



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING


RICK SNYDER
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

February 8, 2011

MEMORANDUM

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

FROM: John A. Andrejack, Supervisor, Program Finance
Office of Special Education and Early Intervention Services 

SUBJECT: Final Distribution of Section 24 Funding for 2009-10

In 2006-07, Section 24 of the State School Aid Act was amended to change the reimbursement for the on-grounds educational programs at juvenile detention and child caring institutions from an added cost method to a formula allocation method. The phase in of reimbursement on the formula allocation method for 2009-10 mandated that programs would receive reimbursement on 100% of the formula method.

Attached you will find two spreadsheets which detail the amount of Section 24 reimbursement that each district is set to receive. The first spreadsheet details the blended membership to be used in the formula allocation method. The blended membership is 25% of the February 2009 count for regular education and Section 52 and 75% of the September 2009 count for regular education and Section 52. The total blend for each facility is found in the second column from the right side of the page entitled "Total Blend".

The second spreadsheet begins to show the reimbursement method calculation. Pages 1 and 2 show the unreimbursed cost after the Section 53 revenue, Section 51a3 revenue, and foundation allowance revenue is subtracted. The data in Columns A-E comes right off the district's Section 24 Actual Cost Report (SE-4824) for 2009-10. Column G is each facility's unreimbursed cost. If the amount in Column G is zero, the facility is paid in full.

Pages 3 and 4 of the spreadsheet show the formula allocation. This method reimburses each facility the lesser of their unreimbursed costs or the per pupil allocation multiplied by the blended number of regular education and Section 52 pupils they educate.

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Column H shows the total number of pupils as 1593.39 which is divided into \$8,000,000. The first per pupil allocation is \$5,020.742. Column I shows each facility's reimbursement and Column J shows the lesser of this reimbursement and a district's unreimbursed costs. Column J is then subtracted from the unreimbursed costs in Column G (Column K).

This process of calculating a per pupil amount is done four times to totally distribute the entire \$8,000,000. The first per pupil amount is \$5,020.742 and the calculation is reflected in Columns I-K. The second per pupil calculation is \$1,255.026 and is reflected in Columns M-O. The third per pupil allocation is \$308.846 and is reflected in Columns Q-S. The fourth per pupil allocation is \$2.087 and is reflected in Columns T-V.

Pages 7 and 8 of the spreadsheet show the calculation for the 2009-10 prior year adjustment which will appear on your March 2011 State Aid Status Report. The column entitled Section 24 Payment is the total amount of the four steps in the formula allocation. The column entitled 2009-10 Preliminary Payment is what the facility was paid during the 2009-10 school year. This amount can be found on your district's August 2010 State Aid Status Report under Section 24. The column entitled 2009-10 Adjustment is your district's adjustment created by subtracting the preliminary payment from the total section 24 payment. It will appear as a prior year (below the line) adjustment on the March 2011 State Aid Status Report.

If you should have questions, please contact Dianne Easterling, Program Finance. She can be reached by email at (EasterlingD@Michigan.gov), or by calling Liz Hengesbach at (517) 241-1235.

