
Fall 2025	477.64
Special ED K-12 Sec 52	7.94
Supplemental 2025	7.30
Fall 2025	4.93
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	169,352,236	18.000	3,048,340
Comm PP TV	4,836,800	6.000	29,021
Assumed Local Revenue			3,077,361
Local Revenue Per GE			6,419.46
Local Revenue Per Membership			6,314.87

Special Ed. Costs	387,376.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	110,842.99	27.27%	20,151.26	10,075.62
22b/51e DISCRETIONARY PAYMENT	1,820,205.27	27.27%	337,396.51	158,973.47
29(6) ENROLLMENT STABILIZATION PAYMENTS	21,655.19	27.27%	0.00	5,905.37
31a AT RISK	520,762.91	27.27%	94,676.77	47,335.28
61d CTE PER PUPIL INCENTIVE	5,506.83	27.27%	0.00	1,501.71
22I DISTRICT TRANSPORTATION COSTS	60,953.23	27.27%	11,081.30	5,540.65
152a HEADLEE OBLIGATION FOR DATA COLLEC	14,448.28	27.27%	2,647.28	1,292.77
22d(4) ISOLATED DISTRICTS	31,101.85	27.27%	5,789.35	2,692.12
31aa MENTAL HEALTH GRANT - PER PUPIL	79,382.63	27.27%	0.00	21,647.64
147a(2) MPSERS NORMAL COST OFFSET	26,599.70	100.00%	26,599.70	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	6,510.74	100.00%	6,510.74	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	485,695.18	27.27%	88,299.38	44,149.70
31d SCHOOL LUNCH	16,897.17	27.27%	3,071.91	1,535.95
	<u>\$3,200,561.97</u>		<u>\$596,224.20</u>	<u>\$300,650.28</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 Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(9.60)	100.00%	(393.60)	384.00
22b/51e	2024 DISCRETIONARY PAYMENT	1,123.29	100.00%	298.60	824.69
27h(2)	2024 MENTORING GRANTS	23,509.00	100.00%	23,509.00	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4,509.33	100.00%	3,644.40	864.93
147a(2)	2025 MPSERS NORMAL COST OFFSET	5,508.42	100.00%	5,508.42	0.00
61d	2025 CTE PER PUPIL INCENTIVE	440.06	100.00%	440.06	0.00
31d	2025 SCHOOL LUNCH	1,454.21	100.00%	0.00	1,454.21
27l(4)	2025 MPSERS HEALTHCARE OFFSET	29,013.78	100.00%	29,013.78	0.00
101.6	2025 SHORT TERM DEDUCT	(3,673.55)	100.00%	(3,673.55)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	71,851.88	100.00%	0.00	71,851.88
35m	2025 LITERACY SUPPORTS	74,253.00	100.00%	74,253.00	0.00
		\$207,979.82		\$132,600.11	\$75,379.71
SUBTOTALS		\$3,408,541.79		\$728,824.31	\$376,029.99

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,630.54)	1,740,408.27
51e	SPECIAL ED FOUNDATION (SEC 52)	79,797.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	110,842.99
		<u>\$1,931,048.26</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$313,640.13	11/20/2025	\$391,675.18	12/22/2025	\$376,029.99
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$23,509.00 (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	473.57	10.38	0.00	10.38	483.95
2025	485.92	8.27	0.00	8.27	494.19
2026	478.65	5.17	0.00	5.17	483.82
	479.38	7.94	0.00	7.94	487.32

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

District: 68030 ISD: 72

Fairview Area School District

State Aid Membership	299.39
General ED K-12	297.80
Supplemental 2025	301.80
Fall 2025	292.20
Special ED K-12 Sec 52	1.59
Supplemental 2025	1.64
Fall 2025	1.10
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	4,560.93

	Amount	Mills	Revenue
Non-Pre TV	134,708,736	18.000	2,424,757
Comm PP TV	4,002,200	6.000	24,013
Assumed Local Revenue			2,448,770

