

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 03/20/2026

| | | | |
|-------------------------|------------------|---------------------------|--------------|
| District: 72000 | ISD: 72 | LEA Membership | 6,906.13 |
| C.O.O.R. ISD | | ISD Membership | 57.80 |
| Homestead Tax Value | 1,845,952,005.00 | Supplemental 2025 | 65.00 |
| Non-Homestead Tax Value | 2,442,272,803.00 | Fall | 57.00 |
| Com Pers Prop Tax Value | 37,694,982.00 | | |
| 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 |

| CURRENT YEAR ALLOWANCES | | Amount | Pct To Date | Previous Amts | Current Amt |
|--------------------------------|---|------------------------|-------------|-----------------------|---------------------|
| 51e | SPECIAL ED FOUNDATION PAYMENTS (SEC 57.80 Total FTEs | 580,890.00 | 54.54% | 264,014.51 | 52,802.90 |
| 51a(2) | SPECIAL EDUCATION | 2,396,305.56 | 54.54% | 1,089,120.88 | 217,824.17 |
| 61b | CTE EARLY/MIDDLE COLLEGE PROGRAMS | 313,370.75 | 54.54% | 142,427.01 | 28,485.40 |
| 35a(4) | EARLY LITERACY TEACHER COACHES | 250,000.00 | 54.54% | 113,625.00 | 22,725.00 |
| 54d | EARLY ON | 186,771.00 | 54.54% | 84,887.42 | 16,977.48 |
| 32d(1) | GREAT START READINESS | 3,954,345.00 | 54.54% | 1,839,361.50 | 317,338.26 |
| 32d(31) | GSRP CLASSROOM START UP GRANTS | 42,000.00 | 100.00% | 19,089.00 | 22,911.00 |
| 32d(24) | GSRP TRANSPORTATION | 294,060.00 | 54.54% | 133,650.27 | 26,730.05 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLECTI | 1,713.40 | 54.54% | 778.84 | 155.65 |
| 81 | INTERMEDIATE DISTRICTS | 503,653.25 | 54.54% | 228,910.40 | 45,782.08 |
| 31n(12) | ISD MENTAL HEALTH ADMINISTRATIVE FUN | 89,285.71 | 54.54% | 40,580.36 | 8,116.07 |
| 31n(6) | MENTAL HEALTH AND SUPPORT SERVICES | 1,003,100.00 | 54.54% | 455,908.95 | 91,181.79 |
| 31aa | MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 31n6 | MENTAL HEALTH/SUPPORT SERVICES ISD P | 156,474.19 | 54.54% | 71,161.21 | 14,179.81 |
| 147a(2) | MPSERS NORMAL COST OFFSET | 81,578.46 | 100.00% | 81,578.46 | 0.00 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUTI | 23,376.31 | 100.00% | 23,376.31 | 0.00 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 773,451.97 | 54.54% | 351,533.92 | 70,306.78 |
| 26a | RENAISSANCE ZONE | 89,624.26 | 54.54% | 40,734.23 | 8,146.84 |
| 30d | UNIVERSAL SCHOOL BREAKFAST | 327.66 | 100.00% | 200.66 | 127.00 |
| 30d | UNIVERSAL SCHOOL LUNCH | 528.32 | 100.00% | 307.84 | 220.48 |
| 61a(1) | VOCATIONAL EDUCATION | 345,654.60 | 54.54% | 157,100.02 | 31,420.00 |
| | | <u>\$11,086,510.44</u> | | <u>\$5,138,346.79</u> | <u>\$975,430.76</u> |

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 03/20/2026

| PRIOR YEAR ADJUSTMENTS | | 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% | 174,180.98 | 0.00 |
| 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>\$262,606.93</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$11,349,117.37 | | \$5,400,953.72 | \$975,430.76 |

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 | 03/20/2026 | \$975,430.76 |

