

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

District: 83000	ISD: 83	LEA Membership	12,342.34
Wexford-Missaukee ISD		ISD Membership	152.75
		Supplemental 2025	145.56
Homestead Tax Value	1,578,761,189.00	Fall	153.55
Non-Homestead Tax Value	1,206,029,677.00		
Com Pers Prop Tax Value	40,194,800.00		
Ind Pers Prop Tax Value	34,812,400.00		
		Mills	
		Special Ed.	3.1188
		Voc. Ed.	2.6746
		Operating	0.2668
		Special Ed. Costs	10,068,267.00
		Special Ed. Transp. Costs	1,065,941.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 152.75 Total FTEs	1,535,137.50	36.36%	418,632.00	139,544.00
51a(2)	SPECIAL EDUCATION	3,631,512.12	36.36%	990,313.36	330,104.45
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	166,030.25	36.36%	0.00	60,368.60
54d	EARLY ON	210,861.00	36.36%	57,501.79	19,167.27
32d(1)	GREAT START READINESS	5,252,580.00	36.36%	1,432,378.57	477,459.52
32d(31)	GSRP CLASSROOM START UP GRANTS	84,000.00	36.36%	22,906.80	7,635.60
32d(24)	GSRP TRANSPORTATION	494,103.00	36.36%	134,741.89	44,913.96
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,529.11	36.36%	1,235.00	411.78
81	INTERMEDIATE DISTRICTS	725,272.69	36.36%	197,781.86	65,927.29
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
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	280,815.79	36.36%	76,622.00	25,482.62
147a(2)	MPERS NORMAL COST OFFSET	122,682.44	100.00%	122,682.44	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUTI	24,052.46	100.00%	24,052.46	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	1,926,724.75	36.36%	525,417.84	175,139.28
56	SPEC. ED. MILLAGE EQUALIZATION	1,695,767.18	36.36%	462,371.08	154,209.87
61a(2)	VOC. ED. ADMINISTRATION	14,193.00	36.36%	3,870.43	1,290.14
62	VOC. ED. MILLAGE EQUALIZATION	1,737,347.78	36.36%	473,714.67	157,984.98
61a(1)	VOCATIONAL EDUCATION	245,343.02	36.36%	66,905.04	22,301.68
		<u>\$19,243,337.80</u>		<u>\$5,011,127.23</u>	<u>\$2,079,132.48</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
27l(2)	2025 EDUCATOR COMPENSATION PROGRAM	19,888.34	100.00%	19,888.34	0.00
27l(4)	2025 MPSERS HEALTHCARE OFFSET	167,388.58	100.00%	167,388.58	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	59,283.61	100.00%	59,283.61	0.00
54	2025 SCHOOL FOR DEAF/BLIND	17.23	100.00%	17.23	0.00
51a.1	2025 TUITION DEDUCT-DEAF	1,043.53	100.00%	1,043.53	0.00
		<u>\$247,621.29</u>		<u>\$247,621.29</u>	<u>\$0.00</u>
SUBTOTALS		\$19,490,959.09		\$5,258,748.52	\$2,079,132.48
SUMMARY OF REGULAR PAYMENTS					
10/20/2025	\$1,184,222.64	11/20/2025	\$2,250,661.02	12/22/2025	\$1,823,864.86
01/20/2026	\$2,079,132.48				

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
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District: 57020 ISD: 83

Lake City Area School District

State Aid Membership	1,130.92
General ED K-12	1,115.31
Supplemental 2025	1,108.33
Fall 2025	1,091.26
Special ED K-12 Sec 52	15.57
Supplemental 2025	17.24
Fall 2025	16.05
Special ED K-12 Sec 53	0.04
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	211,369,356	18.000	3,804,648
Comm PP TV	6,004,000	6.000	36,024
Assumed Local Revenue			3,840,672

