

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

District: 72000	ISD: 72	LEA Membership	6,909.57
C.O.O.R. ISD		ISD Membership	57.80
Homestead Tax Value	1,845,806,632.00	Supplemental 2025	65.00
Non-Homestead Tax Value	2,442,344,045.00	Fall	57.00
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	6,128,209.00
		Special Ed. Transp. Costs	912,843.00

<b>CURRENT YEAR ALLOWANCES</b>		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 57.80 Total FTEs	580,890.00	45.45%	211,211.60	52,802.91
51a(2)	SPECIAL EDUCATION	2,396,305.56	45.45%	807,964.50	281,156.38
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	313,370.75	45.45%	113,941.60	28,485.41
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	45.45%	0.00	113,625.00
54d	EARLY ON	186,771.00	45.45%	67,909.94	16,977.48
32d(1)	GREAT START READINESS	4,047,000.00	45.45%	1,471,489.20	367,872.30
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	45.45%	15,271.20	3,817.80
32d(24)	GSRP TRANSPORTATION	294,060.00	45.45%	106,920.22	26,730.05
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,713.63	45.45%	623.14	155.70
81	INTERMEDIATE DISTRICTS	503,653.25	45.45%	183,128.32	45,782.08
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	45.45%	32,464.28	8,116.08
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	45.45%	364,727.16	91,181.79
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	3,423.44	(3,423.44)
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	156,570.33	45.45%	56,951.74	14,209.47
147a(2)	MPSERS NORMAL COST OFFSET	81,578.46	100.00%	45,666.02	35,912.44
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	23,376.31	100.00%	12,122.44	11,253.87
147c(1)	MPSERS UAAL RATE STABILIZATION	773,451.97	45.45%	281,227.14	70,306.78
26a	RENAISSANCE ZONE	89,624.26	45.45%	32,587.38	8,146.85
30d	UNIVERSAL SCHOOL BREAKFAST	200.66	100.00%	124.46	76.20
30d	UNIVERSAL SCHOOL LUNCH	307.84	100.00%	174.72	133.12
61a(1)	VOCATIONAL EDUCATION	345,654.60	45.45%	125,680.01	31,420.01
		<u>\$11,178,914.33</u>		<u>\$3,933,608.51</u>	<u>\$1,204,738.28</u>

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct To Date	Previous Amt	Current Amt
32d(1)	2024 GREAT START READINESS	(13.00)	100.00%	(13.00)	0.00
51a(2)	2025 SPECIAL EDUCATION	174,180.98	100.00%	0.00	174,180.98
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	8,912.60	100.00%	8,912.60	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	57,632.54	100.00%	57,632.54	0.00
147a(2)	2025 MPSERS 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>\$262,606.93</u>		<u>\$88,425.95</u>	<u>\$174,180.98</u>
<b>SUBTOTALS</b>		\$11,441,521.26		\$4,022,034.46	\$1,378,919.26

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$589,183.33	11/20/2025	\$1,109,577.89	12/22/2025	\$970,753.20
01/20/2026	\$1,352,220.86	02/20/2026	\$1,378,919.26		

**SUPPLEMENTAL PAYMENTS**

12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	124.46
12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL LUNCH	174.72

STATE OF MICHIGAN  
2025-2026 State Aid Financial Status Report  
Payment Dated: 02/20/2026

District: 20015 ISD: 72  
Crawford AuSable Schools

State Aid Membership	1,586.93
General ED K-12	1,563.68
Supplemental 2025	1,588.71
Fall 2025	1,560.90
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			5,368.88
Local Revenue Per Membership			5,290.22

Special Ed. Costs	1,788,453.00
Special Ed. Transp. Costs	3,237.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	514,023.74	45.45%	159,865.82	73,757.97
22b/51e DISCRETIONARY PAYMENT	7,553,436.22	45.45%	2,749,605.43	683,431.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	135,800.67	45.45%	48,127.18	13,594.22
31a AT RISK	1,551,287.80	45.45%	564,048.24	141,012.07
61d CTE PER PUPIL INCENTIVE	21,447.65	45.45%	7,798.37	1,949.59
22l DISTRICT TRANSPORTATION COSTS	201,716.38	45.45%	73,344.08	18,336.01
152a HEADLEE OBLIGATION FOR DATA COLLEC	47,048.68	45.45%	17,117.92	4,265.71
22d(4) ISOLATED DISTRICTS	101,247.88	45.45%	36,838.10	9,179.06
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	94,043.97	(94,043.97)
147a(2) MPSERS NORMAL COST OFFSET	170,599.76	100.00%	73,928.52	96,671.24
147e MPSERS REFORMS - DEFINED CONTRIBUT	40,328.90	100.00%	19,764.32	20,564.58
147c(1) MPSERS UAAL RATE STABILIZATION	1,557,811.72	45.45%	566,420.34	141,605.09
26a RENAISSANCE ZONE	1,551,514.50	45.45%	564,130.67	141,032.67
31d SCHOOL LUNCH	41,899.08	45.45%	15,234.51	3,808.62
30d UNIVERSAL SCHOOL BREAKFAST	9,199.88	100.00%	9,199.88	0.00
30d UNIVERSAL SCHOOL LUNCH	13,930.66	100.00%	13,930.66	0.00
	\$13,511,293.52		\$5,013,398.01	\$1,255,164.19

