

State Notes

TOPICS OF LEGISLATIVE INTEREST

Winter 2016



The Stated Foundation Allowance Vs. What a School District Actually Receives **Kathryn Summers, Associate Director**

Every year during the budget process, lists of current and proposed foundation allowances for school districts are published. However, the lists may not reflect what a school district actually is receiving or would receive upon enactment of the future budget. Since State support of the foundation allowance accounts for more than 74% (\$9.0 billion) of State spending in the K-12 budget, it is important to know the workings of a district's foundation allowance. This article reviews the reasons a school district may be receiving less or more than its stated foundation allowance, along with the magnitude of variances around the State.¹

Explanation of a School District's Foundation Allowance

Since the time Michigan voters adopted Proposal A, the school finance reform measure of 1994, schools have been paid a foundation allowance for each pupil counted in membership. The foundation allowance is an unrestricted source of revenue for schools to be used for general operations and paid to school districts on a per-pupil basis. When Proposal A was being implemented, calculations were made to determine how much each school district was receiving from local and State money in fiscal years (FYs) 1992-93 and 1993-94, and those amounts were converted to a foundation allowance, which varied from a minimum of \$4,200 per pupil to more than \$10,000 in FY 1994-95. A funding structure was implemented that has worked over time to lessen the gap between the minimum and maximum foundation allowances, by setting a "target" foundation allowance, also known as the "basic" foundation allowance. When the budget process uses this gap-closing funding structure, districts with foundation allowances below the basic foundation allowance are provided with a larger per-pupil increase in funding compared with districts with foundation allowances above the basic foundation allowance. In the event a district with a foundation allowance below the basic in one year receives a dollar increase that "catches up" to the basic, the district then receives an amount equal to the basic foundation allowance from that point forward, and yearly foundation allowance increases do not provide any additional gap-closing funds to that district.

Figure 1 shows a general distribution of foundation allowances in FY 1994-95, the first year in which the system of school funding under Proposal A was implemented. As illustrated, out of 570 total districts, 41, or 7%, of districts were at the minimum of \$4,200 per pupil; 47% of districts (or 270) were between the minimum and the basic, which was \$5,000; 36% (or 207) were between the basic and the State maximum/hold harmless threshold (the point at which State aid ceases and districts must levy additional local mills on homesteads to support the foundation), which was \$6,500; and 9% (or 52), were above the hold harmless threshold.

In many of the years since Proposal A was adopted and implemented, when State funding increases were provided in the foundation allowance, districts at the lower end of per-pupil funding received higher dollar increases than those at the upper end of the scale. This emphasis on equity over time has reduced the funding gap between the lowest-funded district and the highest-funded district, from a difference of \$6,254 per pupil at the start of Proposal A to just over \$5,300 now, and has reduced the gap between the lowest-funded district and the hold-harmless threshold from \$2,300 per pupil to \$778. Figure 2 shows the general distribution of foundation allowances for FY 2015-16. Comparing Figures 1 and 2 illustrates how much the gap has closed and how the vast majority of school districts (84%, or 708), which include charter schools, now have statutory foundation allowances equal to the minimum, which is \$7,391 for FY 2015-16. The total number of school districts has increased over time reflecting the growth in the number of charter school districts.

¹ The calculations in the article focus on the funding supporting general education students. The calculations of funding for special education students are more complex and not included here.

Figure 1

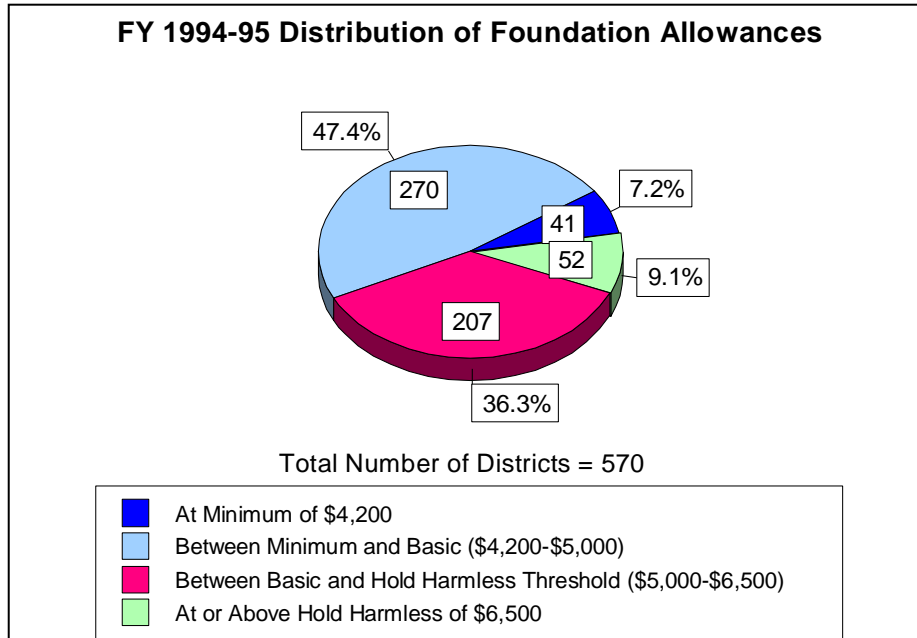
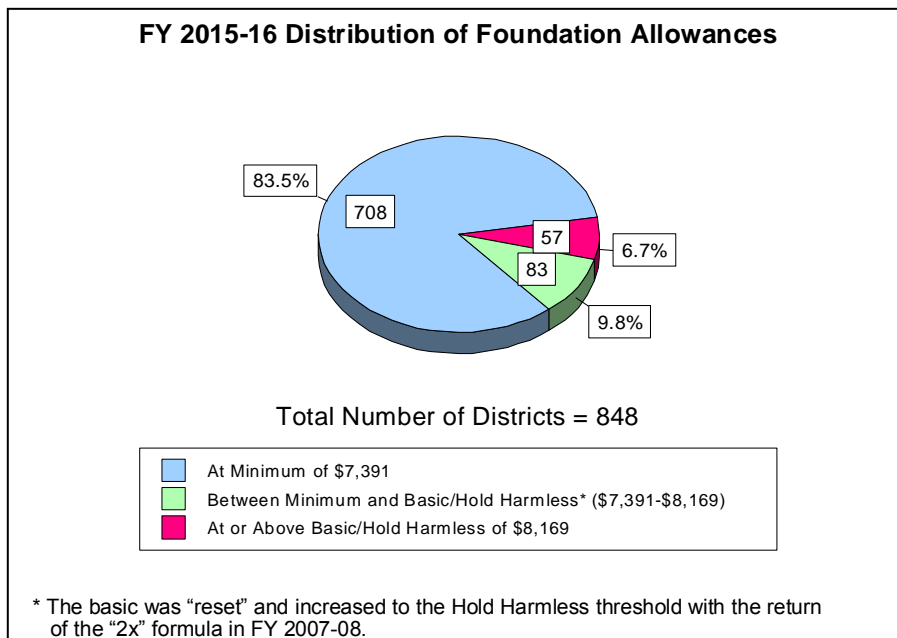


Figure 2



Reasons the Stated Foundation Allowance May Not Be What a District Receives

Figure 2 shows that 83% of school districts, which include charter schools, have statutory foundation allowances equal to the minimum, which is \$7,391 per pupil for FY 2015-16. (A full listing of each district's FY 2015-16 statutory foundation allowance may be found at http://www.senate.michigan.gov/sfa/Departments/DataCharts/DCK12_DistrictImpact.pdf.) However, the



amount actually received by a district (that is not a charter school) may differ from the statutory amount due to the interplay with local property tax revenue. For FY 2015-16, charter schools all receive the \$7,391 minimum foundation allowance, and they receive 100% of that amount from the State, so there is no difference for charter schools between their statutory foundation allowance and what is actually received in foundation allowance revenue.

The picture is less straightforward for local districts (i.e., school districts that are not charter schools and that levy local property taxes in support of operations). One of the changes under Proposal A requires that all local districts levy property taxes on nonhomesteads (e.g., businesses) to help support the cost of the foundation allowance. The general level of required local taxation is 18 mills, although this varies somewhat for a few districts around the State, if the district was levying something less than 18 mills prior to Proposal A.

The State School Aid Act includes a formula that calculates how much local revenue is generated from the 18-mill levy, with the State making up the difference between a district's foundation allowance, capped at the "hold harmless" or "State maximum" threshold, and that local revenue. To illustrate, a school district may have a foundation allowance of \$7,391 and, for example, the 18-mill levy on nonhomestead property may generate \$4,000 per pupil. The State then would make a payment to the district equal to the difference between the foundation allowance of \$7,391 and the amount generated locally of \$4,000, or a payment of \$3,391 per pupil.

Headlee Rollbacks

One reason a local district may not receive its statutory foundation allowance relates to the State Constitution. Under Article IX, Section 31, a provision of the so-called Headlee Amendment (adopted in 1978), a school district may be required to "roll back" its 18-mill levy if local revenue increases at a faster rate than inflation, and if the district does not obtain voter approval for additional millage in order to levy the full 18 mills. In the example above, if a district is required to roll its 18-mill levy back to something like 17.5 mills, and does not either seek or receive voter approval for additional millage, the State does not make up the difference in the lost millage because the formula for State support assumes the district is levying the full 18 mills. This, then, is one instance in which districts may receive less foundation allowance funding than statutorily allowed.

The phenomenon described above was much more prevalent before districts realized they could ask voters to authorize a millage rate in excess of 18 mills, which, if approved, could absorb Headlee rollbacks for a period of time, and have no net impact on foundation allowance funding. Even if districts seek and are granted voter approval for a millage rate in excess of 18 mills, statutorily they are not allowed to actually levy that higher millage rate. However, asking for authorization in excess of 18 mills has provided some cushion to districts in the event of Headlee rollbacks, as the rollback is applied to the authorized amount, not to the actual (capped) levy. At the end of FY 2014-15, 56 local districts were levying less than 18 mills in total, due to Headlee rollbacks; the average millage rate among those 56 districts was 17.73 mills; and the average per-pupil foregone revenue equaled \$14.

Voter Denial of Operating Millage

As described above, the formula in the School Aid Act that calculates the State's share of a district's foundation allowance assumes the district levies its maximum allowable operating millage, typically 18 mills, on nonhomestead property. However, voters must approve the 18-mill levy on nonhomestead property and, on rare occasions, the vote in a district fails. The State does not make up the lost revenue, and in virtually every case, the district ultimately receives voter approval of the renewal of the 18-mill levy. (Buena Vista did not renew its 18-mill levy, but this occurred after the district was dissolved, and did not affect its operating funding.) If a school district were unsuccessful in its attempts to have voters approve the 18-mill levy, the



district would forego all associated local revenue, and again, the State would not make up the difference, as provided under the current statute.

Local Revenue Exceeding Statutory Foundation Allowance

A somewhat opposite phenomenon also can occur, when local tax revenue raised by nonhomestead millage exceeds a district's statutory foundation allowance. In FY 2014-15, 37 districts actually received more than their statutory foundation allowance by simply levying their nonhomestead millage. This is allowed under current law, and in fact, in these instances, the State does not make any payment toward the district's foundation allowance costs, since the foundation allowance is funded 100% from local revenue. The State also does not force a return of any excess funding, and districts may retain excess foundation allowance revenue in these situations, as long as the millage complies with any Headlee considerations discussed above.

It is important to note that when a foundation allowance increase is provided for a particular budget year, and lists are published showing the projected dollar increase by district, a district in the above situation (considered "out-of-formula") actually will not likely receive that increase, because its funding is dependent entirely on local revenue, and not dependent on State actions. In other words, then, an increase in the foundation allowance reflects a State funding increase, and out-of-formula districts that receive no State support of the foundation allowance will see no increase in their net operational funding, unless there is an increase in the local revenue generated by the 18-mill levy.

Hold Harmless Districts that Choose Not to Levy Available Hold Harmless Mills

As mentioned above, implementation of Proposal A included a movement toward reducing the equity gap among school districts, and the State did this by providing larger dollar increases to districts with lower foundation allowances than to those with higher foundation allowances. In fact, the current formula is colloquially referred to as the "2x" formula, because when it is used it provides twice the dollar increase to districts at the minimum foundation allowance than to those with foundation allowances at or above the basic foundation allowance. (Districts with foundation allowances in excess of the minimum, but less than the basic, receive something in between "1x" and "2x" applied to the dollar increase in the basic foundation allowance.) When formulas are used in the School Aid Act to reduce the equity gap, they are striving to bring the districts between the minimum and the basic up to the basic foundation allowance over time.

The target level of per-pupil funding according to the current formula is the basic foundation allowance, which also can be referred to as the "State maximum" or the "hold harmless threshold". Each of these effectively means the same thing, namely the level beyond which a district must start levying "hold harmless" mills in order to achieve its full, statutory foundation allowance because State support is capped.