Local Revenue Per GE	8,222.87
Local Revenue Per Membership	8,179.20

Special Ed. Costs	200,196.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	57,283.68	27.27%	10,414.17	5,207.09
22b/51e DISCRETIONARY PAYMENT	560,098.81	27.27%	109,418.12	43,320.83
29(6) ENROLLMENT STABILIZATION PAYMENTS	16,990.03	27.27%	0.00	4,633.18
31a AT RISK	466,861.17	27.27%	84,877.22	42,435.82
61d CTE PER PUPIL INCENTIVE	2,101.29	27.27%	0.00	573.02
22l DISTRICT TRANSPORTATION COSTS	60,298.03	27.27%	10,962.18	5,481.09
152a HEADLEE OBLIGATION FOR DATA COLLEC	8,876.45	27.27%	1,633.67	786.94
22d(4) ISOLATED DISTRICTS	19,107.74	27.27%	3,572.69	1,637.99
31aa MENTAL HEALTH GRANT - PER PUPIL	48,769.53	27.27%	0.00	13,299.45
147a(2) MPSERS NORMAL COST OFFSET	8,749.61	100.00%	8,749.61	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	2,635.85	100.00%	2,635.85	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	243,159.88	27.27%	44,206.47	22,103.23
31d SCHOOL LUNCH	9,169.80	27.27%	1,667.07	833.53
	<u>\$1,504,101.87</u>		<u>\$278,137.05</u>	<u>\$140,312.17</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
22b/51e	2023 DISCRETIONARY PAYMENT	1,464.74	100.00%	614.43	850.31
22b/51e	2024 DISCRETIONARY PAYMENT	2,384.35	100.00%	644.34	1,740.01
27h(2)	2024 MENTORING GRANTS	38,016.00	100.00%	38,016.00	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4,528.42	100.00%	2,705.53	1,822.89
147a(2)	2025 MPSERS NORMAL COST OFFSET	5,632.34	100.00%	5,632.34	0.00
61d	2025 CTE PER PUPIL INCENTIVE	396.84	100.00%	396.84	0.00
31d	2025 SCHOOL LUNCH	789.18	100.00%	0.00	789.18
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	182.88	100.00%	182.88	0.00
27i(4)	2025 MPSERS HEALTHCARE OFFSET	16,556.73	100.00%	16,556.73	0.00
27i(2)	2025 EDUCATOR COMPENSATION PROGRAM	44,312.95	100.00%	0.00	44,312.95
		\$114,264.43		\$64,749.09	\$49,515.34
SUBTOTALS		\$1,618,366.30		\$342,886.14	\$189,827.51

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$1,827.13)	544,119.31
51e	SPECIAL ED FOUNDATION (SEC 52)	15,979.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	57,283.68
		<u>\$617,382.49</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$114,603.73	11/20/2025	\$190,266.41	12/22/2025	\$189,827.51
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$38,016.00 (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	296.93	2.14	0.00	2.14	299.07
2025	303.31	1.47	0.00	1.47	304.78
2026	293.16	1.15	0.00	1.15	294.31
	<u>297.80</u>	<u>1.59</u>	<u>0.00</u>	<u>1.59</u>	<u>299.39</u>

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

District: 72010 ISD: 72

Roscommon Area Public Schools

State Aid Membership	790.15
General ED K-12	767.59
Supplemental 2025	755.97
Fall 2025	763.88
Special ED K-12 Sec 52	22.56
Supplemental 2025	22.23
Fall 2025	20.50
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	4,378.76

	Amount	Mills	Revenue
Non-Pre TV	607,387,588	18.000	10,932,977
Comm PP TV	5,686,700	6.000	34,120
Assumed Local Revenue			10,967,097

