

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

District: 78000	ISD: 78	LEA Membership	9,464.54
Shiawassee Regional ESD		ISD Membership	157.67
		Supplemental 2025	162.28
Homestead Tax Value	2,164,586,641.00	Fall	157.16
Non-Homestead Tax Value	649,551,733.00		
Com Pers Prop Tax Value	31,653,023.00		
Ind Pers Prop Tax Value	177,375,929.00		
		Mills	
		Special Ed.	4.0980
		Voc. Ed.	0.9933
		Operating	0.2368
		Special Ed. Costs	14,300,089.00
		Special Ed. Transp. Costs	2,844,350.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 157.65 Total FTEs	1,584,382.50	27.27%	308,577.23	123,483.88
51a(2)	SPECIAL EDUCATION	6,094,690.59	27.27%	1,108,014.75	554,007.37
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 0.04 Total FTEs	402.00	27.27%	1,114.52	(1,004.89)
61b(8)	CTE EARLY/MIDDLE COLLEGE PLANNING	50,000.00	27.27%	0.00	13,635.00
61d	CTE PER PUPIL INCENTIVE	289.83	27.27%	0.00	79.04
32d(1)	GREAT START READINESS	6,901,200.00	27.27%	1,254,638.16	627,319.08
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	27.27%	0.00	11,453.40
32d(24)	GSRP TRANSPORTATION	853,834.00	27.27%	0.00	232,840.53
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,674.67	27.27%	907.06	367.72
81	INTERMEDIATE DISTRICTS	1,070,029.44	27.27%	194,531.35	97,265.68
31aa	MENTAL HEALTH GRANT - PER PUPIL	25,683.86	27.27%	0.00	7,003.99
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	216,225.57	27.27%	39,669.71	19,295.00
147a(2)	MPERS NORMAL COST OFFSET	123,513.81	100.00%	123,513.81	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUTI	32,953.02	100.00%	32,953.02	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,445,890.89	27.27%	444,662.96	222,331.49
54	SCHOOL FOR DEAF/BLIND	63,346.20	27.27%	0.00	17,274.51
56	SPEC. ED. MILLAGE EQUALIZATION	236,030.42	27.27%	42,910.33	21,455.17
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	81,013.77	27.27%	14,728.30	7,364.16
51a.1	TUITION DEDUCT-DEAF	(125,253.40)	27.27%	0.00	(34,156.60)
61a(2)	VOC. ED. ADMINISTRATION	10,645.00	27.27%	0.00	2,902.89
62	VOC. ED. MILLAGE EQUALIZATION	58,818.25	27.27%	10,693.16	5,346.58
61a(1)	VOCATIONAL EDUCATION	676,322.01	27.27%	0.00	184,433.01
		<u>\$20,446,692.43</u>		<u>\$3,576,914.36</u>	<u>\$2,112,697.01</u>

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
61d	2025 CTE PER PUPIL INCENTIVE	(1.26)	100.00%	(1.26)	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	24,812.81	100.00%	0.00	24,812.81
27l(4)	2025 MPSERS HEALTHCARE OFFSET	204,936.18	100.00%	204,936.18	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	70,538.52	100.00%	70,538.52	0.00
54	2025 SCHOOL FOR DEAF/BLIND	101.83	100.00%	0.00	101.83
51a.1	2025 TUITION DEDUCT-DEAF	6,364.60	100.00%	0.00	6,364.60
		<u>\$306,752.68</u>		<u>\$275,473.44</u>	<u>\$31,279.24</u>
SUBTOTALS		\$20,753,445.11		\$3,852,387.80	\$2,143,976.25

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,304,098.45	11/20/2025	\$2,548,289.35	12/22/2025	\$2,143,976.25
------------	----------------	------------	----------------	------------	----------------

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

District: 78020 ISD: 78
Byron Area Schools

State Aid Membership	623.18
General ED K-12 (23a: 1.17)	604.97
Supplemental 2025	614.59
Fall 2025	602.60
Special ED K-12 Sec 52	18.21
Supplemental 2025	17.99
Fall 2025	18.23
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	4,741.73

	Amount	Mills	Revenue
Non-Pre TV	36,779,917	18.000	662,039
Comm PP TV	407,400	6.000	2,444
Assumed Local Revenue			664,483
Local Revenue Per GE			1,098.37
Local Revenue Per Membership			1,066.28