Local Revenue Per GE	3,443.59
Local Revenue Per Membership	3,396.06

Special Ed. Costs	1,164,503.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$803.94)	909,191.82	36.36%	248,909.98	81,672.17
51c SPEC ED HEADLEE OBLIGATION	333,208.56	36.36%	90,865.97	30,288.66
22b/51e DISCRETIONARY PAYMENT	6,615,883.82	36.36%	1,805,506.95	600,028.41
29(6) ENROLLMENT STABILIZATION PAYMENTS	51,018.18	36.36%	13,151.70	5,398.51
31a AT RISK	1,373,652.44	36.36%	374,547.86	124,912.17
61d CTE PER PUPIL INCENTIVE	9,564.49	36.36%	2,608.24	869.41
22l DISTRICT TRANSPORTATION COSTS	230,019.96	36.36%	62,726.44	20,908.82
152a HEADLEE OBLIGATION FOR DATA COLLEC	33,532.28	36.36%	9,150.51	3,041.83
22d(4) ISOLATED DISTRICTS	72,162.15	36.36%	19,697.69	6,540.47
31aa MENTAL HEALTH GRANT - PER PUPIL	184,361.17	36.36%	50,275.29	16,758.43
147a(2) MPSERS NORMAL COST OFFSET	62,389.81	100.00%	62,389.81	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	10,242.60	100.00%	10,242.60	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	1,028,770.64	36.36%	280,545.75	93,515.25
31d SCHOOL LUNCH	29,729.19	36.36%	8,107.15	2,702.38
	<u>\$10,943,727.11</u>		<u>\$3,038,725.94</u>	<u>\$986,636.51</u>

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

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	2,679.14	100.00%	2,679.14	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(9.85)	100.00%	(9.85)	0.00
22a	2024 PROP A OBLIGATION	3,104.77	100.00%	2,804.68	300.09
22b/51e	2024 DISCRETIONARY PAYMENT	6.64	100.00%	(1.00)	7.64
163	2024 NON-CERT TEACHER/COUNSELOR DED	(19,441.31)	100.00%	(19,441.31)	0.00
22a	2025 PROP A OBLIGATION	9,818.92	100.00%	9,268.32	550.60
22b/51e	2025 DISCRETIONARY PAYMENT	6.32	100.00%	(9.05)	15.37
147a(2)	2025 MPSERS NORMAL COST OFFSET	30,704.46	100.00%	30,704.46	0.00
61d	2025 CTE PER PUPIL INCENTIVE	451.46	100.00%	451.46	0.00
31d	2025 SCHOOL LUNCH	2,558.57	100.00%	2,558.57	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	84,730.77	100.00%	84,730.77	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	166,776.21	100.00%	166,776.21	0.00
		\$281,386.10		\$280,512.40	\$873.70
SUBTOTALS		\$11,225,113.21		\$3,319,238.34	\$987,510.21

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,606.41)	7,368,195.14
51e	SPECIAL ED FOUNDATION (SEC 52)	156,478.50
51a12	SPECIAL ED FOUNDATION (NON-SEC 52)	402.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	333,208.56
		<u>\$7,858,284.20</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$882,030.29	11/20/2025	\$1,253,147.03	12/22/2025	\$1,184,061.02
01/20/2026	\$987,510.21				

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	1,139.71	14.48	0.00	14.48	1,154.19
2025	1,113.26	16.05	0.12	16.17	1,129.43
2026	1,092.97	16.17	0.00	16.17	1,109.14
	<u>1,115.31</u>	<u>15.57</u>	<u>0.04</u>	<u>15.61</u>	<u>1,130.92</u>

STATE OF MICHIGAN
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District: 57030 ISD: 83

McBain Rural Agricultural Schools

State Aid Membership	1,078.84
General ED K-12	1,064.13
Supplemental 2025	1,054.43
Fall 2025	1,065.21
Special ED K-12 Sec 52	14.71
Supplemental 2025	15.47
Fall 2025	14.63
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	4,313.70

	Amount	Mills	Revenue
Non-Pre TV	116,997,113	18.000	2,105,948
Comm PP TV	3,152,100	6.000	18,913
Assumed Local Revenue			2,124,861