Local Revenue Per GE	14,287.70
Local Revenue Per Membership	13,879.77

Special Ed. Costs	1,083,085.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	309,911.78	27.27%	56,341.96	28,170.98
22b/51e DISCRETIONARY PAYMENT	226,728.00	27.27%	42,388.49	19,440.24
29(6) ENROLLMENT STABILIZATION PAYMENTS	30,229.01	27.27%	8,952.74	(709.29)
31a AT RISK	750,813.57	27.27%	136,500.90	68,245.96
61d CTE PER PUPIL INCENTIVE	7,245.83	27.27%	0.00	1,975.94
22I DISTRICT TRANSPORTATION COSTS	140,665.51	27.27%	25,572.99	12,786.49
152a HEADLEE OBLIGATION FOR DATA COLLEC	23,426.71	27.27%	4,227.27	2,161.19
22d(4) ISOLATED DISTRICTS	50,429.13	27.27%	9,244.66	4,507.36
31aa MENTAL HEALTH GRANT - PER PUPIL	128,712.53	27.27%	0.00	35,099.91
147a(2) MPSERS NORMAL COST OFFSET	49,233.25	100.00%	49,233.25	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	8,185.85	100.00%	8,185.85	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	953,177.30	27.27%	173,287.63	86,643.82
31d SCHOOL LUNCH	24,965.66	27.27%	4,538.76	2,269.38
	<u>\$2,703,724.13</u>		<u>\$518,474.50</u>	<u>\$260,591.98</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
27h(2)	2024 MENTORING GRANTS	279,600.00	100.00%	279,600.00	0.00
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(29,015.00)	100.00%	0.00	(29,015.00)
147a(2)	2025 MPSERS NORMAL COST OFFSET	26,977.33	100.00%	26,977.33	0.00
61d	2025 CTE PER PUPIL INCENTIVE	26.57	100.00%	26.57	0.00
31d	2025 SCHOOL LUNCH	2,148.61	100.00%	0.00	2,148.61
30d	2025 UNIVERSAL SCHOOL LUNCH	6,383.49	100.00%	6,383.49	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,446.78	100.00%	3,446.78	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	83,550.78	100.00%	83,550.78	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	116,276.78	100.00%	0.00	116,276.78
35m	2025 LITERACY SUPPORTS	3,082.00	100.00%	3,082.00	0.00
		<u>\$492,477.34</u>		<u>\$403,066.95</u>	<u>\$89,410.39</u>
SUBTOTALS		\$3,196,201.47		\$921,541.45	\$350,002.37

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	226,728.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>309,911.78</u>
		\$536,639.78

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$158,497.51	11/20/2025	\$483,443.94	12/22/2025	\$350,002.37
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$279,600.00 (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	775.91	24.17	0.00	24.17	800.08
2025	763.76	22.83	0.00	22.83	786.59
2026	763.09	20.67	0.00	20.67	783.76
	<u>767.59</u>	<u>22.56</u>	<u>0.00</u>	<u>22.56</u>	<u>790.15</u>

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

District: 72020 ISD: 72

Houghton Lake Community Schools

State Aid Membership	1,093.60
General ED K-12	1,077.53
Supplemental 2025	1,035.06
Fall 2025	1,040.45
Special ED K-12 Sec 52	16.07
Supplemental 2025	15.76
Fall 2025	15.65
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	5,023.53

	Amount	Mills	Revenue
Non-Pre TV	616,122,257	18.000	11,090,201
Comm PP TV	7,808,300	6.000	46,850
Assumed Local Revenue			11,137,051

