

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 05/20/2026

District: 72000	ISD: 72	LEA Membership	6,909.03
C.O.O.R. ISD		ISD Membership	57.80
Homestead Tax Value	1,852,605,668.00	Supplemental 2025	65.00
Non-Homestead Tax Value	2,430,647,356.00	Fall	57.00
Com Pers Prop Tax Value	37,585,982.00		
Ind Pers Prop Tax Value	16,045,694.00	Mills	
		Special Ed.	0.7253
		Voc. Ed.	0.0000
		Operating	0.2899
		Special Ed. Costs	6,128,209.00
		Special Ed. Transp. Costs	912,843.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 57.80 Total FTEs	580,890.00	72.72%	369,620.31	52,802.90
51a(2)	SPECIAL EDUCATION	2,396,305.56	72.72%	1,524,769.23	217,824.17
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	313,370.75	72.72%	199,397.81	28,485.40
35a(4)	EARLY LITERACY TEACHER COACHES	250,000.00	72.72%	159,075.00	22,725.00
54d	EARLY ON	186,771.00	72.72%	118,842.39	16,977.48
32d(1)	GREAT START READINESS	3,551,775.00	72.72%	2,516,149.72	66,701.06
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	100.00%	42,000.00	0.00
32d(24)	GSRP TRANSPORTATION	294,060.00	72.72%	187,110.38	26,730.05
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	1,713.24	72.72%	1,090.24	155.63
81	INTERMEDIATE DISTRICTS	503,653.25	72.72%	320,474.56	45,782.08
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	72.72%	56,812.50	8,116.07
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	72.72%	638,272.53	91,181.79
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	156,532.70	72.72%	99,457.86	14,372.72
147a(2)	MPSERS NORMAL COST OFFSET	124,658.92	100.00%	81,578.46	43,080.46
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	35,788.51	100.00%	23,376.31	12,412.20
147c(1)	MPSERS UAAL RATE STABILIZATION	773,451.97	72.72%	492,147.49	70,306.78
26a	RENAISSANCE ZONE	89,624.26	72.72%	57,027.92	8,146.84
30d	UNIVERSAL SCHOOL BREAKFAST	502.92	100.00%	327.66	175.26
30d	UNIVERSAL SCHOOL LUNCH	769.60	100.00%	528.32	241.28
61a(1)	VOCATIONAL EDUCATION	345,654.60	72.72%	219,940.02	31,420.01
		<u>\$10,739,907.99</u>		<u>\$7,107,998.71</u>	<u>\$757,637.18</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
32d(1)	2024 GREAT START READINESS	(33,231.00)	100.00%	(13.00)	(33,218.00)
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
32d(31)	2025 GSRP CLASSROOM START UP GRANTS	(125,000.00)	100.00%	0.00	(125,000.00)
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
61a(1)	2025 VOCATIONAL EDUCATION	140.40	100.00%	0.00	140.40
		<u>\$104,529.33</u>		<u>\$262,606.93</u>	<u>(\$158,077.60)</u>
SUBTOTALS		\$10,844,437.32		\$7,370,605.64	\$599,559.58

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
04/20/2026	\$994,221.16	05/20/2026	\$599,559.58		

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
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District: 20015 ISD: 72
 Crawford AuSable Schools

State Aid Membership	1,587.36
General ED K-12	1,564.17
Supplemental 2025	1,588.71
Fall 2025	1,561.44
Special ED K-12 Sec 52	23.19
Supplemental 2025	21.09
Fall 2025	23.42
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	463,491,304	18.000	8,342,843
Comm PP TV	6,834,200	6.000	41,005
Assumed Local Revenue			8,383,848
Local Revenue Per GE			5,359.93
Local Revenue Per Membership			5,281.63

