
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: October Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 10-12-26

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 10-19-26

RECOMMENDATION:

Approve the distribution of \$47,983,003 to our local districts based on the payout formula authorized by the Kent Intermediate Superintendents' Association, Public School Academies, and the Parent Advisory Committee for Special Education including a supplemental payment of \$2,500,000.

BACKGROUND:

October is the time of the year when we send the second of three payments to the local districts for Act 18. The first payment was made last month. As we have done in previous years, the September and October payments equal 75% of the total. The final 25% is paid in April.

The attached worksheet shows the payment by district. The allocation by district is preliminary and will change once final count and lunch applications are received later in the year.

Also included in October is the Final 2025-26 Act 18 Payout to our Charter Schools. This amount was already approved by the Board for payout last April.

The extra payment of \$2.5 million reflects lapsed Act 18 payments to charter schools lacking unreimbursed special education costs from the previous years.

The total amount allocated to Kent ISD Center Programs for October 2026 and the supplemental payment is \$17,990,802 making the Total Act 18 allocation \$65,973,805.

KP/kg

Attachment

	Actual 25-26	Actual 26-27
Increase		5.26%

Base All Spec Ed Programs	114,316,831	120,329,896
Itinerant Off Ramp*	1,500,000	1,000,000
All Special Ed Programs	<u>115,816,831</u>	<u>121,329,896</u>

			25-26 and 26-27 Difference
Center Programs	30,357,884	31,954,709	1,596,825
Autism Classroom Prgms	14,948,026	16,049,471	1,101,445
Itinerant Off Ramp	1,500,000	1,000,000	(500,000)
Local Programs	69,010,921	72,325,716	3,314,795
All Special Ed Programs	<u>115,816,831</u>	<u>121,329,896</u>	<u>5,513,065</u>

		Cumulative Percent**
Sept-26 Actual	24,994,411	20.77%
Oct-26 Estimate	65,253,011	75.00%
April-27 Estimate	<u>31,082,474</u>	100.00%
	<u>121,329,896</u>	

