



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING




JENNIFER M. GRANHOLM  
GOVERNOR

MICHAEL P. FLANAGAN  
SUPERINTENDENT OF  
PUBLIC INSTRUCTION

MEMORANDUM

TO: School Districts Operating Child Caring Institution and Juvenile Detention  
Section 24 Programs

FROM: Beth A. Steenwyk   
Deputy Director  
Office of Special Education and Early Intervention Services

DATE: January 12, 2007

SUBJECT: Preliminary Distribution of Section 24 Funding for 2006-07

Background

With the passage of the State School Aid Act for the 2006-07 school year, the reimbursement for on-grounds educational programs under Section 24 changed. While Section 24 continues to reimburse approved costs after all other revenue received by the district attributable to the program is deducted, part of the reimbursement is strictly an "added costs" calculation and the other part of the reimbursement is a "formula allocation" based on pupil FTE. (Attached is the new language from Section 24 of the State School Aid Act.)

The new funding system is phased in over a four year period. In 2006-07, 20% of a district's reimbursement is based upon an "added cost" system and 80% of a district's reimbursement is based upon the "formula allocation" system. The attached cover sheet entitled "FY06 Section 24 Appropriation" explains briefly the new reimbursement system. Please note since this is a preliminary allocation for the 2006-07 year, it is based upon the approved final costs from the district's 2005-06 SE-4824 Section 24 Actual Cost Report, the approved 2005-06 blended membership in FTE and the district's 2006-07 foundation allowance.

The attached worksheets are used to determine a district's preliminary funding for the 2006-07 school year. This amount will be reflected in the January 2007 state aid payment.

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### Worksheet Explanation

1. The cover sheet shows that 20% of the \$8,000,000 allocation or \$1,600,000 will be distributed on a strictly added cost basis, while 80% of the \$8,000,000 allocation or \$6,400,000 will be distributed on a formula basis which is driven by pupil membership in FTE.
2. The next two sheets show a district's membership as reported from the February 2005 pupil membership count and the September 2005 pupil membership count. Costs are charged to Section 53 based upon the percentage determined by dividing the Section 53 FTE from the September 2005 pupil count by the total FTE for the facility. This percentage is found on the last column on the sheet entitled "Section 53 Percent." The formula per pupil membership is determined by the blended membership of regular education pupils and the blended membership of Section 52 pupils. This figure is reflected in the second to the last column on the right hand side entitled "Total Blend". The blend is 25% of the February 2005 count and 75% of the September 2005 count.
3. Pages one and two of the spreadsheets reflect the following steps:
  - a. Take the 2005-06 approved costs for each facility (column A) and calculate the amount of Section 53 revenue (column A times column B)
  - b. Subtract the Section 53 revenue to determine unreimbursed costs (column A minus column C)
  - c. Determine the amount of foundation allowance revenue for the district for the regular education pupils and the Section 52 eligible pupils (column E times column F)
  - d. Subtract the foundation allowance revenue to determine unreimbursed costs (column D minus column G)
  - e. The unreimbursed costs are totaled and divided into the \$1,600,000 to create the payout percentage. The distribution on an "added costs" basis is 14.585983583 percent. This amount is reflected in column I.
  - f. Determine the amount of unreimbursed costs after the "added costs" payment (column J = column H minus column I)
4. Pages three and four of the spreadsheet reflect the beginning of the "formula allocation" steps:
  - a. The first per pupil allocation is determined by taking the total blended regular education FTE and the total blended Section 52 FTE (2131.22) and dividing that FTE into the formula allocation amount of \$6,400,000. Therefore, the first per pupil allocation is \$3,002.975 per pupil.
  - b. The districts per pupil allocation are reflected in column K "Per pupil allocation". This is determined by taking column F times \$3,002.975.
  - c. The language in the State School Aid Act says districts will receive the LESSER of their "per pupil allocation" or their unreimbursed costs. To do this, column L reflects the comparison between columns J and K.
  - d. Districts receiving their total unreimbursed costs are now excluded from any further calculations.

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- e. Columns N, O, P, and Q repeat the above process for a second per pupil allocation. This allocation is \$1,091.716 per pupil.
5. Pages five and six of the spreadsheet reflect this process of the "formula allocation" being run two more times.
  - a. Columns R, S, and T reflect the third per pupil allocation of \$233.444.
  - b. Columns U, W, X reflect the fourth per pupil allocation of \$19.2816
  - c. Column Y shows the districts that have unreimbursed costs after the entire Section 24 \$8,000,000 appropriation is distributed.
6. Pages seven and eight of the spreadsheet reflect the total picture for each district
  - a. FY05 Total Costs - total approved costs from the SE-4824 Section 24 Actual Cost Report
  - b. Section 53 Revenue - the amount calculated on page one or two in column C
  - c. Foundation Revenue - is the foundation allowance revenue calculated on page one or two in column G
  - d. Added Cost Revenue - is the amount calculated on page one or two in column I based on 14.585983583 percent
  - e. Formula Revenue - is the total amount of the four levels of per pupil allocations.
7. It is estimated that if the language in Section 24 had not been changed, reimbursement would have been at approximately 72.929917918 percent. The last three columns on the right hand side of the spreadsheet show the unreimbursed costs districts have under the new combined method, the unreimbursed costs districts would have had at the 72.929917918 percent calculation, and whether or not districts did better or worse under the new distribution method.

Please remember that this is a preliminary distribution of funding for the 2006-07 year and it will be adjusted when districts file the SE-4824 for the 2006-07 year. Also be reminded that as a preliminary distribution it is based upon costs from 2005-06, blended FTE from 2005-06 and the foundation allowance amount from 2006-07. Any time any of the above factors change, the total amount for a district will change.

If you have questions on the above methodology, please contact Ms. Dianne Easterling at (517) 241-4517.

BAS:DE:lp

Attachments

Section 24 of the State School Aid Act for the 2006-07 school year reads as follows:

(1) From the appropriation in section 11, there is allocated for 2006-2007 an amount not to exceed \$8,000,000.00 for payments to the educating district or intermediate district for educating pupils assigned by a court or the department of human services to reside in or to attend a juvenile detention facility or child caring institution licensed by the department of human services and approved by the department to provide an on-grounds education program. The amount of the payment under this section to a district or intermediate district shall be calculated as prescribed under subsection (2).

