



# State Aid Status Report and Funding Formulas

MSBO ANNUAL CONFERENCE APRIL 25, 2023

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ASSISTANT DIRECTOR, OFFICE OF FINANCIAL MANAGEMENT

MICHIGAN DEPARTMENT OF EDUCATION

# State Aid Per-pupil Formula

Per-pupil operating revenue =  
Foundation Allowance  
X pupil membership

Per-pupil operating revenue = operating millage revenue +  
State Section 20 revenue



STATE OF MICHIGAN  
2022-2023 State Aid Financial Status Report  
Payment Dated: 10/20/2022

District: 33020 ISD: 33

Lansing Public School District

State Aid Membership	9,745.04
General ED K-12 (23a: 3.67)	9,315.43
Supplemental 2022	9,088.50
Fall 2022	9,336.57
Special ED K-12 Sec 52	429.61
Supplemental 2022	458.60
Fall 2022	426.39
Special ED K-12 Sec 53	0.00
Supplemental 2022	0.00
Fall 2022	0.00

FY 2023 Foundation	9,150.00
FY 1995 Foundation	5,604.05

	Amount	Mills	Revenue
Non-Pre TV	1,574,347,472	18.000	28,338,254
Comm PP TV	124,656,450	6.000	747,939
Assumed Local Revenue			29,086,193
Local Revenue Per GE			3,122.37
Local Revenue Per Membership			2,984.72

Special Ed. Costs	24,684,514.00
Special Ed. Transp. Costs	0.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
22a PROP A OBLIGATION (State PP: \$2,619.33)	25,525,475.62	9.09 %	0.00	2,320,265.73
51c SPEC ED HEADLEE OBLIGATION	7,063,177.47	9.09 %	0.00	642,042.83
22b/51e DISCRETIONARY PAYMENT	33,572,688.34	9.09 %	0.00	3,051,757.37
31A AT RISK	8,340,133.58	9.09 %	0.00	758,118.14
24 COURT PLACED CHILDREN	185,924.07	9.09 %	0.00	16,900.50
152a HEADLEE OBLIGATION FOR DATA COLLEC	261,742.28	9.09 %	0.00	23,792.37
26a RENAISSANCE ZONE	692,406.47	9.09 %	0.00	62,939.75
31d SCHOOL LUNCH	120,565.59	9.09 %	0.00	10,959.41
	<u>\$75,762,113.34</u>		<u>\$0.00</u>	<u>\$6,886,776.10</u>

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

STATE OF MICHIGAN  
2022-2023 State Aid Financial Status Report  
Payment Dated: 10/20/2022

PRIOR YEAR ADJUSTMENTS		Amount	Pct to Date	Previous Amts	Current Amt
22a	2017 PROP A OBLIGATION	219.24	100.00 %	0.00	219.24
22b	2017 DISCRETIONARY PAYMENT	(11.60)	100.00 %	0.00	(11.60)
22a	2018 PROP A OBLIGATION	(5,079.53)	100.00 %	0.00	(5,079.53)
22b	2018 DISCRETIONARY PAYMENT	(127.26)	100.00 %	0.00	(127.26)
22a	2019 PROP A OBLIGATION	(110,795.74)	100.00 %	0.00	(110,795.74)
22b	2019 DISCRETIONARY PAYMENT	(56.54)	100.00 %	0.00	(56.54)
22a	2020 PROP A OBLIGATION	(125,031.54)	100.00 %	0.00	(125,031.54)
22b	2020 DISCRETIONARY PAYMENT	6.72	100.00 %	0.00	6.72
22a	2021 PROP A OBLIGATION	27,560.99	100.00 %	0.00	27,560.99
22b	2021 DISCRETIONARY PAYMENT	(68.67)	100.00 %	0.00	(68.67)
22a	2022 PROP A OBLIGATION	921,294.62	100.00 %	0.00	921,294.62
22b	2022 DISCRETIONARY PAYMENT	(253,732.49)	100.00 %	0.00	(253,732.49)
6(4)dd	2022 PUPIL EXCEEDING 1.0 FTE ADJ	(18,270.00)	100.00 %	0.00	(18,270.00)
25g	2022 PUPIL EXCEEDING 1.0 FTE REIMB	2,233.57	100.00 %	0.00	2,233.57
31j	2022 LOCAL PRODUCE IN SCHOOL MEALS	811.62	100.00 %	0.00	811.62
61d	2022 CTE PER PUPIL INCENTIVE	2,535.13	100.00 %	0.00	2,535.13
		<u>\$441,488.52</u>		<u>\$0.00</u>	<u>\$441,488.52</u>
<b>SUBTOTALS</b>		\$76,203,601.86		\$0.00	\$7,328,264.62