Special Ed. Costs	543,908.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,675.45)	2,290,466.93	27.27%	432,898.17	191,712.16
51c	SPEC ED HEADLEE OBLIGATION	155,632.75	27.27%	28,294.03	14,147.02
22b/51e	DISCRETIONARY PAYMENT	3,308,011.17	27.27%	619,856.51	282,238.14
29(6)	ENROLLMENT STABILIZATION PAYMENTS	84,067.54	27.27%	6,888.13	16,037.09
31a	AT RISK	611,250.58	27.27%	111,127.79	55,560.24
61d	CTE PER PUPIL INCENTIVE	17,100.15	27.27%	0.00	4,663.21
22l	DISTRICT TRANSPORTATION COSTS	95,689.10	27.27%	17,396.28	8,698.14
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,476.31	27.27%	3,437.25	1,601.24
22d(4)	ISOLATED DISTRICTS	29,829.56	27.27%	5,637.71	2,496.81
31aa	MENTAL HEALTH GRANT - PER PUPIL	101,513.73	27.27%	0.00	27,682.79
147a(2)	MPERS NORMAL COST OFFSET	35,326.41	100.00%	35,326.41	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	4,912.53	100.00%	4,912.53	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	616,149.71	27.27%	112,016.02	56,008.01
31d	SCHOOL LUNCH	17,084.50	27.27%	3,105.96	1,552.98
		<u>\$7,385,510.97</u>		<u>\$1,380,896.79</u>	<u>\$662,397.83</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(10,191.87)	100.00%	0.00	(10,191.87)
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	6,163.91	100.00%	0.00	6,163.91
147a(2)	2025 MPSERS NORMAL COST OFFSET	21,459.71	100.00%	21,459.71	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,813.93)	100.00%	(1,813.93)	0.00
31d	2025 SCHOOL LUNCH	1,470.34	100.00%	0.00	1,470.34
30d	2025 UNIVERSAL SCHOOL LUNCH	12,526.60	100.00%	12,526.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,688.84	100.00%	4,688.84	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	58,441.91	100.00%	58,441.91	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	94,483.79	100.00%	0.00	94,483.79
35m	2025 LITERACY SUPPORTS	88,055.00	100.00%	88,055.00	0.00
		\$275,284.30		\$183,358.13	\$91,926.17
SUBTOTALS		\$7,660,795.27		\$1,564,254.92	\$754,324.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,951.63)	5,415,467.60
51e	SPECIAL ED FOUNDATION (SEC 52)	183,010.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	155,632.75
		<u>\$5,754,110.85</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$716,145.11	11/20/2025	\$848,109.81	12/22/2025	\$754,324.00
------------	--------------	------------	--------------	------------	--------------

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

District: 78030 ISD: 78
Durand Area Schools

State Aid Membership	1,176.95
General ED K-12	1,124.44
Supplemental 2025	1,139.65
Fall 2025	1,122.75
Special ED K-12 Sec 52	52.51
Supplemental 2025	63.85
Fall 2025	51.25
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	4,795.16

	Amount	Mills	Revenue
Non-Pre TV	86,406,844	18.000	1,555,323
Comm PP TV	4,330,976	6.000	25,986
Assumed Local Revenue			1,581,309
Local Revenue Per GE			1,406.31
Local Revenue Per Membership			1,343.57