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: 03/20/2026

District: 20015 ISD: 72
 Crawford AuSable Schools

| | |
|------------------------|----------|
| State Aid Membership | 1,586.68 |
| General ED K-12 | 1,563.48 |
| Supplemental 2025 | 1,588.71 |
| Fall 2025 | 1,560.68 |
| Special ED K-12 Sec 52 | 23.20 |
| Supplemental 2025 | 21.09 |
| Fall 2025 | 23.43 |
| 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 | 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 | | | 5,369.57 |
| Local Revenue Per Membership | | | 5,291.06 |

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

CURRENT YEAR ALLOWANCES

| | <u>Amount</u> | <u>Pct to Date</u> | <u>Previous Amts</u> | <u>Current Amt</u> |
|---|------------------------|--------------------|-----------------------|-----------------------|
| 51c SPEC ED HEADLEE OBLIGATION | 514,023.74 | 54.54% | 233,623.79 | 46,724.76 |
| 22b/51e DISCRETIONARY PAYMENT | 7,550,918.70 | 54.54% | 3,433,036.76 | 685,234.30 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 137,321.49 | 54.54% | 61,721.40 | 13,173.74 |
| 31a AT RISK | 1,550,251.13 | 54.54% | 705,060.31 | 140,446.66 |
| 61d CTE PER PUPIL INCENTIVE | 21,447.65 | 54.54% | 9,747.96 | 1,949.59 |
| 22l DISTRICT TRANSPORTATION COSTS | 201,716.38 | 54.54% | 91,680.09 | 18,336.02 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 47,034.96 | 54.54% | 21,383.63 | 4,269.24 |
| 22d(4) ISOLATED DISTRICTS | 101,246.77 | 54.54% | 46,017.16 | 9,202.83 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) MPSERS NORMAL COST OFFSET | 170,599.76 | 100.00% | 170,599.76 | 0.00 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 40,328.90 | 100.00% | 40,328.90 | 0.00 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 1,557,811.72 | 54.54% | 708,025.43 | 141,605.08 |
| 26a RENAISSANCE ZONE | 1,551,514.50 | 54.54% | 705,163.34 | 141,032.67 |
| 31d SCHOOL LUNCH | 41,899.08 | 54.54% | 19,043.13 | 3,808.63 |
| 30d UNIVERSAL SCHOOL BREAKFAST | 11,430.00 | 100.00% | 9,199.88 | 2,230.12 |
| 30d UNIVERSAL SCHOOL LUNCH | 16,699.44 | 100.00% | 13,930.66 | 2,768.78 |
| | <u>\$13,514,244.22</u> | | <u>\$6,268,562.20</u> | <u>\$1,210,782.42</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: 03/20/2026

| PRIOR YEAR ADJUSTMENTS | | 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% | 74,348.78 | 0.00 |
| 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>\$488,335.48</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$14,002,579.70 | | \$6,756,897.68 | \$1,210,782.42 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|-----------------------|
| 20 | FOUNDATION GRANT (State PP: \$4,680.43) | 7,317,758.70 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 233,160.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 514,023.74 |
| | | <u>\$8,064,942.44</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 | 03/20/2026 | \$1,210,782.42 |

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: 03/20/2026

District: 65045 ISD: 72

West Branch-Rose City Area Schools

| | |
|------------------------|----------|
| State Aid Membership | 1,822.93 |
| General ED K-12 | 1,805.82 |
| Supplemental 2025 | 1,799.70 |
| Fall 2025 | 1,806.50 |
| 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 | | | 4,558.59 |
| Local Revenue Per Membership | | | 4,515.80 |