Local Revenue Per GE	1,996.81
Local Revenue Per Membership	1,969.58

Special Ed. Costs	957,726.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,344.12)	2,528,930.42	36.36%	689,639.33	229,879.77
51c	SPEC ED HEADLEE OBLIGATION	274,041.80	36.36%	74,731.20	24,910.40
22b/51e	DISCRETIONARY PAYMENT	6,188,546.15	36.36%	1,687,616.54	562,538.84
29(6)	ENROLLMENT STABILIZATION PAYMENTS	20,438.86	36.36%	5,561.54	1,870.03
31a	AT RISK	881,236.84	36.36%	240,283.03	80,134.69
61d	CTE PER PUPIL INCENTIVE	9,274.66	36.36%	2,529.20	843.07
22l	DISTRICT TRANSPORTATION COSTS	157,560.36	36.36%	42,966.71	14,322.24
152a	HEADLEE OBLIGATION FOR DATA COLLEC	31,988.09	36.36%	8,722.56	2,908.31
22d(4)	ISOLATED DISTRICTS	68,839.01	36.36%	18,776.48	6,253.38
31aa	MENTAL HEALTH GRANT - PER PUPIL	175,739.07	36.36%	47,924.04	15,974.69
147a(2)	MPERS NORMAL COST OFFSET	54,226.12	100.00%	54,226.12	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	7,595.02	100.00%	7,595.02	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	989,127.87	36.36%	269,735.17	89,911.72
31d	SCHOOL LUNCH	24,704.97	36.36%	6,737.05	2,245.68
30d	UNIVERSAL SCHOOL BREAKFAST	15,308.58	100.00%	15,308.58	0.00
30d	UNIVERSAL SCHOOL LUNCH	23,842.26	100.00%	23,842.26	0.00
		<u>\$11,451,400.08</u>		<u>\$3,196,194.83</u>	<u>\$1,031,792.82</u>

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PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(1,078.41)	100.00%	(1,078.41)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	1.46	100.00%	1.46	0.00
22a	2024 PROP A OBLIGATION	(903.44)	100.00%	(903.44)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	1.82	100.00%	1.82	0.00
22a	2025 PROP A OBLIGATION	347.30	100.00%	195.36	151.94
22b/51e	2025 DISCRETIONARY PAYMENT	(5.21)	100.00%	(2.93)	(2.28)
147a(2)	2025 MPSERS NORMAL COST OFFSET	31,911.02	100.00%	31,911.02	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(359.18)	100.00%	(359.18)	0.00
31aa	2025 MENTAL HEALTH GRANT - PER PUPIL	(8,384.00)	100.00%	(8,384.00)	0.00
31d	2025 SCHOOL LUNCH	2,126.17	100.00%	2,126.17	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	19,319.35	100.00%	19,319.35	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	11,051.54	100.00%	11,051.54	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	92,881.87	100.00%	92,881.87	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	157,796.72	100.00%	157,796.72	0.00
		\$304,707.01		\$304,557.35	\$149.66
SUBTOTALS		\$11,756,107.09		\$3,500,752.18	\$1,031,942.48

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,053.19)	8,569,641.07
51e	SPECIAL ED FOUNDATION (SEC 52)	147,835.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	274,041.80
		<u>\$8,991,518.37</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$948,233.98	11/20/2025	\$1,290,842.78	12/22/2025	\$1,222,524.58
01/20/2026	\$1,031,942.48				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$15,308.58
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$23,842.26

STATE OF MICHIGAN
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District: 67050 ISD: 83
Marion Public Schools

State Aid Membership	423.42
General ED K-12	416.19
Supplemental 2025	402.88
Fall 2025	384.33
Special ED K-12 Sec 52	7.23
Supplemental 2025	6.66
Fall 2025	6.09
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	4,318.14

	Amount	Mills	Revenue
Non-Pre TV	148,835,213	18.000	2,679,034
Comm PP TV	402,100	6.000	2,413
Assumed Local Revenue			2,681,447

Local Revenue Per GE	6,442.84
Local Revenue Per Membership	6,332.83

Special Ed. Costs	427,235.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

	Amount	Pct to Date	Previous Amts	Current Amt
51c SPEC ED HEADLEE OBLIGATION	122,248.17	36.36%	33,337.08	11,112.35
22b/51e DISCRETIONARY PAYMENT	1,573,925.42	36.36%	429,209.46	143,069.82
29(6) ENROLLMENT STABILIZATION PAYMENTS	70,509.34	36.36%	19,186.01	6,451.19
31a AT RISK	506,666.98	36.36%	138,150.69	46,073.42
61d CTE PER PUPIL INCENTIVE	4,709.79	36.36%	1,284.36	428.12
22I DISTRICT TRANSPORTATION COSTS	97,219.77	36.36%	26,511.83	8,837.28
152a HEADLEE OBLIGATION FOR DATA COLLEC	12,554.59	36.36%	3,423.40	1,141.45
22d(4) ISOLATED DISTRICTS	27,017.73	36.36%	7,369.34	2,454.31
31aa MENTAL HEALTH GRANT - PER PUPIL	68,973.56	36.36%	18,809.09	6,269.70
147a(2) MPSERS NORMAL COST OFFSET	19,701.53	100.00%	19,701.53	0.00
147e MPSERS REFORMS - DEFINED CONTRIBUT	5,970.56	100.00%	5,970.56	0.00
147c(1) MPSERS UAAL RATE STABILIZATION	406,813.11	36.36%	110,937.94	36,979.31
31d SCHOOL LUNCH	14,274.73	36.36%	3,892.72	1,297.57
30d UNIVERSAL SCHOOL BREAKFAST	279.40	100.00%	279.40	0.00
30d UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
	<u>\$2,930,864.68</u>		<u>\$818,063.41</u>	<u>\$264,114.52</u>