Special Ed. Costs	1,307,634.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,451.59)	4,062,348.85	27.27%	753,581.88	354,220.65
51c SPEC ED HEADLEE OBLIGATION	374,163.78	27.27%	68,022.98	34,011.48
22b/51e DISCRETIONARY PAYMENT	6,184,687.43	27.27%	1,140,865.26	545,699.00
29(6) ENROLLMENT STABILIZATION PAYMENTS	52,199.42	27.27%	0.00	14,234.78
31a AT RISK	1,087,857.16	27.27%	197,776.76	98,881.89
61d CTE PER PUPIL INCENTIVE	37,968.14	27.27%	0.00	10,353.91
22l DISTRICT TRANSPORTATION COSTS	132,440.08	27.27%	24,077.61	12,038.80
152a HEADLEE OBLIGATION FOR DATA COLLEC	34,894.73	27.27%	6,390.68	3,125.11
35m(1) LITERACY SUPPORTS	119,940.00	27.27%	21,805.09	10,902.55
31aa MENTAL HEALTH GRANT - PER PUPIL	191,720.82	27.27%	0.00	52,282.27
147a(2) MPSERS NORMAL COST OFFSET	73,736.83	100.00%	73,736.83	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,186.63	100.00%	5,186.63	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,182,450.76	27.27%	214,969.55	107,484.77
31d SCHOOL LUNCH	30,559.11	27.27%	5,555.65	2,777.82
	<u>\$13,570,153.74</u>		<u>\$2,511,968.92</u>	<u>\$1,246,013.03</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	44,356.73	100.00%	44,356.73	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(280.63)	100.00%	(280.63)	0.00
31d	2025 SCHOOL LUNCH	2,629.99	100.00%	0.00	2,629.99
30d	2025 UNIVERSAL SCHOOL LUNCH	9,807.06	100.00%	9,807.06	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,848.10	100.00%	3,848.10	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	119,899.40	100.00%	119,899.40	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	173,528.27	100.00%	0.00	173,528.27
35m	2025 LITERACY SUPPORTS	138,185.00	100.00%	138,185.00	0.00
		<u>\$491,973.92</u>		<u>\$315,815.66</u>	<u>\$176,158.26</u>
SUBTOTALS		\$14,062,127.66		\$2,827,784.58	\$1,422,171.29

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,643.69)	9,719,310.78
51e	SPECIAL ED FOUNDATION (SEC 52)	527,725.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	374,163.78
		<u>\$10,621,200.06</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,265,647.37	11/20/2025	\$1,562,137.21	12/22/2025	\$1,422,171.29
------------	----------------	------------	----------------	------------	----------------

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

District: 78040 ISD: 78

Laingsburg Community Schools

State Aid Membership	1,088.87
General ED K-12 (23a: 0.67)	1,077.48
Supplemental 2025	1,084.81
Fall 2025	1,075.92
Special ED K-12 Sec 52	11.39
Supplemental 2025	11.84
Fall 2025	11.34
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	5,133.45

	Amount	Mills	Revenue
Non-Pre TV	57,947,746	18.000	1,043,059
Comm PP TV	337,200	6.000	2,023
Assumed Local Revenue			1,045,082

Local Revenue Per GE	969.93
Local Revenue Per Membership	959.79

Special Ed. Costs	677,912.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$4,173.66)	4,544,573.16	27.27%	826,044.72	413,260.38
51c	SPEC ED HEADLEE OBLIGATION	193,976.38	27.27%	35,264.91	17,632.45
22b/51e	DISCRETIONARY PAYMENT	5,353,490.16	27.27%	973,111.22	486,785.55
29(6)	ENROLLMENT STABILIZATION PAYMENTS	72,719.84	27.27%	21,230.79	(1,400.09)
31a	AT RISK	456,550.86	27.27%	83,002.76	41,498.66
61d	CTE PER PUPIL INCENTIVE	22,824.36	27.27%	0.00	6,224.20
22l	DISTRICT TRANSPORTATION COSTS	132,625.12	27.27%	24,111.25	12,055.62
152a	HEADLEE OBLIGATION FOR DATA COLLEC	32,283.30	27.27%	5,826.05	2,977.61
35m(1)	LITERACY SUPPORTS	34,179.00	27.27%	0.00	9,320.61
31aa	MENTAL HEALTH GRANT - PER PUPIL	177,372.92	27.27%	0.00	48,369.60
147a(2)	MPERS NORMAL COST OFFSET	51,129.05	100.00%	51,129.05	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	8,640.36	100.00%	8,640.36	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,060,273.81	27.27%	192,757.78	96,378.89
31d	SCHOOL LUNCH	26,501.60	27.27%	4,817.99	2,409.00
		<u>\$12,167,139.92</u>		<u>\$2,225,936.88</u>	<u>\$1,135,512.48</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
27h(2)	2024 MENTORING GRANTS	34,016.00	100.00%	34,016.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	31,601.55	100.00%	31,601.55	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(475.93)	100.00%	(475.93)	0.00
31d	2025 SCHOOL LUNCH	2,280.79	100.00%	0.00	2,280.79
30d	2025 UNIVERSAL SCHOOL LUNCH	57,072.88	100.00%	57,072.88	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	12,098.62	100.00%	12,098.62	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	93,551.37	100.00%	93,551.37	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	161,668.55	100.00%	0.00	161,668.55
35m	2025 LITERACY SUPPORTS	33,714.00	100.00%	33,714.00	0.00
		<u>\$425,527.83</u>		<u>\$261,578.49</u>	<u>\$163,949.34</u>
SUBTOTALS		\$12,592,667.75		\$2,487,515.37	\$1,299,461.82