*Itinerant Payment made in April

Vend #	School District	C	D	E	F	G	H	I	K
		From Center Distribution	From Autism Distribution	From Local Distribution	Sum (C : E)	100% Col F		Sum (G-H)	Col I or Col O (see * note)
		Estimated 26-27 Distribution --Center Programs	Estimated 26-27 Distribution --Autism Classrm Pgms	Estimated 26-27 Distribution --Local Programs	Estimated 26-27 Distribution All Programs	Cumulative Payment as of Oct 26-27 75.00%	Previous Payments 2026-27	Proposed Oct 26-27 Payment	Actual Oct 26-27 Payment
2364	Byron Center		128,042	2,950,643	3,078,685	2,309,014	639,634	1,669,380	1,669,380
2452	Caledonia		1,181,726	3,200,164	4,381,890	3,286,418	910,391	2,376,027	2,376,027
2727	Cedar Springs		767,260	2,105,306	2,872,566	2,154,425	596,811	1,557,614	1,557,614
3375	Comstock Park			1,349,465	1,349,465	1,012,099	280,368	731,731	731,731
4781	East Grand Rapids		156,127	1,790,651	1,946,778	1,460,083	404,467	1,055,616	1,055,616
5725	Forest Hills		1,144,834	5,586,928	6,731,763	5,048,822	1,398,606	3,650,216	3,650,216
6390	Godfrey-Lee		179,254	1,273,827	1,453,081	1,089,811	301,895	787,916	787,916
6411	Godwin Heights		1,019,401	1,631,245	2,650,646	1,987,984	550,704	1,437,280	1,437,280
6710	Grand Rapids		4,147,552	11,345,342	15,492,894	11,619,671	3,218,837	8,400,834	8,400,834
6859	Grandville		861,798	3,786,530	4,648,329	3,486,247	965,747	2,520,500	2,520,500
8791	Kelloggsville		253,298	1,857,122	2,110,420	1,582,815	438,465	1,144,350	1,144,350
8862	Kenowa Hills		811,330	2,098,344	2,909,674	2,182,255	604,520	1,577,735	1,577,735
8900	Kent City			950,087	950,087	712,565	197,392	515,173	515,173
9056	Kentwood		3,833,822	7,983,985	11,817,807	8,863,355	2,455,293	6,408,062	6,408,062
9785	Lowell			2,273,786	2,273,786	1,705,340	472,407	1,232,933	1,232,933
12386	Northview		55,155	2,285,900	2,341,055	1,755,791	486,383	1,269,408	1,269,408
14162	Rockford		653,727	4,716,198	5,369,925	4,027,444	1,115,667	2,911,777	2,911,777
15341	Sparta		237,809	1,670,180	1,907,989	1,430,992	396,408	1,034,584	1,034,584
16070	Thornapple Kellogg		366,465	2,094,846	2,461,311	1,845,983	511,367	1,334,616	1,334,616
17911	Wyoming		251,869	3,179,465	3,431,334	2,573,501	712,901	1,860,600	1,860,600
49541	Byron Center Charter			146,964	146,964	110,223	30,533	79,690	79,690
21979	Chandler Woods			528,319	528,319	396,239	109,765	286,474	131,132
2515	Covenant House Acad.			179,218	179,218	134,414	37,235	97,179	97,179
36222	Creative Technology			212,297	212,297	159,223	44,107	115,116	115,116
18892	Cross Creek			582,940	582,940	437,205	121,113	316,092	267,581
7261	Excel Charter			617,050	617,050	462,788	128,200	334,588	295,508
4580	Gerald Dawkins Academy			151,112	151,112	113,334	31,395	81,939	72,692
6503	GR Child's Discovery			201,801	201,801	151,351	41,927	109,424	79,169
2719	Grand River Prep			515,078	515,078	386,308	107,014	279,294	26,190
5315	Grove Montessori			20,546	20,546	15,410	-	15,410	6,898
2030	Hope Acad of W MI			260,864	260,864	195,648	54,198	141,450	99,811
30234	Knapp			329,719	329,719	247,289	68,503	178,786	163,228
10268	Lighthouse Academy			363,293	363,293	272,469	75,478	196,991	196,991
11084	New Branches			253,730	253,730	190,297	52,715	137,582	137,582
2324	NexTech			127,424	127,424	95,568	26,474	69,094	69,094
4406	PrepNet Virtual Academy			97,217	97,217	72,913	20,198	52,715	52,715
34921	Ridge Park			482,961	482,961	362,221	100,341	261,880	157,537
2205	River City Scholars			227,265	227,265	170,449	47,217	123,232	123,232
42796	Vanguard			605,161	605,161	453,870	125,729	328,141	170,314
48012	Vista			516,331	516,331	387,248	107,274	279,974	156,386
3711	Walker			533,682	533,682	400,262	110,879	289,383	233,661
1910	Wellspring Prep HS			167,863	167,863	125,897	34,876	91,021	54,191
31683	WMA-Environment			475,689	475,689	356,767	98,830	257,937	257,937
1886	West Mich Aviation			373,005	373,005	279,754	76,176	203,578	71,978
45532	Wm Abney Academy			226,175	226,175	169,631	46,991	122,640	122,640
	Center Programs	31,954,709		-	31,954,709	23,966,032	6,638,980	17,327,052	17,327,052
	Total	31,954,709	16,049,471	72,325,716	120,329,896	90,247,425	24,994,411	65,253,014	64,041,856

26-27 Amount

31,954,709

16,049,471

72,325,716

121,329,896
1,000,00065,253,011
(3)

* October payment is calculated at 76% of 25-26 4096

** This amount will be used by Kent ISD to cover the expenses of the Center Programs

	Actual 24-25	Actual 25-26
Increase		5.30%

Base All Spec Ed Programs	108,562,992	114,316,831
Itinerant Off Ramp*	2,000,000	1,500,000
All Special Ed Programs	<u>110,562,992</u>	<u>115,816,831</u>

