

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79000	ISD: 79	LEA Membership	6,928.56
Tuscola ISD		ISD Membership	140.34
		Supplemental 2025	135.50
Homestead Tax Value	1,793,941,643.00	Fall	140.88
Non-Homestead Tax Value	624,450,760.00		
Com Pers Prop Tax Value	25,403,295.00		
Ind Pers Prop Tax Value	267,504,851.00		
		Mills	
		Special Ed.	2.4502
		Voc. Ed.	1.6496
		Operating	0.1411
		Special Ed. Costs	14,616,849.00
		Special Ed. Transp. Costs	1,605,908.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 125.39 Total FTEs	1,260,169.50	36.36%	344,854.10	113,343.53
51a(2)	SPECIAL EDUCATION	5,313,260.15	36.36%	1,448,926.04	482,975.35
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 14.96 Total FTEs	150,348.00	36.36%	40,999.90	13,666.63
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	2,011,153.24	36.36%	548,441.49	182,813.83
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	13,118.17	36.36%	0.00	4,769.77
54d	EARLY ON	202,515.00	36.36%	55,225.84	18,408.61
32d(1)	GREAT START READINESS	4,899,000.00	36.36%	1,335,957.30	445,319.10
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	36.36%	11,453.40	3,817.80
32d(24)	GSRP TRANSPORTATION	403,986.00	36.36%	110,166.98	36,722.33
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,161.14	36.36%	1,138.30	374.69
81	INTERMEDIATE DISTRICTS	1,364,709.82	36.36%	372,156.37	124,052.12
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	36.36%	0.00	32,464.28
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	36.36%	0.00	364,727.16
31aa	MENTAL HEALTH GRANT - PER PUPIL	22,934.17	36.36%	6,254.15	2,084.71
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	158,867.10	36.36%	43,322.74	14,441.34
147a(2)	MPSERS NORMAL COST OFFSET	148,089.25	100.00%	148,089.25	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	23,288.19	100.00%	23,288.19	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	2,258,536.07	36.36%	615,902.79	205,300.93
26a	RENAISSANCE ZONE	31,831.71	36.36%	8,680.51	2,893.50
54	SCHOOL FOR DEAF/BLIND	15,836.55	36.36%	4,318.63	1,439.54
31d	SCHOOL LUNCH	590.80	36.36%	161.11	53.70
56	SPEC. ED. MILLAGE EQUALIZATION	2,716.73	36.36%	740.85	246.95
51a.1	TUITION DEDUCT-DEAF	(31,574.54)	36.36%	(8,610.38)	(2,870.12)
30d	UNIVERSAL SCHOOL BREAKFAST	927.10	100.00%	927.10	0.00
30d	UNIVERSAL SCHOOL LUNCH	1,626.38	100.00%	1,626.38	0.00
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	36.36%	3,870.43	1,290.14
62	VOC. ED. MILLAGE EQUALIZATION	7,630.62	36.36%	2,080.87	693.62
61a(1)	VOCATIONAL EDUCATION	231,734.08	36.36%	63,193.88	21,064.63
		\$19,644,033.94		\$5,183,166.22	\$2,070,094.14

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
107a	2024 ADULT ED INNOVATION PROGRAMS	50,000.00	100.00%	0.00	50,000.00
27h(2)	2024 MENTORING GRANTS	140,779.00	100.00%	140,779.00	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	19,013.07	100.00%	19,013.07	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	190,162.03	100.00%	190,162.03	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	69,004.12	100.00%	69,004.12	0.00
54	2025 SCHOOL FOR DEAF/BLIND	27.69	100.00%	27.69	0.00
31d	2025 SCHOOL LUNCH	50.85	100.00%	50.85	0.00
51a.1	2025 TUITION DEDUCT-DEAF	31,019.47	100.00%	31,019.47	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	683.26	100.00%	683.26	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	1,223.04	100.00%	1,223.04	0.00
		<u>\$501,962.53</u>		<u>\$451,962.53</u>	<u>\$50,000.00</u>
SUBTOTALS		\$20,145,996.47		\$5,635,128.75	\$2,120,094.14

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,127,968.08	11/20/2025	\$2,499,360.91	12/22/2025	\$1,864,467.28
01/20/2026	\$2,120,094.14				

SUPPLEMENTAL PAYMENTS

11/17/2025 DIRECT	27h	MENTORING GRANTS	140,779.00 (for Adjust Year 2024)
	(2)		
12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	927.10
12/19/2025 DIRECT	30d	UNIVERSAL SCHOOL LUNCH	1,626.38

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79010 ISD: 79
Akron-Fairgrove Schools

State Aid Membership	346.28
General ED K-12	342.93
Supplemental 2025	356.37
Fall 2025	323.04
Special ED K-12 Sec 52	3.33
Supplemental 2025	3.63
Fall 2025	2.91
Special ED K-12 Sec 53	0.02
Supplemental 2025	0.00
Fall 2025	0.05

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,723.69

	Amount	Mills	Revenue
Non-Pre TV	59,388,762	18.000	1,068,998
Comm PP TV	637,400	6.000	3,824
Assumed Local Revenue			1,072,822
Local Revenue Per GE			3,128.40
Local Revenue Per Membership			3,098.13

