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

District: 78000 ISD: 78

Shiawassee Regional ESD

Homestead Tax Value	2,265,502,088.00
Non-Homestead Tax Value	672,783,217.00
Com Pers Prop Tax Value	33,633,784.00
Ind Pers Prop Tax Value	162,591,761.00

LEA Membership	9,500.18
ISD Membership	161.09
Supplemental 2026	147.53
Fall	156.46

Mills

Special Ed.	4.0780
Voc. Ed.	0.9885
Operating	0.2356

Special Ed. Costs	14,896,173.00
Special Ed. Transp. Costs	3,236,080.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 160.86 Total FTEs	1,656,892.33	18.18%	150,611.51	150,611.52
51a(2)	SPECIAL EDUCATION	6,541,095.42	18.18%	594,585.57	594,585.58
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 0.24 Total FTEs	2,437.66	18.18%	221.58	221.59
54d	EARLY ON	264,956.00	18.18%	0.00	48,169.00
27l	EDUCATOR COMPENSATION PROGRAM	17,415.59	18.18%	1,582.47	1,583.68
32d(1)	GREAT START READINESS	6,959,440.00	18.18%	632,613.10	632,613.09
32d(31)	GSRP CLASSROOM START UP GRANTS	10,986.00	18.18%	998.63	998.62
32d(21)	GSRP TRANSPORTATION	972,760.00	18.18%	0.00	176,847.77
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,759.73	18.18%	432.51	432.81
81	INTERMEDIATE DISTRICTS	1,096,779.63	18.18%	99,697.27	99,697.27
147a	MPSERS NORMAL COST OFFSET	106,749.71	100.00%	0.00	106,749.71
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	29,118.74	100.00%	0.00	29,118.74
147c(1)	MPSERS UAAL RATE STABILIZATION	2,302,925.61	18.18%	0.00	418,671.88
54	SCHOOL FOR DEAF/BLIND	67,617.68	18.18%	0.00	12,292.89
56	SPEC. ED. MILLAGE EQUALIZATION	177,022.82	18.18%	16,091.37	16,091.38
51a.1	TUITION DEDUCT-DEAF	(165,256.75)	18.18%	0.00	(30,043.68)
62	VOC. ED. MILLAGE EQUALIZATION	44,113.69	18.18%	4,009.93	4,009.94
		$20,089,813.86		$1,500,843.94	$2,262,651.79

PRIOR YEAR ADJUSTMENTS			Amount	Pct To Date	Previous Amts	Current Amt
61d	2026	CTE PER PUPIL INCENTIVE	148.83	100.00%	148.83	0.00
61v	2026	CTE PROGRAM EXPANSIONS GRANT	91,860.00	100.00%	91,860.00	0.00
54	2026	SCHOOL FOR DEAF/BLIND	4,310.88	100.00%	0.00	4,310.88
51a.1	2026	TUITION DEDUCT-DEAF	(30,930.84)	100.00%	0.00	(30,930.84)
			$65,388.87		$92,008.83	($26,619.96)
SUBTOTALS			$20,155,202.73		$1,592,852.77	$2,236,031.83

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,500,992.77	11/20/2026	$2,236,031.83

SUPPLEMENTAL PAYMENTS

10/01/2026	DIRECT	61v	CTE PROGRAM EXPANSIONS GRANT	91,860.00	(for Adjust Year 2026)

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

District: 78020 ISD: 78

Byron Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,741.73

	Amount	Mills	Revenue
Non-Pre TV	42,157,595	18.000	758,837
Comm PP TV	482,300	6.000	2,894
Assumed Local Revenue			761,731