JAA:DE:eh

Attachment

c: Business Manager

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

1-28-11

Code	Name	Feb. 2009					Sept. 2009					Blended		Total
		Reg Ed	Sec 52	Total	Sec 53	Total	Reg Ed	Sec 52	Total	Sec 53	Total	Reg Ed	Sec 52	Blend
09000	Bay Arenac	0.00	10.00	10.00	1.00	11.00	0.00	9.00	9.00	3.00	12.00	0.00	9.25	9.25
11000	Berrien	0.00	37.00	37.00	0.00	37.00	0.00	22.00	22.00	0.00	22.00	0.00	25.75	25.75
13000	Calhoun - Starr	0.00	84.00	84.00	51.00	135.00	0.00	78.00	78.00	57.00	135.00	0.00	79.50	79.50
13000	Calhoun - YH	0.00	30.00	30.00	1.00	31.00	0.00	26.00	26.00	1.00	27.00	0.00	27.00	27.00
16000	COP	13.00	0.00	13.00	0.00	13.00	10.00	0.00	10.00	0.00	10.00	10.75	0.00	10.75
19000	Clinton RESA	0.00	6.00	6.00	53.00	59.00	0.00	7.00	7.00	47.00	54.00	0.00	6.75	6.75
23030	Charlotte	21.47	0.00	21.47	0.00	21.47	23.00	0.00	23.00	0.00	23.00	22.62	0.00	22.62
25040	Mt. Morris	46.00	0.00	46.00	0.00	46.00	57.00	0.00	57.00	0.00	57.00	54.25	0.00	54.25
30000	Hillsdale	2.00	0.00	2.00	0.00	2.00	4.00	0.00	4.00	0.00	4.00	3.50	0.00	3.50
31110	Houghton Port	10.00	0.00	10.00	0.00	10.00	2.00	0.00	2.00	0.00	2.00	4.00	0.00	4.00
33000	Ingham MW	0.00	21.00	21.00	13.00	34.00	0.00	22.00	22.00	12.00	34.00	0.00	21.75	21.75
33000	Ingham SV	0.00	20.00	20.00	13.00	33.00	0.00	16.00	16.00	11.00	27.00	0.00	17.00	17.00
33020	Lansing	23.00	0.00	23.00	0.00	23.00	19.00	0.00	19.00	0.00	19.00	20.00	0.00	20.00
38000	Jackson	0.00	30.00	30.00	0.00	30.00	0.00	21.00	21.00	0.00	21.00	0.00	23.25	23.25
39000	KVISD	0.00	73.05	73.05	1.00	74.05	0.00	76.50	76.50	0.00	76.50	0.00	75.64	75.64
39000	KVISD - Lake	0.00	10.50	10.50	32.00	42.50	0.00	21.00	21.00	15.00	36.00	0.00	18.38	18.38
41010	G Rapids Beth	23.00	0.00	23.00	0.00	23.00	14.00	0.00	14.00	0.00	14.00	16.25	0.00	16.25
41010	G Rapids Haven	17.00	0.00	17.00	0.00	17.00	13.00	0.00	13.00	0.00	13.00	14.00	0.00	14.00
41010	G Rapids Waalk	59.32	0.00	59.32	0.00	59.32	66.00	0.00	66.00	0.00	66.00	64.33	0.00	64.33
41160	Kentwood PR	1.70	12.30	14.00	25.32	39.32	1.87	9.13	11.00	24.89	35.89	1.83	9.92	11.75
41922	Lighthouse	68.34	2.34	70.68	12.78	83.46	52.30	4.34	56.64	10.64	67.28	56.31	3.84	60.15
46000	Lenawee Spear	0.00	40.00	40.00	2.00	42.00	0.00	33.00	33.00	2.00	35.00	0.00	34.75	34.75
46000	Lenawee Boys	45.16	0.00	45.16	39.84	85.00	63.84	0.00	63.84	43.16	107.00	59.17	0.00	59.17
49010	St. Ignace	8.00	0.00	8.00	0.00	8.00	9.00	0.00	9.00	0.00	9.00	8.75	0.00	8.75
50140	Lanse Creuse	0.00	82.00	82.00	2.00	84.00	0.00	89.00	89.00	5.00	94.00	0.00	87.25	87.25
52000	Marq Alger GL	10.50	0.00	10.50	0.00	10.50	11.00	0.00	11.00	0.00	11.00	10.88	0.00	10.88
52000	Marq Alger YH	7.00	0.00	7.00	0.00	7.00	5.00	0.00	5.00	0.00	5.00	5.50	0.00	5.50
52000	Marq Alger RT	0.00	1.00	1.00	6.00	7.00	0.00	5.00	5.00	2.00	7.00	0.00	4.00	4.00
54000	Mecosta EV	0.00	8.00	8.00	41.00	49.00	0.00	27.00	27.00	30.00	57.00	0.00	22.25	22.25
54000	Mecosta MR	0.00	27.00	27.00	14.00	41.00	0.00	33.00	33.00	18.00	51.00	0.00	31.50	31.50
54000	Mecosta PV	0.00	10.00	10.00	22.00	32.00	0.00	4.00	4.00	21.00	25.00	0.00	5.50	5.50
56010	Midland	22.00	16.00	38.00	1.00	39.00	24.95	13.05	38.00	2.00	40.00	24.21	13.79	38.00
58000	Monroe YH	0.00	33.00	33.00	4.00	37.00	0.00	23.00	23.00	1.00	24.00	0.00	25.50	25.50
58000	Monroe Boys	46.39	0.00	46.39	1.61	48.00	14.54	0.00	14.54	0.46	15.00	22.50	0.00	22.50
61240	Whitehall	19.65	1.72	21.37	0.00	21.37	18.64	1.36	20.00	0.00	20.00	18.89	1.45	20.34
63110	Oxford	22.52	69.48	92.00	10.34	102.34	12.43	52.21	64.64	15.18	79.82	14.95	56.53	71.48
63200	Farmington Miller	0.00	16.00	16.00	33.00	49.00	0.00	2.00	2.00	30.83	32.83	0.00	5.50	5.50
63300	Waterford	105.37	103.80	209.17	1.83	211.00	103.97	102.87	206.84	1.16	208.00	104.32	103.10	207.42