			24-25 and 25-26 Difference
Center Programs	28,829,899	30,357,884	1,527,985
Autism Classroom Prgms	11,078,368	14,948,026	3,869,658
Itinerant Off Ramp	2,000,000	1,500,000	(500,000)
Local Programs	68,654,725	69,010,921	356,196
All Special Ed Programs	<u>110,562,992</u>	<u>115,816,831</u>	<u>5,253,839</u>

		Cumulative Percent**
Sept-25 Actual	20,000,000	17.50%
Oct-25 Actual	65,737,623	75.00%
April-26 Actual	<u>30,079,208</u>	100.00%
	<u>115,816,831</u>	

*Itinerant Payment made in April

Vend #	School District	C	D	E	F	G	H	I	K
		From Center Distribution	From Autism Distribution	From Local Distribution	Sum (C + E)	100% Col F		Sum (G-H)	
		Estimated 25-26 Distribution -Center Programs	Estimated 25-26 Distribution -Autism Classrm Pgms	Estimated 25-26 Distribution -Local Programs	Estimated 25-26 Distribution All Programs	Cumulative Payment as of Final 25-26 100.00%	Previous Payments 2025-26	Proposed Final 25-26 Payment	Actual Final 25-26 Payment
49541	Byron Center Charter			140,228	140,228	140,228	106,635	33,593	33,593
21979	Chandler Woods			504,105	504,105	504,105	254,632	249,473	(43,453)
2515	Covenant House Acad.			171,004	171,004	171,004	124,379	46,625	6,620
36222	Creative Technology			202,567	202,567	202,567	156,968	45,599	45,599
18892	Cross Creek			556,223	556,223	556,223	410,863	145,360	(89,927)
7261	Excel Charter			588,770	588,770	588,770	443,416	145,354	(81,746)
4580	Gerald Dawkins Academy			144,186	144,186	144,186	87,558	56,628	5,881
6503	GR Child's Discovery			192,552	192,552	192,552	104,559	87,993	13,358
2719	Grand River Prep			491,471	491,471	491,471	213,057	278,414	(147,853)
5315	Grove Montessori			19,604	19,604	19,604	-	19,604	9,076
2030	Hope Acad of W MI			248,908	248,908	248,908	125,362	123,546	30,083
30234	Knapp			314,607	314,607	314,607	247,640	66,967	(92,717)
10268	Lighthouse Academy			346,642	346,642	346,642	296,216	50,426	50,426
11084	New Branches			242,101	242,101	242,101	218,765	23,336	(55,438)
2324	NexTech			121,584	121,584	121,584	90,631	30,953	22,599
4406	PrepNet Virtual Academy			92,761	92,761	92,761	67,321	25,440	25,440
34921	Ridge Park			460,826	460,826	460,826	240,536	220,290	(60,289)
2205	River City Scholars			216,850	216,850	216,850	189,468	27,382	(62,304)
42796	Vanguard			577,425	577,425	577,425	268,240	309,185	(18,264)
48012	Vista			492,667	492,667	492,667	335,535	157,132	(154,615)
3711	Walker			509,223	509,223	509,223	337,176	172,047	(24,509)
1910	Wellspring Prep HS			160,169	160,169	160,169	126,799	33,370	(70,774)
31683	WMA-Environment			453,888	453,888	453,888	368,498	85,390	37,540
1886	West Mich Aviation			355,910	355,910	355,910	76,176	279,734	77,622
45532	Wm Abney Academy			215,809	215,809	215,809	179,828	35,981	27,488
	Total	30,357,884	14,948,026	69,010,921	114,316,831	114,316,829	84,477,527	2,749,822	(516,564)
Final 25-26 Amount		30,357,884	14,948,026	69,010,921	115,816,831	1,500,000		20,000,000	

* 25-26 Payout reduced to actual Unfunded Liability

** 25-26 PSA was overpaid and will have October 2026 payment reduced to offset

	Actual Supplemental
Base All Spec Ed Programs	2,500,000
All Special Ed Programs	<u>2,500,000</u>