Special Ed. Costs	244,462.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$1,625.56)	562,898.92	36.36%	153,502.54	51,167.51
51c SPEC ED HEADLEE OBLIGATION	69,949.87	36.36%	19,075.33	6,358.44
22b/51e DISCRETIONARY PAYMENT	1,844,392.87	36.36%	502,965.94	167,655.31
29(6) ENROLLMENT STABILIZATION PAYMENTS	48,206.66	36.36%	13,117.32	4,410.62
31a AT RISK	448,429.61	36.36%	122,271.36	40,777.65
61d CTE PER PUPIL INCENTIVE	3,985.21	36.36%	1,086.77	362.25
22l DISTRICT TRANSPORTATION COSTS	57,831.88	36.36%	15,770.75	5,256.92
152a HEADLEE OBLIGATION FOR DATA COLLEC	10,267.36	36.36%	2,799.72	933.49
22d(4) ISOLATED DISTRICTS	22,095.56	36.36%	6,026.77	2,007.18
31aa MENTAL HEALTH GRANT - PER PUPIL	56,407.74	36.36%	15,382.39	5,127.46
147a(2) MPSERS NORMAL COST OFFSET	17,223.99	100.00%	17,223.99	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	1,845.37	100.00%	1,845.37	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	297,516.18	36.36%	81,132.66	27,044.22
31d SCHOOL LUNCH	11,639.27	36.36%	3,174.03	1,058.01
30d UNIVERSAL SCHOOL BREAKFAST	1,021.08	100.00%	1,021.08	0.00
30d UNIVERSAL SCHOOL LUNCH	189.32	100.00%	189.32	0.00
	<u>\$3,453,900.89</u>		<u>\$956,585.34</u>	<u>\$312,159.06</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2008 PROP A OBLIGATION	(3,674.11)	100.00%	(2,755.57)	(918.54)
22a	2008 Deferred Adjustment	(6,429.78)	0.00%	0.00	0.00
	2026 Feb	-918.54			
	2026 Mar	-918.54			
	2026 Apr	-918.54			
	2026 May	-918.54			
	2026 Jun	-918.54			
	2026 Jul	-918.54			
	2026 Aug	-918.54			
22a	2009 PROP A OBLIGATION	(5,407.29)	100.00%	(4,055.47)	(1,351.82)
22a	2009 Deferred Adjustment	(9,462.74)	0.00%	0.00	0.00
	2026 Feb	-1,351.82			
	2026 Mar	-1,351.82			
	2026 Apr	-1,351.82			
	2026 May	-1,351.82			
	2026 Jun	-1,351.82			
	2026 Jul	-1,351.82			
	2026 Aug	-1,351.82			
22a	2010 PROP A OBLIGATION	(3,906.52)	100.00%	(2,929.90)	(976.62)
22a	2010 Deferred Adjustment	(6,836.34)	0.00%	0.00	0.00
	2026 Feb	-976.62			
	2026 Mar	-976.62			
	2026 Apr	-976.62			
	2026 May	-976.62			
	2026 Jun	-976.62			
	2026 Jul	-976.62			
	2026 Aug	-976.62			
22a	2011 PROP A OBLIGATION	(3,971.79)	100.00%	(2,978.85)	(992.94)
22a	2011 Deferred Adjustment	(6,950.58)	0.00%	0.00	0.00
	2026 Feb	-992.94			
	2026 Mar	-992.94			
	2026 Apr	-992.94			
	2026 May	-992.94			
	2026 Jun	-992.94			
	2026 Jul	-992.94			
	2026 Aug	-992.94			
22a	2023 PROP A OBLIGATION	(1,529.89)	100.00%	(1,529.89)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(0.03)	100.00%	(0.03)	0.00
22a	2024 PROP A OBLIGATION	(1,607.29)	100.00%	(1,607.29)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2.34	100.00%	2.34	0.00
22a	2025 PROP A OBLIGATION	(1,504.00)	100.00%	(1,504.00)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	0.31	100.00%	0.31	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	9,682.49	100.00%	9,682.49	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(17.28)	100.00%	(17.28)	0.00
31d	2025 SCHOOL LUNCH	1,001.70	100.00%	1,001.70	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	1,265.51	100.00%	1,265.51	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	894.08	100.00%	894.08	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	28,120.39	100.00%	28,120.39	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	52,565.47	100.00%	52,565.47	0.00
35m	2025 LITERACY SUPPORTS	62,411.00	100.00%	62,411.00	0.00
		<u>\$104,645.65</u>		<u>\$138,565.01</u>	<u>(\$4,239.92)</u>
SUBTOTALS		\$3,558,546.54		\$1,095,150.35	\$307,919.14

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,921.60)	2,373,624.29
51e	SPECIAL ED FOUNDATION (SEC 52)	33,466.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	201.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	69,949.87
		<u>\$2,477,241.66</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$347,624.53	11/20/2025	\$379,125.73	12/22/2025	\$367,189.69
01/20/2026	\$307,919.14				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,021.08
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$189.32

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	344.41	3.49	0.00	3.49	347.90
2025	358.02	3.52	0.00	3.52	361.54
2026	326.37	2.98	0.05	3.03	329.40
	<u>342.93</u>	<u>3.33</u>	<u>0.02</u>	<u>3.35</u>	<u>346.28</u>