(2) For 2006-2007, 80% of the total amount allocated under this section shall be allocated by paying to the educating district or intermediate district an amount equal to the lesser of the district's or intermediate district's added cost or the department's approved per pupil allocation for the district or intermediate district, and 20% of the total amount allocated under this section shall be allocated by paying to the educating district or intermediate district an amount equal to the district's or intermediate district's added cost. For 2007-2008, 90% of the total amount allocated under this section shall be allocated by paying to the educating district or intermediate district an amount equal to the lesser of the district's or intermediate district's added cost or the department's approved per pupil allocation for the district or intermediate district, and 10% of the total amount allocated under this section shall be allocated by paying to the educating district or intermediate district an amount equal to the district's or intermediate district's added cost. Beginning with allocations for 2008-2009, 100% of the total amount allocated under this section shall be allocated by paying to the educating district or intermediate district an amount equal to the lesser of the district's or intermediate district's added cost or the department's approved per pupil allocation for the district or intermediate district. For the purposes of this subsection:

(a) "Added cost" means 100% of the added cost each fiscal year for educating all pupils assigned by a court or the department of human services to reside in or to attend a juvenile detention facility or child caring institution licensed by the department of human services or the department of labor and economic growth and approved by the department to provide an on-grounds education program. Added cost shall be computed by deducting all other revenue received under this act for pupils described in this section from total costs, as approved by the department, in whole or in part, for educating those pupils in the on-grounds education program or in a program approved by the department that is located on property adjacent to a juvenile detention facility or child caring institution. Costs reimbursed by federal funds are not included.

(b) "Department's approved per pupil allocation" for a district or intermediate district shall be determined by dividing the total amount allocated under this section for a fiscal year by the full-time equated membership total for all pupils approved by the department to be funded under this section for that fiscal year for the district or intermediate district.

(3) A district or intermediate district educating pupils described in this section at a residential child caring institution may operate, and receive funding under this section for, a department-approved on-grounds educational program for those pupils that is longer than 181 days, but not longer than 233 days, if the child caring institution was licensed as a child caring institution and offered in 1991-92 an on-grounds educational program that was longer than 181 days but not longer than 233 days and that was operated by a district or intermediate district.

(4) Special education pupils funded under section 53a shall not be funded under this section.

## FY07 SECTION 24 APPROPRIATION \$8,000,000

\$1,600,000

20%

\$6,400,000

80%

1. Complete the SE-4824 Actual Cost Report, using all the appropriate ratios for funding programs
2. Deduct from the approved costs, the following revenues: Section 53a, Foundation Allowances, Section 51a or Section 51a3
3. Total the unreimbursed costs for all districts and divide the \$1,600,000 by that total to create a payout percentage
4. Apply the percentage to each district's unreimbursed costs to create a payment under Section 24
5. Estimated payment is about 14.585983583

1. Create a per pupil allocation by taking the total FTE of regular education pupils and the total FTE of special education pupils (determined by the blended count) and divide that total into the \$6,400,000. The estimated blended membership is 2131.22. The estimated blend allocation is \$3,002.975 for step 1.
2. Determine unreimbursed costs for each district. Take the approved costs and delete the following revenues: Section 53a, Foundation Allowances, Section 51a or Section 51a3 and added cost amount (14.58598% payment). This determines unreimbursed cost to apply the formula to.
3. Districts will receive the lesser of their unreimbursed costs or their per pupil allocation (\$3,002.975) times the blended number of pupils.
4. Repeat the above steps until the 6,400,000 is distributed. Step 2 of the distribution is 1091.716 per pupil. Step 3 distribution is 233.444 per pupil. Step 4 distribution is 19.2816 per pupil.

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2005-07

12-7-06

de	Name	Feb. 2005			Sept. 2005			Blended			
		Reg Ed	Sec 52	Total	Reg Ed	Sec 52	Total	Reg Ed	Sec 52	Total	
000	Allegan	0.00	14.00	14.00	0.00	12.00	12.00	0.00	12.50	12.50	0.4783
000	Bay Arenac	0.00	15.00	15.00	0.00	12.00	12.00	0.00	12.75	12.75	0.0769
000	Berrien	0.00	21.00	21.00	0.00	34.00	34.00	0.00	30.75	30.75	0.0000
000	Calhoun	0.00	71.00	71.00	0.00	75.00	75.00	0.00	74.00	74.00	0.4898
110	Marshall	0.00	29.00	29.00	0.00	39.00	39.00	0.00	36.50	36.50	0.0000
000	COP	15.00	0.00	15.00	12.00	0.00	12.00	12.75	0.00	12.75	0.0000
140	St. Johns	0.00	30.00	30.00	0.00	36.00	36.00	0.00	34.50	34.50	0.0000
030	Charlotte	15.00	0.00	15.00	18.00	0.00	18.00	17.25	0.00	17.25	0.0000
040	Mt. Morris	59.00	0.00	59.00	72.50	0.00	72.50	69.13	0.00	69.13	0.0000
000	Hillsdale	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	0.0000
110	Houghton Port	16.00	0.00	16.00	18.00	0.00	18.00	17.50	0.00	17.50	0.0000
000	Ingham MW	0.00	30.00	30.00	0.00	28.00	28.00	0.00	28.50	28.50	0.2000
000	Ingham SV	0.00	8.00	8.00	0.00	13.00	13.00	0.00	11.75	11.75	0.3158
020	Lansing	22.00	0.00	22.00	19.33	0.00	19.33	20.00	0.00	20.00	0.0000
000	Jackson	0.00	30.00	30.00	0.00	25.00	25.00	0.00	26.25	26.25	0.0000
000	KVSD	0.00	78.54	78.54	0.00	79.50	79.50	0.00	79.26	79.26	0.0000
010	G Rapids Beth	23.00	0.00	23.00	31.00	0.00	31.00	29.00	0.00	29.00	0.0000
010	G Rapids Haven	13.00	0.00	13.00	16.84	0.00	16.84	15.88	0.00	15.88	0.0000
010	G Rapids SJ	5.00	3.00	8.00	4.00	1.00	5.00	4.25	1.50	5.75	0.3750
010	G Rapids Waalk	67.52	0.00	67.52	76.13	0.00	76.13	73.98	0.00	73.98	0.0000
160	Kentwood Wedge	1.10	55.08	56.18	0.00	47.00	47.00	0.28	49.02	49.30	0.3733
160	Kentwood PR	0.55	11.45	12.00	0.00	12.00	12.00	0.14	11.86	12.00	0.5862
000	Lenawee Spear	0.00	26.00	26.00	0.00	27.00	27.00	0.00	26.75	26.75	0.0000
000	Lenawee Boys	54.37	0.00	54.37	69.55	0.00	69.55	65.76	0.00	65.76	0.4173
010	St. Ignace	5.00	0.00	5.00	9.00	0.00	9.00	8.00	0.00	8.00	0.0000
140	Lanse Creuse	0.00	69.00	69.00	0.00	68.50	68.50	0.00	68.63	68.63	0.0805
000	Marg Akger Gl.	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.50	0.50	1.0000
000	Marg Akger YH	8.50	0.00	8.50	3.40	0.00	3.40	4.68	0.00	4.68	0.0000
000	Marg Akger RT	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.50	0.50	1.0000
000	Mecosta EV	0.00	25.00	25.00	0.00	21.00	21.00	0.00	22.00	22.00	0.6818
000	Mecosta MFR	0.00	21.00	21.00	0.00	27.00	27.00	0.00	25.50	25.50	0.3960
000	Mecosta PV	0.00	13.00	13.00	0.00	12.00	12.00	0.00	12.25	12.25	0.6667
010	Midland	0.00	33.25	33.25	0.00	35.00	35.00	0.00	34.56	34.56	0.1463
000	Monroe YH	0.00	28.00	28.00	0.00	32.00	32.00	0.00	31.00	31.00	0.0000
000	Monroe Boys	65.70	0.00	65.70	62.70	0.00	62.70	63.45	0.00	63.45	0.0354
240	Whitehall	0.00	0.00	0.00	21.16	0.84	22.00	15.87	0.63	16.50	0.0000
110	Oxford	50.59	43.39	93.98	37.79	45.01	82.80	40.99	44.61	85.60	0.0483
200	Farmington Miller	0.00	7.00	7.00	0.00	5.00	5.00	0.00	5.50	5.50	0.9074
200	Farmington OC	0.00	12.00	12.00	0.00	4.00	4.00	0.00	6.00	6.00	0.8400
300	Waterford	94.76	96.24	191.00	105.24	90.83	196.07	102.62	92.18	194.80	0.0000