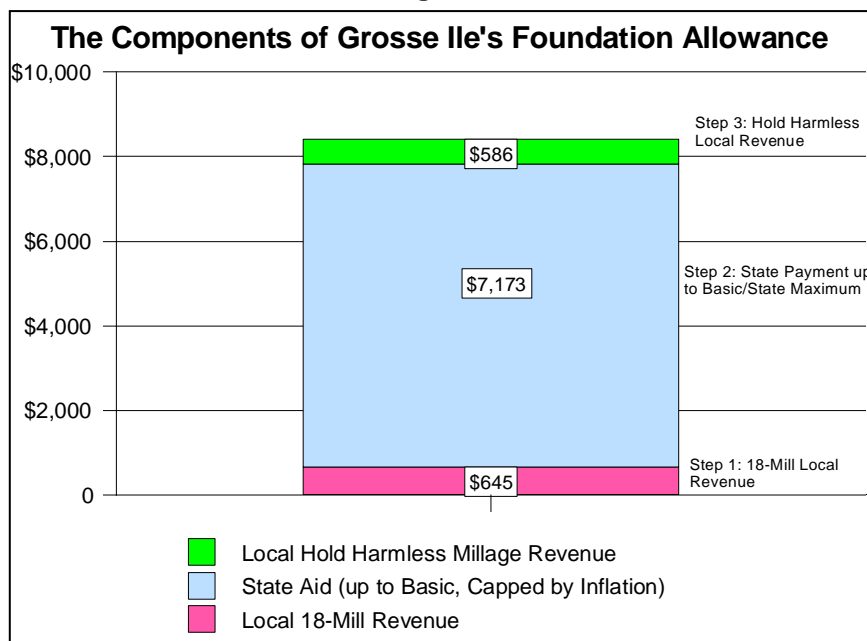
As an example of foundation allowance funding for a hold harmless district, Grosse Ile Township Schools in Wayne County had a foundation allowance of \$8,404 in FY 2014-15. The district levied 18 mills on nonhomestead property, which brought in \$645 per pupil in local revenue. The State then made a payment equal to the difference between the basic (also called the State maximum or hold harmless threshold) of \$8,099 (adjusted to \$7,818 because of the interplay with former Section 20j calculations²) and the local revenue of \$645, for State support of the foundation allowance equal to \$7,173 per pupil.

² Section 20(4) calculates the State share of the foundation allowance for hold harmless districts and yields differing State maximum figures based on 20j calculations and a district's FY 1998-99 foundation. In essence, the cap found in Section 1211 of the Revised School Code that restricts the combined State and local revenue for hold harmless districts from increasing more rapidly than inflation was implemented by capping the State share supporting these districts' foundation allowances, and not by capping the hold harmless mills levied.



In order for Grosse Ile (a "hold harmless" district) to receive its full statutory foundation of \$8,404, it then also levied, with voter approval, more than two additional mills on principal residence (homestead), industrial personal, and commercial personal property in the district. The 2.23 mills on principal residence and industrial and commercial personal property, then, raised the rest of the district's foundation allowance revenue, which is the difference between the district's statutory foundation allowance of \$8,404 and the adjusted State maximum capped amount for this district of \$7,818, or \$586. Figure 3 shows the makeup of Grosse Ile's foundation allowance.

Figure 3



However, some "hold harmless" districts (those that, since Proposal A, have had statutory foundation allowances in excess of the basic/State maximum threshold) voluntarily choose not to levy hold harmless mills, or not to levy the allowable number of hold harmless mills. The primary reason for a "hold harmless" district to choose not to levy all available hold harmless mills is to qualify for At Risk funding. At Risk funding provides additional support to school districts based on the number of children in the district eligible for free lunch, but the funding is available only to districts whose combined State and local per-pupil operating revenue is less than the basic/State maximum foundation allowance. A district also may choose not to levy hold harmless mills if the allowable mills would generate such a small amount of revenue that the district has determined it is not worthwhile to impose the cost on taxpayers, or perhaps the taxpayers have rejected the hold harmless millage in question.

While 44 districts are eligible to levy hold harmless mills, only 24 actually did so for FY 2014-15. Of the 20 hold harmless districts that do not levy hold harmless mills, 15 are part of the "out-of-formula" group mentioned earlier, where their basic (18-mill) local nonhomestead millage revenue brings in more revenue than their statutory foundation level, and therefore they do not need (and in fact then are ineligible) to levy hold harmless mills on homestead property. The remaining five hold harmless districts that do not levy hold harmless mills (Bangor Township, Colfax, Jefferson, Melvindale, and Warren Woods) have chosen to entirely forego levying hold harmless millage and therefore qualify for At Risk funding.



Turning to the 24 hold harmless districts that do levy hold harmless mills, two of the districts (River Rouge and Romulus) levy only at a millage rate that ensures that their combined State and local revenue does not exceed the threshold for qualifying for At Risk funds. Therefore, a total of seven hold harmless districts (the five that do not levy any extra mills and the two that levy only enough to remain eligible for At Risk) are receiving less than their statutory foundation allowances from not levying all available hold harmless mills, although they do receive At Risk payments that may or may not more than offset the foregone foundation allowance revenue.

Of the 22 hold harmless districts that do levy hold harmless mills but do not receive At Risk funding (i.e., their combined State and local revenue exceeds the basic/State maximum), most levy at a rate that provides the statutory foundation allowance, or something very close. In order to determine the level of hold harmless mills to levy each year, districts must estimate both the number of pupils and homestead taxable values. If a district charges too much in one year, it must reduce the millage assessed in the subsequent year, and vice versa. Therefore, there can be slight, and sometimes not so slight, differences between the statutory foundation and what the hold harmless district receives if estimates of pupils and taxable values are different than actual figures, but in most cases, the differences are then made up or returned in subsequent years.

Appendix A lists all of the districts, including charter schools, and their statutory FY 2014-15 foundation allowance along with their estimated actual operating revenue per pupil. The appendix also notes if the variance in a hold harmless district's statutory foundation allowance compared with actual revenue received is due only to technical differences because of estimating, or if there is an intent to levy fewer mills than authorized, which is the case for a few districts.³

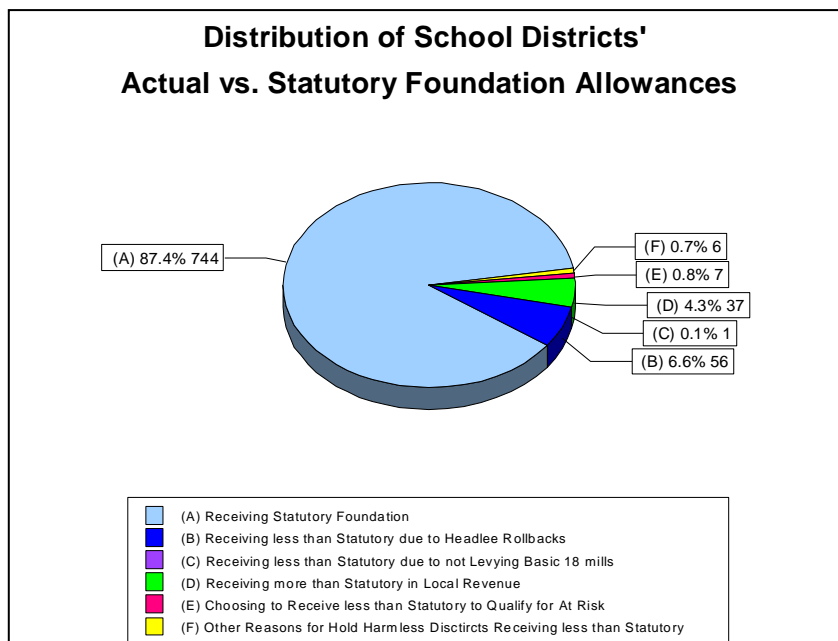
As an example, Troy School District's board of education decided to omit schools-of-choice students from the hold harmless levy calculation, and in so doing, is foregoing approximately \$53 per student. Southfield Public Schools made a decision not to recoup lost hold harmless revenue due to reductions in homestead taxable value, and is foregoing more than \$700 per pupil. Since the adoption of Proposal A, Lamphere Public Schools never levied the fully allowable hold harmless millage rate, and the district is foregoing more than \$900 per pupil.

Summary of Foundation Allowance Funding

Figure 4 shows the distribution of districts in terms of how their statutory foundation allowance compares with funding actually received. As shown, the majority of districts (87.4%) do receive an amount per pupil equal to their statutory foundation allowance. However, if charter schools are excluded (since all of them are 100% State funded), then the percentage of local districts that receive an amount equal to their statutory foundation allowance declines to 80.3%, the percentage of local districts receiving an amount less than their statutory foundation allowance in order to qualify for At Risk increases to 1.3%, the percentage of local districts receiving an amount less than their statutory foundation allowance for other reasons increases to 11.6%, and the percentage of local districts receiving more than their statutory foundation allowance increases to 6.8%.

³ Appendix A may show variances in dollar amounts but will indicate "No Difference" if the variances are driven entirely by the fact that the millage levy is based on estimates of pupils and taxable values.

Figure 4



Other Sources of Funding

School districts receive more than just the foundation allowance for funding programs and operations, but most of the other funding received is for specified purposes, as opposed to the unrestricted operational dollars in the foundation allowance. As noted earlier, the foundation allowance makes up 74% of the State's K-12 budget (\$8.9 billion in FY 2014-15), and when combined with local revenue (both the 18-mill levy and any hold-harmless mills), which totals an estimated \$2.2 billion, accounts for roughly 80% of a district's available revenue. Other large State-funded appropriations include special education funding, grants to districts to assist with and stabilize retirement costs, At Risk funding, and Great Start preschool funding. In addition, districts also receive Federal grants.

Conclusion

While it is useful to know a school district's statutory foundation allowance, it is also important to understand that what is stated may not be what is actually received by the district. There are numerous reasons why the statutory foundation allowance may vary from actual revenue received; in some cases, the variance is minor, and in others, the variance is significant. While the foundation allowance is only one part of a district's source of revenue, it is the primary method of funding a district's operations, and understanding the makeup of the foundation allowance and the factors that influence actual revenue received will help policymakers who represent those districts better understand the districts' funding environment.

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Appendix A

FY 2014-15 STATUTORY FOUNDATION ALLOWANCES AND ESTIMATED ACTUAL REVENUE PER PUPIL						
County	Code	District Name	FY 2014-15 Foundation Per Pupil	FY 2014-15 Actual Revenue Per Pupil	Difference Per Pupil	Reason for Difference (if known)
ALCONA	01010	ALCONA COMMUNITY SCHOOLS	\$7,126	\$7,126	\$0	No Difference
ALGER COUNTY	02010	AUTRAIN-ONOTA PUBLIC SCHOOLS	7,293	21,369	14,076	Out Of Formula
ALGER COUNTY	02020	BURT TOWNSHIP SCHOOL DISTRICT	9,997	21,478	11,481	Out Of Formula
ALGER COUNTY	02070	MUNISING PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALGER COUNTY	02080	SUPERIOR CENTRAL SCHOOL DISTRICT	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03010	PLAINWELL COMMUNITY SCHOOLS	7,126	7,121	(5)	Headlee Rollback
ALLEGAN COUNTY	03020	OTSEGO PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03030	ALLEGAN PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03040	WAYLAND UNION SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03050	FENNVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03060	MARTIN PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03070	HOPKINS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03080	SAUGATUCK PUBLIC SCHOOLS	8,130	8,149	19	No Difference
ALLEGAN COUNTY	03100	HAMILTON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03440	GLENN PUBLIC SCHOOL DISTRICT	7,883	11,496	3,613	Out Of Formula
ALLEGAN COUNTY	03900	INNOCADEMY ALLEGAN CAMPUS	7,126	7,126	0	No Difference
ALLEGAN COUNTY	03902	OUTLOOK ACADEMY	7,126	7,126	0	No Difference
ALPENA	04010	ALPENA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ALPENA	04901	BINGHAM ARTS ACADEMY	7,126	7,126	0	No Difference
ANTRIM COUNTY	05010	ALBA PUBLIC SCHOOLS	7,169	7,169	0	No Difference
ANTRIM COUNTY	05035	CENTRAL LAKE PUBLIC SCHOOLS	7,649	8,217	568	Out Of Formula
ANTRIM COUNTY	05040	BELLAIRE PUBLIC SCHOOLS	7,583	9,242	1,659	Out Of Formula
ANTRIM COUNTY	05060	ELK RAPIDS SCHOOLS	7,126	7,126	0	No Difference
ANTRIM COUNTY	05065	ELLSWORTH COMMUNITY SCHOOL	7,158	7,158	0	No Difference
ANTRIM COUNTY	05070	MANCELONA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ARENAC COUNTY	06010	ARENAC EASTERN SCHOOL DISTRICT	7,126	7,126	0	No Difference
ARENAC COUNTY	06020	AU GRES-SIMS SCHOOL DISTRICT	7,126	7,126	0	No Difference
ARENAC COUNTY	06050	STANDISH-STERLING COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BARAGA COUNTY	07010	ARVON TOWNSHIP SCHOOL DISTRICT	8,091	41,461	33,370	Out Of Formula
BARAGA COUNTY	07020	BARAGA AREA SCHOOLS	7,126	7,126	0	No Difference
BARAGA COUNTY	07040	L'ANSE AREA SCHOOLS	7,126	7,126	0	Headlee Rollback
BARRY COUNTY	08010	DELTON KELLOGG SCHOOLS	7,126	7,126	0	No Difference
BARRY COUNTY	08030	HASTINGS AREA SCHOOL DISTRICT	7,126	7,121	(5)	Headlee Rollback
BARRY COUNTY	08050	THORNAPPLE KELLOGG SCHOOL DISTRICT	7,126	7,126	0	No Difference
BAY COUNTY	09010	BAY CITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
BAY COUNTY	09030	BANGOR TOWNSHIP SCHOOLS	7,126	7,126	0	No Difference
BAY COUNTY	09050	ESSEXVILLE-HAMPTON PUBLIC SCHOOLS	7,361	7,361	0	No Difference
BAY COUNTY	09090	PINCONNING AREA SCHOOLS	7,126	7,126	0	No Difference
BAY COUNTY	09901	BAY-ARENAC COMMUNITY HIGH SCHOOL	7,218	7,218	0	No Difference