Center Programs	663,750
Autism Classroom Prgms	-
Local Programs	<u>1,836,250</u>
All Special Ed Programs	<u>2,500,000</u>

Vend #	School District	C	E	F	G	H	I	K
		From Center Distribution	From Local Distribution	Sum (C + E)	100% Col F		Sum (G+H)	Col F or Col O (see * note)
		Estimated Supplemental Distribution --Center Programs	Estimated Supplemental Distribution --Local Programs	Estimated Supplemental Distribution All Programs	Unfunded Liability as of Final 25-26 Act 18 Payout	Proposed Supplemental 2026-27	Unfunded Liability Test	Actual Supplemental Payment
2364	Byron Center		74,913	74,913	1,749,749	74,913	74,913	74,913
2452	Caledonia		81,248	81,248	4,112,744	81,248	81,248	81,248
2727	Cedar Springs		53,451	53,451	1,846,913	53,451	53,451	53,451
3375	Comstock Park		34,261	34,261	1,422,065	34,261	34,261	34,261
4781	East Grand Rapids		45,462	45,462	445,506	45,462	45,462	45,462
5725	Forest Hills		141,844	141,844	3,528,335	141,844	141,844	141,844
6390	Godfrey-Lee		32,341	32,341	2,202,763	32,341	32,341	32,341
6411	Godwin Heights		41,415	41,415	978,629	41,415	41,415	41,415
6710	Grand Rapids		288,043	288,043	7,601,070	288,043	288,043	288,043
6859	Grandville		96,135	96,135	1,089,507	96,135	96,135	96,135
8791	Kelloggsville		47,150	47,150	183,266	47,150	47,150	47,150
8862	Kenowa Hills		53,274	53,274	424,400	53,274	53,274	53,274
8900	Kent City		24,121	24,121	554,522	24,121	24,121	24,121
9056	Kentwood		202,702	202,702	5,932,050	202,702	202,702	202,702
9785	Lowell		57,728	57,728	1,202,141	57,728	57,728	57,728
12386	Northview		58,036	58,036	1,622,642	58,036	58,036	58,036
14162	Rockford		119,738	119,738	2,064,327	119,738	119,738	119,738
15341	Sparta		42,404	42,404	2,028,249	42,404	42,404	42,404
16070	Thornapple Kellogg		53,185	53,185	1,665,618	53,185	53,185	53,185
17911	Wyoming		80,722	80,722	2,694,245	80,722	80,722	80,722
49541	Byron Center Charter		3,731	3,731	63,674	3,731	3,731	3,731
21979	Chandler Woods		13,413	13,413	-	13,413	-	*
2515	Covenant House Acad.		4,550	4,550	-	4,550	-	*
36222	Creative Technology		5,390	5,390	52,446	5,390	5,390	5,390
18892	Cross Creek		14,800	14,800	-	14,800	-	*
7261	Excel Charter		15,666	15,666	-	15,666	-	*
4580	Gerald Dawkins Academy		3,837	3,837	-	3,837	-	*
6503	GR Child's Discovery		5,123	5,123	-	5,123	-	*
2719	Grand River Prep		13,077	13,077	-	13,077	-	*
5315	Grove Montessori		522	522	-	522	-	*
2030	Hope Acad of W MI		6,623	6,623	-	6,623	-	*
30234	Knapp		8,371	8,371	-	8,371	-	*
10268	Lighthouse Academy		9,223	9,223	120,576	9,223	9,223	9,223
11084	New Branches		6,442	6,442	-	6,442	-	*
2324	NexTech		3,235	3,235	-	3,235	-	*
4406	PrepNet Virtual Academy		2,468	2,468	-	2,468	-	*
34921	Ridge Park		12,262	12,262	-	12,262	-	*
2205	River City Scholars		5,770	5,770	-	5,770	-	*
42796	Vanguard		15,364	15,364	-	15,364	-	*
48012	Vista		13,109	13,109	-	13,109	-	*
3711	Walker		13,549	13,549	-	13,549	-	*
1910	Wellspring Prep HIS		4,262	4,262	-	4,262	-	*
31683	WMA-Environment		12,077	12,077	-	12,077	-	*
1886	West Mich Aviation		9,470	9,470	-	9,470	-	*
45532	Wm Abney Academy		5,742	5,742	-	5,742	-	*
	Center Programs	663,750	-	663,750	13,818,405	663,750	663,750	**
	Total	663,750	1,836,250	2,500,000	57,403,841	2,500,000	2,310,267	2,310,267

