# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 72000 ISD: 72

C.O.O.R. ISD

| | |
|---|---|
| Homestead Tax Value | 1,941,196,550.00 |
| Non-Homestead Tax Value | 2,627,109,423.00 |
| Com Pers Prop Tax Value | 47,946,924.00 |
| Ind Pers Prop Tax Value | 18,058,195.00 |

| | |
|---|---|
| LEA Membership | 6,879.98 |
| ISD Membership | 58.73 |
| Supplemental 2026 | 58.00 |
| Fall | 57.00 |

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 Amts | Current Amt |
|---|---|---|---|---|---|
| 51e | SPECIAL ED FOUNDATION PAYMENTS (SEC 58.74 Total FTEs | 604,987.66 | 18.18% | 54,993.38 | 54,993.38 |
| 51a(2) | SPECIAL EDUCATION | 2,396,305.56 | 18.18% | 217,824.18 | 217,824.17 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 6,349.36 | 18.18% | 576.94 | 577.37 |
| 32d(1) | GREAT START READINESS | 4,207,344.00 | 18.18% | 382,447.57 | 382,447.57 |
| 32d(21) | GSRP TRANSPORTATION | 275,729.00 | 18.18% | 0.00 | 50,127.53 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLECTI | 1,735.30 | 18.18% | 157.68 | 157.80 |
| 81 | INTERMEDIATE DISTRICTS | 516,244.32 | 18.18% | 46,926.61 | 46,926.61 |
| 147a | MPSERS NORMAL COST OFFSET | 39,293.97 | 100.00% | 0.00 | 39,293.97 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUTI | 10,914.47 | 100.00% | 0.00 | 10,914.47 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 744,394.79 | 18.18% | 0.00 | 135,330.97 |
| 26a | RENAISSANCE ZONE | 55,252.58 | 18.18% | 5,022.46 | 5,022.46 |
| 54 | SCHOOL FOR DEAF/BLIND | 15,401.80 | 18.18% | 0.00 | 2,800.05 |
| 31d | SCHOOL LUNCH | 0.00 | 0.00% | 0.00 | 0.00 |
| 51a.1 | TUITION DEDUCT-DEAF | (36,584.87) | 18.18% | 0.00 | (6,651.13) |
| | | $8,837,367.94 | | $707,948.82 | $939,765.22 |

| PRIOR YEAR ADJUSTMENTS | | | Amount | Pct To Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|---|
| 32d(31) | 2025 | GSRP CLASSROOM START UP GRANTS | (1,381.00) | 100.00% | (1,381.00) | 0.00 |
| 30d | 2026 | UNIVERSAL SCHOOL BREAKFAST | 128.87 | 100.00% | 31.56 | 97.31 |
| 30d | 2026 | UNIVERSAL SCHOOL LUNCH | 202.57 | 100.00% | 47.41 | 155.16 |
| | | | ($1,049.56) | | ($1,302.03) | $252.47 |
| **SUBTOTALS** | | | $8,836,318.38 | | $706,646.79 | $940,017.69 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $706,646.79 | 11/20/2026 | $940,017.69 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 20015 ISD: 72

Crawford AuSable Schools

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,200.00 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 496,481,276 | 18.000 | 8,936,663 |
| Comm PP TV | 8,026,400 | 6.000 | 48,158 |
| Assumed Local Revenue | | | 8,984,821 |

| | |
|---|---|
| Local Revenue Per GE | 5,697.49 |
| Local Revenue Per Membership | 5,616.88 |