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

1-28-11

Code	Name	Feb. 2009					Sept. 2009					Blended		Total
		Reg Ed	Sec 52	Total	Sec 53	Total	Reg Ed	Sec 52	Total	Sec 53	Total	Reg Ed	Sec 52	Blend
70000	Ottawa	25.00	0.00	25.00	0.00	25.00	34.50	0.00	34.50	0.00	34.50	32.13	0.00	32.13
73000	Saginaw SV	56.83	0.66	57.49	6.51	64.00	50.48	0.00	50.48	7.52	58.00	52.07	0.17	52.24
73000	Saginaw JD	20.00	16.00	36.00	0.00	36.00	23.00	12.00	35.00	0.00	35.00	22.25	13.00	35.25
73080	Buena Vista	0.00	0.00	0.00	91.00	91.00	0.00	8.00	8.00	82.00	90.00	0.00	6.00	6.00
74911	St. Clair Acad	53.00	36.00	89.00	0.00	89.00	49.00	23.00	72.00	0.00	72.00	50.00	26.25	76.25
78000	Shiawassee	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25
79000	Tuscola	0.00	0.00	0.00	24.00	24.00	0.00	0.00	0.00	21.00	21.00	0.00	0.00	0.00
81000	Washtenaw	23.00	0.00	23.00	0.00	23.00	24.00	0.00	24.00	0.00	24.00	23.75	0.00	23.75
82971	B. Kelso Sam.	51.00	0.00	51.00	0.00	51.00	65.00	0.00	65.00	0.00	65.00	61.50	0.00	61.50
82971	B. Kelso Wolver	3.00	0.00	3.00	0.00	3.00	16.00	0.00	16.00	0.00	16.00	12.75	0.00	12.75
82971	B. Kelso St. J	11.00	0.00	11.00	0.00	11.00	8.00	0.00	8.00	0.00	8.00	8.75	0.00	8.75
82971	B. Kelso Victor	19.00	0.00	19.00	0.00	19.00	15.00	0.00	15.00	0.00	15.00	16.00	0.00	16.00
82971	B. Kelso Juv Ctr	144.82	0.00	144.82	0.00	144.82	152.82	0.00	152.82	0.00	152.82	150.82	0.00	150.82
82971	B. Kelso D.Bos	20.00	0.00	20.00	0.00	20.00	26.00	0.00	26.00	0.00	26.00	24.50	0.00	24.50
	TOTALS	998.07	801.85	1799.92	503.23	2303.15	989.34	740.46	1729.80	463.84	2193.64	991.53	755.82	1747.35
	Blended membership is 25% of the February count and 75% of the September Count													