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

CURRENT YEAR ALLOWANCES

| | | Amount | Pct to Date | Previous Amts | Current Amt |
|---------|------------------------------------|------------------------|-------------|-----------------------|-----------------------|
| 51c | SPEC ED HEADLEE OBLIGATION | 217,622.26 | 54.54% | 98,909.32 | 19,781.86 |
| 22b/51e | DISCRETIONARY PAYMENT | 10,088,453.51 | 54.54% | 4,587,484.46 | 914,758.08 |
| 29(6) | ENROLLMENT STABILIZATION PAYMENTS | 61,191.38 | 54.54% | 26,942.68 | 6,431.10 |
| 31a | AT RISK | 2,198,592.23 | 54.54% | 999,928.38 | 199,183.82 |
| 61d | CTE PER PUPIL INCENTIVE | 43,547.43 | 54.54% | 19,792.31 | 3,958.46 |
| 22l | DISTRICT TRANSPORTATION COSTS | 340,204.59 | 54.54% | 154,622.99 | 30,924.59 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 54,038.27 | 54.54% | 24,570.42 | 4,902.05 |
| 22d(4) | ISOLATED DISTRICTS | 116,321.99 | 54.54% | 52,875.09 | 10,566.92 |
| 31aa | MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) | MPSERS NORMAL COST OFFSET | 161,581.11 | 100.00% | 161,581.11 | 0.00 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 30,485.11 | 100.00% | 30,485.11 | 0.00 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 1,676,257.12 | 54.54% | 761,858.86 | 152,371.77 |
| 31d | SCHOOL LUNCH | 79,401.58 | 54.54% | 36,088.02 | 7,217.60 |
| 30d | UNIVERSAL SCHOOL BREAKFAST | 23,792.18 | 100.00% | 18,829.02 | 4,963.16 |
| 30d | UNIVERSAL SCHOOL LUNCH | 24,032.20 | 100.00% | 20,198.79 | 3,833.41 |
| | | <u>\$15,115,520.96</u> | | <u>\$6,994,166.56</u> | <u>\$1,358,892.82</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: 03/20/2026

| 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 | 4,226.85 | 100.00% | 3,932.81 | 294.04 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 3.79 | 100.00% | 6.06 | (2.27) |
| 31j | 2024 LOCAL PRODUCE IN SCHOOL MEALS | 4,991.00 | 100.00% | 4,991.00 | 0.00 |
| 22a | 2025 PROP A OBLIGATION | 5,157.88 | 100.00% | 4,844.72 | 313.16 |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 7,439.31 | 100.00% | 7,439.31 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | (26.90) | 100.00% | (5.90) | (21.00) |
| 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>\$529,369.46</u> | | <u>\$528,785.53</u> | <u>\$583.93</u> |
| SUBTOTALS | | \$15,644,890.42 | | \$7,522,952.09 | \$1,359,476.75 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|------------------------|
| 20 | FOUNDATION GRANT (State PP: \$5,491.41) | 9,916,498.01 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 171,955.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 217,622.26 |
| | | <u>\$10,306,075.77</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 | 03/20/2026 | \$1,359,476.75 |

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: 03/20/2026

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 |

| CURRENT YEAR ALLOWANCES | Amount | Pct to Date | Previous Amts | Current Amt |
|--|----------------|-------------|---------------|--------------|
| 51c SPEC ED HEADLEE OBLIGATION | 69,874.90 | 54.54% | 31,758.14 | 6,351.63 |
| 22b/51e DISCRETIONARY PAYMENT | 646,608.44 | 54.54% | 293,883.54 | 58,776.70 |
| 22b PSA PROTECTED | 469,645.06 | 54.54% | 213,453.68 | 42,690.74 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 23,972.21 | 54.54% | 10,837.68 | 2,236.76 |
| 31a AT RISK | 211,500.92 | 54.54% | 96,191.45 | 19,161.15 |
| 61d CTE PER PUPIL INCENTIVE | 869.50 | 54.54% | 395.19 | 79.04 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 3,292.52 | 54.54% | 1,496.65 | 299.09 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| | \$1,425,763.55 | | \$648,016.33 | \$129,595.11 |

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

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 Payment Dated: 03/20/2026

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|-------------------------------|------------------------------------|--------------------|-------------|--------------------|---------------|
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 4,805.97 | 100.00% | 4,805.97 | 0.00 |
| 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>\$21,984.94</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$1,447,748.49 | | \$670,001.27 | \$129,595.11 |