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	72.72%	327,073.31	46,724.75
22b/51e	DISCRETIONARY PAYMENT	7,569,126.29	72.72%	4,804,222.75	700,045.89
29(6)	ENROLLMENT STABILIZATION PAYMENTS	135,587.91	72.72%	89,356.79	9,242.74
31a	AT RISK	1,550,251.09	72.72%	986,424.77	140,917.82
104h	BENCHMARK ASSESSMENTS	15,835.00	72.72%	0.00	11,515.21
61d	CTE PER PUPIL INCENTIVE	21,447.65	72.72%	13,647.14	1,949.59
22l	DISTRICT TRANSPORTATION COSTS	214,633.02	72.72%	128,352.13	27,729.00
99h	FIRST ROBOTICS	13,055.00	100.00%	13,055.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	47,050.69	72.72%	29,905.19	4,310.07
22d(4)	ISOLATED DISTRICTS	101,297.74	72.72%	64,387.17	9,276.55
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPSERS NORMAL COST OFFSET	256,751.33	100.00%	170,599.76	86,151.57
147e	MPSERS REFORMS - DEFINED CONTRIBUT	60,771.39	100.00%	40,328.90	20,442.49
147c(1)	MPSERS UAAL RATE STABILIZATION	1,557,811.72	72.72%	991,235.60	141,605.08
26a	RENAISSANCE ZONE	1,551,514.50	72.72%	987,228.68	141,032.66
31d	SCHOOL LUNCH	41,899.08	72.72%	26,660.38	3,808.63
30d	UNIVERSAL SCHOOL BREAKFAST	16,946.88	100.00%	16,946.88	0.00
30d	UNIVERSAL SCHOOL LUNCH	23,967.56	100.00%	23,967.56	0.00
		\$13,691,970.59		\$8,713,392.01	\$1,344,752.05

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	(161.96)	100.00%	(161.96)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1,418.96	100.00%	1,418.96	0.00
51c	2025 SPEC ED HEADLEE OBLIGATION	74,348.78	100.00%	74,348.78	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4,262.77	100.00%	4,262.77	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>\$493,086.32</u>		<u>\$493,086.32</u>	<u>\$0.00</u>
SUBTOTALS		\$14,185,056.91		\$9,206,478.33	\$1,344,752.05

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$4,690.07)	7,336,066.79
51e	SPECIAL ED FOUNDATION (SEC 52)	233,059.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	514,023.74
		<u>\$8,083,150.03</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
04/20/2026	\$1,238,798.23	05/20/2026	\$1,344,752.05		

SUPPLEMENTAL PAYMENTS

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

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District: 65045 ISD: 72

West Branch-Rose City Area Schools

State Aid Membership	1,823.49
General ED K-12	1,806.54
Supplemental 2025	1,799.70
Fall 2025	1,807.30
Special ED K-12 Sec 52	16.95
Supplemental 2025	16.79
Fall 2025	16.97
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	445,775,826	18.000	8,023,965
Comm PP TV	8,455,182	6.000	50,731
Assumed Local Revenue			8,074,696
Local Revenue Per GE			4,469.70
Local Revenue Per Membership			4,428.15

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	72.72%	138,473.04	19,781.87
22b/51e	DISCRETIONARY PAYMENT	10,251,382.66	72.72%	6,456,518.43	998,287.04
29(6)	ENROLLMENT STABILIZATION PAYMENTS	59,595.92	72.72%	42,123.90	1,214.25
31a	AT RISK	2,198,592.17	72.72%	1,398,964.20	199,852.03
104h	BENCHMARK ASSESSMENTS	18,179.00	72.72%	0.00	13,219.77
41	BILINGUAL EDUCATION	5,472.00	72.72%	0.00	3,979.24
61d	CTE PER PUPIL INCENTIVE	43,547.43	72.72%	27,709.23	3,958.46
22l	DISTRICT TRANSPORTATION COSTS	373,766.05	72.72%	216,472.18	55,330.49
99h	FIRST ROBOTICS	21,844.00	100.00%	21,844.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	54,049.78	72.72%	34,352.72	4,952.28
22d(4)	ISOLATED DISTRICTS	116,366.42	72.72%	73,962.91	10,658.75
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPSERS NORMAL COST OFFSET	289,315.33	100.00%	161,581.11	127,734.22
147e	MPSERS REFORMS - DEFINED CONTRIBUT	46,184.96	100.00%	30,485.11	15,699.85
147c(1)	MPSERS UAAL RATE STABILIZATION	1,676,257.12	72.72%	1,066,602.41	152,371.77
31d	SCHOOL LUNCH	79,401.58	72.72%	50,523.23	7,217.60
30d	UNIVERSAL SCHOOL BREAKFAST	36,045.14	100.00%	30,228.54	5,816.60
30d	UNIVERSAL SCHOOL LUNCH	36,795.02	100.00%	31,089.61	5,705.41
		<u>\$15,524,416.84</u>		<u>\$9,780,930.62</u>	<u>\$1,625,779.63</u>