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County	Code	District Name	FY 2014-15 Foundation Per Pupil	FY 2014-15 Actual Revenue Per Pupil	Difference Per Pupil	Reason for Difference (if known)
BAY COUNTY	09902	BAY COUNTY PSA	7,126	7,126	0	No Difference
BAY COUNTY	09903	BAY CITY ACADEMY	7,126	7,126	0	No Difference
BENZIE COUNTY	10015	BENZIE COUNTY CENTRAL SCHOOLS	7,126	7,126	0	No Difference
BENZIE COUNTY	10025	FRANKFORT-ELBERTA AREA SCHOOLS	7,846	10,561	2,715	Out Of Formula
BERRIEN COUNTY	11010	BENTON HARBOR AREA SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11020	ST. JOSEPH PUBLIC SCHOOLS	7,257	7,257	0	No Difference
BERRIEN COUNTY	11030	LAKESHORE SCHOOL DISTRICT (BERRIEN)	7,126	7,126	0	No Difference
BERRIEN COUNTY	11033	RIVER VALLEY SCHOOL DISTRICT	7,517	11,996	4,479	Out Of Formula
BERRIEN COUNTY	11160	GALIEN TOWNSHIP SCHOOL DISTRICT	7,126	137,899	130,773	Out Of Formula
BERRIEN COUNTY	11200	NEW BUFFALO AREA SCHOOLS	9,934	19,196	9,262	Out Of Formula
BERRIEN COUNTY	11210	BRANDYWINE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11240	BERRIEN SPRINGS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11250	EAU CLAIRE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11300	NILES COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11310	BUCHANAN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BERRIEN COUNTY	11320	WATERVLIET SCHOOL DISTRICT	7,126	7,126	0	No Difference
BERRIEN COUNTY	11330	COLOMA COMMUNITY SCHOOLS	7,126	7,125	(1)	Headlee Rollback
BERRIEN COUNTY	11340	BRIDGMAN PUBLIC SCHOOLS	8,155	9,126	971	Out Of Formula
BERRIEN COUNTY	11670	HAGAR TOWNSHIP S/D #6	7,126	7,120	(6)	Headlee Rollback
BERRIEN COUNTY	11830	SODUS TOWNSHIP S/D #5	7,126	7,126	0	No Difference
BERRIEN COUNTY	11901	COUNTRYSIDE ACADEMY	7,126	7,126	0	No Difference
BERRIEN COUNTY	11903	BENTON HARBOR CHARTER SCHOOL ACADEMY	7,126	7,126	0	No Difference
BERRIEN COUNTY	11904	MILDRED C. WELLS PREPARATORY ACADEMY	7,126	7,126	0	No Difference
BERRIEN COUNTY	11905	DREAM ACADEMY	7,126	7,126	0	No Difference
BRANCH COUNTY	12010	COLDWATER COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BRANCH COUNTY	12020	BRONSON COMMUNITY SCHOOL DISTRICT	7,126	7,113	(13)	Headlee Rollback
BRANCH COUNTY	12040	QUINCY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BRANCH COUNTY	12901	PANSOPHIA ACADEMY	7,126	7,126	0	No Difference
CALHOUN COUNTY	13010	ALBION PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CALHOUN COUNTY	13020	BATTLE CREEK PUBLIC SCHOOLS	7,168	7,168	0	No Difference
CALHOUN COUNTY	13050	ATHENS AREA SCHOOLS	7,126	7,126	0	No Difference
CALHOUN COUNTY	13070	HARPER CREEK COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
CALHOUN COUNTY	13080	HOMER COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
CALHOUN COUNTY	13090	LAKEVIEW SCH. DISTRICT (CALHOUN)	7,255	7,255	0	No Difference
CALHOUN COUNTY	13095	MAR LEE SCHOOL DISTRICT	7,126	7,126	0	No Difference
CALHOUN COUNTY	13110	MARSHALL PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CALHOUN COUNTY	13120	PENNFIELD SCHOOLS	7,126	7,126	0	No Difference
CALHOUN COUNTY	13130	TEKONSHA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
BRANCH COUNTY	13135	UNION CITY COMMUNITY SCHOOLS	7,126	7,121	(5)	Headlee Rollback
CALHOUN COUNTY	13900	BATTLE CREEK MONTESSORI ACADEMY	7,168	7,168	0	No Difference

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CALHOUN COUNTY	13901	ARBOR ACADEMY	7,218	7,218	0	No Difference
CALHOUN COUNTY	13902	ENDEAVOR CHARTER ACADEMY	7,168	7,168	0	No Difference
CALHOUN COUNTY	13903	MARSHALL ACADEMY	7,126	7,126	0	No Difference
CALHOUN COUNTY	13904	BATTLE CREEK AREA LEARNING CENTER	7,218	7,218	0	No Difference
CASS COUNTY	14010	CASSOPOLIS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CASS COUNTY	14020	DOWAGIAC UNION SCHOOL DISTRICT	7,126	7,126	0	No Difference
CASS COUNTY	14030	EDWARDSBURG PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CASS COUNTY	14050	MARCELLUS COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
CHARLEVOIX COUNTY	15010	BEAVER ISLAND COMMUNITY SCHOOL	10,203	24,819	14,616	Out Of Formula
CHARLEVOIX COUNTY	15020	BOYNE CITY PUBLIC SCHOOLS	7,243	7,243	0	No Difference
CHARLEVOIX COUNTY	15030	BOYNE FALLS PUBLIC SCHOOL DISTRICT	7,126	11,675	4,549	Out Of Formula
CHARLEVOIX COUNTY	15050	CHARLEVOIX PUBLIC SCHOOLS	8,046	8,046	0	No Difference
CHARLEVOIX COUNTY	15060	EAST JORDAN PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CHARLEVOIX COUNTY	15901	CONCORD ACADEMY - BOYNE	7,218	7,218	0	No Difference
CHARLEVOIX COUNTY	15902	CHARLEVOIX MONTESSORI ACADEMY FOR THE ARTS	7,218	7,218	0	No Difference
CHEBOYGAN COUNTY	16015	CHEBOYGAN AREA SCHOOLS	7,126	7,126	0	No Difference
CHEBOYGAN COUNTY	16050	INLAND LAKES SCHOOLS	7,126	7,124	(2)	Headlee Rollback
EMMET COUNTY	16070	MACKINAW CITY PUBLIC SCHOOLS	7,855	11,140	3,285	Out Of Formula
CHEBOYGAN COUNTY	16100	WOLVERINE COMMUNITY SCHOOL DISTRICT	7,710	7,710	0	No Difference
CHIPPEWA COUNTY	17010	SAULT STE. MARIE AREA SCHOOLS	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17050	DETOUR AREA SCHOOLS	8,890	16,680	7,790	Out Of Formula
CHIPPEWA COUNTY	17090	PICKFORD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17110	RUDYARD AREA SCHOOLS	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17140	BRIMLEY AREA SCHOOLS	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17160	WHITEFISH TOWNSHIP SCHOOLS	10,871	37,042	26,171	Out Of Formula
CHIPPEWA COUNTY	17901	JOSEPH K. LUMSDEN BAHWETING ANISHNABE ACADEMY	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17902	OJIBWE CHARTER SCHOOL	7,126	7,126	0	No Difference
CHIPPEWA COUNTY	17903	DETOUR ARTS AND TECHNOLOGY ACADEMY	7,218	7,218	0	No Difference
CLARE COUNTY	18010	CLARE PUBLIC SCHOOLS	7,126	7,097	(29)	Headlee Rollback
CLARE COUNTY	18020	FARWELL AREA SCHOOLS	7,126	7,126	0	No Difference
CLARE COUNTY	18060	HARRISON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
CLINTON COUNTY	19010	DEWITT PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CLINTON COUNTY	19070	FOWLER PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CLINTON COUNTY	19100	BATH COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
CLINTON COUNTY	19120	OVID-ELSIE AREA SCHOOLS	7,126	7,125	-1	Headlee Rollback
CLINTON COUNTY	19125	PEWAMO-WESTPHALIA COMMUNITY SCHOOLS	7,144	7,144	0	No Difference
CLINTON COUNTY	19140	ST. JOHNS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
CRAWFORD COUNTY	20015	CRAWFORD AUSABLE SCHOOLS	7,126	7,126	0	No Difference
DELTA COUNTY	21010	ESCANABA AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
DELTA COUNTY	21025	GLADSTONE AREA SCHOOLS	7,126	7,126	0	No Difference

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DELTA COUNTY	21060	RAPID RIVER PUBLIC SCHOOLS	7,126	7,126	0	No Difference
DELTA COUNTY	21065	BIG BAY DE NOC SCHOOL DISTRICT	7,126	7,126	0	No Difference
MENOMINEE COUNTY	21090	BARK RIVER-HARRIS SCHOOL DISTRICT	7,126	7,096	(30)	Headlee Rollback
DELTA COUNTY	21135	MID PENINSULA SCHOOL DISTRICT	7,126	7,126	0	No Difference
DICKINSON COUNTY	22010	IRON MOUNTAIN PUBLIC SCHOOLS	7,126	7,119	(7)	Headlee Rollback
DICKINSON COUNTY	22025	NORWAY-VULCAN AREA SCHOOLS	7,126	7,123	(3)	Headlee Rollback
DICKINSON COUNTY	22030	BREITUNG TOWNSHIP SCHOOL DISTRICT	7,126	7,126	0	No Difference
DICKINSON COUNTY	22045	NORTH DICKINSON COUNTY SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23010	BELLEVUE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23030	CHARLOTTE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23050	EATON RAPIDS PUBLIC SCHOOLS	7,126	7,120	(6)	Headlee Rollback
EATON COUNTY	23060	GRAND LEDGE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23065	MAPLE VALLEY SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23080	OLIVET COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23090	POTTERVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	23490	ONEIDA TOWNSHIP S/D #3	10,613	9,213	(1,400)	Unknown
INGHAM COUNTY	23900	LIFE TECH ACADEMY	7,126	7,126	0	No Difference
EATON COUNTY	23901	ISLAND CITY ACADEMY	7,126	7,126	0	No Difference
EATON COUNTY	23902	RELEVANT ACADEMY OF EATON COUNTY	7,126	7,126	0	No Difference
EATON COUNTY	23903	INSIGHT SCHOOL OF MICHIGAN	7,126	7,126	0	No Difference
EMMET COUNTY	24020	HARBOR SPRINGS SCHOOL DISTRICT	8,287	11,322	3,035	Out Of Formula
EMMET COUNTY	24030	ALANSON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
EMMET COUNTY	24040	PELLSTON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
EMMET COUNTY	24070	PUBLIC SCHOOLS OF PETOSKEY	7,126	7,126	0	No Difference
EMMET COUNTY	24901	CONCORD ACADEMY - PETOSKEY	7,126	7,126	0	No Difference
GENESEE COUNTY	25010	FLINT, SCHOOL DISTRICT OF THE CITY OF	7,566	7,566	0	No Difference
GENESEE COUNTY	25030	GRAND BLANC COMMUNITY SCHOOLS	7,386	7,386	0	No Difference
GENESEE COUNTY	25040	MT. MORRIS CONSOLIDATED SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25050	GOODRICH AREA SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25060	BENDLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25070	GENESEE SCHOOL DISTRICT	7,126	7,126	0	No Difference
GENESEE COUNTY	25080	CARMAN-AINSWORTH COMMUNITY SCHOOLS	7,855	7,855	0	No Difference
GENESEE COUNTY	25100	FENTON AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25110	KEARSLEY COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
GENESEE COUNTY	25120	FLUSHING COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25130	ATHERTON COMMUNITY SCHOOLS	7,126	7,116	(10)	Headlee Rollback
GENESEE COUNTY	25140	DAVISON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25150	CLIO AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
GENESEE COUNTY	25180	SWARTZ CREEK COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25200	LAKE FENTON COMMUNITY SCHOOLS	7,307	7,307	0	No Difference