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: 02/20/2026

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(340.11)	100.00%	(340.11)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(370.87)	100.00%	(370.87)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	74,348.78	100.00%	0.00	74,348.78
22b/51e	2025 DISCRETIONARY PAYMENT	1,479.91	100.00%	1,479.91	0.00
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%	3,605.94	0.00
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
27I(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
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	236,947.34	100.00%	236,947.34	0.00
35m	2025 LITERACY SUPPORTS	4,782.00	100.00%	4,782.00	0.00
		<u>\$488,335.48</u>		<u>\$413,986.70</u>	<u>\$74,348.78</u>
<b>SUBTOTALS</b>		\$13,999,629.00		\$5,427,384.71	\$1,329,512.97

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$4,681.12)	7,319,773.72
51e	SPECIAL ED FOUNDATION (SEC 52)	233,662.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	514,023.74
		<u>\$8,067,459.96</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
01/20/2026	\$1,229,460.82	02/20/2026	\$1,329,512.97		

**SUPPLEMENTAL PAYMENTS**

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$6,865.62
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$11,074.52

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 65045    ISD: 72

West Branch-Rose City Area Schools

State Aid Membership	1,823.43
General ED K-12	1,806.32
Supplemental 2025	1,799.70
Fall 2025	1,807.06
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
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			4,557.33
Local Revenue Per Membership			4,514.57

Special Ed. Costs	760,550.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

	<u>Amount</u>	<u>Pct to Date</u>	<u>Previous Amts</u>	<u>Current Amt</u>
51c SPEC ED HEADLEE OBLIGATION	217,622.26	45.45%	76,422.52	22,486.80
22b/51e DISCRETIONARY PAYMENT	10,093,475.17	45.45%	3,672,548.52	914,935.94
29(6) ENROLLMENT STABILIZATION PAYMENTS	59,279.83	45.45%	20,640.70	6,301.98
31a AT RISK	2,200,062.45	45.45%	799,942.71	199,985.67
61d CTE PER PUPIL INCENTIVE	43,547.43	45.45%	15,833.85	3,958.46
22I DISTRICT TRANSPORTATION COSTS	340,204.59	45.45%	123,698.39	30,924.60
152a HEADLEE OBLIGATION FOR DATA COLLEC	54,060.34	45.45%	19,665.77	4,904.65
22d(4) ISOLATED DISTRICTS	116,336.84	45.45%	42,321.13	10,553.96
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	108,096.07	(108,096.07)
147a(2) MPSERS NORMAL COST OFFSET	161,581.11	100.00%	89,964.12	71,616.99
147e MPSERS REFORMS - DEFINED CONTRIBUT	30,485.11	100.00%	13,738.49	16,746.62
147c(1) MPSERS UAAL RATE STABILIZATION	1,676,257.12	45.45%	609,487.09	152,371.77
31d SCHOOL LUNCH	79,401.58	45.45%	28,870.41	7,217.61
30d UNIVERSAL SCHOOL BREAKFAST	18,829.02	100.00%	14,267.18	4,561.84
30d UNIVERSAL SCHOOL LUNCH	20,198.79	100.00%	17,006.02	3,192.77
	<u>\$15,111,341.64</u>		<u>\$5,652,502.97</u>	<u>\$1,341,663.59</u>

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STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

<b>PRIOR YEAR ADJUSTMENTS</b>		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
51c	2025 SPEC ED HEADLEE OBLIGATION	7,439.31	100.00%	0.00	7,439.31
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%	6,833.50	0.00
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%	267,828.86	0.00
35m	2025 LITERACY SUPPORTS	5,044.00	100.00%	5,044.00	0.00
		<u>\$528,785.53</u>		<u>\$521,346.22</u>	<u>\$7,439.31</u>
<b>SUBTOTALS</b>		\$15,640,127.17		\$6,173,849.19	\$1,349,102.90