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79020 ISD: 79
Caro Community Schools

State Aid Membership	1,328.06
General ED K-12	1,298.15
Supplemental 2025	1,326.63
Fall 2025	1,294.99
Special ED K-12 Sec 52	28.86
Supplemental 2025	32.22
Fall 2025	28.49
Special ED K-12 Sec 53	1.05
Supplemental 2025	0.64
Fall 2025	1.10

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,594.15

	Amount	Mills	Revenue
Non-Pre TV	111,884,298	18.000	2,013,917
Comm PP TV	4,727,525	6.000	28,365
Assumed Local Revenue			2,042,282
Local Revenue Per GE			1,573.23
Local Revenue Per Membership			1,537.79

Special Ed. Costs	1,398,651.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,056.36)	4,059,029.46	36.36%	1,107,286.12	368,576.99
51c	SPEC ED HEADLEE OBLIGATION	400,207.20	36.36%	109,136.50	36,378.84
22b/51e	DISCRETIONARY PAYMENT	7,245,685.02	36.36%	1,976,360.67	658,170.40
29(6)	ENROLLMENT STABILIZATION PAYMENTS	134,921.77	36.36%	36,446.54	12,611.02
31a	AT RISK	1,291,561.94	36.36%	352,164.60	117,447.32
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	15,850.92	36.36%	4,322.55	1,440.84
61d	CTE PER PUPIL INCENTIVE	15,940.82	36.36%	4,347.06	1,449.02
22l	DISTRICT TRANSPORTATION COSTS	237,776.42	36.36%	64,841.63	21,613.88
152a	HEADLEE OBLIGATION FOR DATA COLLEC	39,377.57	36.36%	10,740.04	3,577.64
31aa	MENTAL HEALTH GRANT - PER PUPIL	216,386.58	36.36%	59,008.62	19,669.54
147a(2)	MPERS NORMAL COST OFFSET	99,435.85	100.00%	99,435.85	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	18,543.79	100.00%	18,543.79	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,546,641.51	36.36%	421,769.14	140,589.71
31d	SCHOOL LUNCH	43,048.13	36.36%	11,739.23	3,913.07
30d	UNIVERSAL SCHOOL BREAKFAST	1,732.28	100.00%	1,732.28	0.00
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		<u>\$15,366,139.26</u>		<u>\$4,277,874.62</u>	<u>\$1,385,438.27</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(3,985.13)	100.00%	(3,985.13)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(6.75)	100.00%	(6.75)	0.00
22a	2024 PROP A OBLIGATION	(7,013.89)	100.00%	(7,013.89)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(8.35)	100.00%	(8.35)	0.00
22a	2025 PROP A OBLIGATION	(8,676.98)	100.00%	(8,676.98)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	0.13	100.00%	0.13	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	50,216.21	100.00%	50,216.21	0.00
61d	2025 CTE PER PUPIL INCENTIVE	684.78	100.00%	684.78	0.00
31d	2025 SCHOOL LUNCH	3,704.83	100.00%	3,704.83	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	1,107.44	100.00%	1,107.44	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	147,540.40	100.00%	147,540.40	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	199,300.67	100.00%	199,300.67	0.00
35m	2025 LITERACY SUPPORTS	152,698.00	100.00%	152,698.00	0.00
		<u>\$535,561.36</u>		<u>\$535,561.36</u>	<u>\$0.00</u>
SUBTOTALS		\$15,901,700.62		\$4,813,435.98	\$1,385,438.27

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,476.77)	11,004,118.98
51e	SPECIAL ED FOUNDATION (SEC 52)	290,043.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	10,552.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>400,207.20</u>
		\$11,704,921.68

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,407,603.14	11/20/2025	\$1,823,416.59	12/22/2025	\$1,580,683.97
01/20/2026	\$1,385,438.27				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,732.28
------------	--------	-----	----------------------------	------------

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79030 ISD: 79
Cass City Public Schools

State Aid Membership	891.72
General ED K-12	862.31
Supplemental 2025	855.39
Fall 2025	863.08
Special ED K-12 Sec 52	29.02
Supplemental 2025	29.83
Fall 2025	28.93
Special ED K-12 Sec 53	0.39
Supplemental 2025	0.03
Fall 2025	0.43

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,298.29

	Amount	Mills	Revenue
Non-Pre TV	73,801,334	18.000	1,328,424
Comm PP TV	2,738,802	6.000	16,433
Assumed Local Revenue			1,344,857
Local Revenue Per GE			1,559.60
Local Revenue Per Membership			1,508.16