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

12-7-06

Name	Feb. 2005			Sept. 2005			Blended			Sec 53 Percent
	Reg Ed	Sec 52	Total	Reg Ed	Sec 52	Total	Reg Ed	Sec 52	Total	
0 Ottawa	27.00	0.00	27.00	33.00	0.00	33.00	31.50	0.00	31.50	0.0000
0 Saginaw SV	35.91	15.39	51.30	39.82	11.02	50.84	38.84	12.11	50.95	0.1234
0 Saginaw JD	28.00	27.00	55.00	34.00	29.00	63.00	32.50	28.50	61.00	0.0000
0 Buena Vista	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.0000
1 St. Clair Acad	21.00	7.00	28.00	20.00	8.00	28.00	20.25	7.75	28.00	0.0345
0 Shiawassee	0.00	8.00	8.00	0.00	11.00	11.00	0.00	10.25	10.25	0.0000
0 Tuscola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.0000
0 Washatenaw	46.00	0.00	46.00	37.00	0.00	37.00	39.25	0.00	39.25	0.0000
0 Dearborn	125.86	17.19	143.05	143.93	20.67	164.60	139.41	19.80	159.21	0.0430
6 C. Forten	52.01	0.99	53.00	50.59	2.41	53.00	50.95	2.06	53.01	0.0000
1 B. Kelso Calumet	72.00	0.00	72.00	76.00	0.00	76.00	75.00	0.00	75.00	0.0000
1 B. Kelso Elliot	55.50	0.00	55.50	55.00	0.00	55.00	55.13	0.00	55.13	0.0000
1 B. Kelso Sam.	81.00	0.00	81.00	68.00	0.00	68.00	71.25	0.00	71.25	0.0000
1 B. Kelso Wolver	0.00	0.00	0.00	11.00	0.00	11.00	8.25	0.00	8.25	0.0000
1 B. Kelso St. J	0.00	0.00	0.00	13.00	0.00	13.00	9.75	0.00	9.75	0.0000
1 B. Kelso Victor	0.00	0.00	0.00	20.00	0.00	20.00	15.00	0.00	15.00	0.0000
1 B. Kelso Juv Cir*	0.00	0.00	0.00	138.53	4.65	143.18	103.90	3.49	107.39	0.0000
1 B. Kelso D.Bos	0.00	0.00	0.00	16.00	0.00	16.00	12.00	0.00	12.00	0.0000
<b>TOTALS</b>	<b>1063.37</b>	<b>849.52</b>	<b>1912.89</b>	<b>1335.51</b>	<b>868.43</b>	<b>2203.94</b>	<b>1267.51</b>	<b>863.71</b>	<b>2131.22</b>	
*Membership is from 82994 Benjamin Carson Academy										
Blended membership is 25% of the February count and 75% of the September Count										