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GENESEE COUNTY	25210	WESTWOOD HEIGHTS SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25230	BENTLEY COMMUNITY SCHOOL DISTRICT	7,225	7,225	0	No Difference
GENESEE COUNTY	25240	BEECHER COMMUNITY SCHOOL DISTRICT	7,515	7,515	0	No Difference
GENESEE COUNTY	25250	LINDEN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GENESEE COUNTY	25260	MONTROSE COMMUNITY SCHOOLS	7,342	7,342	0	No Difference
GENESEE COUNTY	25280	LAKEVILLE COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
GENESEE COUNTY	25900	GENESEE STEM ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25902	WOODLAND PARK ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25903	GRAND BLANC ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25904	NORTHRIDGE ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25905	INTERNATIONAL ACADEMY OF FLINT	7,218	7,218	0	No Difference
GENESEE COUNTY	25907	LINDEN CHARTER ACADEMY	7,126	7,126	0	No Difference
GENESEE COUNTY	25909	BURTON GLEN CHARTER ACADEMY	7,126	7,126	0	No Difference
GENESEE COUNTY	25910	RICHFIELD PUBLIC SCHOOL ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25911	MADISON ACADEMY	7,126	7,126	0	No Difference
GENESEE COUNTY	25912	THE NEW STANDARD ACADEMY	7,218	7,218	0	No Difference
GENESEE COUNTY	25914	GREATER HEIGHTS ACADEMY	7,126	7,126	0	No Difference
GENESEE COUNTY	25915	WAY ACADEMY - FLINT	7,218	7,218	0	No Difference
GLADWIN COUNTY	26010	BEAVERTON RURAL SCHOOLS	7,126	7,126	0	No Difference
GLADWIN COUNTY	26040	GLADWIN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GOGEBIC COUNTY	27010	BESSEMER AREA SCHOOL DISTRICT	7,126	7,124	(2)	Headlee Rollback
GOGEBIC COUNTY	27020	IRONWOOD AREA SCHOOLS OF GOGEBIC COUNTY	7,126	7,105	(21)	Headlee Rollback
GOGEBIC COUNTY	27070	WAKEFIELD-MARENISCO SCHOOL DISTRICT	7,461	7,461	0	No Difference
GOGEBIC COUNTY	27080	WATERSMEET TOWNSHIP SCHOOL DISTRICT	7,963	12,421	4,458	Out Of Formula
GRAND TRAVERSE COUNTY	28010	TRAVERSE CITY AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
WEXFORD COUNTY	28035	BUCKLEY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GRAND TRAVERSE COUNTY	28090	KINGSLEY AREA SCHOOLS	7,126	7,126	0	No Difference
GRAND TRAVERSE COUNTY	28901	WOODLAND SCHOOL	7,126	7,126	0	No Difference
GRAND TRAVERSE COUNTY	28902	GRAND TRAVERSE ACADEMY	7,126	7,126	0	No Difference
GRAND TRAVERSE COUNTY	28904	THE GREENSPIRE SCHOOL	7,126	7,126	0	No Difference
GRATIOT COUNTY	29010	ALMA PUBLIC SCHOOLS	7,129	7,129	0	No Difference
GRATIOT COUNTY	29020	ASHLEY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GRATIOT COUNTY	29040	BRECKENRIDGE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
GRATIOT COUNTY	29050	FULTON SCHOOLS	7,126	7,126	0	No Difference
GRATIOT COUNTY	29060	ITHACA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
GRATIOT COUNTY	29100	ST. LOUIS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30010	CAMDEN-FRONTIER SCHOOL	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30020	HILLSDALE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30030	JONESVILLE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30040	LITCHFIELD COMMUNITY SCHOOLS	7,126	7,126	0	No Difference

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HILLSDALE COUNTY	30050	NORTH ADAMS-JEROME PUBLIC SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30060	PITTSFORD AREA SCHOOLS	7,126	7,124	(2)	Headlee Rollback
HILLSDALE COUNTY	30070	READING COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30080	WALDRON AREA SCHOOLS	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30901	HILLSDALE PREPARATORY SCHOOL	7,126	7,126	0	No Difference
HILLSDALE COUNTY	30902	WILL CARLETON CHARTER SCHOOL ACADEMY	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31010	HANCOCK PUBLIC SCHOOLS	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31020	ADAMS TOWNSHIP SCHOOL DISTRICT	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31030	PUBLIC SCHOOLS OF CALUMET, LAURIUM & KEWEENAW	7,126	7,096	(30)	Headlee Rollback
HOUGHTON COUNTY	31050	CHASSELL TOWNSHIP SCHOOL DISTRICT	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31070	ELM RIVER TOWNSHIP SCHOOL DISTRICT	8,099	41,207	33,108	Out Of Formula
HOUGHTON COUNTY	31100	DOLLAR BAY-TAMARACK CITY AREA SCHOOLS	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31110	HOUGHTON-PORTAGE TOWNSHIP SCHOOL DISTRICT	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31130	LAKE LINDEN-HUBBELL SCHOOL DISTRICT	7,126	7,126	0	No Difference
HOUGHTON COUNTY	31140	STANTON TOWNSHIP PUBLIC SCHOOLS	7,126	7,126	0	No Difference
HURON COUNTY	32010	BAD AXE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
HURON COUNTY	32030	CASEVILLE PUBLIC SCHOOLS	7,452	7,452	0	No Difference
HURON COUNTY	32040	CHURCH SCHOOL DISTRICT	7,126	5,961	(1,165)	Doesn't Levy Basic 18 Mills
HURON COUNTY	32050	ELKTON-PIGEON-BAY PORT LAKER SCHOOLS	7,126	7,126	0	No Difference
HURON COUNTY	32060	HARBOR BEACH COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
HURON COUNTY	32080	NORTH HURON SCHOOL DISTRICT	7,126	7,126	0	No Difference
HURON COUNTY	32090	OWENDALE-GAGETOWN AREA SCHOOL DISTRICT	7,150	7,150	0	No Difference
HURON COUNTY	32130	PORT HOPE COMMUNITY SCHOOLS	8,805	9,252	447	Out Of Formula
HURON COUNTY	32170	UBLY COMMUNITY SCHOOLS	7,126	7,116	(10)	Headlee Rollback
HURON COUNTY	32260	COLFAX TOWNSHIP S/D #1F	8,664	7,836	(828)	Qualifies for At Risk
HURON COUNTY	32610	SIGEL TOWNSHIP S/D #3F	7,126	46,098	38,972	Out Of Formula
HURON COUNTY	32620	SIGEL TOWNSHIP S/D #4F	7,126	7,126	0	No Difference
HURON COUNTY	32630	SIGEL TOWNSHIP S/D #6	7,555	7,555	0	No Difference
HURON COUNTY	32650	VERONA TOWNSHIP S/D #1F	7,126	7,126	0	No Difference
INGHAM COUNTY	33010	EAST LANSING SCHOOL DISTRICT	8,099	8,099	0	No Difference
INGHAM COUNTY	33020	LANSING PUBLIC SCHOOL DISTRICT	7,418	7,410	(8)	Headlee Rollback
INGHAM COUNTY	33040	DANSVILLE SCHOOLS	7,126	7,118	(8)	Headlee Rollback
INGHAM COUNTY	33060	HASLETT PUBLIC SCHOOLS	7,126	7,126	0	No Difference
INGHAM COUNTY	33070	HOLT PUBLIC SCHOOLS	7,349	7,323	(26)	Headlee Rollback
INGHAM COUNTY	33100	LESLIE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
INGHAM COUNTY	33130	MASON PUBLIC SCHOOLS (INGHAM)	7,126	7,126	0	No Difference
INGHAM COUNTY	33170	OKEMOS PUBLIC SCHOOLS	8,099	8,099	0	No Difference
INGHAM COUNTY	33200	STOCKBRIDGE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
EATON COUNTY	33215	WAVERLY COMMUNITY SCHOOLS	8,483	8,472	(11)	No Difference

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INGHAM COUNTY	33220	WEBBERVILLE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
INGHAM COUNTY	33230	WILLIAMSTON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
INGHAM COUNTY	33901	COLE ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33902	EL-HAJJ MALIK EL-SHABAZZ ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33904	MID-MICHIGAN LEADERSHIP ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33906	WHITE PINE ACADEMY	7,126	7,126	0	No Difference
INGHAM COUNTY	33909	WINDEMERE PARK CHARTER ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33910	LANSING CHARTER ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33911	MICHIGAN CONNECTIONS ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33913	NEXUS ACADEMY OF LANSING	7,218	7,218	0	No Difference
INGHAM COUNTY	33914	GREAT LAKES CYBER ACADEMY	7,218	7,218	0	No Difference
INGHAM COUNTY	33915	BLENDED LEARNING ACADEMIES CREDIT RECOVERY HIGH SCH.	7,218	7,218	0	No Difference
IONIA COUNTY	34010	IONIA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
IONIA COUNTY	34040	PALO COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
IONIA COUNTY	34080	BELDING AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
IONIA COUNTY	34090	LAKEWOOD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
IONIA COUNTY	34110	PORTLAND PUBLIC SCHOOLS	7,126	7,126	0	No Difference
IONIA COUNTY	34120	SARANAC COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
IONIA COUNTY	34140	BERLIN TOWNSHIP S/D #3	7,126	7,126	0	No Difference
IONIA COUNTY	34340	EASTON TOWNSHIP S/D #6	7,126	7,126	0	No Difference
IONIA COUNTY	34360	IONIA TOWNSHIP S/D #2	7,126	9,977	2,851	Out Of Formula
IOSCO COUNTY	35010	OSCODA AREA SCHOOLS	7,126	7,126	0	No Difference
IOSCO COUNTY	35020	HALE AREA SCHOOLS	7,126	7,126	0	No Difference
IOSCO COUNTY	35030	TAWAS AREA SCHOOLS	7,126	7,126	0	No Difference
IOSCO COUNTY	35040	WHITTEMORE-PRESCOTT AREA SCHOOLS	7,126	7,126	0	No Difference
IOSCO COUNTY	35902	ALTERNATIVE EDUCATIONAL ACADEMY OF IOSCO COUNTY	7,126	7,126	0	No Difference
IRON COUNTY	36015	FOREST PARK SCHOOL DISTRICT	7,126	7,033	(93)	Headlee Rollback
IRON COUNTY	36025	WEST IRON COUNTY PUBLIC SCHOOLS	7,126	7,087	(39)	Headlee Rollback
ISABELLA COUNTY	37010	MT. PLEASANT CITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
ISABELLA COUNTY	37040	BEAL CITY PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ISABELLA COUNTY	37060	SHEPHERD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ISABELLA COUNTY	37901	RENAISSANCE PUBLIC SCHOOL ACADEMY	7,126	7,126	0	No Difference
ISABELLA COUNTY	37902	MOREY MONTESSORI PUBLIC SCHOOL ACADEMY	7,126	7,126	0	No Difference
JACKSON COUNTY	38010	WESTERN SCHOOL DISTRICT	7,126	7,126	0	No Difference
JACKSON COUNTY	38020	VANDERCOOK LAKE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38040	COLUMBIA SCHOOL DISTRICT	7,126	7,126	0	No Difference
JACKSON COUNTY	38050	GRASS LAKE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38080	CONCORD COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38090	EAST JACKSON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38100	HANOVER-HORTON SCHOOL DISTRICT	7,126	7,126	0	No Difference