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$5,492.67)			9,921,519.67
51e	SPECIAL ED FOUNDATION (SEC 52)			171,955.50
51a.2	SPECIAL EDUCATION (Categorical Amount)			217,622.26
				<u>\$10,311,097.43</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
01/20/2026	\$1,377,735.19	02/20/2026	\$1,349,102.90		

**SUPPLEMENTAL PAYMENTS**

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$14,267.18
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$17,006.02

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

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	244,200.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

<b>CURRENT YEAR ALLOWANCES</b>	Amount	Pct to Date	Previous Amts	Current Amt
51c    SPEC ED HEADLEE OBLIGATION	69,874.90	45.45%	23,659.06	8,099.08
22b/51e DISCRETIONARY PAYMENT	646,608.44	45.45%	235,106.83	58,776.71
22b    PSA PROTECTED	469,645.06	45.45%	170,762.94	42,690.74
29(6) ENROLLMENT STABILIZATION PAYMENTS	23,845.29	45.45%	8,626.14	2,211.54
31a    AT RISK	211,642.35	45.45%	76,953.16	19,238.29
61d    CTE PER PUPIL INCENTIVE	869.50	45.45%	316.15	79.04
152a   HEADLEE OBLIGATION FOR DATA COLLEC	3,292.96	45.45%	1,197.43	299.22
31aa   MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	6,578.57	(6,578.57)
	\$1,425,778.50		\$523,200.28	\$124,816.05

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 2025-2026 State Aid Financial Status Report  
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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
51c	2025 SPEC ED HEADLEE OBLIGATION	4,805.97	100.00%	0.00	4,805.97
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%	17,240.73	0.00
		<u>\$21,984.94</u>		<u>\$17,178.97</u>	<u>\$4,805.97</u>
<b>SUBTOTALS</b>		\$1,447,763.44		\$540,379.25	\$129,622.02

**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)				69,874.90
					<u>\$1,186,128.40</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$133,729.89	11/20/2025	\$133,663.52	12/22/2025	\$142,164.35
01/20/2026	\$130,821.49	02/20/2026	\$129,622.02		

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

District: 68010    ISD: 72  
 Mio-AuSable Schools

State Aid Membership	486.73
General ED K-12	478.79
Supplemental 2025	487.72
Fall 2025	475.69
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	169,352,236	18.000	3,048,340
Comm PP TV	4,836,800	6.000	29,021
Assumed Local Revenue			<u>3,077,361</u>
Local Revenue Per GE			6,427.37
Local Revenue Per Membership			6,322.52

Special Ed. Costs	405,002.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	115,886.46	45.45%	40,302.51	12,367.89
22b/51e DISCRETIONARY PAYMENT	1,814,276.02	45.45%	661,095.68	163,492.77
29(6) ENROLLMENT STABILIZATION PAYMENTS	23,686.53	45.45%	8,120.74	2,644.79
31a AT RISK	520,828.49	45.45%	189,373.24	47,343.31
61d CTE PER PUPIL INCENTIVE	5,506.83	45.45%	2,002.28	500.57
22I DISTRICT TRANSPORTATION COSTS	60,953.23	45.45%	22,162.59	5,540.65
152a HEADLEE OBLIGATION FOR DATA COLLEC	14,430.38	45.45%	5,251.59	1,307.02
22d(4) ISOLATED DISTRICTS	31,053.91	45.45%	11,301.54	2,812.46
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	28,863.52	(28,863.52)
147a(2) MPSERS NORMAL COST OFFSET	46,117.94	100.00%	26,599.70	19,518.24
147e MPSERS REFORMS - DEFINED CONTRIBUT	12,251.12	100.00%	6,510.74	5,740.38
147c(1) MPSERS UAAL RATE STABILIZATION	485,695.18	45.45%	176,598.77	44,149.69
31d SCHOOL LUNCH	16,897.17	45.45%	6,143.81	1,535.95
	\$3,147,583.26		\$1,184,326.71	\$278,090.20