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22b/51e	2023 DISCRETIONARY PAYMENT	(988.44)	100.00%	(988.44)	0.00
22a	2024 PROP A OBLIGATION	(605.24)	100.00%	(605.24)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(2.41)	100.00%	(2.41)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	1,063.64	100.00%	1,063.64	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	11,868.87	100.00%	11,868.87	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(78.42)	100.00%	(78.42)	0.00
31d	2025 SCHOOL LUNCH	1,228.52	100.00%	1,228.52	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	249.60	100.00%	249.60	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	142.24	100.00%	142.24	0.00
27(4)	2025 MPSERS HEALTHCARE OFFSET	35,848.00	100.00%	35,848.00	0.00
27(2)	2025 EDUCATOR COMPENSATION PROGRAM	64,807.58	100.00%	64,807.58	0.00
		<u>\$113,533.94</u>		<u>\$113,533.94</u>	<u>\$0.00</u>
SUBTOTALS		\$3,044,398.62		\$931,597.35	\$264,114.52

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$3,607.16)	1,501,263.92
51e	SPECIAL ED FOUNDATION (SEC 52)	72,661.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>122,248.17</u>
		\$1,696,173.59

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$228,253.77	11/20/2025	\$373,234.02	12/22/2025	\$329,830.16
01/20/2026	\$264,114.52				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$279.40
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THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	453.44	9.23	0.00	9.23	462.67
2025	408.93	6.31	0.00	6.31	415.24
2026	386.19	6.15	0.00	6.15	392.34
	<u>416.19</u>	<u>7.23</u>	<u>0.00</u>	<u>7.23</u>	<u>423.42</u>

STATE OF MICHIGAN
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District: 67055 ISD: 83
Pine River Area Schools

State Aid Membership	892.78
General ED K-12	870.92
Supplemental 2025	847.47
Fall 2025	848.96
Special ED K-12 Sec 52	21.86
Supplemental 2025	21.92
Fall 2025	21.69
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	4,819.30

	Amount	Mills	Revenue
Non-Pre TV	166,718,711	18.000	3,000,937
Comm PP TV	1,672,400	6.000	10,034
Assumed Local Revenue			3,010,971

Local Revenue Per GE	3,457.23
Local Revenue Per Membership	3,372.58

Special Ed. Costs	1,070,024.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$1,446.72)	1,291,602.68	36.36%	351,591.92	118,034.81
51c	SPEC ED HEADLEE OBLIGATION	306,174.53	36.36%	83,493.79	27,831.27
22b/51e	DISCRETIONARY PAYMENT	4,669,865.57	36.36%	1,273,473.47	424,489.65
29(6)	ENROLLMENT STABILIZATION PAYMENTS	112,018.87	36.36%	30,481.00	10,249.06
31a	AT RISK	998,788.37	36.36%	272,335.30	90,824.15
61d	CTE PER PUPIL INCENTIVE	12,752.66	36.36%	3,477.65	1,159.22
22l	DISTRICT TRANSPORTATION COSTS	227,514.30	36.36%	62,043.15	20,681.05
152a	HEADLEE OBLIGATION FOR DATA COLLEC	26,471.32	36.36%	7,218.24	2,406.73
22d(4)	ISOLATED DISTRICTS	56,966.82	36.36%	15,538.23	5,174.91
31aa	MENTAL HEALTH GRANT - PER PUPIL	145,430.58	36.36%	39,658.92	13,219.64
147a(2)	MPERS NORMAL COST OFFSET	56,269.43	100.00%	56,269.43	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	9,349.59	100.00%	9,349.59	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	889,685.74	36.36%	242,617.30	80,872.44
31d	SCHOOL LUNCH	25,037.31	36.36%	6,827.67	2,275.90
30d	UNIVERSAL SCHOOL BREAKFAST	4,960.62	100.00%	4,960.62	0.00
30d	UNIVERSAL SCHOOL LUNCH	12,166.06	100.00%	12,166.06	0.00
		<u>\$8,845,054.45</u>		<u>\$2,471,502.34</u>	<u>\$797,218.83</u>