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 | 03/20/2026 | \$129,595.11 |

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 03/20/2026

District: 68010 ISD: 72
Mio-AuSable Schools

| | |
|------------------------|--------|
| State Aid Membership | 486.31 |
| General ED K-12 | 478.37 |
| Supplemental 2025 | 487.72 |
| Fall 2025 | 474.27 |
| 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 | 169,449,636 | 18.000 | 3,050,093 |
| Comm PP TV | 4,836,800 | 6.000 | 29,021 |
| Assumed Local Revenue | | | 3,079,114 |
| Local Revenue Per GE | | | 6,436.68 |
| Local Revenue Per Membership | | | 6,331.59 |

| | |
|---------------------------|------------|
| 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 | 54.54% | 52,670.40 | 10,534.08 |
| 22b/51e DISCRETIONARY PAYMENT | 1,808,300.89 | 54.54% | 824,588.45 | 161,658.86 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 25,153.26 | 54.54% | 10,765.53 | 2,953.06 |
| 31a AT RISK | 520,480.43 | 54.54% | 236,716.55 | 47,153.48 |
| 61d CTE PER PUPIL INCENTIVE | 5,506.83 | 54.54% | 2,502.85 | 500.58 |
| 22I DISTRICT TRANSPORTATION COSTS | 60,953.23 | 54.54% | 27,703.24 | 5,540.65 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 14,416.00 | 54.54% | 6,558.61 | 1,303.88 |
| 22d(4) ISOLATED DISTRICTS | 31,031.66 | 54.54% | 14,114.00 | 2,810.67 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) MPSERS NORMAL COST OFFSET | 46,117.94 | 100.00% | 46,117.94 | 0.00 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 12,251.12 | 100.00% | 12,251.12 | 0.00 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 485,695.18 | 54.54% | 220,748.46 | 44,149.69 |
| 31d SCHOOL LUNCH | 16,897.17 | 54.54% | 7,679.76 | 1,535.96 |
| | \$3,142,690.17 | | \$1,462,416.91 | \$278,140.91 |

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: 03/20/2026

| PRIOR YEAR ADJUSTMENTS | | 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% | 5,043.47 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 4,606.52 | 100.00% | 4,509.33 | 97.19 |
| 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 |
| | | \$213,120.48 | | \$213,023.29 | \$97.19 |
| SUBTOTALS | | \$3,355,810.65 | | \$1,675,440.20 | \$278,238.10 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|----------------|
| 20 | FOUNDATION GRANT (State PP: \$3,613.32) | 1,728,503.89 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 79,797.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 115,886.46 |
| | | \$1,924,187.35 |

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 | 03/20/2026 | \$278,238.10 |

SUPPLEMENTAL PAYMENTS

| | | | | |
|------------|--------|--------|------------------|------------------------------------|
| 11/17/2025 | DIRECT | 27h(2) | MENTORING GRANTS | \$23,509.00 (for Adjust Year 2024) |
|------------|--------|--------|------------------|------------------------------------|

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 | 475.62 | 5.17 | 0.00 | 5.17 | 480.79 |
| | 478.37 | 7.94 | 0.00 | 7.94 | 486.31 |

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 03/20/2026

District: 68030 ISD: 72
 Fairview Area School District

| | |
|------------------------|--------|
| State Aid Membership | 299.02 |
| General ED K-12 | 297.43 |
| Supplemental 2025 | 301.80 |
| Fall 2025 | 290.97 |
| 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 |

| | <u>Amount</u> | <u>Mills</u> | <u>Revenue</u> |
|------------------------------|---------------|--------------|------------------|
| Non-Pre TV | 134,540,094 | 18.000 | 2,421,722 |
| Comm PP TV | 3,964,800 | 6.000 | 23,789 |
| Assumed Local Revenue | | | <u>2,445,511</u> |
| Local Revenue Per GE | | | 8,222.14 |
| Local Revenue Per Membership | | | 8,178.42 |