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	A 2005-06 Costs	B Sec 53 Percent	C Sec 53 Revenue	D Sec 24 Costs	E 2005-07 Found	F 2005-06 Blended Count	G FY 06 Found Revenue	H Unreimb. Costs	I Added Cost Revenue	J Unreimb. Cost for Formula
03000	Allegran	161,700	0.4783	77,341.11	84,358.89	7,085.00	12.50	88,562.50	0.00	0.00	0.00
09000	Bay Avenac	186,370	0.0769	14,331.85	172,038.15	7,538.00	12.75	96,109.50	75,928.65	11,074.94	64,853.71
11000	Berrien	450,077	0.0000	0.00	450,077.00	7,085.00	30.75	217,863.75	232,213.25	33,870.59	198,342.66
13000	Calhoun	1,801,719	0.4898	882,461.97	919,237.03	7,113.00	74.00	528,362.00	392,875.03	57,304.69	335,570.34
13110	Marshall	370,301	0.0000	0.00	370,301.00	7,085.00	36.50	258,602.50	111,698.50	16,292.32	95,406.18
16000	COP	120,303	0.0000	0.00	120,303.00	7,085.00	12.75	90,333.75	29,969.25	4,371.31	25,597.94
19140	St. Johns	370,833	0.0000	0.00	370,833.00	7,085.00	34.50	244,432.50	126,400.50	18,436.76	107,963.74
23030	Charlotte	109,944	0.0000	0.00	109,944.00	7,085.00	17.25	122,216.25	0.00	0.00	0.00
25040	Mt. Morris	449,560	0.0000	0.00	449,560.00	7,085.00	69.13	489,786.05	0.00	0.00	0.00
30000	Hillsdale	23,374	0.0000	0.00	23,374.00	7,085.00	3.00	21,255.00	2,119.00	309.08	1,809.92
31110	Houghton Port	115,232	0.0000	0.00	115,232.00	7,085.00	17.50	123,987.50	0.00	0.00	0.00
33000	Ingham MW	601,464	0.2000	120,292.80	481,171.20	7,085.00	28.50	201,922.50	279,248.70	40,731.17	238,517.53
33000	Ingham SV	262,939	0.3158	83,036.14	179,902.86	8,385.00	11.75	98,523.75	81,379.11	11,869.94	69,509.17
33020	Lansing	276,476	0.0000	0.00	276,476.00	7,490.00	20.00	149,800.00	126,676.00	18,476.94	108,199.06
38000	Jackson	435,367	0.0000	0.00	435,367.00	7,137.00	26.25	187,346.25	248,040.75	36,179.18	211,861.57
39000	KIVISD	1,122,213	0.0000	0.00	1,122,213.00	7,556.00	79.26	598,888.56	523,324.44	76,332.02	446,992.42
41010	G Rapids Beth	258,095	0.0000	0.00	258,095.00	7,167.00	29.00	207,843.00	50,252.00	7,329.75	42,922.25
41010	G Rapids Haven	223,518	0.0000	0.00	223,518.00	7,167.00	15.88	113,811.96	109,706.04	16,001.70	93,704.34
41010	G Rapids SJ	90,050	0.3750	33,768.75	56,281.25	7,167.00	5.75	41,210.25	15,071.00	2,198.25	12,872.75
41160	G Rapids Wed	610,265	0.0000	0.00	610,265.00	7,167.00	73.98	530,214.66	80,050.34	11,676.13	68,374.21
41160	Kenwood Wed	852,053	0.3733	243,411.38	408,641.62	7,362.00	49.30	362,946.60	45,695.02	6,665.07	39,029.95
41160	Kenwood PH	209,404	0.5862	122,752.62	86,651.38	7,362.00	12.00	88,344.00	0.00	0.00	0.00
46000	Lenawee Spear	343,826	0.0000	0.00	343,826.00	7,085.00	26.75	189,523.75	154,302.25	22,506.50	131,795.75
46000	Lenawee Boys	1,319,165	0.4173	550,487.55	768,677.45	7,085.00	65.76	465,909.60	302,767.85	44,161.67	258,606.18
49010	St. Ignace	81,252	0.0000	0.00	81,252.00	7,085.00	8.00	56,680.00	24,572.00	3,584.07	20,987.93
50140	Lanse Creuse	1,067,701	0.0805	85,949.93	981,751.07	7,687.00	68.63	527,558.81	454,192.26	66,248.41	387,943.85
52000	Marq Alger GL	104,081	1.0000	104,081.00	0.00	7,085.00	0.50	3,542.50	0.00	0.00	0.00
52000	Marq Alger YH	70,274	0.0000	0.00	70,274.00	7,085.00	4.68	33,157.80	37,116.20	5,413.76	31,702.44
52000	Marq Alger RT	63,348	1.0000	63,348.00	0.00	7,085.00	0.50	3,542.50	0.00	0.00	0.00
54000	Mecosta EV	1,143,543	0.6818	779,667.62	363,875.38	7,085.00	22.00	155,870.00	208,005.38	30,339.63	177,665.75
54000	Mecosta MR	468,883	0.3960	185,677.67	283,205.33	7,085.00	25.50	180,667.50	102,537.83	14,956.15	87,581.68
54000	Mecosta PV	471,743	0.6667	314,511.06	157,231.94	7,085.00	12.25	86,791.25	70,440.69	10,274.47	60,166.22
56010	Midland	436,951	0.1463	63,925.93	373,025.07	8,385.00	34.56	289,785.60	83,239.47	12,141.30	71,098.17
58000	Monroe YH	425,117	0.0000	0.00	425,117.00	7,095.00	31.00	219,945.00	205,172.00	29,926.35	175,245.65
58000	Monroe Boys	608,982	0.0354	21,558.32	587,433.68	7,085.00	63.45	449,543.25	137,890.43	20,112.68	117,777.75
61240	Whitehall	205,969	0.0000	0.00	205,969.00	7,085.00	16.50	116,902.50	89,066.50	12,991.23	76,075.27
63110	Oxford	1,095,390	0.0483	52,907.34	1,042,482.66	7,343.00	85.60	628,560.80	413,921.86	60,374.57	353,547.29



PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

12-11-06

Code	Name	A 2005-06 Costs	B Sec 53 Percent	C Sec 53 Revenue A x B	D Sec 24 Costs A - C	E 2005-06 Found Alliv	F 2005-06 Blended Count	G FY 06 Found Revenue E x F	H Unreimb. Costs D - G	I Added Cost Revenue Hx 14585983583	J Unreim Cost for Formula H - I
33200	Farmington BGR	1,226,242	0.9074	1,112,691.99	113,550.01	8,385.00	5.50	46,117.50	67,432.51	9,835.69	57,596.82
33200	Farmington SF	113,691	0.8400	95,500.44	18,190.56	8,385.00	6.00	50,310.00	0.00	0.00	0.00
33300	Waterford	2,178,512	0.0000	0.00	2,178,512.00	7,453.00	194.80	1,451,844.40	726,667.60	105,991.62	620,675.98
70000	Ottawa	384,148	0.0000	0.00	384,148.00	7,085.00	31.50	223,177.50	160,970.50	23,479.13	137,491.37
73000	Saginaw SV	721,792	0.1234	89,069.13	632,722.87	7,085.00	50.95	360,980.75	271,742.12	39,636.26	232,105.86
73000	Saginaw JD	428,785	0.0000	0.00	428,785.00	7,085.00	61.00	432,185.00	0.00	0.00	0.00
73080	Buena Vista	1,255,085	1.0000	1,255,085.00	0.00	8,085.00	0.00	0.00	0.00	0.00	0.00
74911	St. Clair Acad	208,908	0.0345	7,207.33	201,700.67	7,190.00	28.00	201,320.00	0.00	0.00	0.00
78000	Shiawassee	147,045	0.0000	0.00	147,045.00	7,085.00	10.25	72,621.25	74,423.75	10,855.44	63,568.31
79000	Tuscola	289,908	1.0000	289,908.00	0.00	7,085.00	0.00	0.00	0.00	0.00	0.00
81000	Washenaw	423,632	0.0000	0.00	423,632.00	8,385.00	39.25	329,111.25	94,520.75	13,786.78	80,733.97
82030	Dearborn	1,811,236	0.0430	77,883.15	1,733,352.85	8,385.00	159.21	1,334,975.85	398,377.00	58,107.20	340,269.80
82936	C. Forten	386,122	0.0000	0.00	386,122.00	7,385.00	53.01	391,478.85	0.00	0.00	0.00
82971	B. Kelso Cal	1,323,920	0.0000	0.00	1,323,920.00	7,385.00	75.00	553,875.00	770,045.00	112,318.64	657,726.36
82971	B. Kelso Eliot	1,063,120	0.0000	0.00	1,063,120.00	7,385.00	55.13	407,135.05	655,984.95	95,681.86	560,303.09
82971	B. Kelso Sam.	1,092,917	0.0000	0.00	1,092,917.00	7,385.00	71.25	526,181.25	566,735.75	82,663.98	484,071.77
82971	B. Kelso Wolfer	341,183	0.0000	0.00	341,183.00	7,385.00	8.25	60,926.25	280,256.75	40,878.20	239,378.55
82971	B. Kelso St. J	244,710	0.0000	0.00	244,710.00	7,385.00	9.75	72,003.75	172,706.25	25,190.91	147,515.34
82971	B. Kelso Victor	339,871	0.0000	0.00	339,871.00	7,385.00	15.00	110,775.00	229,096.00	33,415.90	195,680.10
82971	B. Kelso Juv Ctr*	2,296,148	0.0000	0.00	2,296,148.00	7,385.00	107.39	793,075.15	1,503,072.85	219,237.96	1,283,834.89
82971	B. Kelso D.Bos	272,151	0.0000	0.00	272,151.00	7,385.00	12.00	88,620.00	183,531.00	26,769.80	156,761.20
	TOTAL	33,356,638		6,726,876.08	26,629,761.92		2,131.22	15,775,057.49	10,969,435.08	1,600,000.00	9,369,435.08
	Appropriation	8,000,000									
	Added Cost Amount = 1,600,000			(8,000,000 x .20)							
				Added Cost Percentage = 14.585983583							
	Formula Amount = 6,400,000			(8,000,000 x .80)							
		6,400,000/2131.22 = 3002.975									
							1st Formula Per Pupil	3002.975	4,938,104.58		
							2nd Formula Per Pupil	1091.716	1,224,128.49		
							3rd Formula Per Pupil	233.444	220,826.33		
							4th Formula Per Pupil	19,2816	16,940.60		
							Total	6,400,000.00			

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	J Unreim Cost for Formula	K Per Pupil Allocation	L Step 1 Reimburse less of J or K	M Unreim Cost For Step 2	N FTE Not 100% Reimb	O 2nd Per Pupil Alloc	P Step 2 Reimburse less of M or O	Q Unreim Cost For Step 3
03000	Allegan	0.00	37,536.78	0.00	0.00	0.00	0.00	0.00	0.00
09000	Bay Arenac	64,853.71	38,287.93	38,287.93	26,565.78	12.75	13,919.74	13,919.38	12,646.40
11000	Berrien	198,342.66	92,341.48	92,341.48	106,001.18	30.75	33,570.27	33,570.27	72,430.91
13000	Calhoun	335,570.34	222,220.15	222,220.15	113,350.19	74.00	80,786.98	80,786.98	32,563.21
13110	Marshall	95,406.18	109,608.59	95,406.18	0.00	0.00	0.00	0.00	0.00
16000	COP	25,597.94	38,287.93	25,597.94	0.00	0.00	0.00	0.00	0.00
19140	St. Johns	107,963.74	103,602.64	103,602.64	4,361.10	34.50	37,664.20	4,361.10	0.00
23030	Charlotte	0.00	51,801.32	0.00	0.00	0.00	0.00	0.00	0.00
25040	Mt. Morris	0.00	207,595.66	0.00	0.00	0.00	0.00	0.00	0.00
30000	Hillsdale	1,809.92	9,008.93	1,809.92	0.00	0.00	0.00	0.00	0.00
31110	Houghton Port	0.00	52,552.06	0.00	0.00	0.00	0.00	0.00	0.00
33000	Ingham MW	238,517.53	85,584.79	85,584.79	152,932.74	28.50	31,113.91	31,113.91	121,818.83
33000	Ingham SV	69,509.17	35,284.96	35,284.96	34,224.21	11.75	12,827.66	12,827.66	21,396.55
33020	Lansing	108,199.06	60,059.50	60,059.50	48,139.56	20.00	21,834.32	21,834.32	26,305.24
38000	Jackson	211,861.57	78,828.09	78,828.09	133,033.48	26.25	28,657.55	28,657.55	104,375.93
39000	KV/S/D	446,982.42	238,015.80	238,015.80	208,976.62	79.26	86,529.41	86,529.41	122,447.21
41010	G Rapids Beth	42,922.25	87,086.28	42,922.25	0.00	0.00	0.00	0.00	0.00
41010	G Rapids Haven	93,704.34	47,687.24	47,687.24	46,017.10	15.88	17,336.45	17,336.45	28,680.65
41010	G Rapids SJ	12,872.75	17,267.11	12,872.75	0.00	0.00	0.00	0.00	0.00
41010	G Rapids JC	68,374.21	222,160.09	68,374.21	0.00	0.00	0.00	0.00	0.00
41160	Kentwood Wed	39,029.95	148,046.67	39,029.95	0.00	0.00	0.00	0.00	0.00
41160	Kentwood PR	0.00	36,035.70	0.00	0.00	0.00	0.00	0.00	0.00
46000	Lenawee Spear	131,795.75	80,329.58	80,329.58	51,466.17	26.75	29,203.40	29,203.40	22,262.77
46000	Lenawee Boys	258,606.18	197,475.64	197,475.64	61,130.54	65.76	71,791.24	61,130.54	0.00
49010	St. Ignace	20,987.93	24,023.80	20,987.93	0.00	0.00	0.00	0.00	0.00
50140	Laose Creuse	387,943.85	206,094.17	206,094.17	181,849.68	68.63	74,924.47	74,924.47	106,925.21
52000	Marq Alger GL	0.00	1,501.49	0.00	0.00	0.00	0.00	0.00	0.00
52000	Marq Alger YH	31,702.44	14,053.92	14,053.92	17,648.52	4.68	5,109.23	5,109.23	12,539.29
52000	Marq Alger RT	0.00	1,501.49	0.00	0.00	0.00	0.00	0.00	0.00
54000	Mecosta EV	177,665.75	66,065.45	66,065.45	111,600.30	22.00	24,017.75	24,017.75	87,582.55
54000	Mecosta MR	87,581.68	76,575.86	76,575.86	11,005.82	25.50	27,838.76	11,005.82	0.00
54000	Mecosta PV	60,166.22	36,786.44	36,786.44	23,379.78	12.25	13,373.52	13,373.52	10,006.26
56010	Midland	71,098.17	103,782.82	71,098.17	0.00	0.00	0.00	0.00	0.00
58000	Monroe YH	175,245.65	93,092.23	93,092.23	82,153.43	31.00	33,843.20	33,843.20	48,310.23
58000	Monroe Boys	117,777.75	190,538.76	117,777.75	0.00	0.00	0.00	0.00	0.00
61240	Whitehall	76,075.27	49,549.09	49,549.09	26,526.18	16.50	18,013.31	18,013.31	8,512.87
63110	Oxford	353,547.29	257,054.66	257,054.66	96,492.63	85.60	93,450.89	93,450.89	3,041.74