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

Code	Name	A	B	C	D	E	F	G
		2009-10	Sec 53	Sec 24	2009-10	2009-10	2009-10	Unreimb.
		Costs	Revenue	Costs	Foundation	Categor	Foundation	Costs
		A - B	Sec 52	Sec 51a3	Reg Ed	C - (D+E+F)		
09000	Bay Arenac	143,944	35,986.00	107,958.00	71,465.50	0.00	0.00	36,492.50
11000	Berrien	408,195	0.00	408,195.00	188,387.00	0.00	0.00	219,808.00
13000	Calhoun - Starr	1,799,854	755,939.00	1,043,915.00	583,768.50	0.00	0.00	460,146.50
13000	Calhoun - YH	463,364	17,144.00	446,220.00	197,532.00	0.00	0.00	248,688.00
16000	COP	123,990	0.00	123,990.00	0.00	0.00	89,621.00	34,369.00
19000	Clinton RESA	806,702	702,153.00	104,549.00	49,383.00	0.00	0.00	55,166.00
23030	Charlotte	92,911	0.00	92,911.00	0.00	0.00	162,004.44	0.00
25040	Mt. Morris	488,757	0.00	488,757.00	0.00	0.00	388,538.50	100,218.50
30000	Hillsdale	22,527	0.00	22,527.00	0.00	0.00	29,264.00	0.00
31110	Houghton Port	85,011	0.00	85,011.00	0.00	0.00	28,648.00	56,363.00
33000	Ingham MW	505,545	176,941.00	328,604.00	159,123.00	0.00	0.00	169,481.00
33000	Ingham SV	431,940	177,095.00	254,845.00	144,313.00	0.00	0.00	110,532.00
33020	Lansing	264,449	0.00	264,449.00	0.00	0.00	153,620.00	110,829.00
38000	Jackson	337,991	0.00	337,991.00	171,259.50	0.00	0.00	166,731.50
39000	KVISD	1,273,442	0.00	1,273,442.00	584,924.12	20,503.75	0.00	668,014.13
39000	KVISD-Lakeside	523,267	218,028.00	305,239.00	142,132.54	4,914.67	0.00	158,191.79
41010	G Rapids Beth	269,768	0.00	269,768.00	0.00	0.00	120,120.00	149,648.00
41010	G Rapids Haven	238,448	0.00	238,448.00	0.00	0.00	103,488.00	134,960.00
41010	G Rapids JC	705,419	0.00	705,419.00	0.00	0.00	475,527.36	229,891.64
41160	Kentwood PR	578,666	405,066.00	173,600.00	73,531.65	5,298.87	13,551.15	81,218.33
41922	Lighthouse	546,970	80,462.00	466,508.00	28,509.25	0.00	417,049.60	20,949.15
46000	Lenawee Spear	441,986	25,635.00	416,351.00	254,231.00	0.00	0.00	162,120.00
46000	Lenawee Boys	1,445,076	546,387.00	898,689.00	0.00	0.00	432,887.72	465,801.28
49010	St. Ignace	36,569	0.00	36,569.00	0.00	0.00	62,667.50	0.00
50140	Lanse Creuse	1,190,901	63,118.00	1,127,783.00	673,046.50	0.00	0.00	454,736.50
52000	Marq Alger GL	145,852	0.00	145,852.00	0.00	0.00	79,598.08	66,253.92
52000	Marq Alger YH	87,503	0.00	87,503.00	0.00	0.00	40,238.00	47,265.00
52000	Marq Alger RT	75,261	21,826.00	53,435.00	29,264.00	3,190.06	0.00	20,980.94
54000	Mecosta EV	884,320	465,417.00	418,903.00	206,677.00	0.00	0.00	212,226.00
54000	Mecosta MR	810,564	268,137.00	542,427.00	230,454.00	0.00	0.00	311,973.00
54000	Mecosta PV	476,993	372,252.00	104,741.00	40,238.00	0.00	0.00	64,503.00
56010	Midland	438,425	21,921.00	416,504.00	116,622.03	2,477.60	204,743.97	92,660.40
58000	Monroe YH	363,150	14,526.00	348,624.00	186,813.00	9,820.68	0.00	151,990.32
58000	Monroe Boys	122,786	3,684.00	119,102.00	0.00	0.00	164,683.16	0.00
61240	Whitehall	110,136	0.00	110,136.00	10,384.90	401.25	135,290.18	0.00
63110	Oxford	1,142,132	217,234.00	924,898.00	418,491.59	0.00	110,674.85	395,731.56