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

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Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(3,314.05)	100.00%	(3,314.05)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	8.11	100.00%	8.11	0.00
22a	2024 PROP A OBLIGATION	(3,576.12)	100.00%	(3,576.12)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	(1.30)	100.00%	(1.30)	0.00
22a	2025 PROP A OBLIGATION	1,949.30	100.00%	1,949.30	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	(1.74)	100.00%	(1.74)	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	28,831.19	100.00%	28,831.19	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(287.27)	100.00%	(287.27)	0.00
31d	2025 SCHOOL LUNCH	2,154.78	100.00%	2,154.78	0.00
1100	2025 REIMB FOR SCHOOL BOARD MEM TRAIN	99.00	100.00%	99.00	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	8,226.80	100.00%	8,226.80	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	2,844.80	100.00%	2,844.80	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	85,262.27	100.00%	85,262.27	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	134,959.81	100.00%	134,959.81	0.00
35m	2025 LITERACY SUPPORTS	3,288.00	100.00%	3,288.00	0.00
		\$260,443.58		\$260,443.58	\$0.00
SUBTOTALS		\$9,105,498.03		\$2,731,945.92	\$797,218.83

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,592.77)	5,741,775.25
51e	SPECIAL ED FOUNDATION (SEC 52)	219,693.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	306,174.53
		<u>\$6,267,642.78</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$713,010.11	11/20/2025	\$1,054,699.78	12/22/2025	\$947,109.35
01/20/2026	\$797,218.83				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$4,960.62
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$12,166.06

THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	897.28	22.78	0.00	22.78	920.06
2025	866.68	21.08	0.00	21.08	887.76
2026	848.81	21.71	0.00	21.71	870.52
	<u>870.92</u>	<u>21.86</u>	<u>0.00</u>	<u>21.86</u>	<u>892.78</u>

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

District: 83010 ISD: 83
Cadillac Area Public Schools

State Aid Membership	2,997.72
General ED K-12 (23a: 0.08)	2,894.75
Supplemental 2025	2,890.93
Fall 2025	2,895.09
Special ED K-12 Sec 52	102.97
Supplemental 2025	112.01
Fall 2025	101.96
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	4,517.67

	Amount	Mills	Revenue
Non-Pre TV	402,376,484	18.000	7,242,777
Comm PP TV	23,791,500	6.000	142,749
Assumed Local Revenue			7,385,526

Local Revenue Per GE	2,551.35
Local Revenue Per Membership	2,463.71

Special Ed. Costs	4,009,512.00
Special Ed. Transp. Costs	67,150.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$2,053.96)	6,157,196.97	36.36%	1,683,526.07	555,230.75
51c	SPEC ED HEADLEE OBLIGATION	1,194,558.42	36.36%	325,756.08	108,585.36
22b/51e	DISCRETIONARY PAYMENT	16,584,368.62	36.36%	4,528,014.76	1,502,061.67
29(6)	ENROLLMENT STABILIZATION PAYMENTS	118,463.27	36.36%	29,122.85	13,950.39
31a	AT RISK	2,784,360.37	36.36%	759,199.48	253,193.95
61d	CTE PER PUPIL INCENTIVE	31,736.73	36.36%	8,654.61	2,884.87
22l	DISTRICT TRANSPORTATION COSTS	377,725.00	36.36%	103,005.61	34,335.20
152a	HEADLEE OBLIGATION FOR DATA COLLEC	88,883.73	36.36%	24,266.22	8,051.90
22d(4)	ISOLATED DISTRICTS	191,279.59	36.36%	52,236.29	17,312.97
31aa	MENTAL HEALTH GRANT - PER PUPIL	488,907.24	36.36%	133,325.00	44,441.67
147a(2)	MPERS NORMAL COST OFFSET	155,838.07	100.00%	155,838.07	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	17,499.59	100.00%	17,499.59	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	2,412,045.33	36.36%	657,764.76	219,254.92
31d	SCHOOL LUNCH	72,723.05	36.36%	19,831.58	6,610.52
30d	UNIVERSAL SCHOOL BREAKFAST	32,973.18	100.00%	32,973.18	0.00
30d	UNIVERSAL SCHOOL LUNCH	52,124.80	100.00%	52,124.80	0.00
		<u>\$30,760,683.96</u>		<u>\$8,583,138.95</u>	<u>\$2,765,914.17</u>