| | |
|---------------------------|------------|
| 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 | 54.54% | 26,165.09 | 5,233.02 |
| 22b/51e DISCRETIONARY PAYMENT | 559,639.90 | 54.54% | 253,559.90 | 51,667.70 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 18,386.14 | 54.54% | 8,095.79 | 1,932.01 |
| 31a AT RISK | 466,607.93 | 54.54% | 212,215.12 | 42,272.85 |
| 61d CTE PER PUPIL INCENTIVE | 2,101.29 | 54.54% | 955.04 | 191.00 |
| 22l DISTRICT TRANSPORTATION COSTS | 60,298.03 | 54.54% | 27,405.45 | 5,481.10 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 8,864.04 | 54.54% | 4,031.27 | 803.18 |
| 22d(4) ISOLATED DISTRICTS | 19,080.60 | 54.54% | 8,675.21 | 1,731.35 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) MPSERS NORMAL COST OFFSET | 23,792.43 | 100.00% | 23,792.43 | 0.00 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 6,772.21 | 100.00% | 6,772.21 | 0.00 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 243,159.88 | 54.54% | 110,516.17 | 22,103.23 |
| 31d SCHOOL LUNCH | 9,169.80 | 54.54% | 4,167.67 | 833.54 |
| 30d UNIVERSAL SCHOOL BREAKFAST | 454.66 | 100.00% | 355.60 | 99.06 |
| 30d UNIVERSAL SCHOOL LUNCH | 0.00 | 0.00% | 0.00 | 0.00 |
| | \$1,475,895.87 | | \$686,706.95 | \$132,348.04 |

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: 03/20/2026

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|------------------------|------------------------------------|---------------------|-------------|---------------------|-------------------|
| 22b/51e | 2023 DISCRETIONARY PAYMENT | 1,790.88 | 100.00% | 1,464.74 | 326.14 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 2,731.75 | 100.00% | 2,384.35 | 347.40 |
| 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% | 285.28 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 5,453.51 | 100.00% | 4,528.42 | 925.09 |
| 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% | 36,083.00 | 0.00 |
| | | <u>\$152,231.34</u> | | <u>\$150,632.71</u> | <u>\$1,598.63</u> |
| SUBTOTALS | | \$1,628,127.21 | | \$837,339.66 | \$133,946.67 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|---|------------------|
| 20 | FOUNDATION GRANT (State PP: \$1,827.86) | 543,660.40 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 15,979.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | <u>57,568.96</u> |
| | | \$617,208.86 |

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 | 03/20/2026 | \$133,946.67 |

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 | <u>292.05</u> | <u>1.15</u> | <u>0.00</u> | <u>1.15</u> | <u>293.20</u> |
| | 297.43 | 1.59 | 0.00 | 1.59 | 299.02 |

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 03/20/2026

District: 72010 ISD: 72

Roscommon Area Public Schools

| | |
|------------------------|--------|
| State Aid Membership | 789.30 |
| General ED K-12 | 766.74 |
| Supplemental 2025 | 755.97 |
| Fall 2025 | 761.07 |
| 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 | | | 10,923,854 |
| Local Revenue Per GE | | | 14,247.14 |
| Local Revenue Per Membership | | | 13,839.93 |