Local Revenue Per GE	1,240.10
Local Revenue Per Membership	1,205.10

State Aid Membership	632.09
General ED K-12	614.25
Supplemental 2026	606.82
Fall 2026	602.64
Special ED K-12 Sec 52	17.84
Supplemental 2026	18.47
Fall 2026	18.22
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	582,941.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,536.63)	2,235,468.46	18.18%	203,204.08	203,204.09
51c	SPEC ED HEADLEE OBLIGATION	166,801.57	18.18%	15,162.26	15,162.27
22b/51e	DISCRETIONARY PAYMENT	3,513,327.12	18.18%	319,361.44	319,361.43
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	640,248.00	18.18%	58,198.54	58,198.55
22l	DISTRICT TRANSPORTATION COSTS	79,867.26	18.18%	0.00	14,519.87
27l	EDUCATOR COMPENSATION PROGRAM	68,335.84	18.18%	6,209.36	6,214.10
152a	HEADLEE OBLIGATION FOR DATA COLLEC	18,676.37	18.18%	1,697.09	1,698.27
22d(4)	ISOLATED DISTRICTS	33,773.17	18.18%	3,067.12	3,072.84
147a	MPSERS NORMAL COST OFFSET	29,915.33	100.00%	0.00	29,915.33
147e	MPSERS REFORMS - DEFINED CONTRIBUT	4,644.04	100.00%	0.00	4,644.04
147c(1)	MPSERS UAAL RATE STABILIZATION	593,026.66	18.18%	0.00	107,812.25
31d	SCHOOL LUNCH	17,473.22	18.18%	1,588.32	1,588.31
		$7,401,557.04		$608,488.21	$765,391.35

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
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	6,000.00	100.00%	0.00	6,000.00
61d	2026 CTE PER PUPIL INCENTIVE	592.51	100.00%	592.51	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	13,214.79	100.00%	2,439.79	10,775.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	4,923.36	100.00%	1,096.71	3,826.65
		$24,730.66		$4,129.01	$20,601.65
SUBTOTALS		$7,426,287.70		$612,617.22	$785,993.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $9,059.90)	5,565,043.58
51e	SPECIAL ED FOUNDATION (SEC 52)	183,752.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	166,801.57
		$5,915,597.15

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$612,617.22	11/20/2026	$785,993.00

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	632.77	17.08	0.00	17.08	649.85
2026	606.92	18.20	0.00	18.20	625.12
2027	603.06	18.25	0.00	18.25	621.31
	614.25	17.84	0.00	17.84	632.09

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

District: 78030 ISD: 78

Durand Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,795.16

	Amount	Mills	Revenue
Non-Pre TV	90,025,874	18.000	1,620,466
Comm PP TV	4,709,892	6.000	28,259
Assumed Local Revenue			1,648,725

Local Revenue Per GE	1,464.40
Local Revenue Per Membership	1,397.50

State Aid Membership	1,179.77
General ED K-12	1,125.87
Supplemental 2026	1,108.64
Fall 2026	1,121.00
Special ED K-12 Sec 52	53.90
Supplemental 2026	53.12
Fall 2026	50.83
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	1,498,693.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,397.66)	4,008,457.34	18.18%	364,368.77	364,368.77
51c	SPEC ED HEADLEE OBLIGATION	428,833.02	18.18%	38,980.92	38,980.92
22b/51e	DISCRETIONARY PAYMENT	6,494,449.63	18.18%	590,345.47	590,345.47
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,373,954.08	18.18%	124,892.43	124,892.42
22l	DISTRICT TRANSPORTATION COSTS	143,398.15	18.18%	0.00	26,069.78
27l	EDUCATOR COMPENSATION PROGRAM	127,546.04	18.18%	11,589.51	11,598.36
152a	HEADLEE OBLIGATION FOR DATA COLLEC	34,858.68	18.18%	3,167.55	3,169.76
147a	MPSERS NORMAL COST OFFSET	62,726.94	100.00%	0.00	62,726.94
147e	MPSERS REFORMS - DEFINED CONTRIBUT	4,247.84	100.00%	0.00	4,247.84
147c(1)	MPSERS UAAL RATE STABILIZATION	970,655.36	18.18%	0.00	176,465.14
31d	SCHOOL LUNCH	34,558.86	18.18%	3,141.40	3,141.40
		$13,683,685.94		$1,136,486.05	$1,406,006.80