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	J Unreim Cost for Formula	K Per Pupil Allocation	L Step 1 Reimburse less of J or K	M Unreim Cost For Step 2	N FTE Not 100% Reimb	O 2nd Per Pupil Alloc	P Step 2 Reimburse less of M or O	Q Unreim Cost For Step 3
53200	Farrington BGR	57,596.82	16,516.36	16,516.36	41,080.46	5.50	6,004.44	6,004.44	35,076.02
53200	Farrington SF	0.00	18,017.85	0.00	0.00	0.00	0.00	0.00	0.00
53300	Waterford	620,675.98	584,979.53	584,979.53	35,696.45	194.80	212,666.28	35,696.45	0.00
70000	Ottawa	137,491.37	94,593.71	94,593.71	42,897.66	31.50	34,389.05	34,389.05	8,508.61
73000	Saginaw SV	232,105.86	153,001.58	153,001.58	79,104.28	50.95	55,622.93	55,622.93	23,481.35
73000	Saginaw JD	0.00	183,181.48	0.00	0.00	0.00	0.00	0.00	0.00
73080	Buena Vista	0.00	0.00	FALSE	0.00	0.00	0.00	0.00	0.00
74911	St. Clair Acad	0.00	84,083.30	0.00	0.00	0.00	0.00	0.00	0.00
78000	Shlawassee	63,568.31	30,780.49	30,780.49	32,787.82	10.25	11,190.09	11,190.09	21,597.73
79000	Tuscola	0.00	0.00	FALSE	0.00	0.00	0.00	0.00	0.00
81000	Washtenaw YH	80,733.97	117,866.77	80,733.97	0.00	0.00	0.00	0.00	0.00
82030	Dearborn	340,269.80	478,103.65	340,269.80	0.00	0.00	0.00	0.00	0.00
82936	C. Forten	0.00	159,187.70	0.00	0.00	0.00	0.00	0.00	0.00
82971	B. Keiso Cal	657,726.36	225,223.13	225,223.13	432,503.24	75.00	81,878.70	81,878.70	350,624.54
82971	B. Keiso Elliot	560,303.09	165,554.01	165,554.01	394,749.08	55.13	60,186.30	60,186.30	334,562.78
82971	B. Keiso Sam.	484,071.77	213,961.97	213,961.97	270,109.80	71.25	77,784.77	77,784.77	192,325.03
82971	B. Keiso Wolver*	239,378.55	24,774.54	24,774.54	214,604.01	8.25	9,006.66	9,006.66	205,597.35
82971	B. Keiso St. J*	147,515.34	29,279.01	29,279.01	118,236.33	9.75	10,644.23	10,644.23	107,592.10
82971	B. Keiso Victor*	195,680.10	45,044.63	45,044.63	150,635.48	15.00	16,375.74	16,375.74	134,259.74
82971	B. Keiso DBI*	1,283,834.89	322,489.49	322,489.49	961,345.40	107.39	117,239.38	117,239.38	844,106.02
82971	B. Keiso D. Bos*	156,761.20	36,035.70	36,035.70	120,725.50	12.00	13,100.59	13,100.59	107,624.91
	TOTAL	9,369,435.08	6,400,000.00	4,938,104.58	4,431,330.50	1,339.08	1,461,895.42	1,224,128.49	3,207,202.01
	Appropriation	8,000,000							
	Added Cost Amount = 1,800,000			(8,000,000 x .20)			Added Cost Percentage = 14.585983583		
	Formula Amount = 6,400,000			(8,000,000 x .80)					
				1st Formula Per Pupil	3002.975			4,938,104.58	
				2nd Formula Per Pupil	1091.716			1,224,128.49	
				3rd Formula Per Pupil	89.800			220,826.33	
				4th Formula Per Pupil	19.2816	Total		16,940.60	
								6,400,000.00	

## PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

12-11-06

Code	Name	Q	R	S	T	U	W	X	Y
		Unreim Cost For Step 3	FTE Not 100% Reimb	3rd Per Pupil Alloc	Step 3 Reimburse less of Q or S	Unreim Cost For Step 4	FTE Not 100% Reimb	4th Per Pupil Alloc	Costs Not Reimbursed
		M - P		R x 233.444		Q - T		W x 19.2816	
03000	Allegan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09000	Bay Arenac	12,646.40	12.75	2,975.94	2,976.41	9,669.99	12.75	245.83	9,424.16
11000	Berrien	72,430.91	30.75	7,178.40	7,178.40	65,252.51	28.75	554.35	64,698.16
13000	Calhoun	32,563.21	74.00	17,274.86	17,274.86	15,288.35	74.00	1,426.84	13,861.51
13110	Marshall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16000	COP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19140	St. Johns	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030	Charlotte	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25040	Mt. Morris	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30000	Hillsdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31110	Houghton Port	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33000	Ingham MW	121,818.83	28.50	6,653.15	6,653.15	115,165.68	25.50	491.68	114,674.00
33000	Ingham SV	21,396.55	11.75	2,742.97	2,742.97	18,653.58	11.25	216.92	18,436.66
33020	Lansing	26,305.24	20.00	4,668.88	4,668.88	21,636.36	20.00	385.63	21,250.73
38000	Jackson	104,375.93	26.25	6,127.91	6,127.91	98,248.02	40.25	776.08	97,471.94
39000	KV/S/D	122,447.21	79.26	18,502.77	18,502.77	103,944.44	74.41	1,434.74	102,509.70
41010	G Rapids Beth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41010	G Rapids Haven	28,680.65	15.88	3,707.09	3,707.09	24,973.56	15.88	306.19	24,667.37
41010	G Rapids SJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41010	G Rapids JC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41160	Kentwood Wed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41160	Kentwood PR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000	Lenawee Spear	22,262.77	26.75	6,244.63	6,244.63	16,018.14	32.00	617.01	15,401.13
46000	Lenawee Boys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49010	St. Ignace	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50140	Lans Creuse	106,925.21	68.63	16,021.26	16,021.26	90,903.95	72.75	1,402.74	89,501.21
52000	Marq Alger GL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52000	Marq Alger YH	12,539.29	4.68	1,092.52	1,092.52	11,446.77	5.65	108.94	11,337.83
52000	Marq Alger RT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54000	Mecosta EV	87,582.55	22.00	5,135.77	5,135.77	82,446.78	21.75	419.37	82,027.41
54000	Mecosta MR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54000	Mecosta PV	10,006.26	12.25	2,859.69	2,859.69	7,146.57	13.75	265.12	6,881.45
56010	Milford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58000	Monroe YH	48,310.23	31.00	7,236.76	7,236.76	41,073.47	29.50	566.81	40,504.66
58000	Monroe Boys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61240	Whitehall	8,512.87	16.50	3,851.83	3,851.83	4,661.04	16.50	318.15	4,342.89
63110	Oxford	3,041.74	85.60	19,982.81	3,041.74	0.00	0.00	0.00	0.00