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,080.07)	9,783,593.82
51e	SPECIAL ED FOUNDATION (SEC 52)	114,469.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>193,976.38</u>
		\$10,092,039.70

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,056,517.64	11/20/2025	\$1,396,981.73	12/22/2025	\$1,299,461.82
------------	----------------	------------	----------------	------------	----------------

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$34,016.00 (for Adjust Year 2024)
------------	--------	--------	------------------	------------------------------------

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

District: 78060 ISD: 78
Morrice Area Schools

State Aid Membership	407.22
General ED K-12	393.86
Supplemental 2025	395.82
Fall 2025	393.64
Special ED K-12 Sec 52	13.36
Supplemental 2025	13.34
Fall 2025	13.36
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	5,034.12

	Amount	Mills	Revenue
Non-Pre TV	25,093,621	18.000	451,685
Comm PP TV	141,847	6.000	851
Assumed Local Revenue			452,536
Local Revenue Per GE			1,148.98
Local Revenue Per Membership			1,111.28

Special Ed. Costs	487,401.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,922.84)	1,597,458.90	27.27%	296,219.95	139,407.09
51c SPEC ED HEADLEE OBLIGATION	139,463.95	27.27%	25,354.55	12,677.27
22b/51e DISCRETIONARY PAYMENT	2,042,564.84	27.27%	377,120.62	179,886.81
29(6) ENROLLMENT STABILIZATION PAYMENTS	31,363.78	27.27%	3,297.90	5,255.00
31a AT RISK	269,157.20	27.27%	48,933.85	24,465.32
61d CTE PER PUPIL INCENTIVE	1,231.79	27.27%	0.00	335.91
22l DISTRICT TRANSPORTATION COSTS	54,055.89	27.27%	9,827.36	4,913.68
152a HEADLEE OBLIGATION FOR DATA COLLEC	12,073.44	27.27%	2,213.12	1,079.31
22d(4) ISOLATED DISTRICTS	25,989.69	27.27%	4,839.89	2,247.50
31aa MENTAL HEALTH GRANT - PER PUPIL	66,334.64	27.27%	0.00	18,089.46
147a(2) MPSERS NORMAL COST OFFSET	24,843.35	100.00%	24,843.35	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,566.22	100.00%	5,566.22	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	442,615.87	27.27%	80,467.57	40,233.78
31d SCHOOL LUNCH	13,015.85	27.27%	2,366.28	1,183.14
	<u>\$4,725,735.41</u>		<u>\$881,050.66</u>	<u>\$429,774.27</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97d	2022 CRITICAL INCIDENCE MAPPING	(1,143.44)	100.00%	(1,143.44)	0.00
27h(2)	2024 MENTORING GRANTS	25,400.00	100.00%	25,400.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	14,480.28	100.00%	14,480.28	0.00
61d	2025 CTE PER PUPIL INCENTIVE	23.65	100.00%	23.65	0.00
31d	2025 SCHOOL LUNCH	1,120.18	100.00%	0.00	1,120.18
30d	2025 UNIVERSAL SCHOOL LUNCH	7,443.19	100.00%	7,443.19	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,578.10	100.00%	2,578.10	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	44,358.96	100.00%	44,358.96	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	60,653.69	100.00%	0.00	60,653.69
		\$154,914.61		\$93,140.74	\$61,773.87
SUBTOTALS		\$4,880,650.02		\$974,191.40	\$491,548.14

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,901.02)	3,505,755.74
51e	SPECIAL ED FOUNDATION (SEC 52)	134,268.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	139,463.95
		<u>\$3,779,487.69</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$393,530.92	11/20/2025	\$555,260.48	12/22/2025	\$491,548.14
------------	--------------	------------	--------------	------------	--------------

SUPPLEMENTAL PAYMENTS

11/17/2025	DIRECT	27h(2)	MENTORING GRANTS	\$25,400.00 (for Adjust Year 2024)
------------	--------	--------	------------------	------------------------------------