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

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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	3,865.04	100.00%	2,053.88	1,811.16
22b/51e	2023 DISCRETIONARY PAYMENT	5.43	100.00%	20.25	(14.82)
22a	2024 PROP A OBLIGATION	12,937.83	100.00%	4,226.85	8,710.98
22b/51e	2024 DISCRETIONARY PAYMENT	(8.86)	100.00%	3.79	(12.65)
31j	2024 LOCAL PRODUCE IN SCHOOL MEALS	4,991.00	100.00%	4,991.00	0.00
22a	2025 PROP A OBLIGATION	20,742.04	100.00%	5,157.88	15,584.16
51c	2025 SPEC ED HEADLEE OBLIGATION	7,439.31	100.00%	7,439.31	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(17.28)	100.00%	(26.90)	9.62
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>\$555,457.91</u>		<u>\$529,369.46</u>	<u>\$26,088.45</u>
SUBTOTALS		\$16,079,874.75		\$10,310,300.08	\$1,651,868.08

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$5,580.30)				10,081,035.16
51e	SPECIAL ED FOUNDATION (SEC 52)				170,347.50
51a.2	SPECIAL EDUCATION (Categorical Amount)				217,622.26
					<u>\$10,469,004.92</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
04/20/2026	\$1,427,871.24	05/20/2026	\$1,651,868.08		

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
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District: 65900 ISD: 72

Alternative Educational Academy of Ogemaw County

State Aid Membership	110.62
General ED K-12	110.30
Supplemental 2025	129.42
Fall 2025	108.18
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	72.72%	44,461.40	6,351.63
22b/51e DISCRETIONARY PAYMENT	643,988.71	72.72%	410,399.75	57,908.84
22b PSA PROTECTED	467,742.29	72.72%	298,081.80	42,060.39
29(6) ENROLLMENT STABILIZATION PAYMENTS	25,490.78	72.72%	15,730.83	2,806.07
31a AT RISK	211,500.91	72.72%	134,578.03	19,225.43
61d CTE PER PUPIL INCENTIVE	869.50	72.72%	553.26	79.04
99h FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	3,278.87	72.72%	2,089.75	294.64
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
	\$1,427,572.96		\$910,721.82	\$128,726.04

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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		\$1,449,557.90		\$932,706.76	\$128,726.04

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				1,108,515.00
51e	SPECIAL ED FOUNDATION (SEC 52)				3,216.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				69,874.90
					<u>\$1,181,605.90</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
04/20/2026	\$133,110.38	05/20/2026	\$128,726.04		

STATE OF MICHIGAN
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District: 68010 ISD: 72
 Mio-AuSable Schools

State Aid Membership	486.41
General ED K-12	478.27
Supplemental 2025	487.72
Fall 2025	473.95
Special ED K-12 Sec 52	8.14
Supplemental 2025	7.30
Fall 2025	5.59
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
Non-Pre TV	168,890,825	18.000	3,040,035
Comm PP TV	4,836,800	6.000	29,021
Assumed Local Revenue			<u>3,069,056</u>
Local Revenue Per GE			6,416.99
Local Revenue Per Membership			6,309.61