| | |
|---|---|
| State Aid Membership | 1,599.61 |
| General ED K-12 | 1,576.98 |
| Supplemental 2026 | 1,528.94 |
| Fall 2026 | 1,561.44 |
| Special ED K-12 Sec 52 | 22.63 |
| Supplemental 2026 | 24.98 |
| Fall 2026 | 23.42 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 46,724.76 | 46,724.76 |
| 22b/51e | DISCRETIONARY PAYMENT | 7,491,155.22 | 18.18% | 680,946.01 | 680,946.01 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 2,094,718.21 | 18.18% | 190,409.89 | 190,409.88 |
| 22b(4) | WEIGHTED FDN - ENG LANG LEARNER | 451.14 | 18.18% | 41.01 | 41.01 |
| 22l | DISTRICT TRANSPORTATION COSTS | 214,633.02 | 18.18% | 0.00 | 39,020.28 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 172,935.33 | 18.18% | 15,713.83 | 15,725.81 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 47,263.69 | 18.18% | 4,294.78 | 4,297.76 |
| 22d(4) | ISOLATED DISTRICTS | 113,958.24 | 18.18% | 10,349.15 | 10,368.46 |
| 147a | MPSERS NORMAL COST OFFSET | 65,649.05 | 100.00% | 0.00 | 65,649.05 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 17,061.11 | 100.00% | 0.00 | 17,061.11 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 1,462,434.83 | 18.18% | 0.00 | 265,870.65 |
| 26a | RENAISSANCE ZONE | 956,666.51 | 18.18% | 86,960.99 | 86,960.98 |
| 31d | SCHOOL LUNCH | 44,464.70 | 18.18% | 4,041.84 | 4,041.84 |
| | | $13,195,414.79 | | $1,039,482.26 | $1,427,117.60 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 48.37 | 100.00% | 48.37 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 2,107.25 | 100.00% | 2,107.25 | 0.00 |
| 27h(5) | 2025 MENTORING GRANTS - ADMINISTRATOR | 6,000.00 | 100.00% | 0.00 | 6,000.00 |
| 22b/51e | 2026 DISCRETIONARY PAYMENT | 3,034.49 | 100.00% | 3,034.49 | 0.00 |
| 61d | 2026 CTE PER PUPIL INCENTIVE | (15,013.96) | 100.00% | (15,013.96) | 0.00 |
| 1100 | 2026 REIMB FOR SCHOOL BOARD MEM TRAIN | 300.00 | 100.00% | 300.00 | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL LUNCH | 7,668.29 | 100.00% | 7,668.29 | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL BREAKFAST | 3,468.97 | 100.00% | 3,468.97 | 0.00 |
| | | $7,613.41 | | $1,613.41 | $6,000.00 |
| **SUBTOTALS** | | $13,203,028.20 | | $1,041,095.67 | $1,433,117.60 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $4,602.51) | 7,258,066.22 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 233,089.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 514,023.74 |
| | | $8,005,178.96 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $1,041,095.67 | 11/20/2026 | $1,433,117.60 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 1,608.59 | 21.11 | 0.00 | 21.11 | 1,629.70 |
| 2026 | 1,564.17 | 23.19 | 0.00 | 23.19 | 1,587.36 |
| 2027 | 1,558.19 | 23.58 | 0.00 | 23.58 | 1,581.77 |
| | 1,576.98 | 22.63 | 0.00 | 22.63 | 1,599.61 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 65045 ISD: 72

West Branch-Rose City Area Schools

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,228.37 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 518,845,808 | 18.000 | 9,339,225 |
| Comm PP TV | 16,120,124 | 6.000 | 96,721 |
| Assumed Local Revenue | | | 9,435,946 |

| | |
|---|---|
| Local Revenue Per GE | 5,206.41 |
| Local Revenue Per Membership | 5,158.88 |