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	195.38	100.00%	195.38	0.00
31aa(5)	2026 MENTAL HEALTH PROFESSIONALS	70,000.00	100.00%	0.00	70,000.00
30d	2026 UNIVERSAL SCHOOL LUNCH	10,767.82	100.00%	(145.10)	10,912.92
30d	2026 UNIVERSAL SCHOOL BREAKFAST	4,263.23	100.00%	881.05	3,382.18
		$85,226.43		$931.33	$84,295.10
SUBTOTALS		$13,768,912.37		$1,137,417.38	$1,490,301.90

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $8,835.60)	9,947,736.97
51e	SPECIAL ED FOUNDATION (SEC 52)	555,170.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	428,833.02
		$10,931,739.99

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,137,417.38	11/20/2026	$1,490,301.90

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,134.99	58.52	0.00	58.52	1,193.51
2026	1,122.87	52.13	0.00	52.13	1,175.00
2027	1,119.76	51.06	0.00	51.06	1,170.82
	1,125.87	53.90	0.00	53.90	1,179.77

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

District: 78040 ISD: 78

Laingsburg Community Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,133.45

	Amount	Mills	Revenue
Non-Pre TV	60,282,105	18.000	1,085,078
Comm PP TV	1,261,600	6.000	7,570
Assumed Local Revenue			1,092,648

Local Revenue Per GE	1,010.63
Local Revenue Per Membership	1,000.07

State Aid Membership	1,092.57
General ED K-12 (23a: 0.16)	1,081.16
Supplemental 2026	1,050.21
Fall 2026	1,070.96
Special ED K-12 Sec 52	11.41
Supplemental 2026	10.11
Fall 2026	11.31
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	536,878.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $4,133.38)	4,516,006.99	18.18%	410,481.28	410,528.79
51c	SPEC ED HEADLEE OBLIGATION	153,621.20	18.18%	13,964.17	13,964.16
22b/51e	DISCRETIONARY PAYMENT	5,644,811.28	18.18%	513,090.95	513,135.74
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	552,028.50	18.18%	50,179.39	50,179.39
22l	DISTRICT TRANSPORTATION COSTS	141,876.40	18.18%	0.00	25,793.13
27l	EDUCATOR COMPENSATION PROGRAM	118,118.76	18.18%	10,732.41	10,741.58
152a	HEADLEE OBLIGATION FOR DATA COLLEC	32,282.18	18.18%	2,933.30	2,935.60
147a	MPSERS NORMAL COST OFFSET	43,158.99	100.00%	0.00	43,158.99
147e	MPSERS REFORMS - DEFINED CONTRIBUT	7,571.15	100.00%	0.00	7,571.15
147c(1)	MPSERS UAAL RATE STABILIZATION	996,039.00	18.18%	0.00	181,079.89
31d	SCHOOL LUNCH	30,515.35	18.18%	2,773.85	2,773.84
		$12,236,029.80		$1,004,155.35	$1,261,862.26

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	(1,549.30)	100.00%	(1,549.30)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	59,822.24	100.00%	59,822.24	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	12,629.82	100.00%	12,629.82	0.00
		$70,902.76		$70,902.76	$0.00
SUBTOTALS		$12,306,932.56		$1,075,058.11	$1,261,862.26

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $9,289.37)	10,043,295.27
51e	SPECIAL ED FOUNDATION (SEC 52)	117,523.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	153,621.20
		$10,314,439.47

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,075,058.11	11/20/2026	$1,261,862.26

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,100.25	11.69	0.00	11.69	1,111.94
2026	1,074.18	11.36	0.00	11.36	1,085.54
2027	1,069.05	11.19	0.00	11.19	1,080.24
	1,081.16	11.41	0.00	11.41	1,092.57

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

District: 78060 ISD: 78

Morrice Area Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,034.12

	Amount	Mills	Revenue
Non-Pre TV	27,141,613	18.000	488,549
Comm PP TV	294,892	6.000	1,769
Assumed Local Revenue			490,318