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	Q Unreim Cost For Step 3	R FTE Not 100% Reimb	S 3rd Per Pupil Alloc	T Step 3 Reimburse less of Q or S	U Unreim Cost For Step 4	W FTE Not 100% Reimb	X 4th Per Pupil Alloc	Y Costs Not Reimbursed
		M - P		R x 233,444		Q - T		W x 19,2816	
33200	Farmington BGR	35,076.02	5.50	1,283.94	1,283.94	33,792.08	5.25	101.23	33,690.85
33200	Farmington SF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33300	Waterford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70000	Ottawa	8,508.61	31.50	7,353.49	7,353.49	1,155.12	30.75	592.91	562.21
73000	Saginaw SV	23,481.35	50.95	11,893.97	11,893.97	11,587.38	44.36	855.33	10,732.05
73000	Saginaw JD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73080	Buena Vista	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74911	St. Clair Acad	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78000	Shiawassee	21,597.73	10.25	2,392.80	2,392.80	19,204.93	10.00	192.82	19,012.11
79000	Tuscola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31000	Washienaw YH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32030	Dearborn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32936	C. Forten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32971	B. Kelso Cal	350,624.54	75.00	17,508.30	17,508.30	333,116.24	76.25	1,470.22	331,646.02
32971	B. Kelso Elliot	334,562.78	55.13	12,869.77	12,869.77	321,693.01	54.88	1,058.17	320,634.84
32971	B. Kelso Sam.	192,325.03	71.25	16,632.89	16,632.89	175,692.14	96.41	1,858.94	173,833.20
32971	B. Kelso Wolver*	205,597.35	8.25	1,925.91	1,925.91	203,671.44	8.25	159.07	203,512.37
32971	B. Kelso St. J*	107,592.10	9.75	2,276.08	2,276.08	105,316.02	9.75	188.00	105,128.02
32971	B. Kelso Victor*	134,259.74	15.00	3,501.66	3,501.66	130,758.08	15.00	289.22	130,468.86
32971	B. Kelso DBI*	844,106.02	107.39	25,069.55	25,069.55	819,036.47	21.00	404.91	818,631.56
32971	B. Kelso D.Bos*	107,624.91	12.00	2,801.33	2,801.33	104,823.58	12.00	231.38	104,592.20
	<b>TOTAL</b>	<b>3,207,202.01</b>	<b>1,018.52</b>	<b>237,766.93</b>	<b>220,826.33</b>	<b>2,986,375.68</b>	<b>878.59</b>	<b>16,940.60</b>	<b>2,969,435.08</b>
	Appropriation	8,000,000							
	Added Cost Amount = 1,800,000			(8,000,000 x .20)	Added Cost Percentage = 14.585983583				
	Formula Amount = 6,400,000			(8,000,000 x .80)					
				1st Formula Per Pupil		3002,975		4,938,104.58	
				2nd Formula Per Pupil		1091,7160		1,224,128.49	
				3rd Formula Per Pupil		233,444		220,826.33	
				4th Formula Per Pupil		19,2816		16,940.60	
				<b>Total</b>				<b>6,400,000.00</b>	