**OTHER CURRENT YEAR CALCULATION INFORMATION**

20	FOUNDATION GRANT (State PR: \$6,027.63)	56,149,965.33
51a.2	SPECIAL ED FOUNDATION (SEC 52) - Also includes 75% from 51e.	3,930,951.50
51a	SPECIAL EDUCATION (Categorical Amount)	6,080,444.60
		<u>\$66,161,341.43</u>

# Per pupil operating revenue

$$\begin{aligned} &\text{Per-pupil operating revenue} = \\ &\quad \text{Foundation Allowance} \\ &\quad \times \text{pupil membership} \\ &(\$9,150 * 9,315.43 = \$85,236,184.50) \end{aligned}$$

$$\begin{aligned} &\text{Per-pupil operating revenue} = \text{operating millage revenue} + \text{State Section 20} \\ &\quad \text{revenue} \\ &(\$29,086,193 + \$56,149,965.33 = \$85,236,158.33) \end{aligned}$$



# Section 31 a At-Risk formula

Weighted average foundation (\$9,150)

\*

(economically disadvantaged count or CEP% \*  
membership)

\*

11.5%

# Special Education

Formerly the greater of (SE membership \* FDN) or  
 $((\text{SE Cost} * 28.61\%) + (\text{SE Trans Cost} * 70.42\%))$

New for FY23

$(\text{SE membership} * \text{FDN} * .75) +$   
 $((\text{SE Cost} * 28.61\%) + (\text{SE Trans Cost} * 70.42\%))$

# Reconciliation tools

## State Aid Payment Calculation

Michigan Department of Education > Services > Financial Management > State Aid & School Finance > State Aid Payment Calculation

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### Current Year Calculation Resources

The following spreadsheets are intended to provide the user with a method for calculating state aid payment amounts. Select the appropriate spreadsheet below for your district:

#### [Regular District Calculation](#)

*Most districts will use this spreadsheet.*

#### [New Public School Academy Calculation](#)

*PSAs in their 1<sup>st</sup> and 2<sup>nd</sup> year of operation will use this spreadsheet.*

#### [Hold-Harmless District Calculation](#)

*This spreadsheet is intended for use by hold-harmless districts only.*

#### [Three-Year Blend District Calculation](#)

The following document provides a detailed explanation of the state aid payment calculation:

#### [How to Calculate your State Aid Payment](#)

### Calculation of Adjustments to Prior Years

The following document is an interactive report that helps the user to analyze prior year adjustments to State Aid. Enter the district code and use the drop-down box to select a fiscal year.

#### [View the Interactive Prior Year Adjustment Report](#)



# Current Year Calculation

STATE OF MICHIGAN			
State Aid Financial Status Report			
Standard Calculation			
District #	<input type="text"/>	State Aid Membership	0.00
Name	<input type="text"/>	General ED K-12	0.00
		23a: Supplemental Fall	
Current Year Foundation	<input type="text"/>	Special ED K-12 Sec 52 Supplemental Fall	0.00
FY 1995 Foundation	<input type="text"/>	Special ED K-12 Sec 53 Supplemental Fall	0.00
	Amount	Mills	Revenue
Non-Pre TV	<input type="text"/>	18.000	0
Comm PP TV		6.000	0
Assumed Local Revenue			0
Local Revenue Per GE		0.00	
Local Revenue Per Membership		#DIV/0!	
		Special Ed. Costs	
		Special Ed. Transp. Costs	
CURRENT YEAR ALLOWANCES			Amount
22a/11(3)	PROP A OBLIGATION/PSA PROTECTED	State PP =	#DIV/0!
51c	SPEC ED HEADLEE OBLIGATION		0.00
22b	DISCRETIONARY PAYMENT		#DIV/0!
31A	AT RISK		
147a	MPSERS COST OFFEST		
147c	MPSERS UAAL RATE STABILIZATION		
61a.1	VOCATIONAL EDUCATION		
20f	HOLD HARMLESS GUARANTEE		
152a	HEADLEE OBLIGATION FOR DATA COLLECTION		
31d	SCHOOL LUNCH		
Enter Additional Categoricals As Necessary			
			#DIV/0!