Local Revenue Per GE	1,237.43
Local Revenue Per Membership	1,196.92

State Aid Membership	409.65
General ED K-12	396.24
Supplemental 2026	392.02
Fall 2026	392.40
Special ED K-12 Sec 52	13.41
Supplemental 2026	13.08
Fall 2026	13.36
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	371,670.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,837.20)	1,571,908.98	18.18%	142,886.53	142,886.52
51c	SPEC ED HEADLEE OBLIGATION	106,348.91	18.18%	9,667.12	9,667.11
22b/51e	DISCRETIONARY PAYMENT	2,157,166.76	18.18%	196,086.46	196,086.46
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	346,698.00	18.18%	31,514.85	31,514.85
22l	DISTRICT TRANSPORTATION COSTS	49,233.24	18.18%	0.00	8,950.60
27l	EDUCATOR COMPENSATION PROGRAM	44,287.64	18.18%	4,024.21	4,027.28
152a	HEADLEE OBLIGATION FOR DATA COLLEC	12,103.93	18.18%	1,099.87	1,100.62
22d(4)	ISOLATED DISTRICTS	29,183.99	18.18%	2,650.35	2,655.30
35m(1)	LITERACY SUPPORTS	0.00	0.00%	5,620.98	(5,620.98)
147a	MPSERS NORMAL COST OFFSET	20,987.58	100.00%	0.00	20,987.58
147e	MPSERS REFORMS - DEFINED CONTRIBUT	6,484.75	100.00%	0.00	6,484.75
147c(1)	MPSERS UAAL RATE STABILIZATION	406,906.94	18.18%	0.00	73,975.68
31d	SCHOOL LUNCH	12,872.25	18.18%	1,170.09	1,170.09
		$4,764,182.97		$394,720.46	$493,885.86

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
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	6,000.00	100.00%	0.00	6,000.00
27h(2)	2025 MENTORING GRANTS	13,400.00	100.00%	0.00	13,400.00
61d	2026 CTE PER PUPIL INCENTIVE	1,180.85	100.00%	1,180.85	0.00
31aa(5)	2026 MENTAL HEALTH PROFESSIONALS	133,200.00	100.00%	0.00	133,200.00
30d	2026 UNIVERSAL SCHOOL LUNCH	7,237.44	100.00%	1,065.52	6,171.92
30d	2026 UNIVERSAL SCHOOL BREAKFAST	2,574.77	100.00%	681.17	1,893.60
35m(1)	2026 LITERACY SUPPORTS	61,837.00	100.00%	0.00	61,837.00
		$225,430.06		$2,927.54	$222,502.52
SUBTOTALS		$4,989,613.03		$397,648.00	$716,388.38

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $9,062.57)	3,590,952.74
51e	SPECIAL ED FOUNDATION (SEC 52)	138,123.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	106,348.91
		$3,835,424.65

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$397,648.00	11/20/2026	$716,388.38

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	403.63	13.54	0.00	13.54	417.17
2026	392.74	13.36	0.00	13.36	406.10
2027	392.36	13.33	0.00	13.33	405.69
	396.24	13.41	0.00	13.41	409.65

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

District: 78070 ISD: 78

New Lothrop Area Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,959.57

	Amount	Mills	Revenue
Non-Pre TV	19,316,505	18.000	347,697
Comm PP TV	802,200	6.000	4,813
Assumed Local Revenue			352,510