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

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

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2023 PROP A OBLIGATION	(19,319.32)	100.00%	(19,319.32)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(4.56)	100.00%	(4.56)	0.00
41	2023 BILINGUAL EDUCATION	(648.10)	100.00%	0.00	(648.10)
22a	2024 PROP A OBLIGATION	(30,109.54)	100.00%	(30,109.54)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	10.41	100.00%	10.41	0.00
22a	2025 PROP A OBLIGATION	(37,454.62)	100.00%	(40,429.13)	2,974.51
22b/51e	2025 DISCRETIONARY PAYMENT	(22.72)	100.00%	(30.03)	7.31
147a(2)	2025 MPSERS NORMAL COST OFFSET	85,457.47	100.00%	85,457.47	0.00
61d	2025 CTE PER PUPIL INCENTIVE	1,225.20	100.00%	1,225.20	0.00
31d	2025 SCHOOL LUNCH	6,258.73	100.00%	6,258.73	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	35,850.61	100.00%	35,850.61	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	18,571.68	100.00%	18,571.68	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	247,671.79	100.00%	247,671.79	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	441,300.43	100.00%	441,300.43	0.00
35m	2025 LITERACY SUPPORTS	49,608.00	100.00%	49,608.00	0.00
		\$798,395.46		\$796,061.74	\$2,333.72
SUBTOTALS		\$31,559,079.42		\$9,379,200.69	\$2,768,247.89

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$7,498.65)	21,706,717.09
51e	SPECIAL ED FOUNDATION (SEC 52)	1,034,848.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	1,194,558.42
		<u>\$23,936,124.01</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$2,583,057.41	11/20/2025	\$3,403,164.36	12/22/2025	\$3,307,880.94
01/20/2026	\$2,768,247.89				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$32,973.18
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$52,124.80

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

District: 83060 ISD: 83

Manton Consolidated Schools

FY 2026 Foundation	10,050.00
FY 1995 Foundation	4,512.15

State Aid Membership	905.34
General ED K-12	883.84
Supplemental 2025	913.02
Fall 2025	880.60
Special ED K-12 Sec 52	21.50
Supplemental 2025	25.64
Fall 2025	21.04
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

	Amount	Mills	Revenue
Non-Pre TV	60,621,563	18.000	1,091,188
Comm PP TV	2,820,600	6.000	16,924
Assumed Local Revenue			1,108,112

Local Revenue Per GE	1,253.75
Local Revenue Per Membership	1,223.97

Special Ed. Costs	927,280.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,288.18)	2,976,920.88	36.36%	809,418.83	272,989.60
51c	SPEC ED HEADLEE OBLIGATION	265,330.04	36.36%	72,355.50	24,118.50
22b/51e	DISCRETIONARY PAYMENT	5,013,631.72	36.36%	1,364,288.15	458,668.34
29(6)	ENROLLMENT STABILIZATION PAYMENTS	106,490.59	36.36%	30,644.32	8,075.66
31a	AT RISK	796,960.74	36.36%	217,303.83	72,471.10
61d	CTE PER PUPIL INCENTIVE	7,173.37	36.36%	1,956.18	652.06
22l	DISTRICT TRANSPORTATION COSTS	153,431.75	36.36%	41,840.84	13,946.94
152a	HEADLEE OBLIGATION FOR DATA COLLEC	26,843.73	36.36%	7,304.11	2,456.27
22d(4)	ISOLATED DISTRICTS	57,768.26	36.36%	15,723.06	5,281.48
147a(2)	MPERS NORMAL COST OFFSET	36,185.02	100.00%	36,185.02	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	12,367.42	100.00%	12,367.42	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	827,827.79	36.36%	225,748.64	75,249.54
31d	SCHOOL LUNCH	29,535.23	36.36%	8,054.26	2,684.75
30d	UNIVERSAL SCHOOL BREAKFAST	5,963.92	100.00%	4,612.64	1,351.28
30d	UNIVERSAL SCHOOL LUNCH	3,519.54	100.00%	3,507.00	12.54
		<u>\$10,319,950.00</u>		<u>\$2,851,309.80</u>	<u>\$937,958.06</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	2023 PROP A OBLIGATION	(7,122.61)	100.00%	(7,122.61)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	3.71	100.00%	3.71	0.00
22a	2024 PROP A OBLIGATION	(7,458.05)	100.00%	(7,458.05)	0.00
22b/51e	2024 DISCRETIONARY PAYMENT	2.87	100.00%	2.87	0.00
22a	2025 PROP A OBLIGATION	(6,000.52)	100.00%	(6,000.52)	0.00
22b/51e	2025 DISCRETIONARY PAYMENT	6.35	100.00%	6.35	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	21,939.46	100.00%	21,939.46	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(89.10)	100.00%	(89.10)	0.00
31d	2025 SCHOOL LUNCH	2,541.88	100.00%	2,541.88	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	4,377.09	100.00%	4,377.09	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	3,169.92	100.00%	3,169.92	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	64,476.86	100.00%	64,476.86	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	136,531.51	100.00%	136,531.51	0.00
35m	2025 LITERACY SUPPORTS	112,697.00	100.00%	112,697.00	0.00
		<u>\$325,076.37</u>		<u>\$325,076.37</u>	<u>\$0.00</u>
SUBTOTALS		\$10,645,026.37		\$3,176,386.17	\$937,958.06