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JACKSON COUNTY	38120	MICHIGAN CENTER SCHOOL DISTRICT	7,126	7,126	0	No Difference
JACKSON COUNTY	38130	NAPOLEON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38140	NORTHWEST COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38150	SPRINGPORT PUBLIC SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38170	JACKSON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
JACKSON COUNTY	38900	JACKSON PREPARATORY & EARLY COLLEGE	7,126	7,126	0	No Difference
JACKSON COUNTY	38901	DA VINCI INSTITUTE	7,126	7,126	0	No Difference
JACKSON COUNTY	38902	PARAGON CHARTER ACADEMY	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39010	KALAMAZOO PUBLIC SCHOOLS	7,501	7,501	0	No Difference
KALAMAZOO COUNTY	39020	CLIMAX-SCOTTS COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39030	COMSTOCK PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39050	GALESBURG-AUGUSTA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39065	GULL LAKE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39130	PARCHMENT SCHOOL DISTRICT	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39140	PORTAGE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39160	SCHOOLCRAFT COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39170	VICKSBURG COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39900	LAKESIDE CHARTER SCHOOL	7,218	7,218	0	No Difference
KALAMAZOO COUNTY	39903	OAKLAND ACADEMY	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39905	PARAMOUNT CHARTER ACADEMY	7,218	7,218	0	No Difference
KALAMAZOO COUNTY	39906	YOUTH ADVANCEMENT ACADEMY	7,218	7,218	0	No Difference
KALAMAZOO COUNTY	39907	FOREST ACADEMY	7,126	7,126	0	No Difference
KALAMAZOO COUNTY	39908	EVERGREEN ACADEMY	7,218	7,218	0	No Difference
KALKASKA COUNTY	40020	FOREST AREA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KALKASKA COUNTY	40040	KALKASKA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KALKASKA COUNTY	40060	EXCELSIOR TOWNSHIP S/D #1	7,126	7,126	0	No Difference
KENT COUNTY	41010	GRAND RAPIDS PUBLIC SCHOOLS	7,135	7,135	0	No Difference
KENT COUNTY	41020	GODWIN HEIGHTS PUBLIC SCHOOLS	7,867	7,867	0	No Difference
KENT COUNTY	41025	NORTHVIEW PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41026	WYOMING PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41040	BYRON CENTER PUBLIC SCHOOLS	7,518	7,518	0	No Difference
KENT COUNTY	41050	CALEDONIA COMMUNITY SCHOOLS	8,012	8,012	0	No Difference
KENT COUNTY	41070	CEDAR SPRINGS PUBLIC SCHOOLS	7,126	7,126	0	Headlee Rollback
KENT COUNTY	41080	COMSTOCK PARK PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41090	EAST GRAND RAPIDS PUBLIC SCHOOLS	7,500	7,498	(2)	Headlee Rollback
KENT COUNTY	41110	FOREST HILLS PUBLIC SCHOOLS	8,084	8,084	0	No Difference
KENT COUNTY	41120	GODFREY-LEE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41130	GRANDVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41140	KELLOGGSVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41145	KENOWA HILLS PUBLIC SCHOOLS	7,259	7,259	0	No Difference

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County	Code	District Name	FY 2014-15 Foundation Per Pupil	FY 2014-15 Actual Revenue Per Pupil	Difference Per Pupil	Reason for Difference (if known)
KENT COUNTY	41150	KENT CITY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41160	KENTWOOD PUBLIC SCHOOLS	7,197	7,197	0	No Difference
KENT COUNTY	41170	LOWELL AREA SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41210	ROCKFORD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41240	SPARTA AREA SCHOOLS	7,126	7,126	0	No Difference
KENT COUNTY	41900	COVENANT HOUSE ACADEMY GRAND RAPIDS	7,135	7,135	0	No Difference
KENT COUNTY	41901	NEW BRANCHES CHARTER ACADEMY	7,135	7,135	0	No Difference
KENT COUNTY	41904	WEST MI ACADEMY OF ENVIRONMENTAL SCIENCE	7,218	7,218	0	No Difference
KENT COUNTY	41905	EXCEL CHARTER ACADEMY	7,197	7,197	0	No Difference
KENT COUNTY	41908	BYRON CENTER CHARTER SCHOOL	7,218	7,218	0	No Difference
KENT COUNTY	41909	VISTA CHARTER ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41910	VANGUARD CHARTER ACADEMY	7,126	7,126	0	No Difference
KENT COUNTY	41911	GRATTAN ACADEMY	7,126	7,126	0	No Difference
KENT COUNTY	41914	KNAPP CHARTER ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41915	WALKER CHARTER ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41916	CROSS CREEK CHARTER ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41917	WILLIAM C. ABNEY ACADEMY	7,135	7,135	0	No Difference
KENT COUNTY	41918	CREATIVE TECHNOLOGIES ACADEMY	7,126	7,126	0	No Difference
KENT COUNTY	41919	RIDGE PARK CHARTER ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41920	CHANDLER WOODS CHARTER ACADEMY	7,126	7,126	0	No Difference
KENT COUNTY	41921	GRAND RAPIDS CHILD DISCOVERY CENTER	7,135	7,135	0	No Difference
KENT COUNTY	41922	LIGHTHOUSE ACADEMY	7,197	7,197	0	No Difference
KENT COUNTY	41923	WELLSPRING PREPARATORY HIGH SCHOOL	7,135	7,135	0	No Difference
KENT COUNTY	41924	WEST MICHIGAN AVIATION ACADEMY	7,218	7,218	0	No Difference
KENT COUNTY	41925	MICHIGAN VIRTUAL CHARTER ACADEMY	7,135	7,135	0	No Difference
KENT COUNTY	41926	HOPE ACADEMY OF WEST MICHIGAN	7,135	7,135	0	No Difference
KENT COUNTY	41927	GRAND RAPIDS ELLINGTON ACADEMY OF ARTS & TECHNOLOGY	7,135	7,135	0	No Difference
KENT COUNTY	41928	RIVER CITY SCHOLARS CHARTER ACADEMY	7,135	7,135	0	No Difference
KENT COUNTY	41929	NEXUS ACADEMY OF GRAND RAPIDS	7,135	7,135	0	No Difference
KEWEENAW COUNTY	42030	GRANT TOWNSHIP S/D #2	12,336	30,769	18,433	Out Of Formula
LAKE COUNTY	43040	BALDWIN COMMUNITY SCHOOLS	7,175	10,853	3,678	Out Of Formula
LAPEER COUNTY	44010	LAPEER COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LAPEER COUNTY	44020	ALMONT COMMUNITY SCHOOLS	7,126	7,110	(16)	Headlee Rollback
LAPEER COUNTY	44050	DRYDEN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LAPEER COUNTY	44060	IMLAY CITY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LAPEER COUNTY	44090	NORTH BRANCH AREA SCHOOLS	7,126	7,126	0	No Difference
LAPEER COUNTY	44901	CHATFIELD SCHOOL	7,126	7,126	0	No Difference
LEELANAU COUNTY	45010	GLEN LAKE COMMUNITY SCHOOLS	7,126	9,404	2,278	Out Of Formula
LEELANAU COUNTY	45020	LELAND PUBLIC SCHOOL DISTRICT	7,898	7,898	0	No Difference
LEELANAU COUNTY	45040	NORTHPORT PUBLIC SCHOOL DISTRICT	8,898	18,634	9,736	Out Of Formula

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LEELANAU COUNTY	45050	SUTTONS BAY PUBLIC SCHOOLS	7,126	7,126	0	No Difference
LEELANAU COUNTY	45901	LEELANAU MONTESSORI PUBLIC SCHOOL ACADEMY	7,126	7,126	0	No Difference
LENAWEE COUNTY	46010	ADRIAN, SCHOOL DISTRICT OF THE CITY OF	7,126	7,126	0	No Difference
LENAWEE COUNTY	46020	ADDISON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46040	BLISSFIELD COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46050	BRITTON DEERFIELD SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46060	CLINTON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46080	HUDSON AREA SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46090	MADISON SCHOOL DISTRICT (LENAWEE)	7,942	7,942	0	No Difference
LENAWEE COUNTY	46100	MORENCI AREA SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46110	ONSTED COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46130	SAND CREEK COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LENAWEE COUNTY	46140	TECUMSEH PUBLIC SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47010	BRIGHTON AREA SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47030	FOWLERVILLE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47060	HARTLAND CONSOLIDATED SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47070	HOWELL PUBLIC SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47080	PINCKNEY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47901	KENSINGTON WOODS SCHOOLS	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47902	CHARYL STOCKWELL ACADEMY	7,126	7,126	0	No Difference
LIVINGSTON COUNTY	47903	FLEXTECH HIGH SCHOOL	7,126	7,126	0	No Difference
LUCE COUNTY	48040	TAHQUAMENON AREA SCHOOLS	7,126	7,126	0	No Difference
MACKINAC COUNTY	49010	ST. IGNACE AREA SCHOOLS	7,126	7,126	0	No Difference
MACKINAC COUNTY	49020	BOIS BLANC PINES SCHOOL DISTRICT	15,486	28,459	12,973	Out Of Formula
MACKINAC COUNTY	49040	LES CHENEUX COMMUNITY SCHOOLS	7,348	9,264	1,916	Out Of Formula
MACKINAC COUNTY	49055	ENGADINE CONSOLIDATED SCHOOLS	7,562	7,562	0	No Difference
MACKINAC COUNTY	49070	MORAN TOWNSHIP SCHOOL DISTRICT	7,126	17,598	10,472	Out Of Formula
MACKINAC COUNTY	49110	MACKINAC ISLAND PUBLIC SCHOOLS	11,207	18,973	7,766	Out Of Formula
MACKINAC COUNTY	49901	THREE LAKES ACADEMY	7,126	7,126	0	No Difference
MACOMB COUNTY	50010	CENTER LINE PUBLIC SCHOOLS	9,433	9,227	(206)	Unknown
MACOMB COUNTY	50020	EAST DETROIT PUBLIC SCHOOLS	7,592	7,592	0	No Difference
MACOMB COUNTY	50030	ROSEVILLE COMMUNITY SCHOOLS	7,547	7,547	0	No Difference
ST. CLAIR COUNTY	50040	ANCHOR BAY SCHOOL DISTRICT	7,126	7,126	0	No Difference
MACOMB COUNTY	50050	ARMADA AREA SCHOOLS	7,126	7,126	0	No Difference
MACOMB COUNTY	50070	CLINTONDALE COMMUNITY SCHOOLS	7,393	7,338	(55)	Headlee Rollback
MACOMB COUNTY	50080	CHIPPEWA VALLEY SCHOOLS	7,126	7,126	0	No Difference
MACOMB COUNTY	50090	FITZGERALD PUBLIC SCHOOLS	8,099	8,099	0	No Difference
MACOMB COUNTY	50100	FRASER PUBLIC SCHOOLS	8,081	8,081	0	No Difference
MACOMB COUNTY	50120	LAKE SHORE PUBLIC SCHOOLS (MACOMB)	8,033	8,033	0	No Difference
MACOMB COUNTY	50130	LAKEVIEW PUBLIC SCHOOLS (MACOMB)	7,902	7,902	0	No Difference

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MACOMB COUNTY	50140	L'ANSE CREUSE PUBLIC SCHOOLS	7,501	7,501	0	No Difference
MACOMB COUNTY	50160	MOUNT CLEMENS COMMUNITY SCHOOL DISTRICT	7,900	7,900	0	No Difference
MACOMB COUNTY	50170	NEW HAVEN COMMUNITY SCHOOLS	7,191	7,191	0	No Difference
MACOMB COUNTY	50180	RICHMOND COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MACOMB COUNTY	50190	ROMEO COMMUNITY SCHOOLS	7,479	7,479	0	No Difference
MACOMB COUNTY	50200	SOUTH LAKE SCHOOLS	8,804	8,530	(274)	Unintentional Undercharge
MACOMB COUNTY	50210	UTICA COMMUNITY SCHOOLS	7,441	7,437	(4)	Headlee Rollback
MACOMB COUNTY	50220	VAN DYKE PUBLIC SCHOOLS	7,824	7,824	0	No Difference
MACOMB COUNTY	50230	WARREN CONSOLIDATED SCHOOLS	8,936	8,943	7	No Difference
MACOMB COUNTY	50240	WARREN WOODS PUBLIC SCHOOLS	8,568	7,829	(739)	Qualifies for At Risk
MACOMB COUNTY	50901	MACOMB ACADEMY	7,126	7,126	0	No Difference
MACOMB COUNTY	50902	CONNER CREEK ACADEMY EAST	7,218	7,218	0	No Difference
MACOMB COUNTY	50903	HURON ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50904	GLOBAL PREPARATORY ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50905	ARTS ACADEMY IN THE WOODS	7,218	7,218	0	No Difference
MACOMB COUNTY	50906	MERRITT ACADEMY	7,191	7,191	0	No Difference
MACOMB COUNTY	50908	MT. CLEMENS MONTESSORI ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50909	PREVAIL ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50911	ACADEMY OF WARREN	7,218	7,218	0	No Difference
MACOMB COUNTY	50912	REACH CHARTER ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50913	NOOR INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50914	MACOMB MONTESSORI ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50915	RISING STARS ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	50916	SUCCESS MILE ACADEMY	7,218	7,218	0	No Difference
MANISTEE COUNTY	51020	BEAR LAKE SCHOOLS	7,126	7,126	0	No Difference
MANISTEE COUNTY	51045	KALEVA NORMAN DICKSON SCHOOL DISTRICT	7,271	7,271	0	No Difference
MANISTEE COUNTY	51060	ONEKAMA CONSOLIDATED SCHOOLS	8,009	8,009	0	No Difference
MANISTEE COUNTY	51070	MANISTEE AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MANISTEE COUNTY	51903	CASMAN ALTERNATIVE ACADEMY	7,126	7,126	0	No Difference
MANISTEE COUNTY	51905	MICHIGAN GREAT LAKES VIRTUAL ACADEMY	7,126	7,126	0	No Difference
MARQUETTE COUNTY	52015	NICE COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
MARQUETTE COUNTY	52040	GWINN AREA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MARQUETTE COUNTY	52090	NEGAUNEE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MARQUETTE COUNTY	52100	POWELL TOWNSHIP SCHOOLS	8,086	18,531	10,445	Out Of Formula
MARQUETTE COUNTY	52110	REPUBLIC-MICHIGAMME SCHOOLS	8,399	9,798	1,399	Out Of Formula
MARQUETTE COUNTY	52160	WELLS TOWNSHIP SCHOOL DISTRICT	8,771	23,391	14,620	Out Of Formula
MARQUETTE COUNTY	52170	MARQUETTE AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MARQUETTE COUNTY	52180	ISHPEMING PUBLIC SCHOOL DISTRICT NO. 1	7,126	7,126	0	No Difference