Local Revenue Per GE	10,335.72
Local Revenue Per Membership	10,183.84

Special Ed. Costs	1,265,788.00
Special Ed. Transp. Costs	63,305.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	406,767.22	27.27%	73,950.28	36,975.14
22b/51e DISCRETIONARY PAYMENT	161,503.50	27.27%	29,160.36	14,881.64
29(6) ENROLLMENT STABILIZATION PAYMENTS	117,574.77	27.27%	30,813.87	1,248.77
31a AT RISK	1,739,208.12	27.27%	316,194.96	158,087.09
61d CTE PER PUPIL INCENTIVE	6,956.00	27.27%	0.00	1,896.90
22l DISTRICT TRANSPORTATION COSTS	233,741.93	27.27%	42,494.28	21,247.14
152a HEADLEE OBLIGATION FOR DATA COLLEC	32,423.53	27.27%	5,871.38	2,970.52
22d(4) ISOLATED DISTRICTS	69,795.99	27.27%	12,840.16	6,193.21
31aa MENTAL HEALTH GRANT - PER PUPIL	178,143.42	27.27%	0.00	48,579.71
147a(2) MPSERS NORMAL COST OFFSET	51,404.32	100.00%	51,404.32	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	8,874.16	100.00%	8,874.16	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	997,899.44	27.27%	181,418.12	90,709.06
31d SCHOOL LUNCH	30,917.81	27.27%	5,620.86	2,810.43
	<u>\$4,035,210.21</u>		<u>\$758,642.75</u>	<u>\$385,599.61</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 Amts	Current Amt
22b	2021 DISCRETIONARY PAYMENT	(11.98)	100.00%	(11.98)	0.00
22b	2022 DISCRETIONARY PAYMENT	(11.77)	100.00%	(11.77)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1,207.12	100.00%	1,207.12	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2,311.67)	100.00%	(2,311.67)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	11,911.35	100.00%	11,911.35	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	29,987.90	100.00%	29,987.90	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(30.16)	100.00%	(30.16)	0.00
31d	2025 SCHOOL LUNCH	2,660.87	100.00%	0.00	2,660.87
27(4)	2025 MPSERS HEALTHCARE OFFSET	77,710.13	100.00%	77,710.13	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	164,425.20	100.00%	0.00	164,425.20
		\$285,536.99		\$118,450.92	\$167,086.07
SUBTOTALS		\$4,320,747.20		\$877,093.67	\$552,685.68

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	161,503.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	406,767.22
		<u>\$568,270.72</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$275,190.36	11/20/2025	\$601,903.31	12/22/2025	\$552,685.68
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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	1,133.21	17.27	0.00	17.27	1,150.48
2025	1,059.47	15.27	0.00	15.27	1,074.74
2026	1,039.91	15.66	0.00	15.66	1,055.57
	<u>1,077.53</u>	<u>16.07</u>	<u>0.00</u>	<u>16.07</u>	<u>1,093.60</u>

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

District: 72901 ISD: 72
Charlton Heston Academy

State Aid Membership	719.61
General ED K-12	711.76
Supplemental 2025	707.03
Fall 2025	712.28
Special ED K-12 Sec 52	7.85
Supplemental 2025	9.03
Fall 2025	7.72
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	4,378.76

Local Revenue Per GE	0.00	Special Ed. Costs	278,005.00
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	79,547.79	27.27%	14,461.79	7,230.89
22b/51e	DISCRETIONARY PAYMENT	4,081,081.02	27.27%	741,538.43	371,372.36
22b	PSA PROTECTED	3,150,999.48	27.27%	572,541.24	286,736.32
29(6)	ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	274.06	(274.06)
31a	AT RISK	950,758.59	27.27%	172,851.70	86,420.17
61d	CTE PER PUPIL INCENTIVE	18,331.95	27.27%	0.00	4,999.12
22l	DISTRICT TRANSPORTATION COSTS	223,685.81	27.27%	40,666.08	20,333.04
152a	HEADLEE OBLIGATION FOR DATA COLLEC	21,335.31	27.27%	3,848.82	1,969.32
31aa	MENTAL HEALTH GRANT - PER PUPIL	117,221.82	27.27%	0.00	31,966.39
31d	SCHOOL LUNCH	10,221.19	27.27%	1,858.21	929.11
		<u>\$8,653,182.96</u>		<u>\$1,548,040.33</u>	<u>\$811,682.66</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
27h(2)	2024 MENTORING GRANTS	35,505.00	100.00%	35,505.00	0.00
61d	2025 CTE PER PUPIL INCENTIVE	2,240.21	100.00%	2,240.21	0.00
31d	2025 SCHOOL LUNCH	879.66	100.00%	0.00	879.66
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	104,613.33	100.00%	0.00	104,613.33
		<u>\$143,238.20</u>		<u>\$37,745.21</u>	<u>\$105,492.99</u>
SUBTOTALS		\$8,796,421.16		\$1,585,785.54	\$917,175.65

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	7,153,188.00
51e	SPECIAL ED FOUNDATION (SEC 52)	78,892.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>79,547.79</u>
		\$7,311,628.29

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$752,768.06	11/20/2025	\$797,512.48	12/22/2025	\$917,175.65
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SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$35,505.00 (for Adjust Year 2024)
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