Special Ed. Costs	351,030.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,790.13)	2,488,014.72	36.36%	678,481.61	226,160.54
51c SPEC ED HEADLEE OBLIGATION	100,443.02	36.36%	27,390.81	9,130.27
22b/51e DISCRETIONARY PAYMENT	5,128,912.60	36.36%	1,398,654.47	466,218.15
29(6) ENROLLMENT STABILIZATION PAYMENTS	916.12	36.36%	249.28	83.82
31a AT RISK	751,619.43	36.36%	204,940.81	68,348.01
53a(5) COURT AND STATE AGENCY PLACED PUPIL	2,060.56	36.36%	561.91	187.31
61d CTE PER PUPIL INCENTIVE	14,056.91	36.36%	3,833.32	1,277.77
22l DISTRICT TRANSPORTATION COSTS	118,267.35	36.36%	32,251.51	10,750.50
152a HEADLEE OBLIGATION FOR DATA COLLEC	26,439.90	36.36%	7,209.67	2,403.88
22d(4) ISOLATED DISTRICTS	56,899.19	36.36%	15,519.78	5,168.77
31aa MENTAL HEALTH GRANT - PER PUPIL	145,257.91	36.36%	39,611.83	13,203.95
147a(2) MPSERS NORMAL COST OFFSET	50,971.47	100.00%	50,971.47	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,554.42	100.00%	5,554.42	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	866,606.90	36.36%	236,323.70	78,774.57
26a RENAISSANCE ZONE	107,137.36	36.36%	29,216.36	9,738.78
31d SCHOOL LUNCH	27,024.19	36.36%	7,369.50	2,456.50
30d UNIVERSAL SCHOOL BREAKFAST	10,184.08	100.00%	10,184.08	0.00
30d UNIVERSAL SCHOOL LUNCH	25,522.52	100.00%	25,522.52	0.00
61a(1) VOCATIONAL EDUCATION	6,887.34	36.36%	1,878.18	626.06
	<u>\$9,932,775.99</u>		<u>\$2,775,725.23</u>	<u>\$894,528.88</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(1,040.59)	100.00%	(1,040.59)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(7.27)	100.00%	(7.27)	0.00
22a	2024 PROP A OBLIGATION	(1,099.01)	100.00%	(1,099.01)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(1.69)	100.00%	(1.69)	0.00
22a	2025 PROP A OBLIGATION	(3,576.96)	100.00%	(3,576.96)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	8.03	100.00%	8.03	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	29,340.98	100.00%	29,340.98	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(2,148.69)	100.00%	(2,148.69)	0.00
31d	2025 SCHOOL LUNCH	2,325.77	100.00%	2,325.77	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	20,143.38	100.00%	20,143.38	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,517.68	100.00%	6,517.68	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	81,549.21	100.00%	81,549.21	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	129,692.21	100.00%	129,692.21	0.00
35m	2025 LITERACY SUPPORTS	108,089.00	100.00%	108,089.00	0.00
		<u>\$369,792.05</u>		<u>\$369,792.05</u>	<u>\$0.00</u>
SUBTOTALS		\$10,302,568.04		\$3,145,517.28	\$894,528.88

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,490.40)	7,321,356.82
51e	SPECIAL ED FOUNDATION (SEC 52)	291,651.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	3,919.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>100,443.02</u>
		\$7,717,370.34

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$924,181.22	11/20/2025	\$1,125,518.88	12/22/2025	\$1,060,110.58
01/20/2026	\$894,528.88				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$10,184.08
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$25,522.52

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79080 ISD: 79

Kingston Community School District

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,443.17

State Aid Membership	566.85
General ED K-12	559.78
Supplemental 2025	566.83
Fall 2025	559.00
Special ED K-12 Sec 52	7.07
Supplemental 2025	7.74
Fall 2025	7.00
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	Amount	Mills	Revenue
Non-Pre TV	38,632,932	18.000	695,393
Comm PP TV	305,548	6.000	1,833
Assumed Local Revenue			697,226

Local Revenue Per GE	1,245.54
Local Revenue Per Membership	1,230.00

Special Ed. Costs	149,196.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,213.17)	1,821,385.41	36.36%	496,691.80	165,563.94
51c SPEC ED HEADLEE OBLIGATION	42,690.65	36.36%	11,641.74	3,880.58
22b/51e DISCRETIONARY PAYMENT	3,178,228.71	36.36%	866,702.97	288,900.99
29(6) ENROLLMENT STABILIZATION PAYMENTS	36,865.77	36.36%	10,031.39	3,373.00
31a AT RISK	533,962.78	36.36%	145,593.32	48,555.55
61d CTE PER PUPIL INCENTIVE	6,811.08	36.36%	1,857.38	619.13
22l DISTRICT TRANSPORTATION COSTS	77,243.01	36.36%	21,064.17	7,021.39
152a HEADLEE OBLIGATION FOR DATA COLLEC	16,807.36	36.36%	4,583.06	1,528.10
22d(4) ISOLATED DISTRICTS	36,169.77	36.36%	9,865.64	3,285.69
31aa MENTAL HEALTH GRANT - PER PUPIL	92,337.78	36.36%	25,180.51	8,393.51
147a(2) MPSERS NORMAL COST OFFSET	25,427.76	100.00%	25,427.76	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	7,205.13	100.00%	7,205.13	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	629,855.29	36.36%	171,761.54	57,253.84
31d SCHOOL LUNCH	14,815.44	36.36%	4,040.17	1,346.72
30d UNIVERSAL SCHOOL BREAKFAST	6,906.26	100.00%	6,906.26	0.00
30d UNIVERSAL SCHOOL LUNCH	19,663.26	100.00%	19,663.26	0.00
	<u>\$6,546,375.46</u>		<u>\$1,828,216.10</u>	<u>\$589,722.44</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(191.83)	100.00%	(191.83)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(3.78)	100.00%	(3.78)	0.00
22a	2024 PROP A OBLIGATION	492.54	100.00%	492.54	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(0.85)	100.00%	(0.85)	0.00
22a	2025 PROP A OBLIGATION	1,544.65	100.00%	1,544.65	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(3.06)	100.00%	(3.06)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	16,363.61	100.00%	16,363.61	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(377.49)	100.00%	(377.49)	0.00
31d	2025 SCHOOL LUNCH	1,275.06	100.00%	1,275.06	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	12,495.96	100.00%	12,495.96	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,378.96	100.00%	4,378.96	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	41,311.29	100.00%	41,311.29	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	84,112.89	100.00%	84,112.89	0.00
35m	2025 LITERACY SUPPORTS	17,553.00	100.00%	17,553.00	0.00
		<u>\$178,950.95</u>		<u>\$178,950.95</u>	<u>\$0.00</u>
SUBTOTALS		\$6,725,326.41		\$2,007,167.05	\$589,722.44