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

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<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(9.60)	100.00%	(9.60)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1,123.29	100.00%	1,123.29	0.00
27h(2)	2024 MENTORING GRANTS	23,509.00	100.00%	23,509.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	5,043.47	100.00%	0.00	5,043.47
22b/51e	2025 DISCRETIONARY PAYMENT	4,509.33	100.00%	4,509.33	0.00
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%	1,454.21	0.00
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%	71,851.88	0.00
35m	2025 LITERACY SUPPORTS	74,253.00	100.00%	74,253.00	0.00
		<u>\$213,023.29</u>		<u>\$207,979.82</u>	<u>\$5,043.47</u>
<b>SUBTOTALS</b>		\$3,360,606.55		\$1,392,306.53	\$283,133.67

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$3,622.63)	1,734,479.02
51e	SPECIAL ED FOUNDATION (SEC 52)	79,797.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	115,886.46
		<u>\$1,930,162.48</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$313,640.13	11/20/2025	\$391,675.18	12/22/2025	\$376,029.99
01/20/2026	\$287,452.23	02/20/2026	\$283,133.67		

**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	476.89	5.17	0.00	5.17	482.06
	<u>478.79</u>	<u>7.94</u>	<u>0.00</u>	<u>7.94</u>	<u>486.73</u>

STATE OF MICHIGAN  
2025-2026 State Aid Financial Status Report  
Payment Dated: 02/20/2026

District: 68030   ISD: 72  
Fairview Area School District

State Aid Membership	299.17
General ED K-12	297.58
Supplemental 2025	301.80
Fall 2025	291.46
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			8,228.95
Local Revenue Per Membership			8,185.21

Special Ed. Costs	201,193.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	57,568.96	45.45%	20,828.35	5,336.74
22b/51e DISCRETIONARY PAYMENT	557,887.56	45.45%	202,847.92	50,711.98
29(6) ENROLLMENT STABILIZATION PAYMENTS	17,812.53	45.45%	6,443.76	1,652.03
31a AT RISK	466,919.95	45.45%	169,772.09	42,443.03
61d CTE PER PUPIL INCENTIVE	2,101.29	45.45%	764.03	191.01
22I DISTRICT TRANSPORTATION COSTS	60,298.03	45.45%	21,924.36	5,481.09
152a HEADLEE OBLIGATION FOR DATA COLLEC	8,869.68	45.45%	3,225.32	805.95
22d(4) ISOLATED DISTRICTS	19,087.38	45.45%	6,940.96	1,734.25
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	17,732.60	(17,732.60)
147a(2) MPSERS NORMAL COST OFFSET	23,792.43	100.00%	8,749.61	15,042.82
147e MPSERS REFORMS - DEFINED CONTRIBUT	6,772.21	100.00%	2,635.85	4,136.36
147c(1) MPSERS UAAL RATE STABILIZATION	243,159.88	45.45%	88,412.93	22,103.24
31d SCHOOL LUNCH	9,169.80	45.45%	3,334.14	833.53
30d UNIVERSAL SCHOOL BREAKFAST	355.60	100.00%	261.62	93.98
30d UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
	\$1,473,795.30		\$553,873.54	\$132,833.41

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: 02/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	1,464.74	100.00%	1,464.74	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2,384.35	100.00%	2,384.35	0.00
27h(2)	2024 MENTORING GRANTS	38,016.00	100.00%	38,016.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	285.28	100.00%	0.00	285.28
22b/51e	2025 DISCRETIONARY PAYMENT	4,528.42	100.00%	4,528.42	0.00
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%	789.18	0.00
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%	44,312.95	0.00
35m	2025 LITERACY SUPPORTS	36,083.00	100.00%	0.00	36,083.00
		<u>\$150,632.71</u>		<u>\$114,264.43</u>	<u>\$36,368.28</u>
<b>SUBTOTALS</b>		\$1,624,428.01		\$668,137.97	\$169,201.69

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$1,821.05)	541,908.06
51e	SPECIAL ED FOUNDATION (SEC 52)	15,979.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	57,568.96
		<u>\$615,456.52</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$114,603.73	11/20/2025	\$190,266.41	12/22/2025	\$189,827.51
01/20/2026	\$135,162.70	02/20/2026	\$169,201.69		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$38,016.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$261.62

**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	292.49	1.15	0.00	1.15	293.64
	<u>297.58</u>	<u>1.59</u>	<u>0.00</u>	<u>1.59</u>	<u>299.17</u>

**STATE OF MICHIGAN**  
**2025-2026 State Aid Financial Status Report**  
**Payment Dated: 02/20/2026**

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	604,985,201	18.000	10,889,734
Comm PP TV	5,686,700	6.000	34,120
Assumed Local Revenue			<u>10,923,854</u>
Local Revenue Per GE			14,231.37
Local Revenue Per Membership			13,825.04