* No Unfunded Liability to allow for Supplemental Payment

** This amount will be used by Kent ISD to cover the expenses of the Center Programs

2025-2026 Special Education Revenue/Expense Analysis								
Detail Worksheet: EXPENDITURES								
District Code	Vendor #	2025-2026	Dennis		Dennis		Mark	
			4096 Expenditures	Physical Therapists	Orientation & Mobility	*ISD & Local 4094 Transportation	Tuition Paid	TOTAL COSTS
41040	2364	Byron Center	7,117,704	32,068	16,401	1,092,204	284,190	8,542,567
41050	2452	Caledonia	10,875,967	61,338	16,010	1,036,716	-	11,990,031
41070	2727	Cedar Springs	6,980,936	28,464	-	955,973	251,376	8,216,749
41080	3375	Comstock Park	4,174,400	17,695	5,321	798,803	194,060	5,190,278
41090	4781	East Grand Rapids	3,472,282	5,664	5,125	153,612	-	3,636,684
41110	5725	Forest Hills	14,640,766	101,839	15,547	1,968,889	-	16,727,041
41120	6390	Godfrey-Lee	4,326,902	5,329	-	314,115	163,306	4,809,652
41020	6411	Godwin Heights	5,392,814	12,568	6,443	910,775	148,649	6,471,249
41010	6710	Grand Rapids	32,974,033	39,113	97,991	8,734,414	-	41,845,551
41130	6859	Grandville	9,077,800	8,000	10,495	1,432,412	303,919	10,832,626
41140	8791	Kelloggsville	3,285,536	11,224	4,295	723,186	187,894	4,212,136
41145	8862	Kenowa Hills	5,704,757	28,934	1,074	954,120	134,446	6,823,331
41150	8900	Kent City	2,062,427	10,373	-	550,262	191,356	2,814,418
41160	9056	Kentwood	26,071,483	69,375	62,431	4,336,495	-	30,539,784
41170	9785	Lowell	5,148,242	29,083	3,832	634,018	-	5,815,175
41025	12386	Northview	5,403,057	31,217	7,151	758,051	158,190	6,357,666
41210	14162	Rockford	11,417,430	44,971	21,526	1,556,189	50,153	13,090,270
41240	15341	Sparta	5,987,383	29,120	1,611	856,800	146,091	7,021,005
8050	16070	Thornapple-Kellogg	6,152,096	50,613	6,443	983,113	-	7,192,266
41026	17911	Wyoming	9,177,182	28,881	1,538	1,658,105	487,896	11,353,602
41908	49541	Byron Center Charter	280,484	3,425	-	-	-	283,909
41920	21979	Chandler Woods	316,970	5,045	-	3,678	7,206	332,899
41900	2515	Covenant House	199,435	-	-	-	-	199,435
41918	36222	Creative Technologies	427,932	-	-	-	-	427,932
41916	18892	Cross Creek	511,440	5,993	-	-	-	517,433
41905	7261	Excel Charter	557,511	2,761	-	-	-	560,272
41932	4580	Gerald Dawkins Acad.	136,957	-	-	-	-	136,957
41921	6503	GR Child Discovery	159,337	-	-	-	19,554	178,891
41930	2719	Grand River Prep	175,268	-	-	-	-	175,268
41933	5315	Grove Montessori	9,076	-	-	-	-	9,076
41926	2030	Hope Acad of W MI	202,643	-	-	-	-	202,643
41914	30234	Knapp Charter	304,909	-	-	-	-	304,909
41922	10268	Lighthouse Acad.	604,207	-	6,761	-	-	610,968
41901	11084	New Branches	264,346	-	-	-	-	264,346
41929	2324	NexTech	167,622	-	-	-	-	167,622
41931	4406	PrepNet Virtual	876,463	-	-	-	-	876,463
41919	34921	Ridge Park	339,313	1,142	-	-	-	340,455
41928	2205	River City Scholars	300,044	-	1,538	-	-	301,582
41910	42796	Vanguard Charter	389,530	1,336	-	-	-	390,866
41909	48012	Vista Charter	346,921	-	-	125	-	347,046
41915	3711	Walker Charter	453,342	3,806	-	15,180	-	472,328
41923	1910	Wellspring	117,193	-	-	9,948	-	127,141
41904	31683	West Mich Acad Env S	593,566	2,284	3,075	-	-	598,925
41924	1886	West Mich Aviation	194,940	-	-	-	-	194,940
41917	45532	Wm Abney Charter	299,565	-	-	-	-	299,565
41000	xxxxx	KISD-Center Programs	66,305,401	-	34,998	158,606	-	66,499,005
			253,977,612	671,661	329,605	30,595,789	2,728,286	288,302,953