Local Revenue Per GE	404.75
Local Revenue Per Membership	399.80

State Aid Membership	881.72
General ED K-12	870.93
Supplemental 2026	862.23
Fall 2026	861.49
Special ED K-12 Sec 52	10.79
Supplemental 2026	10.88
Fall 2026	10.53
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	672,679.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $4,559.77)	4,020,440.40	18.18%	365,458.03	365,458.03
51c	SPEC ED HEADLEE OBLIGATION	192,479.02	18.18%	17,496.34	17,496.35
22b/51e	DISCRETIONARY PAYMENT	4,708,766.68	18.18%	428,026.89	428,026.89
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	639,376.62	18.18%	58,119.33	58,119.34
22l	DISTRICT TRANSPORTATION COSTS	95,760.11	18.18%	0.00	17,409.19
27l	EDUCATOR COMPENSATION PROGRAM	95,323.57	18.18%	8,661.61	8,668.22
152a	HEADLEE OBLIGATION FOR DATA COLLEC	26,052.19	18.18%	2,367.32	2,368.97
147a	MPSERS NORMAL COST OFFSET	50,096.31	100.00%	0.00	50,096.31
147e	MPSERS REFORMS - DEFINED CONTRIBUT	7,503.48	100.00%	0.00	7,503.48
147c(1)	MPSERS UAAL RATE STABILIZATION	780,323.41	18.18%	0.00	141,862.80
31d	SCHOOL LUNCH	24,530.76	18.18%	2,229.85	2,229.84
		$10,640,652.55		$882,359.37	$1,099,239.42

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	(1,029.70)	100.00%	(1,029.70)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	52,285.03	100.00%	52,285.03	0.00
30d	2026 UNIVERSAL SCHOOL BREAKFAST	11,269.07	100.00%	11,269.07	0.00
163	2026 NON-CERT TEACHER/COUNSELOR DED	(4,296.37)	100.00%	(4,296.37)	0.00
		$58,228.03		$58,228.03	$0.00
SUBTOTALS		$10,698,880.58		$940,587.40	$1,099,239.42

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $9,895.25)	8,618,070.08
51e	SPECIAL ED FOUNDATION (SEC 52)	111,137.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	192,479.02
		$8,921,686.10

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$940,587.40	11/20/2026	$1,099,239.42

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	887.29	11.25	0.00	11.25	898.54
2026	863.94	10.55	0.00	10.55	874.49
2027	861.56	10.57	0.00	10.57	872.13
	870.93	10.79	0.00	10.79	881.72

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

District: 78080 ISD: 78

Perry Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,770.92

	Amount	Mills	Revenue
Non-Pre TV	86,720,086	18.000	1,560,962
Comm PP TV	3,881,100	6.000	23,287
Assumed Local Revenue			1,584,249

Local Revenue Per GE	1,672.70
Local Revenue Per Membership	1,628.29

State Aid Membership	972.95
General ED K-12	947.12
Supplemental 2026	932.35
Fall 2026	949.01
Special ED K-12 Sec 52	25.83
Supplemental 2026	25.82
Fall 2026	20.99
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	1,810,730.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,142.63)	3,057,621.86	18.18%	277,534.32	278,341.33
51c	SPEC ED HEADLEE OBLIGATION	518,118.66	18.18%	47,096.99	47,096.98
22b/51e	DISCRETIONARY PAYMENT	5,379,515.52	18.18%	488,530.67	489,465.25
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	880,495.50	18.18%	80,037.04	80,037.04
22l	DISTRICT TRANSPORTATION COSTS	107,852.59	18.18%	0.00	19,607.60
27l	EDUCATOR COMPENSATION PROGRAM	105,186.53	18.18%	9,548.67	9,574.24
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,747.76	18.18%	2,609.77	2,616.57
35m(1)	LITERACY SUPPORTS	0.00	0.00%	10,533.58	(10,533.58)
147a	MPSERS NORMAL COST OFFSET	42,817.96	100.00%	0.00	42,817.96
147e	MPSERS REFORMS - DEFINED CONTRIBUT	8,301.61	100.00%	0.00	8,301.61
147c(1)	MPSERS UAAL RATE STABILIZATION	912,166.23	18.18%	0.00	165,831.82
31d	SCHOOL LUNCH	25,299.88	18.18%	2,299.76	2,299.76
		$11,066,124.10		$918,190.80	$1,135,456.58