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MARQUETTE COUNTY	52901	NORTH STAR ACADEMY	7,126	7,126	0	No Difference
MASON COUNTY	53010	MASON COUNTY CENTRAL SCHOOLS	7,126	7,126	0	No Difference
MASON COUNTY	53020	MASON COUNTY EASTERN SCHOOLS	7,126	7,126	0	No Difference
MASON COUNTY	53040	LUDINGTON AREA SCHOOL DISTRICT	7,252	7,252	0	No Difference
LAKE COUNTY	53900	MACKINAC PREPARATORY ACADEMY	7,175	7,175	0	No Difference
MECOSTA COUNTY	54010	BIG RAPIDS PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MECOSTA COUNTY	54025	CHIPPEWA HILLS SCHOOL DISTRICT	7,126	7,126	0	No Difference
MECOSTA COUNTY	54040	MORLEY STANWOOD COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MECOSTA COUNTY	54901	CROSSROADS CHARTER ACADEMY	7,126	7,126	0	No Difference
MENOMINEE COUNTY	55010	CARNEY-NADEAU PUBLIC SCHOOLS	7,126	7,082	(44)	Headlee Rollback
MENOMINEE COUNTY	55100	MENOMINEE AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MENOMINEE COUNTY	55115	NORTH CENTRAL AREA SCHOOLS	7,126	7,126	0	No Difference
MENOMINEE COUNTY	55120	STEPHENSON AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MENOMINEE COUNTY	55901	NAH TAH WAHSH PUBLIC SCHOOL ACADEMY	7,126	7,126	0	No Difference
MIDLAND COUNTY	56010	MIDLAND PUBLIC SCHOOLS	8,221	8,211	(10)	No Difference
MIDLAND COUNTY	56020	BULLOCK CREEK SCHOOL DISTRICT	7,126	7,126	0	No Difference
MIDLAND COUNTY	56030	COLEMAN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MIDLAND COUNTY	56050	MERIDIAN PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MIDLAND COUNTY	56901	WINDOVER HIGH SCHOOL	7,218	7,218	0	No Difference
MIDLAND COUNTY	56902	MIDLAND ACADEMY OF ADVANCED AND CREATIVE STUDIES	7,218	7,218	0	No Difference
MIDLAND COUNTY	56903	ACADEMIC AND CAREER EDUCATION ACADEMY	7,218	7,218	0	No Difference
MISSAUKEE COUNTY	57020	LAKE CITY AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
MISSAUKEE COUNTY	57030	MCBAIN RURAL AGRICULTURAL SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58010	MONROE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58020	AIRPORT COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58030	BEDFORD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58050	DUNDEE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58070	IDA PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
MONROE COUNTY	58080	JEFFERSON SCHOOLS (MONROE)	11,110	7,950	(3,160)	Qualifies for At Risk
MONROE COUNTY	58090	MASON CONSOLIDATED SCHOOLS (MONROE)	7,126	7,126	0	No Difference
MONROE COUNTY	58100	SUMMERFIELD SCHOOLS	7,126	7,126	0	No Difference
MONROE COUNTY	58110	WHITEFORD AGRICULTURAL SCHOOL DISTRICT OF THE COUNTY	7,126	7,126	0	No Difference
MONROE COUNTY	58901	NEW BEDFORD ACADEMY	7,126	7,126	0	No Difference
MONROE COUNTY	58902	TRIUMPH ACADEMY	7,218	7,218	0	No Difference
MONTCALM COUNTY	59020	CARSON CITY-CRYSTAL AREA SCHOOLS	7,126	7,126	0	No Difference
MONTCALM COUNTY	59045	MONTABELLA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MONTCALM COUNTY	59070	GREENVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MONTCALM COUNTY	59080	TRI COUNTY AREA SCHOOLS	7,126	7,126	0	No Difference
MONTCALM COUNTY	59090	LAKEVIEW COMMUNITY SCHOOLS (MONTCALM)	7,126	7,126	0	No Difference
MONTCALM COUNTY	59125	CENTRAL MONTCALM PUBLIC SCHOOLS	7,126	7,126	0	No Difference

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MONTCALM COUNTY	59150	VESTABURG COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MONTMORENCY COUNTY	60010	ATLANTA COMMUNITY SCHOOLS	7,126	7,837	711	Out Of Formula
MONTMORENCY COUNTY	60020	HILLMAN COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61010	MUSKEGON, PUBLIC SCHOOLS OF THE CITY OF	7,353	7,353	0	No Difference
MUSKEGON COUNTY	61020	MUSKEGON HEIGHTS SCHOOL DISTRICT	7,500	0	(7,500)	Headlee Rollback
MUSKEGON COUNTY	61060	MONA SHORES PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61065	OAKRIDGE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61080	FRUITPORT COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61120	HOLTON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61180	MONTAGUE AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61190	ORCHARD VIEW SCHOOLS	7,128	7,128	0	No Difference
MUSKEGON COUNTY	61210	RAVENNA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61220	REETHS-PUFFER SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61230	NORTH MUSKEGON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61240	WHITEHALL DISTRICT SCHOOLS	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61900	MUSKEGON MONTESSORI ACADEMY FOR ENVIRON. CHANGE	7,126	7,126	0	No Difference
MUSKEGON COUNTY	61902	TIMBERLAND ACADEMY	7,128	7,128	0	No Difference
MUSKEGON COUNTY	61904	THREE OAKS PUBLIC SCHOOL ACADEMY	7,218	7,218	0	No Difference
MUSKEGON COUNTY	61905	MUSKEGON HEIGHTS PUBLIC SCHOOL ACADEMY SYSTEM	7,218	7,218	0	No Difference
MUSKEGON COUNTY	61906	MUSKEGON COVENANT ACADEMY	7,218	7,218	0	No Difference
NEWAYGO COUNTY	62040	FREMONT PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
NEWAYGO COUNTY	62050	GRANT PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
NEWAYGO COUNTY	62060	HESPERIA COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
NEWAYGO COUNTY	62070	NEWAYGO PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
NEWAYGO COUNTY	62090	WHITE CLOUD PUBLIC SCHOOLS	7,126	7,126	0	No Difference
NEWAYGO COUNTY	62470	BIG JACKSON SCHOOL DISTRICT	7,126	7,126	0	No Difference
OAKLAND COUNTY	63010	BIRMINGHAM PUBLIC SCHOOLS	11,854	11,843	(11)	No Difference
OAKLAND COUNTY	63020	FERNDALE PUBLIC SCHOOLS	7,808	7,808	0	No Difference
OAKLAND COUNTY	63030	PONTIAC CITY SCHOOL DISTRICT	7,130	7,130	0	No Difference
OAKLAND COUNTY	63040	ROYAL OAK SCHOOLS	8,688	8,579	(109)	One-Time Undercharge/ No Difference
OAKLAND COUNTY	63050	BERKLEY SCHOOL DISTRICT	7,823	7,823	0	No Difference
OAKLAND COUNTY	63060	SOUTHFIELD PUBLIC SCHOOL DISTRICT	10,901	10,195	(706)	Intentional Undercharge
OAKLAND COUNTY	63070	AVONDALE SCHOOL DISTRICT	8,099	8,099	0	No Difference
OAKLAND COUNTY	63080	BLOOMFIELD HILLS SCHOOLS	11,934	11,991	57	No Difference
WAYNE COUNTY	63090	CLARENCEVILLE SCHOOL DISTRICT	8,099	8,099	0	No Difference
OAKLAND COUNTY	63100	NOVI COMMUNITY SCHOOL DISTRICT	8,409	8,405	(4)	No Difference
OAKLAND COUNTY	63110	OXFORD COMMUNITY SCHOOLS	7,195	7,195	0	Headlee Rollback

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OAKLAND COUNTY	63130	HAZEL PARK, SCHOOL DISTRICT OF THE CITY OF	7,485	7,485	0	No Difference
OAKLAND COUNTY	63140	MADISON DISTRICT PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OAKLAND COUNTY	63150	TROY SCHOOL DISTRICT	8,885	8,832	(53)	Intentional Undercharge
OAKLAND COUNTY	63160	WEST BLOOMFIELD SCHOOL DISTRICT	8,726	8,715	(11)	Headlee Rollback
OAKLAND COUNTY	63180	BRANDON SCHOOL DISTRICT IN THE COUNTIES OF OAKLAND	7,126	7,124	(2)	Headlee Rollback
OAKLAND COUNTY	63190	CLARKSTON COMMUNITY SCHOOL DISTRICT	7,190	7,190	0	No Difference
OAKLAND COUNTY	63200	FARMINGTON PUBLIC SCHOOL DISTRICT	9,975	9,895	(80)	No Difference
OAKLAND COUNTY	63210	HOLLY AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
OAKLAND COUNTY	63220	HURON VALLEY SCHOOLS	7,126	7,126	0	No Difference
OAKLAND COUNTY	63230	LAKE ORION COMMUNITY SCHOOLS	7,927	7,927	0	No Difference
OAKLAND COUNTY	63240	SOUTH LYON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
OAKLAND COUNTY	63250	OAK PARK, SCHOOL DISTRICT OF THE CITY OF	7,849	7,849	0	No Difference
OAKLAND COUNTY	63260	ROCHESTER COMMUNITY SCHOOL DISTRICT	7,972	7,972	0	No Difference
OAKLAND COUNTY	63270	CLAWSON PUBLIC SCHOOLS	7,982	7,982	0	No Difference
OAKLAND COUNTY	63280	LAMPHERE PUBLIC SCHOOLS	10,359	9,440	(919)	Intentional Undercharge
OAKLAND COUNTY	63290	WALLED LAKE CONSOLIDATED SCHOOLS	8,245	8,236	(9)	No Difference
OAKLAND COUNTY	63300	WATERFORD SCHOOL DISTRICT	7,282	7,282	0	No Difference
OAKLAND COUNTY	63900	SARAH J. WEBBER MEDIA ARTS ACADEMY	7,130	7,130	0	No Difference
OAKLAND COUNTY	63901	AGBU ALEX-MARIE MANOOGIAN SCHOOL	7,218	7,218	0	No Difference
OAKLAND COUNTY	63903	ACADEMY OF SOUTHFIELD	7,218	7,218	0	No Difference
OAKLAND COUNTY	63906	PONTIAC ACADEMY FOR EXCELLENCE	7,130	7,130	0	No Difference
OAKLAND COUNTY	63907	GREAT LAKES ACADEMY	7,130	7,130	0	No Difference
OAKLAND COUNTY	63909	OAKSIDE SCHOLARS CHARTER ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63910	DR. JOSEPH F. POLLACK ACADEMIC CENTER OF EXCELLENCE	7,218	7,218	0	No Difference
OAKLAND COUNTY	63911	HOLLY ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	63912	OAKLAND INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63913	WALTON CHARTER ACADEMY	7,130	7,130	0	No Difference
WAYNE COUNTY	63914	ADVANCED TECHNOLOGY ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63915	ARTS AND TECHNOLOGY ACADEMY OF PONTIAC	7,130	7,130	0	No Difference
OAKLAND COUNTY	63916	ACADEMY OF WATERFORD	7,218	7,218	0	No Difference
OAKLAND COUNTY	63917	BRADFORD ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63918	LAURUS ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63920	LIFE SKILLS CENTER OF PONTIAC	7,130	7,130	0	No Difference
OAKLAND COUNTY	63921	CRESCENT ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	63922	GREAT OAKS ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63923	FOUR CORNERS MONTESSORI ACADEMY	7,126	7,126	0	No Difference
MACOMB COUNTY	63924	MICHIGAN MATHEMATICS AND SCIENCE ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63925	TAYLOR INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference

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OAKLAND COUNTY	63926	FAXON LANGUAGE IMMERSION ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63927	MICHIGAN SCHOOL FOR THE ARTS	7,130	7,130	0	No Difference
OAKLAND COUNTY	63928	MOMENTUM ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63929	WATERFORD MONTESSORI ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63930	NEXUS ACADEMY OF ROYAL OAK	7,218	7,218	0	No Difference
OAKLAND COUNTY	63931	OAKLAND FLEXTech ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63933	JEFFERSON INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference
OAKLAND COUNTY	63934	KINGSBURY COUNTRY DAY SCHOOL	7,195	7,195	0	No Difference
OAKLAND COUNTY	63936	EARLY CAREER ACADEMY	7,218	7,218	0	No Difference
OCEANA COUNTY	64040	HART PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
OCEANA COUNTY	64070	PENTWATER PUBLIC SCHOOL DISTRICT	7,845	8,577	732	Out Of Formula
OCEANA COUNTY	64080	SHELBY PUBLIC SCHOOLS	7,132	7,132	0	No Difference
OCEANA COUNTY	64090	WALKERVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OGEMAW COUNTY	65045	WEST BRANCH-ROSE CITY AREA SCHOOLS	7,126	7,111	(15)	Headlee Rollback
OGEMAW COUNTY	65900	ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY	7,126	7,126	0	No Difference
ONTONAGON COUNTY	66045	EWEN-TROUT CREEK CONSOLIDATED SCHOOL DISTRICT	7,126	7,126	0	No Difference
ONTONAGON COUNTY	66050	ONTONAGON AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
OSCEOLA COUNTY	67020	EVART PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OSCEOLA COUNTY	67050	MARION PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OSCEOLA COUNTY	67055	PINE RIVER AREA SCHOOLS	7,126	7,126	0	No Difference
OSCEOLA COUNTY	67060	REED CITY AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OSCODA COUNTY	68010	MIO-AUSABLE SCHOOLS	7,126	7,126	0	No Difference
OSCODA COUNTY	68030	FAIRVIEW AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
OTSEGO COUNTY	69020	GAYLORD COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
OTSEGO COUNTY	69030	JOHANNESBURG-LEWISTON AREA SCHOOLS	7,422	7,422	0	No Difference
OTSEGO COUNTY	69040	VANDERBILT AREA SCHOOLS	7,126	8,432	1,306	Out Of Formula
OTTAWA COUNTY	70010	GRAND HAVEN AREA PUBLIC SCHOOLS	7,340	7,340	0	No Difference
OTTAWA COUNTY	70020	HOLLAND CITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
OTTAWA COUNTY	70040	ALLENDALE PUBLIC SCHOOLS	7,126	7,104	(22)	Headlee Rollback
OTTAWA COUNTY	70070	WEST OTTAWA PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
OTTAWA COUNTY	70120	COOPERSVILLE AREA PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
OTTAWA COUNTY	70175	JENISON PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OTTAWA COUNTY	70190	HUDSONVILLE PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
OTTAWA COUNTY	70300	SPRING LAKE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OTTAWA COUNTY	70350	ZEELAND PUBLIC SCHOOLS	7,126	7,126	0	No Difference
OTTAWA COUNTY	70901	WALDEN GREEN MONTESSORI	7,218	7,218	0	No Difference
OTTAWA COUNTY	70902	WEST MI ACADEMY OF ARTS AND ACADEMICS	7,218	7,218	0	No Difference
OTTAWA COUNTY	70904	BLACK RIVER PUBLIC SCHOOL	7,126	7,126	0	No Difference
OTTAWA COUNTY	70905	VANDERBILT CHARTER ACADEMY	7,126	7,126	0	No Difference
OTTAWA COUNTY	70906	EAGLE CREST CHARTER ACADEMY	7,126	7,126	0	No Difference

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OTTAWA COUNTY	70908	INNOCADEMY	7,126	7,126	0	No Difference
OTTAWA COUNTY	70909	ICADEMY GLOBAL	7,126	7,126	0	No Difference
PRESQUE ISLE COUNTY	71050	ONAWAY AREA COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
PRESQUE ISLE COUNTY	71060	POSEN CONSOLIDATED SCHOOL DISTRICT NO. 9	7,126	7,126	0	No Difference
PRESQUE ISLE COUNTY	71080	ROGERS CITY AREA SCHOOLS	7,126	7,126	0	No Difference
PRESQUE ISLE COUNTY	71902	PRESQUE ISLE ACADEMY II	7,126	7,126	0	No Difference
ROSCOMMON COUNTY	72010	ROSCOMMON AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ROSCOMMON COUNTY	72020	HOUGHTON LAKE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
ROSCOMMON COUNTY	72901	CHARLTON HESTON ACADEMY	7,126	7,126	0	No Difference
SAGINAW COUNTY	73010	SAGINAW, SCHOOL DISTRICT OF THE CITY OF	7,202	7,202	0	No Difference
SAGINAW COUNTY	73030	CARROLLTON PUBLIC SCHOOLS	7,126	7,126	0	Headlee Rollback
SAGINAW COUNTY	73040	SAGINAW TOWNSHIP COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SAGINAW COUNTY	73080	BUENA VISTA SCHOOL DISTRICT	7,872	0	(7,872)	Headlee Rollback
SAGINAW COUNTY	73110	CHESANING UNION SCHOOLS	7,126	7,126	0	No Difference
SAGINAW COUNTY	73170	BIRCH RUN AREA SCHOOLS	7,126	7,126	0	No Difference
SAGINAW COUNTY	73180	BRIDGEPORT-SPAULDING COMMUNITY SCHOOL DISTRICT	7,162	7,162	0	No Difference
SAGINAW COUNTY	73190	FRANKENMUTH SCHOOL DISTRICT	7,574	7,560	(14)	Headlee Rollback
SAGINAW COUNTY	73200	FREELAND COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
SAGINAW COUNTY	73210	HEMLOCK PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
SAGINAW COUNTY	73230	MERRILL COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SAGINAW COUNTY	73240	ST. CHARLES COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SAGINAW COUNTY	73255	SWAN VALLEY SCHOOL DISTRICT	7,126	7,126	0	No Difference
SAGINAW COUNTY	73908	SAGINAW PREPARATORY ACADEMY	7,218	7,218	0	No Difference
SAGINAW COUNTY	73909	FRANCIS REH PSA	7,202	7,202	0	No Difference
SAGINAW COUNTY	73910	NORTH SAGINAW CHARTER ACADEMY	7,202	7,202	0	No Difference
SAGINAW COUNTY	73911	SAGINAW LEARN TO EARN ACADEMY	7,202	7,202	0	No Difference
SAGINAW COUNTY	73912	INTERNATIONAL ACADEMY OF SAGINAW	7,162	7,162	0	No Difference
ST. CLAIR COUNTY	74010	PORT HURON AREA SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74030	ALGONAC COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74040	CAPAC COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74050	EAST CHINA SCHOOL DISTRICT	7,595	7,595	0	No Difference
ST. CLAIR COUNTY	74100	MARYSVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74120	MEMPHIS COMMUNITY SCHOOLS	7,126	7,124	(2)	Headlee Rollback
ST. CLAIR COUNTY	74130	YALE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74900	EAST SHORE LEADERSHIP ACADEMY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74901	ST. CLAIR COUNTY LEARNING ACADEMY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74903	LANDMARK ACADEMY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74906	BLUE WATER LEARNING ACADEMY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74910	ST. CLAIR COUNTY ACADEMY OF STYLE	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74911	ST. CLAIR COUNTY INTERVENTION ACADEMY	7,126	7,126	0	No Difference

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ST. CLAIR COUNTY	74912	VIRTUAL LEARNING ACADEMY OF ST. CLAIR COUNTY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74913	ST. CLAIR COUNTY CAREER PREP ACADEMY	7,126	7,126	0	No Difference
ST. CLAIR COUNTY	74914	BLUE WATER MIDDLE COLLEGE	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75010	STURGIS PUBLIC SCHOOLS	7,126	7,110	(16)	Headlee Rollback
ST. JOSEPH COUNTY	75020	BURR OAK COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75030	CENTREVILLE PUBLIC SCHOOLS	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75040	COLON COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75050	CONSTANTINE PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75060	MENDON COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75070	WHITE PIGEON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75080	THREE RIVERS COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
ST. JOSEPH COUNTY	75100	NOTTAWA COMMUNITY SCHOOL	7,126	7,126	0	No Difference
SANILAC COUNTY	76060	BROWN CITY COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SANILAC COUNTY	76070	CARSONVILLE-PORT SANILAC SCHOOL DISTRICT	7,126	7,126	0	No Difference
SANILAC COUNTY	76080	CROSWELL-LEXINGTON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SANILAC COUNTY	76090	DECKERVILLE COMMUNITY SCHOOL DISTRICT	7,126	6,954	(172)	Headlee Rollback
SANILAC COUNTY	76140	MARLETTE COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SANILAC COUNTY	76180	PECK COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
SANILAC COUNTY	76210	SANDUSKY COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
SCHOOLCRAFT COUNTY	77010	MANISTIQUE AREA SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78020	BYRON AREA SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78030	DURAND AREA SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78040	LAINGSBURG COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78060	MORRICE AREA SCHOOLS	7,126	7,086	(40)	Headlee Rollback
SHIAWASSEE COUNTY	78070	NEW LOTHROP AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78080	PERRY PUBLIC SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78100	CORUNNA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
SHIAWASSEE COUNTY	78110	OWOSSO PUBLIC SCHOOLS	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79010	AKRON-FAIRGROVE SCHOOLS	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79020	CARO COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79030	CASS CITY PUBLIC SCHOOLS	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79080	KINGSTON COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79090	MAYVILLE COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79100	MILLINGTON COMMUNITY SCHOOLS	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79110	REESE PUBLIC SCHOOLS	7,126	7,108	(18)	Headlee Rollback
TUSCOLA COUNTY	79145	UNIONVILLE-SEBEWAING AREA S.D.	7,126	7,126	0	No Difference
TUSCOLA COUNTY	79150	VASSAR PUBLIC SCHOOLS	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80010	SOUTH HAVEN PUBLIC SCHOOLS	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80020	BANGOR PUBLIC SCHOOLS (VAN BUREN)	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80040	COVERT PUBLIC SCHOOLS	9,264	28,474	19,210	Out Of Formula

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VAN BUREN COUNTY	80050	DECATUR PUBLIC SCHOOLS	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80090	BLOOMINGDALE PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80110	GOBLES PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80120	HARTFORD PUBLIC SCHOOLS	7,130	7,128	(2)	Headlee Rollback
VAN BUREN COUNTY	80130	LAWRENCE PUBLIC SCHOOLS	7,126	7,123	(3)	Headlee Rollback
VAN BUREN COUNTY	80140	LAWTON COMMUNITY SCHOOL DISTRICT	7,126	7,106	(20)	Headlee Rollback
VAN BUREN COUNTY	80150	MATTAWAN CONSOLIDATED SCHOOL	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80160	PAW PAW PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
VAN BUREN COUNTY	80240	BANGOR TOWNSHIP S/D #8	8,109	7,711	(398)	Qualifies for At Risk
WASHTENAW COUNTY	81010	ANN ARBOR PUBLIC SCHOOLS	9,100	9,114	14	No Difference
WASHTENAW COUNTY	81020	YPSILANTI COMMUNITY SCHOOLS	7,613	7,613	0	No Difference
WASHTENAW COUNTY	81040	CHELSEA SCHOOL DISTRICT	7,287	7,287	0	No Difference
WASHTENAW COUNTY	81050	DEXTER COMMUNITY SCHOOL DISTRICT	7,569	7,569	0	No Difference
WASHTENAW COUNTY	81070	LINCOLN CONSOLIDATED SCHOOL DISTRICT	7,126	7,126	0	No Difference
WASHTENAW COUNTY	81080	MANCHESTER COMMUNITY SCHOOLS	7,152	7,152	0	No Difference
WASHTENAW COUNTY	81100	MILAN AREA SCHOOLS	7,126	7,125	(1)	Headlee Rollback
WASHTENAW COUNTY	81120	SALINE AREA SCHOOLS	7,280	7,280	0	No Difference
WASHTENAW COUNTY	81140	WHITMORE LAKE PUBLIC SCHOOL DISTRICT	7,126	7,126	0	No Difference
WASHTENAW COUNTY	81150	WILLOW RUN COMMUNITY SCHOOLS	7,414	0	(7,414)	Headlee Rollback
WASHTENAW COUNTY	81900	GLOBAL TECH ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81901	HONEY CREEK COMMUNITY SCHOOL	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81902	CENTRAL ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81903	WASHTENAW TECHNICAL MIDDLE COLLEGE	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81904	ANN ARBOR LEARNING COMMUNITY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81905	SOUTH ARBOR CHARTER ACADEMY	7,126	7,126	0	No Difference
WASHTENAW COUNTY	81906	FORTIS ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81908	MULTICULTURAL ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81909	ARBOR PREPARATORY HIGH SCHOOL	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81910	EAST ARBOR CHARTER ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81911	WSC ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	81912	SOUTH POINTE SCHOLARS CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82010	DETROIT CITY SCHOOL DISTRICT	7,296	7,296	0	No Difference
WAYNE COUNTY	82020	ALLEN PARK PUBLIC SCHOOLS	7,282	7,282	0	No Difference
WAYNE COUNTY	82030	DEARBORN CITY SCHOOL DISTRICT	8,412	8,402	(10)	No Difference
WAYNE COUNTY	82040	DEARBORN HEIGHTS SCHOOL DISTRICT #7	7,126	7,126	0	No Difference
WAYNE COUNTY	82045	MELVINDALE-NORTH ALLEN PARK SCHOOLS	8,605	7,832	(773)	Qualifies for At Risk
WAYNE COUNTY	82050	GARDEN CITY PUBLIC SCHOOLS	7,383	7,383	0	No Difference
WAYNE COUNTY	82055	GROSSE POINTE PUBLIC SCHOOLS	9,794	9,749	(45)	No Difference
WAYNE COUNTY	82060	HAMTRAMCK, SCHOOL DISTRICT OF THE CITY OF	7,126	7,126	0	No Difference
WAYNE COUNTY	82070	HIGHLAND PARK CITY SCHOOLS	7,567	0	(7,567)	Headlee Rollback