# “How To” document

1

## STATE OF MICHIGAN 201Y-201X State Aid Financial Status Report Payment Dated: 02/20/201X

District: 85020 ISD: 85

LOCAL SCHOOL DISTRICT OF MICHIGAN

State Aid Membership 1,977.00 **F**  
General Ed K-12 1,936.50 **G**  
February 201Y 1,923.00 **H**  
September 201Y 1,938.00 **I**

<b>A</b> FY201X Foundation	7,750.00
<b>B</b> FY1995 Foundation	5,250.00

Special Ed K-12 Sec. 52 40.50 **J**  
February 201Y 36.00 **K**  
September 201Y 41.00 **L**

	<u>Amount</u>	<u>Mills</u>	<u>Revenue</u>
<b>C</b> Non-PRE TV	55,000,000	18.00	990,000
<b>C-1</b> Comm PP TV	3,000,000	6.00	18,000
<b>C-2</b> Assumed Local Revenue			1,008,000

Special Ed K-12 Sec. 53 0.00 **M**  
February 201Y 0.00 **N**  
September 201Y 0.00 **O**

**D** Local Revenue Per GE 520.53  
**E** Local Revenue Per Membership 509.86

Special Ed Costs 960,000.00 **P**  
SE Transportation Costs 70,000.00 **Q**

State Aid Membership = **F** = **G** + **J** + **M**  
General Ed K-12 = **G** = (**H** x .10) + (**I** x .90)  
Special Ed K-12 Sec. 52 = **J** = (**K** x .10) + (**L** x .90)  
Special Ed K-12 Sec. 53 = **M** = (**N** x .10) + (**O** x .90)  
Local Revenue Per GE = **D**  
Local Revenue Per Membership = **E**

22a PROP A OBLIGATION STATEPP = **B** - **E**  
22a PROP A OBLIGATION AMOUNT = STATEPP x **F**

51c SPEC ED HEADLEE OBLIGATION AMOUNT = (**P** x .286138) + (**Q** x .704165)

# Prior Year Adjustment Report



## State Aid Adjustment Details for Prior Years

\* = Required

\* **Base Year:**

2020



\* **District:**

33020 Lansing Public School District

Search



# Prior Year Adjustment Report

## Lansing Public School District - 33020

District Type:	LEA	Pupil Count Blend:	10,498.03
Is Hold Harmless District:	No	General Education Blend:	9,938.38
Foundation PP:	\$8,227.00	Special Education 52 Blend:	559.65
Section 32E Adjustment:	\$0.00	Special Education 53 Blend:	0.00
State Max Foundation:	\$8,529.00	Special Education Blend:	559.65
		Is Three-Year Average Blend:	No
1994 Basic Millage:	\$18.00	Is New PSA Blend:	No
GE Local Rev. (using 94 Millage):	\$23,459,425.51		
Local Rev. PP:	\$2,360.49	Special Education Costs:	\$22,722,883.00
Local Rev. Per Membership:	\$2,234.65	Special Education Trans Costs:	\$0.00
Homestead Total:	\$997,178,374.00		
Non Homestead Total:	\$1,261,762,984.00		
Com Total:	\$124,615,300.00	HH 20jPP:	\$0.00
Ind Total:	\$22,908,279.00	HH 20jPP Calculated:	\$0.00
All Total:	\$2,406,464,937.00	HH 20jPP Eligible:	\$0.00

## General Education Foundation Allowances

20	29	Foundation Grant (State PP: \$5,866.51)	\$58,303,605.65
		20(5) Non-Resident Adjustment \$199.06	(\$6,286.45)
		20(8) Supplemental for not levying HH. Eligible only if not already being paid under 20(9)	\$0.00
		20(9) Supplemental for districts with < 350 FTEs	\$0.00
		Line Item Total	\$58,297,319.20
20j	32	Hold Harmless Payment (Around 52 districts used to be eligible for this payment in the past)	\$0.00

# Prior Year Adjustment Report

## Special Education Allowances

51a.2	34	Special Education Foundation (Section 52)	\$4,604,240.55
		20(5) Non-Resident Adjustment (22.99)	\$1,650.50
		Line Item Total	\$4,605,891.05
51a	36	Special Education (Categorical Amount)	\$1,895,989.25
51a.3	38	Special Education Hold Harmless (1998-2000, 2001+)	\$0.00
51a12	40	Special Education Foundation (Non-Section 52)	\$0.00
		Total	\$64,799,199.50