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

District: 78070 ISD: 78

New Lothrop Area Public Schools

State Aid Membership	874.39
General ED K-12	863.88
Supplemental 2025	885.95
Fall 2025	861.43
Special ED K-12 Sec 52	10.51
Supplemental 2025	10.70
Fall 2025	10.49
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,959.57

	Amount	Mills	Revenue
Non-Pre TV	18,930,195	18.000	340,744
Comm PP TV	761,300	6.000	4,568
Assumed Local Revenue			345,312

Local Revenue Per GE	399.72
Local Revenue Per Membership	394.92

Special Ed. Costs	630,494.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$4,564.65)	3,991,284.31	27.27%	745,831.64	342,591.59
51c SPEC ED HEADLEE OBLIGATION	180,408.29	27.27%	32,798.23	16,399.11
22b/51e DISCRETIONARY PAYMENT	4,451,025.08	27.27%	829,943.53	383,851.01
29(6) ENROLLMENT STABILIZATION PAYMENTS	76,124.15	27.27%	1,580.43	19,178.63
31a AT RISK	546,688.64	27.27%	99,390.17	49,691.82
61d CTE PER PUPIL INCENTIVE	23,693.86	27.27%	0.00	6,461.32
22l DISTRICT TRANSPORTATION COSTS	106,181.60	27.27%	19,303.81	9,651.91
152a HEADLEE OBLIGATION FOR DATA COLLEC	25,924.30	27.27%	4,799.17	2,270.39
31aa MENTAL HEALTH GRANT - PER PUPIL	142,434.91	27.27%	0.00	38,842.00
147a(2) MPSERS NORMAL COST OFFSET	54,927.56	100.00%	54,927.56	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	6,724.67	100.00%	6,724.67	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	802,740.28	27.27%	145,938.18	72,969.09
31d SCHOOL LUNCH	23,369.39	27.27%	4,248.56	2,124.27
	<u>\$10,431,527.04</u>		<u>\$1,945,485.95</u>	<u>\$944,031.14</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	27,192.28	100.00%	27,192.28	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(479.70)	100.00%	(479.70)	0.00
31d	2025 SCHOOL LUNCH	2,011.23	100.00%	0.00	2,011.23
30d	2025 UNIVERSAL SCHOOL LUNCH	42,994.02	100.00%	42,994.02	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	8,383.58	100.00%	8,383.58	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	84,792.82	100.00%	84,792.82	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	130,641.63	100.00%	0.00	130,641.63
35m	2025 LITERACY SUPPORTS	110,404.00	100.00%	110,404.00	0.00
		<u>\$405,939.86</u>		<u>\$273,287.00</u>	<u>\$132,652.86</u>
SUBTOTALS		\$10,837,466.90		\$2,218,772.95	\$1,076,684.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,650.28)	8,336,683.89
51e	SPECIAL ED FOUNDATION (SEC 52)	105,625.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>180,408.29</u>
		<u>\$8,622,717.68</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,002,168.51	11/20/2025	\$1,216,604.44	12/22/2025	\$1,076,684.00
------------	----------------	------------	----------------	------------	----------------

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

District: 78080 ISD: 78
Perry Public Schools

State Aid Membership	982.78
General ED K-12	953.34
Supplemental 2025	945.15
Fall 2025	954.25
Special ED K-12 Sec 52	29.44
Supplemental 2025	30.57
Fall 2025	29.31
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	4,770.92

	Amount	Mills	Revenue
Non-Pre TV	86,531,171	18.000	1,557,561
Comm PP TV	5,086,500	6.000	30,519
Assumed Local Revenue			1,588,080
Local Revenue Per GE			1,665.81
Local Revenue Per Membership			1,615.91