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$8,796.25)	7,774,477.60
51e	SPECIAL ED FOUNDATION (SEC 52)	216,075.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	265,330.04
		<u>\$8,255,882.64</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$978,979.75	11/20/2025	\$1,129,746.09	12/22/2025	\$1,059,540.69
01/20/2026	\$937,958.06				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$4,612.64
12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL LUNCH	\$3,507.00

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

District: 83070 ISD: 83

Mesick Consolidated Schools

State Aid Membership	530.95
General ED K-12	525.43
Supplemental 2025	502.82
Fall 2025	500.02
Special ED K-12 Sec 52	5.52
Supplemental 2025	4.88
Fall 2025	4.20
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

	Amount	Mills	Revenue
Non-Pre TV	99,111,237	18.000	1,784,002
Comm PP TV	2,352,100	6.000	14,113
Assumed Local Revenue			1,798,115

Local Revenue Per GE	3,422.18
Local Revenue Per Membership	3,386.60

Special Ed. Costs	814,513.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$813.40)	431,874.73	36.36%	117,955.46	39,074.19
51c	SPEC ED HEADLEE OBLIGATION	233,063.12	36.36%	63,556.31	21,185.44
22b/51e	DISCRETIONARY PAYMENT	3,106,056.73	36.36%	847,276.70	282,085.53
29(6)	ENROLLMENT STABILIZATION PAYMENTS	59,421.18	36.36%	16,031.32	5,574.22
31a	AT RISK	517,684.88	36.36%	141,154.89	47,075.33
61d	CTE PER PUPIL INCENTIVE	6,738.62	36.36%	1,837.62	612.54
22l	DISTRICT TRANSPORTATION COSTS	107,319.42	36.36%	29,266.01	9,755.33
152a	HEADLEE OBLIGATION FOR DATA COLLEC	15,742.90	36.36%	4,294.09	1,430.03
22d(4)	ISOLATED DISTRICTS	33,879.05	36.36%	9,243.61	3,074.81
31aa	MENTAL HEALTH GRANT - PER PUPIL	86,515.86	36.36%	23,592.88	7,864.29
147a(2)	MPERS NORMAL COST OFFSET	30,255.12	100.00%	30,255.12	0.00
147e	MPERS REFORMS - DEFINED CONTRIBUT	3,568.87	100.00%	3,568.87	0.00
147c(1)	MPERS UAAL RATE STABILIZATION	507,503.03	36.36%	138,396.08	46,132.02
31d	SCHOOL LUNCH	16,099.62	36.36%	4,390.37	1,463.45
30d	UNIVERSAL SCHOOL BREAKFAST	876.30	100.00%	876.30	0.00
30d	UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
		<u>\$5,156,599.43</u>		<u>\$1,431,695.63</u>	<u>\$465,327.18</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	(1,975.18)	100.00%	(1,975.18)	0.00
22b/51e	2023 DISCRETIONARY PAYMENT	(0.55)	100.00%	(0.55)	0.00
22a	2024 PROP A OBLIGATION	(4,737.94)	100.00%	(5,560.46)	822.52
22b/51e	2024 DISCRETIONARY PAYMENT	1.44	100.00%	0.22	1.22
22a	2025 PROP A OBLIGATION	995.07	100.00%	(571.75)	1,566.82
22b/51e	2025 DISCRETIONARY PAYMENT	(0.10)	100.00%	0.86	(0.96)
147a(2)	2025 MPSERS NORMAL COST OFFSET	18,315.77	100.00%	18,315.77	0.00
61d	2025 CTE PER PUPIL INCENTIVE	(580.15)	100.00%	(580.15)	0.00
31d	2025 SCHOOL LUNCH	1,385.57	100.00%	1,385.57	0.00
30d	2025 UNIVERSAL SCHOOL LUNCH	0.00	0.00%	0.00	0.00
30d	2025 UNIVERSAL SCHOOL BREAKFAST	586.74	100.00%	586.74	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	52,170.82	100.00%	52,170.82	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	79,931.38	100.00%	79,931.38	0.00
35m	2025 LITERACY SUPPORTS	76,354.00	100.00%	76,354.00	0.00
		<u>\$222,446.87</u>		<u>\$220,057.27</u>	<u>\$2,389.60</u>
SUBTOTALS		\$5,379,046.30		\$1,651,752.90	\$467,716.78