| | |
|---|---|
| State Aid Membership | 1,829.07 |
| General ED K-12 | 1,812.37 |
| Supplemental 2026 | 1,780.39 |
| Fall 2026 | 1,807.30 |
| Special ED K-12 Sec 52 | 16.70 |
| Supplemental 2026 | 17.61 |
| Fall 2026 | 16.97 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 19,781.86 | 19,781.87 |
| 22b/51e | DISCRETIONARY PAYMENT | 9,403,479.71 | 18.18% | 854,776.31 | 854,776.30 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 2,332,109.52 | 18.18% | 211,988.76 | 211,988.75 |
| 22b(4) | WEIGHTED FDN - ENG LANG LEARNER | 6,728.99 | 18.18% | 611.67 | 611.66 |
| 22l | DISTRICT TRANSPORTATION COSTS | 373,766.05 | 18.18% | 0.00 | 67,950.67 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 197,742.47 | 18.18% | 17,967.93 | 17,981.65 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 54,043.55 | 18.18% | 4,910.85 | 4,914.27 |
| 22d(4) | ISOLATED DISTRICTS | 130,305.26 | 18.18% | 11,833.71 | 11,855.79 |
| 35m(1) | LITERACY SUPPORTS | 0.00 | 0.00% | 1,488.03 | (1,488.03) |
| 147a | MPSERS NORMAL COST OFFSET | 83,561.75 | 100.00% | 0.00 | 83,561.75 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 11,962.33 | 100.00% | 0.00 | 11,962.33 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 1,587,223.81 | 18.18% | 0.00 | 288,557.29 |
| 31d | SCHOOL LUNCH | 62,742.47 | 18.18% | 5,703.29 | 5,703.29 |
| | | $14,461,288.17 | | $1,129,062.41 | $1,578,157.59 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 22a | 2022 PROP A OBLIGATION | 0.00 | 0.00% | 0.00 | 0.00 |
| 22b | 2022 DISCRETIONARY PAYMENT | 0.00 | 0.00% | 0.00 | 0.00 |
| 22a | 2023 PROP A OBLIGATION | 0.00 | 0.00% | 0.00 | 0.00 |
| 22b/51e | 2023 DISCRETIONARY PAYMENT | 0.00 | 0.00% | 0.00 | 0.00 |
| 22a | 2024 PROP A OBLIGATION | 0.00 | 0.00% | 0.00 | 0.00 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 0.00 | 0.00% | 0.00 | 0.00 |
| 22a | 2025 PROP A OBLIGATION | 0.00 | 0.00% | 0.00 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 0.00 | 0.00% | 0.00 | 0.00 |
| 22b/51e | 2026 DISCRETIONARY PAYMENT | 0.00 | 0.00% | 0.00 | 0.00 |
| 61d | 2026 CTE PER PUPIL INCENTIVE | (2,532.61) | 100.00% | (2,532.61) | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL LUNCH | 12,992.30 | 100.00% | (4,131.33) | 17,123.63 |
| 30d | 2026 UNIVERSAL SCHOOL BREAKFAST | 7,712.76 | 100.00% | 743.26 | 6,969.50 |
| 35m(1) | 2026 LITERACY SUPPORTS | 16,370.00 | 100.00% | 0.00 | 16,370.00 |
| | | $34,542.45 | | ($5,920.68) | $40,463.13 |
| **SUBTOTALS** | | $14,495,830.62 | | $1,123,141.73 | $1,618,620.72 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $5,093.59) | 9,231,469.71 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 172,010.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 217,622.26 |
| | | $9,621,101.97 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $1,123,141.73 | 11/20/2026 | $1,618,620.72 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 1,825.97 | 16.13 | 0.00 | 16.13 | 1,842.10 |
| 2026 | 1,806.54 | 16.95 | 0.00 | 16.95 | 1,823.49 |
| 2027 | 1,804.61 | 17.03 | 0.00 | 17.03 | 1,821.64 |
| | 1,812.37 | 16.70 | 0.00 | 16.70 | 1,829.07 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 65900 ISD: 72

Alternative Educational Academy of Ogemaw County

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,228.37 |

| | |
|---|---|
| State Aid Membership | 112.94 |
| General ED K-12 | 112.63 |
| Supplemental 2026 | 119.15 |
| Fall 2026 | 108.18 |
| Special ED K-12 Sec 52 | 0.31 |
| Supplemental 2026 | 0.35 |
| Fall 2026 | 0.32 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | | | |
|---|---|---|---|
| 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 | 18.18% | 6,351.63 | 6,351.63 |
| 22b/51e | DISCRETIONARY PAYMENT | 685,729.89 | 18.18% | 62,332.85 | 62,332.84 |
| 22b | PSA PROTECTED | 477,552.11 | 18.18% | 43,409.49 | 43,409.48 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 301,651.98 | 18.18% | 27,420.16 | 27,420.17 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 12,210.05 | 18.18% | 1,109.47 | 1,110.32 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 3,337.04 | 18.18% | 303.23 | 303.44 |
| | | $1,550,355.97 | | $140,926.83 | $140,927.88 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 61d | 2026 CTE PER PUPIL INCENTIVE | 300.26 | 100.00% | 300.26 | 0.00 |
| | | $300.26 | | $300.26 | $0.00 |
| **SUBTOTALS** | | $1,550,656.23 | | $141,227.09 | $140,927.88 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $10,300.00) | 1,160,089.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 3,193.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 69,874.90 |
| | | $1,233,156.90 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $141,227.09 | 11/20/2026 | $140,927.88 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 118.30 | 0.28 | 0.00 | 0.28 | 118.58 |
| 2026 | 110.30 | 0.32 | 0.00 | 0.32 | 110.62 |
| 2027 | 109.28 | 0.32 | 0.00 | 0.32 | 109.60 |
| | 112.63 | 0.31 | 0.00 | 0.31 | 112.94 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 68010 ISD: 72