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

Code	Name	A	B	C	D	E	F	G
		2009-10	Sec 53	Sec 24	2009-10	2009-10	2009-10	Unreimb.
		Costs	Revenue	Costs	Foundation	Categor	Foundation	Costs
				Sec 52	Sec 51a3	Reg Ed	C - (D+E+F)	
63200	Farmington BGR	791,095	742,902.00	48,193.00	45,842.50	0.00	0.00	2,350.50
63300	Waterford	2,289,848	11,579.00	2,278,269.00	772,322.10	0.00	781,461.12	724,485.78
70000	Ottawa	365,349	0.00	365,349.00	0.00	0.00	235,063.08	130,285.92
73000	Saginaw SV	622,872	74,420.00	548,452.00	1,243.72	0.00	380,944.12	166,264.16
73000	Saginaw JD	348,745	0.00	348,745.00	95,108.00	0.00	162,781.00	90,856.00
73080	Buena Vista	1,400,190	1,274,173.00	126,017.00	48,552.00	6,963.92	0.00	70,501.08
74911	St. Clair Acad	230,668	0.00	230,668.00	190,653.75	0.00	363,150.00	0.00
78000	Shiawassee	102,100	0.00	102,100.00	0.00	29,215.00	9,145.00	63,740.00
79000	Tuscola	338,372	338,372.00	0.00	0.00	0.00	0.00	0.00
81000	Washtenaw	390,245	0.00	390,245.00	0.00	0.00	201,613.75	188,631.25
82000	Wayne-H. Cross	0	0.00	0.00	0.00	0.00	0.00	0.00
82971	B. Kelso Sam.	961,139	0.00	961,139.00	0.00	0.00	456,699.00	504,440.00
82971	B. Kelso Wolver	341,636	0.00	341,636.00	0.00	0.00	94,681.50	246,954.50
82971	B. Kelso St. J	198,761	0.00	198,761.00	0.00	0.00	64,977.50	133,783.50
82971	B. Kelso Victor	226,228	0.00	226,228.00	0.00	0.00	118,816.00	107,412.00
82971	B. Kelso JDC	2,283,689	0.00	2,283,689.00	0.00	0.00	1,120,063.58	1,163,625.42
82971	B. Kelso DePaul	448,091	0.00	448,091.00	0.00	0.00	181,937.00	266,154.00
	TOTAL	29,221,842.00	7,030,397.00	22,191,445.00	5,714,273.15	82,785.80	7,383,548.16	9,517,424.07
	Appropriation	8,000,000						
	8000000/1593.39 = 5020.742		1st Formula Per Pupil		5020.742		6,758,315.06	
			2nd Formula Per Pupil		1255.026		1,028,346.74	
			3rd Formula Per Pupil		308.846		211,932.02	
			4th Formula Per Pupil		2.087		1,406.18	
			Total				8,000,000.00	