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	72.72%	73,738.55	10,534.08
22b/51e DISCRETIONARY PAYMENT	1,819,366.69	72.72%	1,150,238.26	172,805.20
29(6) ENROLLMENT STABILIZATION PAYMENTS	24,914.36	72.72%	16,033.74	2,083.98
31a AT RISK	520,480.42	72.72%	331,181.69	47,311.67
104h BENCHMARK ASSESSMENTS	4,893.00	72.72%	3,113.42	444.77
61d CTE PER PUPIL INCENTIVE	5,506.83	72.72%	3,504.00	500.57
22l DISTRICT TRANSPORTATION COSTS	81,203.44	72.72%	38,784.54	20,266.60
99h FIRST ROBOTICS	4,827.00	100.00%	4,827.00	0.00
152a HEADLEE OBLIGATION FOR DATA COLLEC	14,417.60	72.72%	9,171.78	1,312.70
22d(4) ISOLATED DISTRICTS	31,040.36	72.72%	19,747.24	2,825.31
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	53,664.74	100.00%	46,117.94	7,546.80
147e MPSERS REFORMS - DEFINED CONTRIBUT	19,032.62	100.00%	12,251.12	6,781.50
147c(1) MPSERS UAAL RATE STABILIZATION	485,695.18	72.72%	309,047.84	44,149.69
31d SCHOOL LUNCH	16,897.17	72.72%	10,751.67	1,535.95
	<u>\$3,197,825.87</u>		<u>\$2,028,508.79</u>	<u>\$318,098.82</u>

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STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 05/20/2026

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%	4,606.52	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
27(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
27(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>\$213,120.48</u>		<u>\$213,120.48</u>	<u>\$0.00</u>
SUBTOTALS		\$3,410,946.35		\$2,241,629.27	\$318,098.82

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,633.01)	1,737,559.69
51e	SPECIAL ED FOUNDATION (SEC 52)	81,807.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	115,886.46
		<u>\$1,935,253.15</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	03/20/2026	\$278,238.10
04/20/2026	\$287,950.97	05/20/2026	\$318,098.82		

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	475.33	5.76	0.00	5.76	481.09
	<u>478.27</u>	<u>8.14</u>	<u>0.00</u>	<u>8.14</u>	<u>486.41</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 05/20/2026

District: 68030 ISD: 72
 Fairview Area School District

State Aid Membership	296.45
General ED K-12	294.86
Supplemental 2025	301.80
Fall 2025	282.40
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	133,974,622	18.000	2,411,543
Comm PP TV	3,964,800	6.000	23,789
Assumed Local Revenue			<u>2,435,332</u>
Local Revenue Per GE			8,259.28
Local Revenue Per Membership			8,214.98

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	72.72%	36,631.13	5,233.02
22b/51e DISCRETIONARY PAYMENT	543,991.20	72.72%	340,176.63	55,413.77
29(6) ENROLLMENT STABILIZATION PAYMENTS	26,675.66	72.72%	16,659.74	2,738.80
31a AT RISK	466,607.91	72.72%	296,902.61	42,414.66
61d CTE PER PUPIL INCENTIVE	2,101.29	72.72%	1,337.05	191.01
22I DISTRICT TRANSPORTATION COSTS	56,803.14	72.72%	38,367.64	2,939.60
152a HEADLEE OBLIGATION FOR DATA COLLEC	8,787.03	72.72%	5,593.23	796.70
22d(4) ISOLATED DISTRICTS	18,918.02	72.72%	12,042.47	1,714.71
31aa MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2) MPSERS NORMAL COST OFFSET	34,866.33	100.00%	23,792.43	11,073.90
147e MPSERS REFORMS - DEFINED CONTRIBUT	10,337.11	100.00%	6,772.21	3,564.90
147c(1) MPSERS UAAL RATE STABILIZATION	243,159.88	72.72%	154,722.63	22,103.23
31d SCHOOL LUNCH	9,169.80	72.72%	5,834.74	833.54
30d UNIVERSAL SCHOOL BREAKFAST	668.02	100.00%	568.96	99.06
30d UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
	\$1,479,654.35		\$939,401.47	\$149,116.90

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: 05/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22b/51e	2023 DISCRETIONARY PAYMENT	2,370.37	100.00%	1,790.88	579.49
22b/51e	2024 DISCRETIONARY PAYMENT	4,115.45	100.00%	2,731.75	1,383.70
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	6,897.27	100.00%	5,453.51	1,443.76
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>\$155,638.29</u>		<u>\$152,231.34</u>	<u>\$3,406.95</u>
SUBTOTALS		\$1,635,292.64		\$1,091,632.81	\$152,523.85

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$1,790.72)	528,011.70
51e	SPECIAL ED FOUNDATION (SEC 52)	15,979.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>57,568.96</u>
		\$601,560.16

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
04/20/2026	\$120,346.48	05/20/2026	\$152,523.85		