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,804.46)	4,928,560.62
51e	SPECIAL ED FOUNDATION (SEC 52)	71,053.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>42,690.65</u>
		\$5,042,304.77

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$559,032.25	11/20/2025	\$742,067.92	12/22/2025	\$679,497.36
01/20/2026	\$589,722.44				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$6,906.26
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$19,663.26

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79090 ISD: 79

Mayville Community School District

State Aid Membership	514.61
General ED K-12	497.00
Supplemental 2025	502.53
Fall 2025	496.38
Special ED K-12 Sec 52	17.54
Supplemental 2025	21.83
Fall 2025	17.06
Special ED K-12 Sec 53	0.07
Supplemental 2025	0.14
Fall 2025	0.06

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,840.60

	Amount	Mills	Revenue
Non-Pre TV	57,179,783	18.000	1,029,236
Comm PP TV	1,637,070	6.000	9,822
Assumed Local Revenue			1,039,058

Local Revenue Per GE	2,090.66
Local Revenue Per Membership	2,019.12

Special Ed. Costs	731,988.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,821.48)	1,451,961.82	36.36%	395,949.99	131,983.33
51c SPEC ED HEADLEE OBLIGATION	209,449.58	36.36%	57,116.90	19,038.97
22b/51e DISCRETIONARY PAYMENT	2,680,810.66	36.36%	731,057.07	243,685.69
29(6) ENROLLMENT STABILIZATION PAYMENTS	48,238.25	36.36%	13,125.91	4,413.52
31a AT RISK	648,660.69	36.36%	176,867.50	58,985.53
61d CTE PER PUPIL INCENTIVE	9,781.87	36.36%	2,667.52	889.17
22l DISTRICT TRANSPORTATION COSTS	73,156.90	36.36%	19,949.89	6,649.96
152a HEADLEE OBLIGATION FOR DATA COLLEC	15,258.42	36.36%	4,160.69	1,387.27
22d(4) ISOLATED DISTRICTS	32,836.42	36.36%	8,956.44	2,982.88
31aa MENTAL HEALTH GRANT - PER PUPIL	83,828.08	36.36%	22,859.92	7,619.97
147a(2) MPSERS NORMAL COST OFFSET	22,877.93	100.00%	22,877.93	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,560.05	100.00%	5,560.05	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	535,811.97	36.36%	146,115.92	48,705.31
31d SCHOOL LUNCH	20,145.50	36.36%	5,493.68	1,831.22
30d UNIVERSAL SCHOOL BREAKFAST	1,430.02	100.00%	1,430.02	0.00
30d UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
	<u>\$5,839,808.16</u>		<u>\$1,614,189.43</u>	<u>\$528,172.82</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(4,142.11)	100.00%	(4,142.11)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	4.96	100.00%	4.96	0.00
22a	2024 PROP A OBLIGATION	(4,339.36)	100.00%	(4,339.36)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2.94	100.00%	2.94	0.00
22a	2025 PROP A OBLIGATION	(4,021.79)	100.00%	(4,021.79)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(0.23)	100.00%	(0.23)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	15,338.70	100.00%	15,338.70	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(13.42)	100.00%	(13.42)	0.00
31d	2025 SCHOOL LUNCH	1,733.77	100.00%	1,733.77	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	1,148.03	100.00%	(694.85)	1,842.88
30d	2025 UNIVERSAL SCHOOL BREAKFAST	756.92	100.00%	109.22	647.70
27I(4)	2025 MPSERS HEALTHCARE OFFSET	41,590.35	100.00%	41,590.35	0.00
101.6	2025 SHORT TERM DEDUCT	(9,764.30)	100.00%	(9,764.30)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	77,040.96	100.00%	77,040.96	0.00
35m	2025 LITERACY SUPPORTS	77,192.00	100.00%	77,192.00	0.00
		\$192,527.42		\$190,036.84	\$2,490.58
SUBTOTALS		\$6,032,335.58		\$1,804,226.27	\$530,663.40

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,959.34)	3,955,791.98
51e	SPECIAL ED FOUNDATION (SEC 52)	176,277.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	703.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	209,449.58
		<u>\$4,342,222.06</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$550,391.31	11/20/2025	\$645,566.00	12/22/2025	\$606,838.94
01/20/2026	\$530,663.40				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$1,430.02
------------	--------	-----	----------------------------	------------