* Include ISD 4094 Costs and Local 4094 Costs (Revised Column)

2025-2026 Special Education Revenue/Expense Analysis
Detail Worksheet: Revenue/Funding Sources

Mark

August SASR

70.4165%

2025-2026	Revenue From Tuition	State Aid 51e	S.A. Addtl Payment (51a.2)	State Aid Transport Reimbursement	Total Revenue
Byron Center	294,305	942,590	1,869,852	687,114	3,793,860
Caledonia	-	162,007	3,448,498	15,334	3,625,839
Cedar Springs	257,372	904,902	1,854,644	725,072	3,741,991
Comstock Park	245,982	544,107	1,181,261	477,682	2,449,032
East Grand Rapids	-	299,289	958,761	34,280	1,292,331
Forest Hills	-	1,681,365	3,895,381	1,072,372	6,649,118
Godfrey-Lee	-	5,788	1,080,632	115,515	1,201,934
Godwin Heights	121,011	925,103	1,433,100	629,405	3,108,618
Grand Rapids	19,554	4,764,303	8,809,013	5,619,085	19,211,955
Grandville	568,343	1,289,616	2,477,936	886,625	5,222,520
Kelloggsville	-	523,806	901,264	560,997	1,986,067
Kenowa Hills	175,914	1,089,923	1,755,581	593,705	3,615,123
Kent City	27,135	295,571	893,752	114,674	1,331,131
Kentwood	-	4,201,001	6,487,701	2,484,975	13,173,676
Lowell	-	704,807	1,332,371	353,097	2,390,274
Northview	-	647,723	1,375,389	428,169	2,451,280
Rockford	27,896	1,566,192	3,226,963	973,237	5,794,288
Sparta	398,580	952,640	1,645,575	360,118	3,356,913
Thornapple-Kellogg	-	771,137	2,375,805	(582)	3,146,360
Wyoming	592,194	1,609,709	2,236,997	887,051	5,325,951
Byron Center Charter	-	7,739	72,269	-	80,007
Chandler Woods	-	23,316	98,404	-	121,720
Covenant House	-	21,608	46,828	-	68,436
Creative Technologies	-	25,728	147,191	-	172,919
Cross Creek	-	41,808	154,689	-	196,497
Excel Charter	-	31,658	166,945	-	198,602
Gerald Dawkins Acad.	-	10,553	32,965	-	43,518
GR Child Discovery	-	21,608	39,366	-	60,974
Grand River Prep	-	29,849	80,215	-	110,064
Grove Montessori	-	-	-	-	-
Hope Acad of W MI	-	-	47,198	-	47,198
Knapp Charter	-	34,070	115,916	-	149,986
Lighthouse Acad.	-	-	143,749	-	143,749
New Branches	-	16,884	84,135	-	101,019
NexTech	-	9,146	45,246	-	54,392
PrepNet Virtual	-	220,296	259,614	-	479,910
Ridge Park	-	69,647	90,561	-	160,208
River City Scholars	-	69,546	104,872	-	174,418
Vanguard Charter	-	39,899	100,992	-	140,890
Vista Charter	-	39,798	126,328	-	166,126
Walker Charter	-	32,462	127,199	-	159,661
Wellspring	-	21,708	49,408	-	71,116
West Mich Acad Env S	-	33,467	159,420	-	192,887
West Mich Aviation	-	12,462	28,680	-	41,142
Wm Abney Charter	-	14,472	77,777	-	92,249
KISD-Center Programs	-	7,570,364	18,096,057	-	25,666,421
	2,728,286	32,279,655	69,736,503	17,017,925	121,762,370