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>284.34</u>	<u>1.15</u>	<u>0.00</u>	<u>1.15</u>	<u>285.49</u>
	294.86	1.59	0.00	1.59	296.45

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 05/20/2026

District: 72010 ISD: 72

Roscommon Area Public Schools

State Aid Membership	788.16
General ED K-12	765.68
Supplemental 2025	755.97
Fall 2025	757.51
Special ED K-12 Sec 52	22.48
Supplemental 2025	22.23
Fall 2025	20.23
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	604,195,151	18.000	10,875,513
Comm PP TV	5,686,700	6.000	34,120
Assumed Local Revenue			10,909,633
Local Revenue Per GE			14,248.29
Local Revenue Per Membership			13,841.90

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	72.72%	221,138.84	31,591.26
22b/51e	DISCRETIONARY PAYMENT	225,924.00	72.72%	144,267.03	20,024.90
29(6)	ENROLLMENT STABILIZATION PAYMENTS	37,083.33	72.72%	21,506.21	5,460.79
31a	AT RISK	750,406.28	72.72%	477,483.52	68,211.93
104h	BENCHMARK ASSESSMENTS	7,163.00	72.72%	4,557.82	651.11
61d	CTE PER PUPIL INCENTIVE	7,245.83	72.72%	4,610.52	658.65
22l	DISTRICT TRANSPORTATION COSTS	131,343.29	72.72%	89,505.46	6,007.38
99h	FIRST ROBOTICS	5,570.00	100.00%	5,570.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	23,361.73	72.72%	14,884.03	2,104.62
22d(4)	ISOLATED DISTRICTS	50,296.61	72.72%	32,045.96	4,529.73
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPSERS NORMAL COST OFFSET	160,107.61	100.00%	102,861.71	57,245.90
147e	MPSERS REFORMS - DEFINED CONTRIBUT	26,187.43	100.00%	17,487.29	8,700.14
147c(1)	MPSERS UAAL RATE STABILIZATION	953,177.30	72.72%	606,506.72	86,643.81
31d	SCHOOL LUNCH	24,965.66	72.72%	15,885.65	2,269.38
30d	UNIVERSAL SCHOOL BREAKFAST	13,967.46	100.00%	11,983.72	1,983.74
30d	UNIVERSAL SCHOOL LUNCH	21,903.83	100.00%	19,539.00	2,364.83
		<u>\$2,786,242.00</u>		<u>\$1,789,833.48</u>	<u>\$298,448.17</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: 05/20/2026

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		\$3,316,346.20		\$2,319,937.68	\$298,448.17

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	225,924.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>347,538.64</u>
		\$573,462.64

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
04/20/2026	\$250,722.44	05/20/2026	\$298,448.17		

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	757.36	20.43	0.00	20.43	777.79
	<u>765.68</u>	<u>22.48</u>	<u>0.00</u>	<u>22.48</u>	<u>788.16</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 05/20/2026

District: 72020 ISD: 72

Houghton Lake Community Schools

State Aid Membership	1,093.52
General ED K-12	1,077.48
Supplemental 2025	1,035.06
Fall 2025	1,040.28
Special ED K-12 Sec 52	16.04
Supplemental 2025	15.76
Fall 2025	15.57
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	614,319,628	18.000	11,057,753
Comm PP TV	7,808,300	6.000	46,850
Assumed Local Revenue			11,104,603
Local Revenue Per GE			10,306.09
Local Revenue Per Membership			10,154.92