Mio-AuSable Schools

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,200.00 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 178,250,005 | 18.000 | 3,208,500 |
| Comm PP TV | 4,989,000 | 6.000 | 29,934 |
| Assumed Local Revenue | | | 3,238,434 |

| | |
|---|---|
| Local Revenue Per GE | 6,777.94 |
| Local Revenue Per Membership | 6,686.28 |

| | |
|---|---|
| State Aid Membership | 484.34 |
| General ED K-12 | 477.79 |
| Supplemental 2026 | 455.60 |
| Fall 2026 | 473.95 |
| Special ED K-12 Sec 52 | 6.55 |
| Supplemental 2026 | 5.97 |
| Fall 2026 | 5.59 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 10,534.08 | 10,534.08 |
| 22b/51e | DISCRETIONARY PAYMENT | 1,750,270.05 | 18.18% | 159,099.55 | 159,099.55 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 692,499.90 | 18.18% | 62,948.24 | 62,948.24 |
| 22l | DISTRICT TRANSPORTATION COSTS | 81,203.44 | 18.18% | 0.00 | 14,762.79 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 52,362.45 | 18.18% | 4,757.93 | 4,761.56 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 14,310.80 | 18.18% | 1,300.40 | 1,301.30 |
| 22d(4) | ISOLATED DISTRICTS | 34,505.00 | 18.18% | 3,133.58 | 3,139.43 |
| 147a | MPSERS NORMAL COST OFFSET | 24,309.75 | 100.00% | 0.00 | 24,309.75 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 6,954.88 | 100.00% | 0.00 | 6,954.88 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 432,815.33 | 18.18% | 0.00 | 78,685.83 |
| 31d | SCHOOL LUNCH | 15,380.37 | 18.18% | 1,398.08 | 1,398.07 |
| | | $3,220,498.43 | | $243,171.86 | $367,895.48 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 9.48 | 100.00% | 9.48 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 14.58 | 100.00% | 14.58 | 0.00 |
| 22b/51e | 2026 DISCRETIONARY PAYMENT | (224.79) | 100.00% | (224.79) | 0.00 |
| 61d | 2026 CTE PER PUPIL INCENTIVE | 561.32 | 100.00% | 561.32 | 0.00 |
| 35m(1) | 2026 LITERACY SUPPORTS | 10,552.00 | 100.00% | 0.00 | 10,552.00 |
| | | $10,912.59 | | $360.59 | $10,552.00 |
| **SUBTOTALS** | | $3,231,411.02 | | $243,532.45 | $378,447.48 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $3,522.06) | 1,682,805.05 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 67,465.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 115,886.46 |
| | | $1,866,156.51 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $243,532.45 | 11/20/2026 | $378,447.48 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 485.92 | 8.27 | 0.00 | 8.27 | 494.19 |
| 2026 | 475.33 | 5.76 | 0.00 | 5.76 | 481.09 |
| 2027 | 472.12 | 5.63 | 0.00 | 5.63 | 477.75 |
| | 477.79 | 6.55 | 0.00 | 6.55 | 484.34 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 68030 ISD: 72

Fairview Area School District

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,560.93 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 133,665,061 | 18.000 | 2,405,971 |
| Comm PP TV | 3,791,500 | 6.000 | 22,749 |
| Assumed Local Revenue | | | 2,428,720 |

| | |
|---|---|
| Local Revenue Per GE | 8,376.34 |
| Local Revenue Per Membership | 8,340.67 |