Special Ed. Costs	1,659,292.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,155.01)	3,100,680.73	27.27%	563,703.76	281,851.88
51c	SPEC ED HEADLEE OBLIGATION	474,786.49	27.27%	86,316.18	43,158.10
22b/51e	DISCRETIONARY PAYMENT	5,188,174.96	27.27%	943,210.21	471,605.10
31a	AT RISK	558,378.16	27.27%	101,515.37	50,754.35
61d	CTE PER PUPIL INCENTIVE	13,767.07	27.27%	0.00	3,754.28
22l	DISTRICT TRANSPORTATION COSTS	114,345.20	27.27%	20,787.96	10,393.98
152a	HEADLEE OBLIGATION FOR DATA COLLEC	29,137.89	27.27%	5,259.23	2,686.67
31aa	MENTAL HEALTH GRANT - PER PUPIL	160,091.25	27.27%	0.00	43,656.88
147a(2)	MPERS NORMAL COST OFFSET	52,914.58	100.00%	52,914.58	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	10,521.07	100.00%	10,521.07	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	976,896.25	27.27%	177,599.74	88,799.87
31d	SCHOOL LUNCH	21,838.73	27.27%	3,970.28	1,985.14
		<u>\$10,701,532.38</u>		<u>\$1,965,798.38</u>	<u>\$998,646.25</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2024 PROP A OBLIGATION	1,696.68	100.00%	1,696.68	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	3.31	100.00%	3.31	0.00
22a	2025 PROP A OBLIGATION	1,787.75	100.00%	1,787.75	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(8.14)	100.00%	(8.14)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	31,232.43	100.00%	31,232.43	0.00
61d	2025 CTE PER PUPIL INCENTIVE	114.28	100.00%	114.28	0.00
31d	2025 SCHOOL LUNCH	1,879.50	100.00%	0.00	1,879.50
30d	2025 UNIVERSAL SCHOOL LUNCH	20,921.96	100.00%	20,921.96	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	9,540.24	100.00%	9,540.24	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	81,748.94	100.00%	81,748.94	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	142,816.86	100.00%	0.00	142,816.86
35m	2025 LITERACY SUPPORTS	22,831.00	100.00%	22,831.00	0.00
35n	2025 READ INNOVATION COMPETITION	187,500.00	100.00%	187,500.00	0.00
		<u>\$502,064.81</u>		<u>\$357,368.45</u>	<u>\$144,696.36</u>
SUBTOTALS		\$11,203,597.19		\$2,323,166.83	\$1,143,342.61

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,384.19)	7,992,983.69
51e	SPECIAL ED FOUNDATION (SEC 52)	295,872.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>474,786.49</u>
		<u>\$8,763,642.18</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,095,508.12	11/20/2025	\$1,227,658.71	12/22/2025	\$1,143,342.61
------------	----------------	------------	----------------	------------	----------------

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

District: 78100 ISD: 78
Corunna Public Schools

State Aid Membership	1,548.20
General ED K-12	1,497.54
Supplemental 2025	1,480.10
Fall 2025	1,499.48
Special ED K-12 Sec 52	50.66
Supplemental 2025	56.86
Fall 2025	49.97
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	5,052.92

	Amount	Mills	Revenue
Non-Pre TV	114,050,904	18.000	2,052,916
Comm PP TV	8,261,800	6.000	49,571
Assumed Local Revenue			2,102,487
Local Revenue Per GE			1,403.96
Local Revenue Per Membership			1,358.02

Special Ed. Costs	2,249,013.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,694.90)	5,720,444.18	27.27%	1,047,536.76	512,428.37
51c	SPEC ED HEADLEE OBLIGATION	643,528.08	27.27%	116,993.40	58,496.71
22b/51e	DISCRETIONARY PAYMENT	7,736,479.56	27.27%	1,413,968.35	695,769.63
29(6)	ENROLLMENT STABILIZATION PAYMENTS	44,098.42	27.27%	5,262.02	6,763.62
31a	AT RISK	1,363,647.22	27.27%	247,916.49	123,950.11
61d	CTE PER PUPIL INCENTIVE	42,822.84	27.27%	0.00	11,677.79
22l	DISTRICT TRANSPORTATION COSTS	198,450.20	27.27%	36,078.25	18,039.12
152a	HEADLEE OBLIGATION FOR DATA COLLEC	45,901.71	27.27%	8,329.05	4,188.35
31aa	MENTAL HEALTH GRANT - PER PUPIL	252,196.08	27.27%	0.00	68,773.87
147a(2)	MPERS NORMAL COST OFFSET	107,024.45	100.00%	107,024.45	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	11,629.15	100.00%	11,629.15	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,654,643.79	27.27%	300,814.24	150,407.12
31d	SCHOOL LUNCH	42,608.64	27.27%	7,746.25	3,873.13
		<u>\$17,863,474.32</u>		<u>\$3,303,298.41</u>	<u>\$1,654,367.82</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: 12/22/2025