Special Ed. Costs	1,214,584.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	347,538.64	45.45%	112,683.92	45,272.39
22b/51e	DISCRETIONARY PAYMENT	226,728.00	45.45%	82,438.30	20,609.58
29(6)	ENROLLMENT STABILIZATION PAYMENTS	30,449.58	45.45%	11,015.27	2,824.06
31a	AT RISK	750,908.11	45.45%	273,030.19	68,257.55
61d	CTE PER PUPIL INCENTIVE	7,245.83	45.45%	2,634.58	658.65
22l	DISTRICT TRANSPORTATION COSTS	140,665.51	45.45%	51,145.98	12,786.49
152a	HEADLEE OBLIGATION FOR DATA COLLEC	23,426.06	45.45%	8,518.53	2,128.61
22d(4)	ISOLATED DISTRICTS	50,412.44	45.45%	18,332.05	4,580.40
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	46,799.88	(46,799.88)
147a(2)	MPSERS NORMAL COST OFFSET	102,861.71	100.00%	49,233.25	53,628.46
147e	MPSERS REFORMS - DEFINED CONTRIBUT	17,487.29	100.00%	8,185.85	9,301.44
147c(1)	MPSERS UAAL RATE STABILIZATION	953,177.30	45.45%	346,575.27	86,643.81
31d	SCHOOL LUNCH	24,965.66	45.45%	9,077.51	2,269.38
30d	UNIVERSAL SCHOOL BREAKFAST	7,800.34	100.00%	5,900.42	1,899.92
30d	UNIVERSAL SCHOOL LUNCH	11,425.05	100.00%	9,039.42	2,385.63
		<u>\$2,695,091.52</u>		<u>\$1,034,610.42</u>	<u>\$266,446.49</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: 02/20/2026

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%	(29,015.00)	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	37,626.86	100.00%	0.00	37,626.86
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%	2,148.61	0.00
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%	116,276.78	0.00
35m	2025 LITERACY SUPPORTS	3,082.00	100.00%	3,082.00	0.00
		<u>\$530,104.20</u>		<u>\$492,477.34</u>	<u>\$37,626.86</u>
<b>SUBTOTALS</b>		\$3,225,195.72		\$1,527,087.76	\$304,073.35

**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)	347,538.64
		<u>\$574,266.64</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$158,497.51	11/20/2025	\$483,443.94	12/22/2025	\$350,002.37
01/20/2026	\$240,604.10	02/20/2026	\$304,073.35		

**SUPPLEMENTAL PAYMENTS**

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$279,600.00 (for Adjust Year 2024)
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$5,900.42
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$9,039.42

**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: 02/20/2026

District: 72020    ISD: 72

Houghton Lake Community Schools

State Aid Membership	1,093.12
General ED K-12	1,077.09
Supplemental 2025	1,035.06
Fall 2025	1,038.98
Special ED K-12 Sec 52	16.03
Supplemental 2025	15.76
Fall 2025	15.53
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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	614,696,768	18.000	11,064,542
Comm PP TV	7,808,300	6.000	46,850
Assumed Local Revenue			11,111,392
Local Revenue Per GE			10,316.12
Local Revenue Per Membership			10,164.84

Special Ed. Costs	1,338,055.00
Special Ed. Transp. Costs	48,174.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
51c    SPEC ED HEADLEE OBLIGATION	416,790.82	45.45%	147,900.56	41,530.87
22b/51e    DISCRETIONARY PAYMENT	161,101.50	45.45%	58,722.67	14,497.96
29(6)    ENROLLMENT STABILIZATION PAYMENTS	119,956.73	45.45%	43,211.08	11,309.25
31a    AT RISK	1,739,427.11	45.45%	632,455.70	158,113.92
61d    CTE PER PUPIL INCENTIVE	6,956.00	45.45%	2,529.20	632.30
22l    DISTRICT TRANSPORTATION COSTS	233,741.93	45.45%	84,988.57	21,247.14
152a    HEADLEE OBLIGATION FOR DATA COLLEC	32,408.39	45.45%	11,786.54	2,943.07
22d(4)    ISOLATED DISTRICTS	69,742.26	45.45%	25,364.88	6,332.98
31aa    MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	64,772.95	(64,772.95)
147a(2)    MPSERS NORMAL COST OFFSET	119,603.48	100.00%	51,404.32	68,199.16
147e    MPSERS REFORMS - DEFINED CONTRIBUT	21,643.01	100.00%	8,874.16	12,768.85
147c(1)    MPSERS UAAL RATE STABILIZATION	997,899.44	45.45%	362,836.24	90,709.06
31d    SCHOOL LUNCH	30,917.81	45.45%	11,241.72	2,810.42
	\$3,950,188.48		\$1,506,088.59	\$366,322.03