| | |
|---|---|
| State Aid Membership | 291.19 |
| General ED K-12 | 289.95 |
| Supplemental 2026 | 280.30 |
| Fall 2026 | 282.40 |
| Special ED K-12 Sec 52 | 1.24 |
| Supplemental 2026 | 1.00 |
| Fall 2026 | 1.10 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 5,233.02 | 5,233.02 |
| 22b/51e | DISCRETIONARY PAYMENT | 570,537.22 | 18.18% | 51,861.83 | 51,861.84 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 522,871.26 | 18.18% | 47,529.00 | 47,529.00 |
| 22l | DISTRICT TRANSPORTATION COSTS | 56,803.14 | 18.18% | 0.00 | 10,326.81 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 31,480.82 | 18.18% | 2,860.52 | 2,862.69 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 8,603.79 | 18.18% | 781.81 | 782.36 |
| 22d(4) | ISOLATED DISTRICTS | 20,744.74 | 18.18% | 1,883.94 | 1,887.45 |
| 147a | MPSERS NORMAL COST OFFSET | 5,517.85 | 100.00% | 0.00 | 5,517.85 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 2,144.12 | 100.00% | 0.00 | 2,144.12 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 240,766.61 | 18.18% | 0.00 | 43,771.37 |
| 31d | SCHOOL LUNCH | 9,542.80 | 18.18% | 867.44 | 867.44 |
| 18(4) | FAIL TO SUBMIT AUDIT (DEDUCT) | (172,902.30) | 100.00% | 0.00 | (172,902.30) |
| 18(5) | FAIL TO SUBMIT FID (DEDUCT) | 0.00 | 0.00% | 0.00 | 0.00 |
| | | $1,353,679.01 | | $111,017.56 | ($118.35) |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 356.31 | 100.00% | 356.31 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 309.38 | 100.00% | 309.38 | 0.00 |
| 22b/51e | 2026 DISCRETIONARY PAYMENT | 386.26 | 100.00% | 386.26 | 0.00 |
| 61d | 2026 CTE PER PUPIL INCENTIVE | (346.65) | 100.00% | (346.65) | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL LUNCH | 0.00 | 0.00% | 0.00 | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL BREAKFAST | 168.32 | 100.00% | 49.97 | 118.35 |
| | | $873.62 | | $755.27 | $118.35 |
| **SUBTOTALS** | | $1,354,552.63 | | $111,772.83 | $0.00 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $1,923.66) | 557,765.22 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 12,772.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 57,568.96 |
| | | $628,106.18 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $111,772.83 | 11/20/2026 | $0.00 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 303.31 | 1.47 | 0.00 | 1.47 | 304.78 |
| 2026 | 284.34 | 1.15 | 0.00 | 1.15 | 285.49 |
| 2027 | 282.19 | 1.09 | 0.00 | 1.09 | 283.28 |
| | 289.95 | 1.24 | 0.00 | 1.24 | 291.19 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 72010 ISD: 72

Roscommon Area Public Schools

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,378.76 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 638,501,784 | 18.000 | 11,493,032 |
| Comm PP TV | 5,879,500 | 6.000 | 35,277 |
| Assumed Local Revenue | | | 11,528,309 |

| | |
|---|---|
| Local Revenue Per GE | 15,188.61 |
| Local Revenue Per Membership | 14,776.09 |

| | |
|---|---|
| State Aid Membership | 780.20 |
| General ED K-12 | 759.01 |
| Supplemental 2026 | 741.40 |
| Fall 2026 | 757.51 |
| Special ED K-12 Sec 52 | 21.19 |
| Supplemental 2026 | 21.10 |
| Fall 2026 | 20.23 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 31,591.26 | 31,591.26 |
| 22b/51e | DISCRETIONARY PAYMENT | 218,257.00 | 18.18% | 19,839.56 | 19,839.56 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 821,495.04 | 18.18% | 74,673.90 | 74,673.90 |
| 22b(4) | WEIGHTED FDN - ENG LANG LEARNER | 451.14 | 18.18% | 41.01 | 41.01 |
| 22l | DISTRICT TRANSPORTATION COSTS | 131,343.29 | 18.18% | 0.00 | 23,878.21 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 84,348.15 | 18.18% | 7,664.32 | 7,670.17 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 23,052.58 | 18.18% | 2,094.75 | 2,096.21 |
| 22d(4) | ISOLATED DISTRICTS | 55,582.44 | 18.18% | 5,047.73 | 5,057.16 |
| 147a | MPSERS NORMAL COST OFFSET | 45,176.47 | 100.00% | 0.00 | 45,176.47 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 6,209.99 | 100.00% | 0.00 | 6,209.99 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 953,049.12 | 18.18% | 0.00 | 173,264.33 |
| 31d | SCHOOL LUNCH | 25,467.00 | 18.18% | 2,314.95 | 2,314.95 |
| | | $2,711,970.86 | | $143,267.48 | $391,813.22 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 35a(5) | 2025 EARLY LITERACY TARGETED INSTRUCTI | (6,235.15) | 100.00% | 0.00 | (6,235.15) |
| 61d | 2026 CTE PER PUPIL INCENTIVE | (1,981.90) | 100.00% | (1,981.90) | 0.00 |
| 30d | 2026 UNIVERSAL SCHOOL LUNCH | 4,837.10 | 100.00% | (2,033.04) | 6,870.14 |
| 30d | 2026 UNIVERSAL SCHOOL BREAKFAST | 2,701.01 | 100.00% | 84.16 | 2,616.85 |
| | | ($678.94) | | ($3,930.78) | $3,251.84 |
| **SUBTOTALS** | | $2,711,291.92 | | $139,336.70 | $395,065.06 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $0.00) | 0.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 218,257.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 347,538.64 |
| | | $565,795.64 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $139,336.70 | 11/20/2026 | $395,065.06 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 763.76 | 22.83 | 0.00 | 22.83 | 786.59 |
| 2026 | 757.36 | 20.43 | 0.00 | 20.43 | 777.79 |
| 2027 | 755.90 | 20.32 | 0.00 | 20.32 | 776.22 |
| | 759.01 | 21.19 | 0.00 | 21.19 | 780.20 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 72020 ISD: 72