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79100 ISD: 79

Millington Community Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,940.27

State Aid Membership	1,124.34
General ED K-12	1,086.11
Supplemental 2025	1,087.32
Fall 2025	1,085.97
Special ED K-12 Sec 52	37.33
Supplemental 2025	39.91
Fall 2025	37.04
Special ED K-12 Sec 53	0.90
Supplemental 2025	0.00
Fall 2025	1.00

	Amount	Mills	Revenue
Non-Pre TV	58,448,578	18.000	1,052,074
Comm PP TV	943,000	6.000	5,658
Assumed Local Revenue			1,057,732

Local Revenue Per GE	973.87
Local Revenue Per Membership	940.76

Special Ed. Costs	725,804.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,999.51)	4,496,809.07	36.36%	1,226,279.83	408,759.95
51c	SPEC ED HEADLEE OBLIGATION	207,680.10	36.36%	56,634.36	18,878.12
22b/51e	DISCRETIONARY PAYMENT	5,745,077.98	36.36%	1,566,682.77	522,227.58
31a	AT RISK	873,715.14	36.36%	238,232.12	79,450.70
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	6,317.92	36.36%	1,722.90	574.30
61d	CTE PER PUPIL INCENTIVE	18,187.03	36.36%	4,959.60	1,653.20
22l	DISTRICT TRANSPORTATION COSTS	166,429.14	36.36%	45,385.23	15,128.41
152a	HEADLEE OBLIGATION FOR DATA COLLEC	33,337.18	36.36%	9,090.44	3,030.96
31aa	MENTAL HEALTH GRANT - PER PUPIL	183,150.85	36.36%	49,945.24	16,648.41
147a(2)	MPERS NORMAL COST OFFSET	52,440.27	100.00%	52,440.27	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	7,701.50	100.00%	7,701.50	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	988,971.45	36.36%	269,692.51	89,897.51
31d	SCHOOL LUNCH	24,941.69	36.36%	6,801.60	2,267.20
30d	UNIVERSAL SCHOOL BREAKFAST	9,626.60	100.00%	9,626.60	0.00
30d	UNIVERSAL SCHOOL LUNCH	22,468.46	100.00%	22,468.46	0.00
		<u>\$12,836,854.38</u>		<u>\$3,567,663.43</u>	<u>\$1,158,516.34</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(1,615.64)	100.00%	(1,615.64)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.44	100.00%	1.44	0.00
22a	2024 PROP A OBLIGATION	(2,347.08)	100.00%	(2,347.08)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(3.52)	100.00%	(3.52)	0.00
22a	2025 PROP A OBLIGATION	4,574.10	100.00%	4,574.10	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	4.85	100.00%	4.85	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	6,407.00	100.00%	6,407.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	31,930.70	100.00%	31,930.70	0.00
61d	2025 CTE PER PUPIL INCENTIVE	66.11	100.00%	66.11	0.00
31d	2025 SCHOOL LUNCH	2,146.55	100.00%	2,146.55	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	14,939.03	100.00%	14,939.03	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	6,083.30	100.00%	6,083.30	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	97,653.29	100.00%	97,653.29	0.00
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	161,811.03	100.00%	161,811.03	0.00
35m	2025 LITERACY SUPPORTS	127,767.00	100.00%	127,767.00	0.00
		<u>\$449,418.16</u>		<u>\$449,418.16</u>	<u>\$0.00</u>
SUBTOTALS		\$13,286,272.54		\$4,017,081.59	\$1,158,516.34

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$9,076.13)	9,857,675.55
51e	SPECIAL ED FOUNDATION (SEC 52)	375,166.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	9,045.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	207,680.10
		<u>\$10,449,567.15</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,185,992.55	11/20/2025	\$1,422,837.98	12/22/2025	\$1,376,156.00
01/20/2026	\$1,158,516.34				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$9,626.60
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$22,468.46

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79110 ISD: 79
Reese Public Schools

State Aid Membership	752.91
General ED K-12	741.65
Supplemental 2025	708.00
Fall 2025	745.39
Special ED K-12 Sec 52	11.26
Supplemental 2025	14.36
Fall 2025	10.91
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	4,497.87

	Amount	Mills	Revenue
Non-Pre TV	60,430,657	18.000	1,087,752
Comm PP TV	4,551,330	6.000	27,308
Assumed Local Revenue			1,115,060
Local Revenue Per GE			1,503.49
Local Revenue Per Membership			1,481.00