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

Code	Name	G	H	I	J	K	L	M	N	O
		Unreimbursed	2009-10	Per Pupil	Step 1	Unreim Cost	FTE Not	2nd Per	Step 2	Unreim Cost
		Cost	Blended	Allocation	Reimburse	For Step 2	100% Reimb	Pupil Alloc	Reimburse	For Step 3
			Count	H x 5020.742	less of G or I	G - J		L x 1255.026	less of K or M	K - N
09000	Bay Arenac	36,492.50	9.25	46,441.86	36,492.50	0.00	0.00	0.00	0.00	0.00
11000	Berrien	219,808.00	25.75	129,284.11	129,284.11	90,523.89	25.75	32,316.92	32,316.92	58,206.97
13000	Calhoun	460,146.50	79.50	399,148.99	399,148.99	60,997.51	79.50	99,774.57	60,997.51	0.00
13000	Calhoun YH	248,688.00	27.00	135,560.03	135,560.03	113,127.97	27.00	33,885.70	33,885.70	79,242.27
16000	COP	34,369.00	10.75	53,972.98	34,369.00	0.00	0.00	0.00	0.00	0.00
19140	St. Johns	55,166.00	6.75	33,890.01	33,890.01	21,275.99	6.75	8,471.43	8,471.43	12,804.56
23030	Charlotte	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25040	Mt. Morris	100,218.50	54.25	272,375.25	100,218.50	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	0.00
31110	Houghton Port	56,363.00	4.00	20,082.97	20,082.97	36,280.03	4.00	5,020.10	5,020.10	31,259.93
33000	Ingham MW	169,481.00	21.75	109,201.14	109,201.14	60,279.86	21.75	27,296.82	27,296.82	32,983.04
33000	Ingham SV	110,532.00	17.00	85,352.61	85,352.61	25,179.39	17.00	21,335.44	21,335.44	3,843.95
33020	Lansing	110,829.00	20.00	100,414.84	100,414.84	10,414.16	20.00	25,100.52	10,414.16	0.00
38000	Jackson	166,731.50	23.25	116,732.25	116,732.25	49,999.25	23.25	29,179.35	29,179.35	20,819.90
39000	KVISD	668,014.13	75.64	379,768.92	379,768.92	288,245.21	75.64	94,930.17	94,930.17	193,315.04
39000	KVISD-Lakeside	158,191.79	18.38	92,281.24	92,281.24	65,910.55	18.38	23,067.38	23,067.38	42,843.17
41010	G Rapids Beth	149,648.00	16.25	81,587.06	81,587.06	68,060.94	16.25	20,394.17	20,394.17	47,666.77
41010	G Rapids Haven	134,960.00	14.00	70,290.39	70,290.39	64,669.61	14.00	17,570.36	17,570.36	47,099.25
41010	G Rapids JC	229,891.64	64.33	322,984.33	229,891.64	0.00	0.00	0.00	0.00	0.00
41160	Kentwood PR	81,218.33	11.75	58,993.72	58,993.72	22,224.61	11.75	14,746.56	14,746.56	7,478.05
41922	Lighthouse	20,949.15	60.15	301,997.63	20,949.15	0.00	0.00	0.00	0.00	0.00
46000	Lenawee Spear	162,120.00	34.75	174,470.78	162,120.00	0.00	0.00	0.00	0.00	0.00
46000	Lenawee Boys	465,801.28	59.17	297,077.30	297,077.30	168,723.98	59.17	74,259.89	74,259.89	94,464.09
49010	St. Ignace	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50140	Lanse Creuse	454,736.50	87.25	438,059.74	438,059.74	16,676.76	87.25	109,501.02	16,676.76	0.00
52000	Marq Alger GL	66,253.92	10.88	54,625.67	54,625.67	11,628.25	10.88	13,654.68	11,628.25	0.00
52000	Marq Alger YH	47,265.00	5.50	27,614.08	27,614.08	19,650.92	5.50	6,902.64	6,902.64	12,748.28
52000	Marq Alger RT	20,980.94	4.00	20,082.97	20,082.97	897.97	4.00	5,020.10	897.97	0.00
54000	Mecosta EV	212,226.00	22.25	111,711.51	111,711.51	100,514.49	22.25	27,924.33	27,924.33	72,590.16
54000	Mecosta MR	311,973.00	31.50	158,153.37	158,153.37	153,819.63	31.50	39,533.32	39,533.32	114,286.31
54000	Mecosta PV	64,503.00	5.50	27,614.08	27,614.08	36,888.92	5.50	6,902.64	6,902.64	29,986.28
56010	Midland	92,660.40	38.00	190,788.20	92,660.40	0.00	0.00	0.00	0.00	0.00
58000	Monroe YH	151,990.32	25.50	128,028.92	128,028.92	23,961.40	25.50	32,003.16	23,961.40	0.00
58000	Monroe Boys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61240	Whitehall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63110	Oxford	395,731.56	71.48	358,882.64	358,882.64	36,848.92	71.48	89,709.26	36,848.92	0.00