Houghton Lake Community Schools

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 5,023.53 |

| | Amount | Mills | Revenue |
|---|---|---|---|
| Non-Pre TV | 661,365,489 | 18.000 | 11,904,579 |
| Comm PP TV | 9,140,400 | 6.000 | 54,842 |
| Assumed Local Revenue | | | 11,959,421 |

| | |
|---|---|
| Local Revenue Per GE | 11,433.37 |
| Local Revenue Per Membership | 11,267.06 |

| | |
|---|---|
| State Aid Membership | 1,061.45 |
| General ED K-12 | 1,046.01 |
| Supplemental 2026 | 1,025.37 |
| Fall 2026 | 1,040.28 |
| Special ED K-12 Sec 52 | 15.44 |
| Supplemental 2026 | 14.40 |
| Fall 2026 | 15.57 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | |
|---|---|
| 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 | 18.18% | 37,886.29 | 37,886.28 |
| 22b/51e | DISCRETIONARY PAYMENT | 159,032.00 | 18.18% | 14,456.01 | 14,456.01 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 2,067,691.01 | 18.18% | 187,953.11 | 187,953.12 |
| 22b(4) | WEIGHTED FDN - ENG LANG LEARNER | 3,126.05 | 18.18% | 284.16 | 284.16 |
| 22l | DISTRICT TRANSPORTATION COSTS | 247,417.90 | 18.18% | 0.00 | 44,980.57 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 114,754.35 | 18.18% | 10,427.19 | 10,435.15 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 31,362.67 | 18.18% | 2,849.88 | 2,851.85 |
| 22d(4) | ISOLATED DISTRICTS | 75,619.04 | 18.18% | 6,867.37 | 6,880.17 |
| 147a | MPSERS NORMAL COST OFFSET | 44,361.11 | 100.00% | 0.00 | 44,361.11 |
| 147e | MPSERS REFORMS - DEFINED CONTRIBUT | 7,347.35 | 100.00% | 0.00 | 7,347.35 |
| 147c(1) | MPSERS UAAL RATE STABILIZATION | 975,508.69 | 18.18% | 0.00 | 177,347.48 |
| 31d | SCHOOL LUNCH | 31,843.60 | 18.18% | 2,894.58 | 2,894.59 |
| | | $4,174,854.59 | | $263,618.59 | $537,677.84 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 22b/51e | 2023 DISCRETIONARY PAYMENT | 185.71 | 100.00% | 185.71 | 0.00 |
| 22b/51e | 2024 DISCRETIONARY PAYMENT | 2,872.42 | 100.00% | 2,872.42 | 0.00 |
| 22b/51e | 2025 DISCRETIONARY PAYMENT | 6,412.09 | 100.00% | 6,412.09 | 0.00 |
| 61d | 2026 CTE PER PUPIL INCENTIVE | 1,451.68 | 100.00% | 1,451.68 | 0.00 |
| | | $10,921.90 | | $10,921.90 | $0.00 |
| **SUBTOTALS** | | $4,185,776.49 | | $274,540.49 | $537,677.84 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $0.00) | 0.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 159,032.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 416,790.82 |
| | | $575,822.82 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $274,540.49 | 11/20/2026 | $537,677.84 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 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 |
| 2027 | 1,038.79 | 15.45 | 0.00 | 15.45 | 1,054.24 |
| | 1,046.01 | 15.44 | 0.00 | 15.44 | 1,061.45 |