| | |
|---------------------------|--------------|
| 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 | 54.54% | 157,956.31 | 31,591.26 |
| 22b/51e | DISCRETIONARY PAYMENT | 226,728.00 | 54.54% | 103,047.88 | 20,609.57 |
| 29(6) | ENROLLMENT STABILIZATION PAYMENTS | 33,324.88 | 54.54% | 13,839.33 | 4,336.06 |
| 31a | AT RISK | 750,406.30 | 54.54% | 341,287.74 | 67,983.86 |
| 61d | CTE PER PUPIL INCENTIVE | 7,245.83 | 54.54% | 3,293.23 | 658.65 |
| 22l | DISTRICT TRANSPORTATION COSTS | 140,665.51 | 54.54% | 63,932.47 | 12,786.50 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 23,397.72 | 54.54% | 10,647.14 | 2,113.98 |
| 22d(4) | ISOLATED DISTRICTS | 50,365.59 | 54.54% | 22,912.45 | 4,556.94 |
| 31aa | MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) | MPSERS NORMAL COST OFFSET | 102,861.71 | 100.00% | 102,861.71 | 0.00 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 17,487.29 | 100.00% | 17,487.29 | 0.00 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 953,177.30 | 54.54% | 433,219.08 | 86,643.82 |
| 31d | SCHOOL LUNCH | 24,965.66 | 54.54% | 11,346.89 | 2,269.38 |
| 30d | UNIVERSAL SCHOOL BREAKFAST | 9,781.54 | 100.00% | 7,800.34 | 1,981.20 |
| 30d | UNIVERSAL SCHOOL LUNCH | 13,947.96 | 100.00% | 11,425.05 | 2,522.91 |
| | | <u>\$2,701,893.93</u> | | <u>\$1,301,056.91</u> | <u>\$238,054.13</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: 03/20/2026

| 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% | 37,626.86 | 0.00 |
| 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% | 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>\$530,104.20</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$3,231,998.13 | | \$1,831,161.11 | \$238,054.13 |

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 | 03/20/2026 | \$238,054.13 |

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 | 760.56 | 20.67 | 0.00 | 20.67 | 781.23 |
| | <u>766.74</u> | <u>22.56</u> | <u>0.00</u> | <u>22.56</u> | <u>789.30</u> |

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 03/20/2026

District: 72020 ISD: 72

Houghton Lake Community Schools

| | |
|------------------------|----------|
| State Aid Membership | 1,092.31 |
| General ED K-12 | 1,076.29 |
| Supplemental 2025 | 1,035.06 |
| Fall 2025 | 1,036.30 |
| Special ED K-12 Sec 52 | 16.02 |
| Supplemental 2025 | 15.76 |
| Fall 2025 | 15.49 |
| 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 | 5,023.53 |

| | Amount | Mills | Revenue |
|------------------------------|-------------|--------|------------|
| 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 | | | 10,323.79 |
| Local Revenue Per Membership | | | 10,172.38 |

| | |
|---------------------------|--------------|
| 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 | 54.54% | 189,431.43 | 37,886.28 |
| 22b/51e DISCRETIONARY PAYMENT | 161,001.00 | 54.54% | 73,220.63 | 14,589.32 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 123,180.76 | 54.54% | 54,520.33 | 12,662.46 |
| 31a AT RISK | 1,738,264.72 | 54.54% | 790,569.62 | 157,479.96 |
| 61d CTE PER PUPIL INCENTIVE | 6,956.00 | 54.54% | 3,161.50 | 632.30 |
| 22I DISTRICT TRANSPORTATION COSTS | 233,741.93 | 54.54% | 106,235.71 | 21,247.14 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 32,380.04 | 54.54% | 14,729.61 | 2,930.46 |
| 22d(4) ISOLATED DISTRICTS | 69,700.80 | 54.54% | 31,697.86 | 6,316.96 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 0.00 | 0.00% | 0.00 | 0.00 |
| 147a(2) MPSERS NORMAL COST OFFSET | 119,603.48 | 100.00% | 119,603.48 | 0.00 |
| 147e MPSERS REFORMS - DEFINED CONTRIBUT | 21,643.01 | 100.00% | 21,643.01 | 0.00 |
| 147c(1) MPSERS UAAL RATE STABILIZATION | 997,899.44 | 54.54% | 453,545.30 | 90,709.05 |
| 31d SCHOOL LUNCH | 30,917.81 | 54.54% | 14,052.14 | 2,810.43 |
| | \$3,952,079.81 | | \$1,872,410.62 | \$347,264.36 |