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
163	2025 NON-CERT TEACHER/COUNSELOR DED	(11,532.86)	100.00%	0.00	(11,532.86)
61d	2026 CTE PER PUPIL INCENTIVE	(387.91)	100.00%	(387.91)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	28,238.37	100.00%	4,628.19	23,610.18
30d	2026 UNIVERSAL SCHOOL BREAKFAST	12,881.74	100.00%	2,424.86	10,456.88
35m(1)	2026 LITERACY SUPPORTS	115,881.00	100.00%	0.00	115,881.00
		$145,080.34		$6,665.14	$138,415.20
SUBTOTALS		$11,211,204.44		$924,855.94	$1,273,871.78

OTHER CURRENT YEAR CALCULATION INFORMATION		
20	FOUNDATION GRANT (State PP: $8,627.30)	8,171,088.38
51e	SPECIAL ED FOUNDATION (SEC 52)	266,049.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	518,118.66
		$8,955,256.04

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$924,855.94	11/20/2026	$1,273,871.78

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	951.66	30.62	0.00	30.62	982.28
2026	942.35	25.41	0.00	25.41	967.76
2027	947.34	21.47	0.00	21.47	968.81
	947.12	25.83	0.00	25.83	972.95

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

District: 78100 ISD: 78

Corunna Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	5,052.92

	Amount	Mills	Revenue
Non-Pre TV	116,158,734	18.000	2,090,857
Comm PP TV	7,337,300	6.000	44,024
Assumed Local Revenue			2,134,881

Local Revenue Per GE	1,424.52
Local Revenue Per Membership	1,376.30

State Aid Membership	1,551.17
General ED K-12	1,498.67
Supplemental 2026	1,466.40
Fall 2026	1,497.53
Special ED K-12 Sec 52	52.50
Supplemental 2026	57.44
Fall 2026	49.82
Special ED K-12 Sec 53	0.00
Supplemental 2026	0.00
Fall 2026	0.00

Special Ed. Costs	2,334,071.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $3,676.62)	5,703,062.65	18.18%	518,408.39	518,408.40
51c	SPEC ED HEADLEE OBLIGATION	667,866.41	18.18%	60,709.06	60,709.05
22b/51e	DISCRETIONARY PAYMENT	8,139,102.96	18.18%	739,844.46	739,844.46
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	1,827,745.30	18.18%	166,142.05	166,142.05
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	1,379.17	18.18%	125.37	125.36
22l	DISTRICT TRANSPORTATION COSTS	171,182.14	18.18%	0.00	31,120.91
27l	EDUCATOR COMPENSATION PROGRAM	167,698.44	18.18%	15,237.97	15,249.61
152a	HEADLEE OBLIGATION FOR DATA COLLEC	45,832.44	18.18%	4,164.72	4,167.62
147a	MPSERS NORMAL COST OFFSET	90,644.48	100.00%	0.00	90,644.48
147e	MPSERS REFORMS - DEFINED CONTRIBUT	9,133.51	100.00%	0.00	9,133.51
147c(1)	MPSERS UAAL RATE STABILIZATION	1,527,091.20	18.18%	0.00	277,625.18
31d	SCHOOL LUNCH	56,480.18	18.18%	5,134.05	5,134.05
		$18,407,218.88		$1,509,766.07	$1,918,304.68

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
35j	2024 LITERACY PD, CURRICULUM, SUPPORTS	(3,640.16)	100.00%	(3,640.16)	0.00
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	10,000.00	100.00%	0.00	10,000.00
27h(2)	2025 MENTORING GRANTS	23,495.00	100.00%	0.00	23,495.00
61d	2026 CTE PER PUPIL INCENTIVE	(4,147.56)	100.00%	(4,147.56)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	14,883.35	100.00%	(9,075.94)	23,959.29
30d	2026 UNIVERSAL SCHOOL BREAKFAST	13,578.21	100.00%	3,694.12	9,884.09
		$54,168.84		($13,169.54)	$67,338.38
SUBTOTALS		$18,461,387.72		$1,496,596.53	$1,985,643.06

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $8,875.48)	13,301,415.61
51e	SPECIAL ED FOUNDATION (SEC 52)	540,750.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	667,866.41
		$14,510,032.02