1995 Weighted FoundationPP: \$5,604.05 (If PSA authorized after 6/30/95, use reference district's value)

State Max Foundation in 1995: 6,500.00 (for LEAs) 5,500 ( for PSAs)

1995 StatePP used for PropA calc = \$3,369.40 (1995 Weighted FoundPP - Local Rev. Per Membership)

1995 Weighted FoundationPP in excess of State Max: 0.ToString("C") (A)

HH Revenue (using 1994 Millage): \$0.00

HH Revenue (using 1994 Millage) PP: \$0.00 (B)

HH Shortage = (A - B) x PupilCountBlend

1994 All Supplemental Millage: \$0.00

1994 HS Supplemental Millage: \$0.00

## The Three-Tier Payment Sections

Since Fiscal Year 2001, payments for the amounts listed above have been made out of the three new payments sections, as shown below.

22a	20	The Proposal A Guarantee (StatePP: 3369.40)	\$35,372,062.28
		Hold Harmless Shortage (not eligible if StatePP is 0)	\$0.00
		Line Item Total	\$35,372,062.28
51c	33	The Headlee Obligation Payment	\$6,501,880.30
22b	39	The Discretionary Payment*	\$22,925,256.92
		Total	\$64,799,199.50

\* A pro-ration factor of 0.9621179601 is applicable for Discretionary Payment for Fiscal Year 2003.

# Prior Year Adjustment Report

Prop A Obligation / PSA Protected

ICD Code	Pay Date	Sequence Amount
20	10/21/2019	\$3,237,478.34
20	11/20/2019	\$3,265,599.73
20	12/20/2019	\$3,067,322.28
20	01/21/2020	\$3,151,418.08
20	02/20/2020	\$3,234,655.25
20	03/20/2020	\$3,239,690.66
20	04/20/2020	\$3,194,594.29
20	05/20/2020	\$3,387,638.26
20	06/22/2020	\$3,185,131.61
20	07/20/2020	\$3,246,737.30
20	08/20/2020	\$3,020,702.96
20	10/20/2020	\$14,277.32
20	11/20/2020	(\$629.88)
20	01/20/2021	\$29,394.48
20	04/20/2021	\$1,154.79
20	05/20/2021	\$46,401.29
20	10/20/2021	\$165,134.01
20	02/22/2022	\$734.86
20	04/20/2022	\$419.92
20	05/20/2022	\$9,238.27
20	10/20/2022	(\$125,031.54)
	Open Balance	\$35,497,093.82
	Total	\$35,372,062.28

Headlee Obligation

ICD Code	Pay Date	Sequence Amount
33	10/21/2019	\$589,032.59
33	11/20/2019	\$589,032.59
33	12/20/2019	\$589,032.59
33	01/21/2020	\$589,032.59
33	02/20/2020	\$739,913.15
33	03/20/2020	\$619,208.70
33	04/20/2020	\$619,208.70
33	05/20/2020	\$619,208.71
33	06/22/2020	\$619,208.70
33	07/20/2020	\$619,208.70
33	08/20/2020	\$619,889.90
33	02/22/2021	(\$310,096.62)
	Total	\$6,501,880.30

Discretionary Payment

ICD Code	Pay Date	Sequence Amount
39	10/21/2019	\$2,082,001.47
39	11/20/2019	\$2,095,146.63
39	12/20/2019	\$2,041,435.56
39	01/21/2020	\$2,064,685.90
39	02/20/2020	\$2,094,552.74
39	03/20/2020	\$2,094,156.14
39	04/20/2020	\$2,073,478.83
39	05/20/2020	\$2,084,846.99
39	06/22/2020	\$2,093,738.99
39	07/20/2020	\$2,093,847.39
39	08/20/2020	\$2,107,334.81
39	10/20/2020	\$133.33
39	11/20/2020	(\$65.81)
39	01/20/2021	\$23.13
39	04/20/2021	\$37.81
39	05/20/2021	\$10.95
39	10/20/2021	(\$57.52)
39	02/22/2022	(\$39.17)
39	04/20/2022	(\$22.39)
39	05/20/2022	\$4.42
39	10/20/2022	\$6.72
	Open Balance	\$22,925,250.20
	Total	\$22,925,256.92