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

Code	Name	O	P	Q	R	S	T	U	V
		Unreim Cost	FTE Not	3rd Per	Step 3	Unreim Cost	FTE Not	4th Per	Total
		For Step 3	100%	Pupil Alloc	Reimburse	For Step 4	100%	Pupil Alloc	Unreim Cost
		K - N	Reimb	P x 308.846	less of O or Q	O - R	Reimb	U x 2.087	
63200	Farmington BGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63300	Waterford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70000	Ottawa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73000	Saginaw SV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73000	Saginaw JD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73080	Buena Vista	32,846.47	6.00	1,853.08	1,853.08	30,993.39	6.00	12.52	30,980.87
74911	St. Clair Acad	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78000	Shiawassee	55,895.29	1.25	386.06	386.06	55,509.23	1.25	2.61	55,506.62
79000	Tuscola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81000	Washtenaw YH	39,581.76	23.75	7,335.09	7,335.09	32,246.67	23.75	49.57	32,197.10
82000	Wayne-H. Cross	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82971	B. Kelso Sam.	118,480.27	61.50	18,994.03	18,994.03	99,486.24	61.50	128.35	99,357.89
82971	B. Kelso Wolver	166,938.46	12.75	3,937.79	3,937.79	163,000.67	12.75	26.61	162,974.06
82971	B. Kelso St. J	78,870.53	8.75	2,702.40	2,702.40	76,168.13	8.75	18.26	76,149.87
82971	B. Kelso Victor	6,999.71	16.00	4,941.54	4,941.54	2,058.17	16.00	33.39	2,024.78
82971	B. Kelso JDC	217,114.09	150.82	46,580.15	46,580.15	170,533.94	150.82	314.76	170,219.18
82971	B. Kelso DePaul	112,397.67	24.50	7,566.48	7,566.73	104,830.94	24.50	51.17	104,779.77
		1,730,762.26	690.76	213,338.20	211,932.02	1,518,830.24	673.76	1,406.18	1,517,424.06
	Appropriation	8,000,000							
	8000000/1593.39 = 5020.742			1st Formula Per Pupil		5020.742		6,758,315.06	
				2nd Formula Per Pupil		1255.026		1,028,346.74	
				3rd Formula Per Pupil		308.846		211,932.02	
				4th Formula Per Pupil		2.087		1,406.18	
				Total				8,000,000.00	