# STATE OF MICHIGAN
# 2026-2027 State Aid Financial Status Report
# Payment Dated: 11/20/2026

District: 72901 ISD: 72

Charlton Heston Academy

| | |
|---|---|
| FY 2027 Foundation | 10,300.00 |
| FY 1995 Foundation | 4,378.76 |

| | |
|---|---|
| State Aid Membership | 721.18 |
| General ED K-12 | 712.70 |
| Supplemental 2026 | 688.13 |
| Fall 2026 | 715.22 |
| Special ED K-12 Sec 52 | 8.48 |
| Supplemental 2026 | 7.87 |
| Fall 2026 | 8.57 |
| Special ED K-12 Sec 53 | 0.00 |
| Supplemental 2026 | 0.00 |
| Fall 2026 | 0.00 |

| | | | |
|---|---|---|---|
| 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 | 18.18% | 7,768.78 | 7,768.78 |
| 22b/51e | DISCRETIONARY PAYMENT | 4,270,279.86 | 18.18% | 388,168.44 | 388,168.44 |
| 22b | PSA PROTECTED | 3,157,874.14 | 18.18% | 287,050.76 | 287,050.76 |
| 22b(4) | WEIGHTED FDN - ECON DISADVANTAGED | 1,357,152.72 | 18.18% | 123,365.18 | 123,365.18 |
| 22b(4) | WEIGHTED FDN - ENG LANG LEARNER | 2,223.77 | 18.18% | 202.14 | 202.14 |
| 22l | DISTRICT TRANSPORTATION COSTS | 110,433.33 | 18.18% | 0.00 | 20,076.78 |
| 27l | EDUCATOR COMPENSATION PROGRAM | 77,967.44 | 18.18% | 7,084.54 | 7,089.94 |
| 152a | HEADLEE OBLIGATION FOR DATA COLLEC | 21,308.71 | 18.18% | 1,936.29 | 1,937.63 |
| 35m(1) | LITERACY SUPPORTS | 0.00 | 0.00% | 1,099.71 | (1,099.71) |
| 31d | SCHOOL LUNCH | 4,631.52 | 18.18% | 421.01 | 421.00 |
| | | $9,087,336.62 | | $817,096.85 | $834,980.94 |

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

| PRIOR YEAR ADJUSTMENTS | | Amount | Pct to Date | Previous Amts | Current Amt |
|---|---|---|---|---|---|
| 61d | 2026 CTE PER PUPIL INCENTIVE | 457.37 | 100.00% | 457.37 | 0.00 |
| 35m(1) | 2026 LITERACY SUPPORTS | 12,098.00 | 100.00% | 0.00 | 12,098.00 |
| | | $12,555.37 | | $457.37 | $12,098.00 |
| **SUBTOTALS** | | $9,099,891.99 | | $817,554.22 | $847,078.94 |

**OTHER CURRENT YEAR CALCULATION INFORMATION**

| | | |
|---|---|---|
| 20 | FOUNDATION GRANT (State PP: $10,300.00) | 7,340,810.00 |
| 51e | SPECIAL ED FOUNDATION (SEC 52) | 87,344.00 |
| 51a.2 | SPECIAL EDUCATION (Categorical Amount) | 85,465.13 |
| | | $7,513,619.13 |

**SUMMARY OF REGULAR PAYMENTS**

| | | | |
|---|---|---|---|
| 10/20/2026 | $817,554.22 | 11/20/2026 | $847,078.94 |

**THREE-YEAR BLEND DETAILS**

| Year | GE Std. Blend | SE Sec 52 Blend | SE Sec 53 Blend | SE Blend | Pupil Count Blend |
|---|---|---|---|---|---|
| 2025 | 711.19 | 8.33 | 0.00 | 8.33 | 719.52 |
| 2026 | 714.40 | 8.62 | 0.00 | 8.62 | 723.02 |
| 2027 | 712.51 | 8.50 | 0.00 | 8.50 | 721.01 |
| | 712.70 | 8.48 | 0.00 | 8.48 | 721.18 |