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	10,000.00	100.00%	10,000.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	59,025.18	100.00%	59,025.18	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,345.55)	100.00%	(1,345.55)	0.00
31d	2025 SCHOOL LUNCH	3,667.01	100.00%	0.00	3,667.01
30d	2025 UNIVERSAL SCHOOL LUNCH	24,839.14	100.00%	24,839.14	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	12,644.12	100.00%	12,644.12	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	170,403.42	100.00%	170,403.42	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	227,131.85	100.00%	0.00	227,131.85
		<u>\$506,365.17</u>		<u>\$275,566.31</u>	<u>\$230,798.86</u>
SUBTOTALS		\$18,369,839.49		\$3,578,864.72	\$1,885,166.68

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,646.04)	12,947,790.74
51e	SPECIAL ED FOUNDATION (SEC 52)	509,133.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	643,528.08
		<u>\$14,100,451.82</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,481,382.15	11/20/2025	\$2,097,482.57	12/22/2025	\$1,885,166.68
------------	----------------	------------	----------------	------------	----------------

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

District: 78110 ISD: 78
Owosso Public Schools

State Aid Membership	2,762.95
General ED K-12	2,598.01
Supplemental 2025	2,648.40
Fall 2025	2,592.41
Special ED K-12 Sec 52	164.71
Supplemental 2025	174.81
Fall 2025	163.59
Special ED K-12 Sec 53	0.23
Supplemental 2025	0.00
Fall 2025	0.25

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,474.68

	Amount	Mills	Revenue
Non-Pre TV	223,811,335	18.000	4,028,604
Comm PP TV	12,326,000	6.000	73,956
Assumed Local Revenue			4,102,560

Local Revenue Per GE	1,579.12
Local Revenue Per Membership	1,484.85

Special Ed. Costs	3,765,334.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,989.83)	8,260,750.80	27.27%	1,561,426.02	691,280.72
51c	SPEC ED HEADLEE OBLIGATION	1,077,405.14	27.27%	195,872.25	97,936.13
22b/51e	DISCRETIONARY PAYMENT	15,404,327.15	27.27%	2,874,792.25	1,325,967.76
29(6)	ENROLLMENT STABILIZATION PAYMENTS	248,262.44	27.27%	4,997.09	62,704.08
31a	AT RISK	2,506,581.63	27.27%	455,706.52	227,838.29
61d	CTE PER PUPIL INCENTIVE	60,285.29	27.27%	0.00	16,439.80
22l	DISTRICT TRANSPORTATION COSTS	221,248.64	27.27%	40,223.00	20,111.50
152a	HEADLEE OBLIGATION FOR DATA COLLEC	81,917.15	27.27%	15,177.81	7,161.00
31aa	MENTAL HEALTH GRANT - PER PUPIL	450,074.39	27.27%	0.00	122,735.29
147a(2)	MPERS NORMAL COST OFFSET	178,031.02	100.00%	178,031.02	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	28,579.47	100.00%	28,579.47	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,827,714.22	27.27%	514,078.45	257,039.22
31d	SCHOOL LUNCH	67,530.59	27.27%	12,277.06	6,138.53
		<u>\$31,412,707.93</u>		<u>\$5,881,160.94</u>	<u>\$2,835,352.32</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
147a(2)	2025 MPSERS NORMAL COST OFFSET	95,215.34	100.00%	95,215.34	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(1,421.28)	100.00%	(1,421.28)	0.00
31d	2025 SCHOOL LUNCH	5,811.85	100.00%	0.00	5,811.85
30d	2025 UNIVERSAL SCHOOL LUNCH	22,229.90	100.00%	22,229.90	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	12,059.92	100.00%	12,059.92	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	275,749.14	100.00%	275,749.14	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	413,165.39	100.00%	0.00	413,165.39
		<u>\$822,810.26</u>		<u>\$403,833.02</u>	<u>\$418,977.24</u>
SUBTOTALS		\$32,235,518.19		\$6,284,993.96	\$3,254,329.56

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,470.88)	22,007,430.95
51e	SPECIAL ED FOUNDATION (SEC 52)	1,655,335.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	2,311.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>1,077,405.14</u>
		\$24,742,483.09

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,651,668.30	11/20/2025	\$3,633,325.66	12/22/2025	\$3,254,329.56
------------	----------------	------------	----------------	------------	----------------