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	FY 05 Total Costs	Section 53 Revenue	Foundation Revenue	Added Cost Revenue	Formula Revenue	Unreimb Costs on Combined Method	Unreimb Costs on Added Cost Method	Less Reimb Due to Shift In Funding
03000	Allegan	161,700.00	77,341.11	88,562.50	0.00	0.00	0.00	0.00	0.00
09000	Bay Arenac	186,370.00	14,331.85	96,109.50	11,074.94	55,429.55	9,424.16	20,553.95	0.00
11000	Berrien	450,077.00	0.00	217,863.75	33,870.59	133,644.50	64,698.16	62,860.32	-1,837.84
13000	Calhoun	1,801,719.00	882,481.97	526,362.00	57,304.69	321,708.83	13,861.51	106,351.59	0.00
13110	Marshall	370,301.00	0.00	258,602.50	16,292.32	95,406.18	0.00	30,236.88	0.00
16000	COP	120,303.00	0.00	90,333.75	4,371.31	25,597.94	0.00	8,112.70	0.00
19140	St. Johns	370,833.00	0.00	244,432.50	18,436.76	107,963.74	0.00	34,216.72	0.00
23030	Charlotte	109,944.00	0.00	122,216.25	0.00	0.00	0.00	0.00	0.00
25040	Mt. Morris	449,560.00	0.00	489,786.05	0.00	0.00	0.00	0.00	0.00
30000	Hillsdale	23,374.00	0.00	21,255.00	309.08	1,809.92	0.00	573.62	0.00
31110	Houghton Port	115,232.00	0.00	123,987.50	0.00	0.00	0.00	0.00	0.00
33000	Ingham MW	601,464.00	120,292.80	201,922.50	40,731.17	123,843.53	114,674.00	75,592.85	-39,061.15
33000	Ingham SV	262,939.00	83,036.14	98,523.75	11,869.94	51,072.51	18,436.66	22,029.39	0.00
33020	Lansing	276,476.00	0.00	149,800.00	18,476.94	86,948.33	21,250.73	34,291.30	0.00
38000	Jackson	435,387.00	0.00	187,346.25	36,179.18	114,389.63	97,471.94	67,144.83	-30,327.11
39000	KVUSD	1,122,213.00	0.00	598,888.56	76,332.02	344,482.72	102,509.70	141,664.36	0.00
41010	G Rapids Beth	258,095.00	0.00	207,843.00	7,329.75	42,922.25	0.00	13,603.26	0.00
41010	G Rapids Haven	223,518.00	0.00	113,811.96	16,001.70	69,036.97	24,667.37	29,697.52	0.00
41010	G Rapids SJ	90,050.00	33,768.75	41,210.25	2,198.25	12,872.75	0.00	4,079.73	0.00
41160	Kentwood Wed	652,053.00	243,411.38	362,946.60	11,676.13	68,374.21	0.00	21,669.69	0.00
41160	Kentwood PH	209,404.00	122,752.62	88,344.00	0.00	0.00	0.00	0.00	0.00
46000	Lenawee Spear	343,826.00	0.00	189,523.75	22,506.50	116,394.62	15,401.13	41,769.75	0.00
46000	Lenawee Boys	1,319,165.00	550,487.55	465,909.60	44,161.67	258,606.18	0.00	81,969.51	0.00
49010	St. Ignace	81,252.00	0.00	56,680.00	3,584.07	20,987.93	0.00	6,651.66	0.00
50140	Lanse Creuse	1,067,701.00	85,949.93	527,558.81	66,248.41	298,442.64	89,501.21	122,950.22	0.00
52000	Margt Alger GL	104,081.00	104,081.00	3,542.50	0.00	0.00	0.00	0.00	0.00
52000	Margt Alger YH	70,274.00	0.00	33,157.80	5,413.76	20,364.61	11,337.83	10,047.39	-1,290.44
52000	Margt Alger RT	63,348.00	63,348.00	3,542.50	0.00	0.00	0.00	0.00	0.00
54000	Mecosta EV	1,143,543.00	779,667.62	155,870.00	30,339.63	95,638.34	82,027.41	56,307.23	-25,720.18
54000	Mecosta MR	468,883.00	185,677.67	180,667.50	14,956.15	87,581.68	0.00	27,757.07	0.00
54000	Mecosta PV	471,743.00	314,511.06	86,791.25	10,274.47	53,284.77	6,881.45	19,068.35	0.00
56010	Midland	436,951.00	63,925.93	289,785.60	12,141.30	71,098.17	0.00	22,532.99	0.00
58000	Monroe YH	425,117.00	0.00	219,945.00	29,926.35	134,741.00	40,504.66	55,540.23	0.00
58000	Monroe Boys	608,992.00	21,558.32	449,543.25	20,112.68	117,777.75	0.00	37,327.05	0.00
61240	Whitehall	205,969.00	0.00	116,902.50	12,991.23	71,732.38	4,342.89	24,110.37	0.00
63110	Oxford	1,095,390.00	52,907.34	628,560.80	60,374.57	353,547.29	0.00	112,048.99	0.00

PRELIMINARY SECTION 24 DISTRIBUTION AND DATA FOR 2006-07

Code	Name	FY05 Total Costs	Section 53 Revenue	Foundation Revenue	Added Cost Revenue	Formula Revenue	Unrelmb Costs	Unrelmb Costs on Added Cost Method	Less Relmb Due to Shift In Funding
33200	Farrington BGR	1,226,242.00	1,112,691.99	46,117.50	9,835.69	23,905.97	33,690.85	72,929,179.18	-15,436.81
33200	Farrington SF	113,691.00	95,500.44	50,310.00	0.00	0.00	0.00	18,254.04	0.00
33300	Waterford	2,178,512.00	0.00	1,451,844.40	105,991.62	620,675.98	0.00	196,709.52	0.00
70000	Ottawa	384,148.00	0.00	223,177.50	23,479.13	136,929.16	562.21	43,574.85	0.00
73000	Saginaw SV	721,792.00	89,069.13	360,980.75	39,636.26	221,373.81	10,732.05	73,560.81	0.00
73000	Saginaw JD	428,785.00	0.00	432,185.00	0.00	0.00	0.00	0.00	0.00
73080	Buena Vista	1,255,085.00	1,255,085.00	0.00	0.00	0.00	0.00	0.00	0.00
74911	St. Clair Acad	208,908.00	7,207.33	201,320.00	0.00	0.00	380.67	0.00	-380.67
78000	Shawwassee	147,045.00	0.00	72,621.25	10,855.44	44,556.20	19,012.11	20,146.57	0.00
79000	Tuscola	289,908.00	289,908.00	0.00	0.00	0.00	0.00	0.00	0.00
31000	Washienaw YH	423,632.00	0.00	329,111.25	13,786.78	80,733.97	0.00	25,586.84	0.00
32030	Dearborn	1,811,236.00	77,883.15	1,334,975.85	58,107.20	340,269.80	0.00	107,840.98	0.00
32936	C. Forten	386,122.00	0.00	391,478.85	0.00	0.00	0.00	0.00	0.00
32971	B. Kelso Cal	1,323,920.00	0.00	553,875.00	112,318.64	326,080.35	331,646.02	208,451.81	-123,194.21
32971	B. Kelso Elliot	1,063,120.00	0.00	407,135.05	95,681.86	239,668.25	320,634.84	177,575.66	-143,059.18
32971	B. Kelso Sam.	1,092,917.00	0.00	526,181.25	82,663.98	310,238.57	173,833.20	153,415.83	-20,417.37
32971	B. Kelso Wolver*	341,183.00	0.00	60,926.25	40,878.20	35,866.18	203,512.37	75,865.73	-127,646.64
32971	B. Kelso St. J*	244,710.00	0.00	72,003.75	25,190.91	42,387.32	105,128.02	46,751.72	-58,376.30
32971	B. Kelso Victor*	339,871.00	0.00	110,775.00	33,415.90	65,211.25	130,468.86	62,016.48	-68,452.38
32971	B. Kelso DBI*	2,296,148.00	0.00	793,075.15	219,237.96	465,203.33	818,631.56	406,883.05	-411,748.51
32971	B. Kelso D.Bos*	272,151.00	0.00	88,620.00	26,769.80	52,169.00	104,592.20	49,681.99	-54,910.21
	<b>TOTAL</b>	<b>33,356,638.00</b>	<b>6,726,876.08</b>	<b>15,775,057.49</b>	<b>1,600,000.00</b>	<b>6,400,000.00</b>	<b>2,969,815.75</b>	<b>2,328,236.11</b>	<b>-400,744.95</b>