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$6,627.82)	3,482,455.46
51e	SPECIAL ED FOUNDATION (SEC 52)	55,476.00
51a.2	SPECIAL EDUCATION (Categorical Amount)	<u>233,063.12</u>
		\$3,770,994.58

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$490,049.79	11/20/2025	\$607,449.87	12/22/2025	\$553,376.94
01/20/2026	\$467,716.78				

SUPPLEMENTAL PAYMENTS

12/19/2025	DIRECT	30d	UNIVERSAL SCHOOL BREAKFAST	\$876.30
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THREE-YEAR BLEND DETAILS

Year	GE Std. Blend	SE Sec 52 Blend	SE Sec 53 Blend	SE Blend	Pupil Count Blend
2024	550.47	7.30	0.00	7.30	557.77
2025	525.53	5.00	0.00	5.00	530.53
2026	500.30	4.27	0.00	4.27	504.57
	<u>525.43</u>	<u>5.52</u>	<u>0.00</u>	<u>5.52</u>	<u>530.95</u>

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

District: 83900 ISD: 83

Highpoint Virtual Academy of Michigan

State Aid Membership	4,382.37
General ED K-12	4,277.88
Supplemental 2025 Includes 2.00 Transfers	4,062.10
Fall 2025	4,301.85
Special ED K-12 Sec 52	104.49
Supplemental 2025	103.23
Fall 2025	104.63
Special ED K-12 Sec 53	0.00
Supplemental 2025	0.00
Fall 2025	0.00

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

Local Revenue Per GE	0.00
Local Revenue Per Membership	0.00

Special Ed. Costs	3,192,813.00
Special Ed. Transp. Costs	0.00

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
51c	SPEC ED HEADLEE OBLIGATION	913,585.13	36.36%	249,134.66	83,044.89
22b/51e	DISCRETIONARY PAYMENT	25,636,864.50	36.36%	7,000,505.42	2,321,058.51
22b	PSA PROTECTED	18,405,954.00	36.36%	5,026,003.89	1,666,400.98
31a	AT RISK	5,571,538.89	36.36%	1,519,167.37	506,644.17
61d	CTE PER PUPIL INCENTIVE	2,536.04	36.36%	691.58	230.52
152a	HEADLEE OBLIGATION FOR DATA COLLEC	129,939.22	36.36%	35,479.33	11,766.57
35m(1)	LITERACY SUPPORTS	0.00	0.00%	14,862.15	(14,862.15)
		<u>\$50,660,417.78</u>		<u>\$13,845,844.40</u>	<u>\$4,574,283.49</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
61d	2025 CTE PER PUPIL INCENTIVE	75.99	100.00%	75.99	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	516,042.73	100.00%	516,042.73	0.00
35m	2025 LITERACY SUPPORTS	54,500.00	100.00%	0.00	54,500.00
		<u>\$570,618.72</u>		<u>\$516,118.72</u>	<u>\$54,500.00</u>
SUBTOTALS		\$51,231,036.50		\$14,361,963.12	\$4,628,783.49

OTHER CURRENT YEAR CALCULATION INFORMATION

20	FOUNDATION GRANT (State PP: \$10,050.00)	42,992,694.00
51e	SPECIAL ED FOUNDATION (SEC 52)	1,050,124.50
51a.2	SPECIAL EDUCATION (Categorical Amount)	913,585.13
		<u>\$44,956,403.63</u>

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$3,924,438.07	11/20/2025	\$3,924,394.87	12/22/2025	\$6,513,130.18
01/20/2026	\$4,628,783.49				