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: 02/20/2026

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	6,035.59	100.00%	1,207.12	4,828.47
22b/51e	2024 DISCRETIONARY PAYMENT	8,525.70	100.00%	(2,311.67)	10,837.37
51c	2025 SPEC ED HEADLEE OBLIGATION	10,023.60	100.00%	0.00	10,023.60
22b/51e	2025 DISCRETIONARY PAYMENT	18,145.32	100.00%	11,911.35	6,233.97
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%	2,660.87	0.00
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%	164,425.20	0.00
		<u>\$317,460.40</u>		<u>\$285,536.99</u>	<u>\$31,923.41</u>
<b>SUBTOTALS</b>		\$4,267,648.88		\$1,791,625.58	\$398,245.44

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	161,101.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	416,790.82
		<u>\$577,892.32</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$275,190.36	11/20/2025	\$601,903.31	12/22/2025	\$552,685.68
01/20/2026	\$361,846.23	02/20/2026	\$398,245.44		

**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	1,038.59	15.55	0.00	15.55	1,054.14
	<u>1,077.09</u>	<u>16.03</u>	<u>0.00</u>	<u>16.03</u>	<u>1,093.12</u>

STATE OF MICHIGAN  
 2025-2026 State Aid Financial Status Report  
 Payment Dated: 02/20/2026

District: 72901    ISD: 72  
 Charlton Heston Academy

State Aid Membership	718.97
General ED K-12	711.12
Supplemental 2025	707.03
Fall 2025	711.57
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	298,685.00
Local Revenue Per Membership	0.00	Special Ed. Transp. Costs	0.00

<b>CURRENT YEAR ALLOWANCES</b>	Amount	Pct to Date	Previous Amts	Current Amt
51c    SPEC ED HEADLEE OBLIGATION	85,465.13	45.45%	28,923.58	9,920.32
22b/51e    DISCRETIONARY PAYMENT	4,077,451.42	45.45%	1,482,561.34	370,640.33
22b    PSA PROTECTED	3,148,197.08	45.45%	1,144,684.46	286,171.11
29(6)    ENROLLMENT STABILIZATION PAYMENTS	1,746.33	45.45%	631.74	161.97
31a    AT RISK	950,878.30	45.45%	345,739.35	86,434.84
61d    CTE PER PUPIL INCENTIVE	18,331.95	45.45%	6,665.50	1,666.37
22l    DISTRICT TRANSPORTATION COSTS	223,685.81	45.45%	81,332.16	20,333.04
152a    HEADLEE OBLIGATION FOR DATA COLLEC	21,315.74	45.45%	7,751.14	1,936.86
31aa    MENTAL HEALTH GRANT - PER PUPIL	267,887.19	45.45%	42,621.85	79,132.88
33    MUSIC EDUCATION PROGRAM	119,834.00	100.00%	0.00	119,834.00
31d    SCHOOL LUNCH	10,221.19	45.45%	3,716.42	929.11
	\$8,925,014.14		\$3,144,627.54	\$977,160.83

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: 02/20/2026

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct to Date	Previous Amts	Current Amt
27h(2)	2024 MENTORING GRANTS	35,505.00	100.00%	35,505.00	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	5,917.34	100.00%	0.00	5,917.34
61d	2025 CTE PER PUPIL INCENTIVE	2,240.21	100.00%	2,240.21	0.00
31d	2025 SCHOOL LUNCH	879.66	100.00%	879.66	0.00
27i(2)	2025 EDUCATOR COMPENSATION PROGRAM	104,613.33	100.00%	104,613.33	0.00
		<u>\$149,155.54</u>		<u>\$143,238.20</u>	<u>\$5,917.34</u>
<b>SUBTOTALS</b>		\$9,074,169.68		\$3,287,865.74	\$983,078.17

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PP: \$10,050.00)				7,146,756.00
51e	SPECIAL ED FOUNDATION (SEC 52)				78,892.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				85,465.13
					<u>\$7,311,113.63</u>

**SUMMARY OF REGULAR PAYMENTS**

10/20/2025	\$752,768.06	11/20/2025	\$797,512.48	12/22/2025	\$917,175.65
01/20/2026	\$784,904.55	02/20/2026	\$983,078.17		

**SUPPLEMENTAL PAYMENTS**

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