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$1,496,596.53	11/20/2026	$1,985,643.06

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2025	1,505.79	56.40	0.00	56.40	1,562.19
2026	1,495.79	50.52	0.00	50.52	1,546.31
2027	1,494.42	50.58	0.00	50.58	1,545.00
	1,498.67	52.50	0.00	52.50	1,551.17

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

District: 78110 ISD: 78

Owosso Public Schools

FY 2027 Foundation	10,300.00
FY 1995 Foundation	4,474.68

	Amount	Mills	Revenue
Non-Pre TV	230,980,705	18.000	4,157,653
Comm PP TV	14,864,500	6.000	89,187
Assumed Local Revenue			4,246,840

Local Revenue Per GE	1,624.55
Local Revenue Per Membership	1,527.50

State Aid Membership	2,780.26
General ED K-12	2,614.16
Supplemental 2026	2,529.28
Fall 2026	2,584.40
Special ED K-12 Sec 52	165.94
Supplemental 2026	167.16
Fall 2026	163.72
Special ED K-12 Sec 53	0.16
Supplemental 2026	0.17
Fall 2026	0.25

Special Ed. Costs	3,685,124.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: $2,947.18)	8,193,926.67	18.18%	744,827.93	744,827.94
51c	SPEC ED HEADLEE OBLIGATION	1,054,454.01	18.18%	95,849.87	95,849.87
22b/51e	DISCRETIONARY PAYMENT	16,195,917.70	18.18%	1,472,208.92	1,472,208.92
22b(4)	WEIGHTED FDN - ECON DISADVANTAGED	2,972,184.48	18.18%	270,171.57	270,171.57
22b(4)	WEIGHTED FDN - ENG LANG LEARNER	2,449.34	18.18%	222.65	222.64
22l	DISTRICT TRANSPORTATION COSTS	255,167.74	18.18%	0.00	46,389.50
27l	EDUCATOR COMPENSATION PROGRAM	300,576.51	18.18%	27,311.98	27,332.83
152a	HEADLEE OBLIGATION FOR DATA COLLEC	82,148.37	18.18%	7,464.69	7,469.88
147a	MPSERS NORMAL COST OFFSET	157,237.58	100.00%	0.00	157,237.58
147e	MPSERS REFORMS - DEFINED CONTRIBUT	25,039.05	100.00%	0.00	25,039.05
147c(1)	MPSERS UAAL RATE STABILIZATION	2,656,478.62	18.18%	0.00	482,947.81
31d	SCHOOL LUNCH	66,737.73	18.18%	6,066.46	6,066.46
18(4)	FAIL TO SUBMIT AUDIT (DEDUCT)	(3,383,437.49)	100.00%	0.00	(3,383,437.49)
		$28,578,880.31		$2,624,124.07	($47,673.44)

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
27h(5)	2025 MENTORING GRANTS - ADMINISTRATOR	18,000.00	100.00%	0.00	18,000.00
61d	2026 CTE PER PUPIL INCENTIVE	(5,087.10)	100.00%	(5,087.10)	0.00
30d	2026 UNIVERSAL SCHOOL LUNCH	23,196.08	100.00%	2,072.77	21,123.31
30d	2026 UNIVERSAL SCHOOL BREAKFAST	11,856.04	100.00%	3,305.91	8,550.13
		$47,965.02		$291.58	$47,673.44
SUBTOTALS		$28,626,845.33		$2,624,415.65	$0.00

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: $8,675.45)	22,679,014.37
51e	SPECIAL ED FOUNDATION (SEC 52)	1,709,182.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	1,648.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,054,454.01
		$25,444,298.38

SUMMARY OF REGULAR PAYMENTS

10/20/2026	$2,624,415.65	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	2,672.79	168.92	0.00	168.92	2,841.71
2026	2,590.80	164.83	0.23	165.06	2,755.86
2027	2,578.89	164.06	0.24	164.30	2,743.19
	2,614.16	165.94	0.16	166.09	2,780.25