# Prior Year Adjustment Report

## Changes

### Changes in Taxable Value

Pay Date	Homestead Total	Non HS Total	Ind Total	Com Total	All Total
20 Aug 2020(Seq 11)	\$1,017,265,837.00	\$1,269,603,066.00	\$22,803,779.00	\$124,615,300.00	\$2,434,287,982.00
20 Aug 2021(Seq 11)	\$1,003,974,249.00	\$1,264,565,846.00	\$22,908,279.00	\$124,615,300.00	\$2,416,063,674.00
20 Oct 2021(Seq 1)	\$1,004,953,171.00	\$1,255,392,882.00	\$22,908,279.00	\$124,615,300.00	\$2,407,869,632.00
22 Feb 2022(Seq 5)	\$1,004,993,631.00	\$1,255,352,422.00	\$22,908,279.00	\$124,615,300.00	\$2,407,869,632.00
20 Apr 2022(Seq 7)	\$1,005,016,317.00	\$1,255,329,736.00	\$22,908,279.00	\$124,615,300.00	\$2,407,869,632.00
20 May 2022(Seq 8)	\$1,005,522,619.00	\$1,254,816,374.00	\$22,908,279.00	\$124,615,300.00	\$2,407,862,572.00
20 Oct 2022(Seq 1)	\$997,178,374.00	\$1,261,762,984.00	\$22,908,279.00	\$124,615,300.00	\$2,406,464,937.00

### Changes in Pupil Count

Description	Pupil Count Blend	General Education Blend	Special Education Blend
20 Aug 2020(Seq 11)	10,498.03	9,938.38	559.65

### Changes in Special Education Costs

Description	Special Education Costs	Special Education Trans Costs
20 Aug 2020(Seq 11)	\$23,806,614.00	\$0.00
20 Aug 2021(Seq 11)	\$22,722,883.00	\$0.00

# Prior Year Adjustment Report

Summary of Original & Current Values

Description	Original Value ^	Prior Month Value	Current Value	Change From Prior Month
FOUNDATION GRANT	\$58,156,194.21	\$58,422,344.02	\$58,297,319.20	(\$125,024.82)
SPECIAL ED FOUNDATION (SEC 52)	\$4,605,891.05	\$4,605,891.05	\$4,605,891.05	\$0.00
SPECIAL EDUCATION	\$2,206,085.87	\$1,895,989.25	\$1,895,989.25	\$0.00
General Ed Non Resident Adj	(\$6,286.45)	(\$6,286.45)	(\$6,286.45)	(\$0.00)
Special Ed Non Resident Adj	\$1,650.50	\$1,650.50	\$1,650.50	\$0.00
PROP A OBLIGATION	\$35,230,968.76	\$35,497,093.82	\$35,372,062.28	(\$125,031.54)
SPEC ED HEADLEE OBLIGATION	\$6,811,976.92	\$6,501,880.30	\$6,501,880.30	\$0.00
DISCRETIONARY PAYMENT	\$22,925,225.45	\$22,925,250.20	\$22,925,256.92	\$6.72
State PP	\$5,852.31	\$5,879.09	\$5,866.51	(\$12.58)
Pupil Count Blend	10,498.03	10,498.03	10,498.03	0.00
General Ed Blend	9,938.38	9,938.38	9,938.38	0.00
Special Ed 52 Blend	559.65	559.65	559.65	0.00
Special Ed 53 Blend	0.00	0.00	0.00	0.00
Non Homestead Total	\$1,269,603,066.00	\$1,254,816,374.00	\$1,261,762,984.00	\$6,946,610.00
Com Total	\$124,615,300.00	\$124,615,300.00	\$124,615,300.00	\$0.00
Special Ed Costs	\$23,806,614.00	\$22,722,883.00	\$22,722,883.00	\$0.00
Special Ed Trans Costs	\$0.00	\$0.00	\$0.00	\$0.00

\*Original Value refers to the values from the August payment of the fiscal year for which you are currently looking for.

# Search Taxable Value Data

Please select a County, District or ISD.

You may enter text and select the entity you wish to search for.

You may enter a District Code for districts and ISDs.

\* = Required

\* County, District or ISD

\* Tax Year



[View Taxable Value](#)

You are currently in the public access page.

If you are from the County Treasurer's Office, you will need to setup a MILogin account for access and complete security form. Please contact Jeff Kolb at kolbj2@michigan.gov for instructions.

Note: You do not need to request access from MILogin to TVS for public access. Please use this bookmark to return.