Special Ed. Costs	282,127.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$3,016.87)	2,271,431.59	36.36%	619,419.39	206,473.14
51c SPEC ED HEADLEE OBLIGATION	80,727.26	36.36%	22,014.32	7,338.11
22b/51e DISCRETIONARY PAYMENT	4,180,250.55	36.36%	1,139,954.32	379,984.78
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	664,397.07	36.36%	181,158.27	60,416.50
61d CTE PER PUPIL INCENTIVE	13,694.62	36.36%	3,734.52	1,244.84
22l DISTRICT TRANSPORTATION COSTS	97,671.86	36.36%	26,635.12	8,878.37
152a HEADLEE OBLIGATION FOR DATA COLLEC	22,324.12	36.36%	6,087.38	2,029.67
22d(4) ISOLATED DISTRICTS	36,031.46	36.36%	9,827.91	3,273.13
31aa MENTAL HEALTH GRANT - PER PUPIL	122,646.27	36.36%	33,445.64	11,148.54
147a(2) MPSERS NORMAL COST OFFSET	37,658.15	100.00%	37,658.15	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,890.51	100.00%	5,890.51	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	608,762.84	36.36%	166,009.63	55,336.54
31d SCHOOL LUNCH	23,041.00	36.36%	6,283.28	2,094.43
30d UNIVERSAL SCHOOL BREAKFAST	13,543.28	100.00%	13,543.28	0.00
30d UNIVERSAL SCHOOL LUNCH	20,181.38	100.00%	20,181.38	0.00
	<u>\$8,198,251.96</u>		<u>\$2,291,843.10</u>	<u>\$738,218.05</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	2,000.00	100.00%	2,000.00	0.00
22a	2023 PROP A OBLIGATION	(388.14)	100.00%	(388.14)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.14	100.00%	1.14	0.00
22a	2024 PROP A OBLIGATION	(406.09)	100.00%	(406.09)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1.07	100.00%	1.07	0.00
22a	2025 PROP A OBLIGATION	(429.83)	100.00%	(429.83)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	0.17	100.00%	0.17	0.00
31j	2025 LOCAL PRODUCE IN SCHOOL MEALS	2,893.00	100.00%	2,893.00	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	20,466.92	100.00%	20,466.92	0.00
61d	2025 CTE PER PUPIL INCENTIVE	2,724.26	100.00%	2,724.26	0.00
31d	2025 SCHOOL LUNCH	1,982.97	100.00%	1,982.97	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	14,174.52	100.00%	14,174.52	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	8,285.48	100.00%	8,285.48	0.00
27i(4)	2025 MPSERS HEALTHCARE OFFSET	63,565.46	100.00%	63,565.46	0.00
27i(2)	2025 EDUCATOR COMPENSATION PROGRAM	107,749.47	100.00%	107,749.47	0.00
35m	2025 LITERACY SUPPORTS	96,246.00	100.00%	96,246.00	0.00
		<u>\$318,866.40</u>		<u>\$318,866.40</u>	<u>\$0.00</u>
SUBTOTALS		\$8,517,118.36		\$2,610,709.50	\$738,218.05

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,546.51)	6,338,519.14
51e	SPECIAL ED FOUNDATION (SEC 52)	113,163.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>80,727.26</u>
		\$6,532,409.40

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$764,993.75	11/20/2025	\$915,842.55	12/22/2025	\$896,148.54
01/20/2026	\$738,218.05				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$13,543.28
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$20,181.38

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79145 ISD: 79

Unionville-Sebewaing Area S.D.

State Aid Membership	656.48
General ED K-12	645.15
Supplemental 2025	624.45
Fall 2025	647.45
Special ED K-12 Sec 52	11.33
Supplemental 2025	10.35
Fall 2025	11.44
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	4,896.18

	Amount	Mills	Revenue
Non-Pre TV	89,449,713	18.000	1,610,095
Comm PP TV	5,461,800	6.000	32,771
Assumed Local Revenue			1,642,866

Local Revenue Per GE	2,546.49
Local Revenue Per Membership	2,502.54

Special Ed. Costs	330,927.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,393.64)	1,571,376.79	36.36%	428,514.45	142,838.15
51c SPEC ED HEADLEE OBLIGATION	94,690.79	36.36%	25,822.18	8,607.39
22b/51e DISCRETIONARY PAYMENT	3,383,379.19	36.36%	922,647.51	307,549.16
29(6) ENROLLMENT STABILIZATION PAYMENTS	0.00	0.00%	0.00	0.00
31a AT RISK	472,472.64	36.36%	128,827.07	42,963.98
61d CTE PER PUPIL INCENTIVE	16,882.78	36.36%	4,603.93	1,534.65
22l DISTRICT TRANSPORTATION COSTS	82,900.12	36.36%	22,606.86	7,535.62
152a HEADLEE OBLIGATION FOR DATA COLLEC	19,464.92	36.36%	5,307.73	1,769.71
22d(4) ISOLATED DISTRICTS	41,888.91	36.36%	11,425.59	3,805.22
31aa MENTAL HEALTH GRANT - PER PUPIL	106,938.18	36.36%	29,162.04	9,720.68
147a(2) MPSERS NORMAL COST OFFSET	35,344.95	100.00%	35,344.95	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	4,212.50	100.00%	4,212.50	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	567,556.67	36.36%	154,772.70	51,590.91
31d SCHOOL LUNCH	20,434.80	36.36%	5,572.57	1,857.52
30d UNIVERSAL SCHOOL BREAKFAST	7,084.06	100.00%	7,084.06	0.00
30d UNIVERSAL SCHOOL LUNCH	23,021.46	100.00%	23,021.46	0.00
61a(1) VOCATIONAL EDUCATION	4,574.24	36.36%	1,247.40	415.79
	<u>\$6,452,223.00</u>		<u>\$1,810,173.00</u>	<u>\$580,188.78</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(2,464.65)	100.00%	(2,464.65)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(9.04)	100.00%	(9.04)	0.00
22a	2024 PROP A OBLIGATION	(2,403.19)	100.00%	(2,403.19)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	5.50	100.00%	5.50	0.00
22a	2025 PROP A OBLIGATION	(3,190.65)	100.00%	(3,190.65)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	3.94	100.00%	3.94	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	21,217.43	100.00%	21,217.43	0.00
61d	2025 CTE PER PUPIL INCENTIVE	419.73	100.00%	419.73	0.00
31d	2025 SCHOOL LUNCH	1,758.67	100.00%	1,758.67	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	17,259.41	100.00%	17,259.41	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	4,432.30	100.00%	4,432.30	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	60,835.77	100.00%	60,835.77	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	94,097.04	100.00%	94,097.04	0.00
35m	2025 LITERACY SUPPORTS	85,561.00	100.00%	85,561.00	0.00
		<u>\$277,523.26</u>		<u>\$277,523.26</u>	<u>\$0.00</u>
SUBTOTALS		\$6,729,746.26		\$2,087,696.26	\$580,188.78