FINAL SECTION 24 DISTRIBUTION AND DATA FOR 2009-10

Code	Name	2009-10	Sec 53	FY09 Found	Categorical	Total	2009-10	2009-10	2009-10
		Costs	Revenue	Revenue	Payment	Section 24	Preliminary	Adjustment	Total
		Col. A	Col. C	Col. D + F	Col. E	Col. J+N+R+U	Payment		Unreimbursed
									Costs
09000	Bay Arenac	143,944	35,986.00	71,465.50	0.00	36,492.50	48,217.00	-11,724.50	0.00
11000	Berrien	408,195	0.00	188,387.00	0.00	169,607.55	193,029.78	-23,422.23	50,200.45
13000	Calhoun - Starr	1,799,854	755,939.00	583,768.50	0.00	460,146.50	520,341.14	-60,194.64	0.00
13000	Calhoun - YH	463,364	17,144.00	197,532.00	0.00	177,840.92	196,361.00	-18,520.08	70,847.08
16000	COP	123,990	0.00	89,621.00	0.00	34,369.00	27,355.00	7,014.00	0.00
19000	Clinton RESA	806,702	702,153.00	49,383.00	0.00	44,460.24	43,361.76	1,098.48	10,705.76
23030	Charlotte	92,911	0.00	162,004.44	0.00	0.00	0.00	0.00	0.00
25040	Mt. Morris	488,757	0.00	388,538.50	0.00	100,218.50	169,113.00	-68,894.50	0.00
30000	Hillsdale	22,527	0.00	29,264.00	0.00	0.00	0.00	0.00	0.00
31110	Houghton Port	85,011	0.00	28,648.00	0.00	26,346.80	54,220.00	-27,873.20	30,016.20
33000	Ingham MW	505,545	176,941.00	159,123.00	0.00	143,260.75	109,945.00	33,315.75	26,220.25
33000	Ingham SV	431,940	177,095.00	144,313.00	0.00	110,532.00	88,122.29	22,409.71	0.00
33020	Lansing	264,449	0.00	153,620.00	0.00	110,829.00	96,832.00	13,997.00	0.00
38000	Jackson	337,991	0.00	171,259.50	0.00	153,140.79	102,946.50	50,194.29	13,590.71
39000	KVISD	1,273,442	0.00	584,924.12	20,503.75	498,218.06	411,740.91	86,477.15	190,299.82
39000	KVISD-Lakeside	523,267	218,028.00	142,132.54	4,914.67	121,063.57	41,769.25	79,294.32	42,042.89
41010	G Rapids Beth	269,768	0.00	120,120.00	0.00	107,033.89	83,381.50	23,652.39	42,614.11
41010	G Rapids Haven	238,448	0.00	103,488.00	0.00	92,213.81	88,010.39	4,203.42	42,746.19
41010	G Rapids JC	705,419	0.00	475,527.36	0.00	229,891.64	213,997.30	15,894.34	0.00
41160	Kentwood PR	578,666	405,066.00	87,082.80	5,298.87	77,393.74	54,173.49	23,220.25	9,123.46
41922	Lighthouse	546,970	80,462.00	445,558.85	0.00	20,949.15	0.00	20,949.15	0.00
46000	Lenawee Spear	441,986	25,635.00	254,231.00	0.00	162,120.00	150,450.00	11,670.00	0.00
46000	Lenawee Boys	1,445,076	546,387.00	432,887.72	0.00	389,735.10	334,452.12	55,282.98	76,066.18
49010	St. Ignace	36,569	0.00	62,667.50	0.00	0.00	0.00	0.00	0.00
50140	Lanse Creuse	1,190,901	63,118.00	673,046.50	0.00	454,736.50	426,623.79	28,112.71	0.00
52000	Marq Alger GL	145,852	0.00	79,598.08	0.00	66,253.92	46,886.66	19,367.26	0.00
52000	Marq Alger YH	87,503	0.00	40,238.00	0.00	36,226.85	28,747.00	7,479.85	11,038.15
52000	Marq Alger RT	75,261	21,826.00	29,264.00	3,190.06	20,980.94	0.00	20,980.94	3,190.06
54000	Mecosta EV	884,320	465,417.00	206,677.00	0.00	146,554.10	0.00	146,554.10	65,671.90
54000	Mecosta MR	810,564	268,137.00	230,454.00	0.00	207,481.08	113,300.09	94,180.99	104,491.92
54000	Mecosta PV	476,993	372,252.00	40,238.00	0.00	36,226.85	37,766.70	-1,539.85	28,276.15
56010	Midland	438,425	21,921.00	321,366.00	2,477.60	92,660.40	143,336.75	-50,676.35	2,477.60
58000	Monroe YH	363,150	14,526.00	186,813.00	9,820.68	151,990.32	201,422.38	-49,432.06	9,820.68
58000	Monroe Boys	122,786	3,684.00	164,683.16	0.00	0.00	59,346.40	-59,346.40	0.00
61240	Whitehall	110,136	0.00	145,675.08	401.25	0.00	0.00	0.00	0.00
63110	Oxford	1,142,132	217,234.00	529,166.44	0.00	395,731.56	430,036.77	-34,305.21	0.00