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: 03/20/2026

| 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% | 6,035.59 | 0.00 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 8,525.70 | 100.00% | 8,525.70 | 0.00 |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 10,023.60 | 100.00% | 10,023.60 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 18,145.32 | 100.00% | 18,145.32 | 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% | 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>\$317,460.40</u> | <u>\$0.00</u> |
| SUBTOTALS | | \$4,269,540.21 | | \$2,189,871.02 | \$347,264.36 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | |
|-------|--|---------------------|
| 20 | FOUNDATION GRANT (State PP: \$0.00) | 0.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 161,001.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | <u>416,790.82</u> |
| | | <u>\$577,791.82</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 | 03/20/2026 | \$347,264.36 |

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 | 1,036.18 | 15.52 | 0.00 | 15.52 | 1,051.70 |
| | <u>1,076.29</u> | <u>16.02</u> | <u>0.00</u> | <u>16.02</u> | <u>1,092.31</u> |

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 03/20/2026

District: 72901 ISD: 72
 Charlton Heston Academy

| | |
|------------------------|--------|
| State Aid Membership | 718.51 |
| General ED K-12 | 710.66 |
| Supplemental 2025 | 707.03 |
| Fall 2025 | 711.06 |
| 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 |

| CURRENT YEAR ALLOWANCES | Amount | Pct to Date | Previous Amts | Current Amt |
|---|----------------|-------------|----------------|--------------|
| 51c SPEC ED HEADLEE OBLIGATION | 85,465.13 | 54.54% | 38,843.90 | 7,768.78 |
| 22b/51e DISCRETIONARY PAYMENT | 4,074,842.65 | 54.54% | 1,853,201.67 | 369,217.51 |
| 22b PSA PROTECTED | 3,146,182.85 | 54.54% | 1,430,855.57 | 285,072.56 |
| 29(6) ENROLLMENT STABILIZATION PAYMENTS | 3,223.96 | 54.54% | 793.71 | 964.64 |
| 31a AT RISK | 950,242.86 | 54.54% | 432,174.19 | 86,088.27 |
| 61d CTE PER PUPIL INCENTIVE | 18,331.95 | 54.54% | 8,331.87 | 1,666.38 |
| 22I DISTRICT TRANSPORTATION COSTS | 223,685.81 | 54.54% | 101,665.20 | 20,333.04 |
| 152a HEADLEE OBLIGATION FOR DATA COLLEC | 21,299.25 | 54.54% | 9,688.00 | 1,928.61 |
| 31aa MENTAL HEALTH GRANT - PER PUPIL | 268,164.54 | 100.00% | 121,754.73 | 146,409.81 |
| 33 MUSIC EDUCATION PROGRAM | 119,834.00 | 100.00% | 119,834.00 | 0.00 |
| 31d SCHOOL LUNCH | 10,221.19 | 54.54% | 4,645.53 | 929.11 |
| | \$8,921,494.19 | | \$4,121,788.37 | \$920,378.71 |

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: 03/20/2026

| 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 |
| 51c | 2025 SPEC ED HEADLEE OBLIGATION | 5,917.34 | 100.00% | 5,917.34 | 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% | 879.66 | 0.00 |
| 27l(2) | 2025 EDUCATOR COMPENSATION PROGRAM | 104,613.33 | 100.00% | 104,613.33 | 0.00 |
| 35m | 2025 LITERACY SUPPORTS | 93,842.00 | 100.00% | 0.00 | 93,842.00 |
| | | <u>\$242,997.54</u> | | <u>\$149,155.54</u> | <u>\$93,842.00</u> |
| SUBTOTALS | | \$9,164,491.73 | | \$4,270,943.91 | \$1,014,220.71 |

OTHER CURRENT YEAR CALCULATION INFORMATION

| | | | | | |
|-------|--|--|--|--|-----------------------|
| 20 | FOUNDATION GRANT (State PP: \$10,050.00) | | | | 7,142,133.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | | | | 78,892.50 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | | | | 85,465.13 |
| | | | | | <u>\$7,306,490.63</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 | 03/20/2026 | \$1,014,220.71 |

SUPPLEMENTAL PAYMENTS

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