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WAYNE COUNTY	82080	SCHOOL DISTRICT OF THE CITY OF INKSTER	7,673	0	(7,673)	Headlee Rollback
WAYNE COUNTY	82090	LINCOLN PARK, SCHOOL DISTRICT OF THE CITY OF	7,126	7,125	(1)	Headlee Rollback
WAYNE COUNTY	82095	LIVONIA PUBLIC SCHOOLS SCHOOL DISTRICT	8,099	8,099	0	No Difference
WAYNE COUNTY	82100	PLYMOUTH-CANTON COMMUNITY SCHOOLS	7,241	7,241	0	No Difference
WAYNE COUNTY	82110	REDFORD UNION SCHOOLS, DISTRICT NO. 1	7,126	7,126	0	No Difference
WAYNE COUNTY	82120	RIVER ROUGE, SCHOOL DISTRICT OF THE CITY OF	8,435	8,007	(428)	Qualifies for At Risk
WAYNE COUNTY	82130	ROMULUS COMMUNITY SCHOOLS	8,472	7,996	(476)	Qualifies for At Risk
WAYNE COUNTY	82140	SOUTH REDFORD SCHOOL DISTRICT	7,803	7,803	0	No Difference
WAYNE COUNTY	82150	TAYLOR SCHOOL DISTRICT	7,759	7,759	0	No Difference
WAYNE COUNTY	82155	TRENTON PUBLIC SCHOOLS	8,356	8,353	(3)	No Difference
WAYNE COUNTY	82160	WAYNE-WESTLAND COMMUNITY SCHOOL DISTRICT	7,126	7,126	0	No Difference
WAYNE COUNTY	82170	WYANDOTTE, SCHOOL DISTRICT OF THE CITY OF	7,126	7,122	(4)	Headlee Rollback
WAYNE COUNTY	82180	FLAT ROCK COMMUNITY SCHOOLS	7,633	7,633	0	No Difference
WAYNE COUNTY	82230	CRESTWOOD SCHOOL DISTRICT	7,448	7,448	0	No Difference
WAYNE COUNTY	82240	WESTWOOD COMMUNITY SCHOOL DISTRICT	7,802	7,802	0	No Difference
WAYNE COUNTY	82250	ECORSE PUBLIC SCHOOLS	7,515	7,496	(19)	Headlee Rollback
WAYNE COUNTY	82290	GIBRALTAR SCHOOL DISTRICT	7,126	7,126	0	No Difference
WAYNE COUNTY	82300	GROSSE ILE TOWNSHIP SCHOOLS	8,404	8,407	3	No Difference
WAYNE COUNTY	82320	HARPER WOODS, THE SCHOOL DISTRICT OF THE CITY OF	8,099	8,099	0	No Difference
WAYNE COUNTY	82340	HURON SCHOOL DISTRICT	7,287	7,287	0	No Difference
WAYNE COUNTY	82365	WOODHAVEN-BROWNSTOWN SCHOOL DISTRICT	7,357	7,357	0	No Difference
WAYNE COUNTY	82390	NORTHVILLE PUBLIC SCHOOLS	8,099	8,099	0	No Difference
WAYNE COUNTY	82400	RIVERVIEW COMMUNITY SCHOOL DISTRICT	7,883	7,883	0	No Difference
WAYNE COUNTY	82405	SOUTHGATE COMMUNITY SCHOOL DISTRICT	7,174	7,174	0	No Difference
WAYNE COUNTY	82430	VAN BUREN PUBLIC SCHOOLS	7,422	7,422	0	No Difference
WAYNE COUNTY	82700	DETROIT ACHIEVEMENT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82701	UNIVERSITY PREPARATORY SCIENCE AND MATH (PSAD)	7,218	7,218	0	No Difference
WAYNE COUNTY	82702	UNIVERSITY PREPARATORY ACADEMY (PSAD)	7,218	7,218	0	No Difference
WAYNE COUNTY	82703	HENRY FORD ACADEMY: SCHOOL FOR CREATIVE STUDIES (P	7,218	7,218	0	No Difference
WAYNE COUNTY	82704	DETROIT PUBLIC SAFETY ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82705	BRANCH LINE SCHOOL	7,218	7,218	0	No Difference
WAYNE COUNTY	82706	THE JAMES AND GRACE LEE BOGGS SCHOOL	7,218	7,218	0	No Difference
WAYNE COUNTY	82707	EXPERIENCIA PREPARATORY ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82710	WAY MICHIGAN	7,218	7,218	0	No Difference
WAYNE COUNTY	82711	CANTON PREPARATORY HIGH SCHOOL	7,218	7,218	0	No Difference
WAYNE COUNTY	82713	NEW PARADIGM COLLEGE PREP	7,218	7,218	0	No Difference
WAYNE COUNTY	82714	DETROIT DELTA PREPARATORY ACADEMY FOR SOCIAL JUSTICE	7,218	7,218	0	No Difference
WAYNE COUNTY	82715	SCHOOLS FOR THE FUTURE DETROIT	7,218	7,218	0	No Difference
WAYNE COUNTY	82716	VISTA MEADOWS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82717	ACHIEVE CHARTER ACADEMY	7,218	7,218	0	No Difference

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WAYNE COUNTY	82718	QUEST CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82719	WASHINGTON-PARKS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82722	DETROIT LEADERSHIP ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82723	LEGACY CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82724	UNIVERSITY YES ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82725	GLOBAL HEIGHTS ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82727	REGENT PARK SCHOLARS CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82728	JALEN ROSE LEADERSHIP ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82729	SOUTH CANTON SCHOLARS CHARTER ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82730	AMERICAN INTERNATIONAL ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82731	GEE EDMONSON ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82732	GEE WHITE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82733	HAMILTON ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82734	NEW PARADIGM GLAZER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82735	NEW PARADIGM LOVING ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82736	STARR DETROIT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82737	PATHWAYS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82738	ACADEMY OF INTERNATIONAL STUDIES	7,126	7,126	0	No Difference
WAYNE COUNTY	82739	DETROIT INNOVATION ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82741	CORNERSTONE HEALTH AND TECHNOLOGY SCHOOL	7,218	7,218	0	No Difference
WAYNE COUNTY	82742	MADISON-CARVER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82743	PLYMOUTH SCHOLARS CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82744	ESCUELA AVANCEMOS	7,218	7,218	0	No Difference
WAYNE COUNTY	82745	CANIFF LIBERTY ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82746	W-A-Y ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82747	INTERNATIONAL PREPARATORY ACADEMY - MACDOWELL CAMP	7,218	7,218	0	No Difference
WAYNE COUNTY	82748	RUTHERFORD WINANS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82749	HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM	7,218	7,218	0	No Difference
WAYNE COUNTY	82750	WOLVERINE ACADEMY (SDA)	7,218	7,218	0	No Difference
WAYNE COUNTY	82751	MICHIGAN EDUCATIONAL CHOICE CENTER	7,218	7,218	0	No Difference
WAYNE COUNTY	82752	CAPSTONE ACADEMY CHARTER SCHOOL (SDA)	7,218	7,218	0	No Difference
WAYNE COUNTY	82754	TIPTON ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82755	SOUTHWEST DETROIT LIGHTHOUSE CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82756	TAYLOR PREPARATORY HIGH SCHOOL	7,218	7,218	0	No Difference
OAKLAND COUNTY	82757	GRAND RIVER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82759	REGENTS ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82904	PLYMOUTH EDUCATIONAL CENTER CHARTER SCHOOL	7,218	7,218	0	No Difference
WAYNE COUNTY	82905	NATAKI TALIBAH SCHOOLHOUSE OF DETROIT	7,218	7,218	0	No Difference
WAYNE COUNTY	82907	MICHIGAN TECHNICAL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82910	MARTIN LUTHER KING, JR. EDUCATION CENTER ACADEMY	7,218	7,218	0	No Difference

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WAYNE COUNTY	82911	GAUDIOR ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82913	WOODWARD ACADEMY	7,218	7,218	0	No Difference
MACOMB COUNTY	82915	EATON ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82916	SUMMIT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82918	CESAR CHAVEZ ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82919	COMMONWEALTH COMMUNITY DEVELOPMENT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82921	ACADEMY FOR BUSINESS AND TECHNOLOGY	7,218	7,218	0	No Difference
WAYNE COUNTY	82923	CHANDLER PARK ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82924	MARVIN L. WINANS ACADEMY OF PERFORMING ARTS	7,218	7,218	0	No Difference
WAYNE COUNTY	82925	DETROIT COMMUNITY SCHOOLS	7,218	7,218	0	No Difference
WAYNE COUNTY	82926	HENRY FORD ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82928	THE DEARBORN ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82929	DETROIT ACADEMY OF ARTS AND SCIENCES	7,218	7,218	0	No Difference
WAYNE COUNTY	82930	DOVE ACADEMY OF DETROIT	7,218	7,218	0	No Difference
WAYNE COUNTY	82933	TIMBUKTU ACADEMY OF SCIENCE AND TECHNOLOGY	7,218	7,218	0	No Difference
WAYNE COUNTY	82937	GEORGE CROCKETT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82938	SUMMIT ACADEMY NORTH	7,218	7,218	0	No Difference
WAYNE COUNTY	82940	VOYAGEUR ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82941	STAR INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82942	HOPE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82943	WESTON PREPARATORY ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82945	DETROIT EDISON PUBLIC SCHOOL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82947	DAVID ELLIS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82948	ROSS-HILL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82950	UNIVERSAL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82953	DETROIT SERVICE LEARNING ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82955	ALLEN ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82956	OLD REDFORD ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82957	HOPE OF DETROIT ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82958	JOY PREPARATORY ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82959	WEST VILLAGE ACADEMY	7,218	7,218	0	No Difference
WASHTENAW COUNTY	82962	NEW BEGINNINGS ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82963	GEORGE WASHINGTON CARVER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82967	METRO CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82968	CANTON CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82969	CREATIVE MONTESSORI ACADEMY	7,174	7,174	0	No Difference
WAYNE COUNTY	82970	WARRENDALE CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82971	BLANCHE KELSO BRUCE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82973	TRILLIUM ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82974	DETROIT MERIT CHARTER ACADEMY	7,218	7,218	0	No Difference

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WAYNE COUNTY	82975	RIVERSIDE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82976	KEYSTONE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82977	HAMTRAMCK ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82979	DETROIT ENTERPRISE ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82981	AMERICAN MONTESSORI ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82982	UNIVERSAL LEARNING ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82983	BRIDGE ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82985	DETROIT PREMIER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82986	HANLEY INTERNATIONAL ACADEMY	7,126	7,126	0	No Difference
WAYNE COUNTY	82987	FRONTIER INTERNATIONAL ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82991	COVENANT HOUSE ACADEMY DETROIT	7,218	7,218	0	No Difference
WAYNE COUNTY	82994	DAVID ELLIS ACADEMY WEST	7,126	7,126	0	No Difference
WAYNE COUNTY	82995	TAYLOR EXEMPLAR ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82996	CLARA B. FORD ACADEMY (SDA)	7,218	7,218	0	No Difference
WAYNE COUNTY	82997	FLAGSHIP CHARTER ACADEMY	7,218	7,218	0	No Difference
WAYNE COUNTY	82998	ACE ACADEMY (SDA)	7,218	7,218	0	No Difference
WEXFORD COUNTY	83010	CADILLAC AREA PUBLIC SCHOOLS	7,126	7,126	0	No Difference
WEXFORD COUNTY	83060	MANTON CONSOLIDATED SCHOOLS	7,126	7,121	(5)	Headlee Rollback
WEXFORD COUNTY	83070	MESICK CONSOLIDATED SCHOOLS	7,126	7,126	0	No Difference
WAYNE COUNTY	84060	EDUCATION ACHIEVEMENT AUTHORITY OF MICHIGAN	7,296	7,296	0	No Difference