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	72.72%	265,204.00	37,886.28
22b/51e	DISCRETIONARY PAYMENT	161,202.00	72.72%	102,444.94	14,781.15
29(6)	ENROLLMENT STABILIZATION PAYMENTS	119,704.21	72.72%	77,927.20	9,121.70
31a	AT RISK	1,738,264.67	72.72%	1,106,057.81	158,008.26
104h	BENCHMARK ASSESSMENTS	9,419.00	72.72%	5,993.31	856.19
61d	CTE PER PUPIL INCENTIVE	6,956.00	72.72%	4,426.10	632.30
22l	DISTRICT TRANSPORTATION COSTS	247,417.90	72.72%	148,729.99	31,192.31
99h	FIRST ROBOTICS	1,872.00	100.00%	1,872.00	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	32,412.85	72.72%	20,603.45	2,967.17
22d(4)	ISOLATED DISTRICTS	69,783.22	72.72%	44,360.12	6,386.24
31aa	MENTAL HEALTH GRANT - PER PUPIL	0.00	0.00%	0.00	0.00
147a(2)	MPSERS NORMAL COST OFFSET	172,931.78	100.00%	119,603.48	53,328.30
147e	MPSERS REFORMS - DEFINED CONTRIBUT	31,155.85	100.00%	21,643.01	9,512.84
147c(1)	MPSERS UAAL RATE STABILIZATION	997,899.44	72.72%	634,963.41	90,709.06
31d	SCHOOL LUNCH	30,917.81	72.72%	19,673.00	2,810.43
		<u>\$4,036,727.55</u>		<u>\$2,573,501.82</u>	<u>\$418,192.23</u>

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

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 05/20/2026

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	5,081.09	100.00%	8,525.70	(3,444.61)
27m(2)	2024 NATIONAL BOARD CERTIFICATION FUND	4,000.00	100.00%	0.00	4,000.00
51c	2025 SPEC ED HEADLEE OBLIGATION	10,023.60	100.00%	10,023.60	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	16,341.92	100.00%	18,145.32	(1,803.40)
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
27I(4)	2025 MPSERS HEALTHCARE OFFSET	77,710.13	100.00%	77,710.13	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	164,425.20	100.00%	164,425.20	0.00
		<u>\$316,212.39</u>		<u>\$317,460.40</u>	<u>(\$1,248.01)</u>
SUBTOTALS		\$4,352,939.94		\$2,890,962.22	\$416,944.22

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$0.00)	0.00
51e	SPECIAL ED FOUNDATION (SEC 52)	161,202.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	416,790.82
		<u>\$577,992.82</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
04/20/2026	\$353,826.84	05/20/2026	\$416,944.22		

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	1,039.76	15.59	0.00	15.59	1,055.35
	<u>1,077.48</u>	<u>16.04</u>	<u>0.00</u>	<u>16.04</u>	<u>1,093.52</u>

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 05/20/2026

District: 72901 ISD: 72
 Charlton Heston Academy

State Aid Membership	723.02
General ED K-12	714.40
Supplemental 2025	707.03
Fall 2025	715.22
Special ED K-12 Sec 52	8.62
Supplemental 2025	9.03
Fall 2025	8.57
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	72.72%	54,381.46	7,768.78
22b/51e DISCRETIONARY PAYMENT	4,100,419.94	72.72%	2,586,651.66	395,173.72
22b PSA PROTECTED	3,165,931.06	72.72%	1,997,151.74	305,113.33
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	5,492.67	(5,492.67)
31a AT RISK	950,242.84	72.72%	604,639.52	86,377.07
61d CTE PER PUPIL INCENTIVE	18,331.95	72.72%	11,664.62	1,666.37
22l DISTRICT TRANSPORTATION COSTS	110,433.33	72.72%	142,331.28	(62,024.16)
152a HEADLEE OBLIGATION FOR DATA COLLEC	21,430.92	72.72%	13,520.48	2,064.09
31aa MENTAL HEALTH GRANT - PER PUPIL	268,164.54	100.00%	268,164.54	0.00
33 MUSIC EDUCATION PROGRAM	119,834.00	100.00%	119,834.00	0.00
31d SCHOOL LUNCH	10,221.19	72.72%	6,503.74	929.11
	\$8,850,474.90		\$5,810,335.71	\$731,575.64

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: 05/20/2026

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%	93,842.00	0.00
		<u>\$242,997.54</u>		<u>\$242,997.54</u>	<u>\$0.00</u>
SUBTOTALS		\$9,093,472.44		\$6,053,333.25	\$731,575.64

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)				7,179,720.00
51e	SPECIAL ED FOUNDATION (SEC 52)				86,631.00
51a.2	SPECIAL EDUCATION (Categorical Amount)				85,465.13
					<u>\$7,351,816.13</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
04/20/2026	\$768,168.63	05/20/2026	\$731,575.64		

SUPPLEMENTAL PAYMENTS

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