# Taxable Value Data Lansing Public School District (33020) Tax Year 2019

[← Back to Main Menu](#)

District: **Lansing Public School District (33020)**

Tax Year **2019** ▼

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- PRE refers to Principal Residence Exemption
- CAPTURE refers to School Operating Capture Taxable Value
- RZ refers to Renaissance Zone

Totals	PRE / Qualified Ag. and Forest	Industrial Personal Property	Commercial Personal Property	All Other (Non-PRE)
Includes Capture but not RZ	\$1,016,366,669	\$22,908,279	\$119,975,900	\$1,291,651,617
Only Capture	\$19,188,295	\$0	\$0	\$64,952,328
Only RZ	\$0	\$0	\$4,639,400	\$35,063,695

Unit District County	Reporting Type	PRE / Qualified Ag. and Forest	Industrial Personal Property	Commercial Personal Property	All Other (Non-PRE)	Last Update
Unit: DEWITT (1905)	Includes Capture but not RZ	\$67,593,094	\$4,392,500	\$7,185,500	\$59,054,951	BRENDA ONDRUS
District:33020 Yr:2019	Only Capture	\$0	\$0	\$0	\$0	02/24/2022
CLINTON COUNTY	Only RZ	\$0	\$0	\$0	\$0	

4	<b>Unit:</b> LANSING (2355)	Includes Capture but not RZ	\$23,207,402	\$0	\$2,240,700	\$13,590,275	CRYSTAL SMITH
	<b>District:</b> 33020 <b>Yr:</b> 2019	Only Capture	\$0	\$0	\$0	\$0	01/12/2022
	EATON COUNTY	Only RZ	\$0	\$0	\$0	\$0	
	<b>Unit:</b> DELHI (3304)	Includes Capture but not RZ	\$54,823	\$0	\$168,900	\$802,242	ELISABETH RICHARDSON
	<b>District:</b> 33020 <b>Yr:</b> 2019	Only Capture	\$0	\$0	\$0	\$0	12/02/2021
	INGHAM COUNTY	Only RZ	\$0	\$0	\$0	\$0	
	<b>Unit:</b> LANSING TWP (3306)	Includes Capture but not RZ	\$31,206,595	\$3,700	\$16,599,500	\$132,528,008	ELISABETH RICHARDSON
	<b>District:</b> 33020 <b>Yr:</b> 2019	Only Capture	\$0	\$0	\$0	\$0	12/02/2021
	INGHAM COUNTY	Only RZ	\$0	\$0	\$0	\$0	
	<b>Unit:</b> EAST LANSING (3350)	Includes Capture but not RZ	\$0	\$26,100	\$9,250,000	\$59,921,796	ELISABETH RICHARDSON
	<b>District:</b> 33020 <b>Yr:</b> 2019	Only Capture	\$0	\$0	\$0	\$0	09/21/2022
	INGHAM COUNTY	Only RZ	\$0	\$0	\$0	\$0	

# Taxable Valuation Management Tips

- ▶ Try to stay current
  - ▶ Gather baseline information annually (mid-August)
  - ▶ Becomes comparison tool for October 20<sup>th</sup> prior year changes and May 1<sup>st</sup> current year changes
- ▶ Check for specifics before contacting county
  - ▶ Tax year
  - ▶ Unit
  - ▶ Which column
  - ▶ Which row
  - ▶ Specific questions lead to specific answers



## Section 18a Schedule

“grant funds awarded and allotted to a district... must be expended by the grant recipient before the end of the fiscal year immediately following the fiscal year in which the funds are received.”

“grant recipient shall submit a report to the department not later than November 1 after the fiscal year in which the funds are received indicating whether it expects to expend those funds during the fiscal year in which the report is submitted.”

“shall return any unexpended grant funds to the department in the manner prescribed by the department not later than September 30 after the fiscal year in which the funds are received.”

# State Aid Shortcuts

- ▶ Taxable Value Management System: <https://mdoe.state.mi.us/TVS/Menu>
- ▶ State Aid Home Page: <http://www.mi.gov/sasf>
- ▶ State Aid Calculation Page: [http://www.michigan.gov/mde/0,4615,7-140-6530\\_6605-166291--,00.html](http://www.michigan.gov/mde/0,4615,7-140-6530_6605-166291--,00.html)
- ▶ State School Aid Act: <http://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-94-of-1979.pdf>

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