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,503.51)	4,840,889.48
51e	SPECIAL ED FOUNDATION (SEC 52)	113,866.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	94,690.79
		<u>\$5,049,446.77</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$599,476.49	11/20/2025	\$737,478.03	12/22/2025	\$720,636.22
01/20/2026	\$580,188.78				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$7,084.06
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$23,021.46

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 79150 ISD: 79
Vassar Public Schools

State Aid Membership	747.31
General ED K-12	725.36
Supplemental 2025	749.32
Fall 2025	722.70
Special ED K-12 Sec 52	21.50
Supplemental 2025	21.19
Fall 2025	21.53
Special ED K-12 Sec 53	0.45
Supplemental 2025	0.00
Fall 2025	0.50

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,435.20

	Amount	Mills	Revenue
Non-Pre TV	75,234,703	18.000	1,354,225
Comm PP TV	4,400,820	6.000	26,405
Assumed Local Revenue			1,380,630
Local Revenue Per GE			1,903.37
Local Revenue Per Membership			1,847.47

Special Ed. Costs	745,427.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,587.73)	1,933,836.51	36.36%	527,357.22	175,785.74
51c SPEC ED HEADLEE OBLIGATION	213,294.99	36.36%	58,165.54	19,388.52
22b/51e DISCRETIONARY PAYMENT	4,196,000.53	36.36%	1,144,249.34	381,416.45
29(6) ENROLLMENT STABILIZATION PAYMENTS	176,999.93	36.36%	48,162.73	16,194.44
31a AT RISK	822,976.93	36.36%	224,397.55	74,836.86
53a(5) COURT AND STATE AGENCY PLACED PUPIL	9,564.44	36.36%	2,608.22	869.41
61d CTE PER PUPIL INCENTIVE	8,550.08	36.36%	2,331.61	777.20
22I DISTRICT TRANSPORTATION COSTS	136,958.80	36.36%	37,348.66	12,449.56
152a HEADLEE OBLIGATION FOR DATA COLLEC	22,158.07	36.36%	6,042.10	2,014.57
22d(4) ISOLATED DISTRICTS	35,763.47	36.36%	9,754.82	3,248.78
31aa MENTAL HEALTH GRANT - PER PUPIL	121,734.05	36.36%	33,196.88	11,065.62
147a(2) MPSERS NORMAL COST OFFSET	53,341.59	100.00%	53,341.59	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	8,822.44	100.00%	8,822.44	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	850,040.97	36.36%	231,806.17	77,268.73
31d SCHOOL LUNCH	27,253.61	36.36%	7,432.06	2,477.35
	<u>\$8,617,296.41</u>		<u>\$2,395,016.93</u>	<u>\$777,793.23</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: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(8.98)	100.00%	(8.98)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	0.19	100.00%	0.19	0.00
22a	2024 PROP A OBLIGATION	(423.34)	100.00%	(423.34)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(6.99)	100.00%	(6.99)	0.00
22a	2025 PROP A OBLIGATION	1,221.08	100.00%	1,221.08	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(0.31)	100.00%	(0.31)	0.00
6(4)dd	2025 PUPIL EXCEEDING 1.0 FTE ADJ	(480.44)	100.00%	(480.44)	0.00
25g	2025 PUPIL EXCEEDING 1.0 FTE REIMB	457.16	100.00%	457.16	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	27,062.93	100.00%	27,062.93	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(414.03)	100.00%	(414.03)	0.00
31d	2025 SCHOOL LUNCH	2,345.51	100.00%	2,345.51	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	76,199.28	100.00%	76,199.28	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	116,800.20	100.00%	116,800.20	0.00
35m	2025 LITERACY SUPPORTS	101,945.00	100.00%	101,945.00	0.00
		<u>\$324,697.26</u>		<u>\$324,697.26</u>	<u>\$0.00</u>
SUBTOTALS		\$8,941,993.67		\$2,719,714.19	\$777,793.23

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,146.63)	5,909,239.54
51e	SPECIAL ED FOUNDATION (SEC 52)	216,075.00
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	4,522.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>213,294.99</u>
		\$6,343,132.03

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$833,092.37	11/20/2025	\$1,025,637.07	12/22/2025	\$860,984.75
01/20/2026	\$777,793.23				