	U	V	W	X				Oct 2026 Payment	Unfunded Liability After Final 24-25 Payout
2025-2026	LEA Unfunded Liability	Kent ISD Act 18 Paid as of April 2026	Per Formula Act 18 Owed as of April 2026	Owed to District or (Owed to ISD) for 25-26 Act 18	Unreimbursed Costs When Applicable	2026-27 Oct 26 Act 18 Payment Due	2026-27 Supplemental Payment	Combined Final & Extra 26-27 & Oct 26-27	
Byron Center	4,748,707	2,998,957		-		1,669,380	74,913	1,744,293	1,749,749
Caledonia	8,364,192	4,251,448		-		2,376,027	81,248	2,457,275	4,112,744
Cedar Springs	4,474,758	2,627,845		-		1,557,614	53,451	1,611,065	1,846,913
Comstock Park	2,741,246	1,319,181		-		731,731	34,261	765,992	1,422,065
East Grand Rapids	2,344,353	1,898,847		-		1,055,616	45,462	1,101,078	445,506
Forest Hills	10,077,923	6,549,588		-		3,650,216	141,844	3,792,060	3,528,335
Godfrey-Lee	3,607,717	1,404,954		-		787,916	32,341	820,257	2,202,763
Godwin Heights	3,362,631	2,384,002		-		1,437,280	41,415	1,478,695	978,629
Grand Rapids	22,633,596	15,032,525		-		8,400,834	288,043	8,688,877	7,601,070
Grandville	5,610,106	4,520,599		-		2,520,500	96,135	2,616,635	1,089,507
Kelloggsville	2,226,069	2,042,803		-		1,144,350	47,150	1,191,500	183,266
Kenowa Hills	3,208,208	2,822,333		-	38,525	1,577,735	53,274	1,631,009	424,400
Kent City	1,483,287	928,766		-		515,173	24,121	539,294	554,522
Kentwood	17,366,108	11,448,436		-	14,378	6,408,062	202,702	6,610,764	5,932,050
Lowell	3,424,900	2,222,759		-		1,232,933	57,728	1,290,661	1,202,141
Northview	3,906,386	2,283,744		-		1,269,408	58,036	1,327,444	1,622,642
Rockford	7,295,982	5,231,655		-		2,911,777	119,738	3,031,515	2,064,327
Sparta	3,664,092	1,777,265		-	141,422	1,034,584	42,404	1,076,988	2,028,249
Thornapple-Kellogg	4,045,906	2,380,288		-		1,334,616	53,185	1,387,801	1,665,618
Wyoming	6,027,651	3,333,406		-		1,860,600	80,722	1,941,322	2,694,245
Byron Center Charter	203,902	106,635	33,593	33,593		79,690	3,731	117,014	63,674
Chandler Woods	211,179	254,632	249,473	(43,453)		131,132	-	87,679	(0)
Covenant House	130,999	124,379	46,625	6,620		97,179	-	103,799	0
Creative Technologies	255,013	156,968	45,599	45,599		115,116	5,390	166,105	52,446
Cross Creek	320,936	410,863	145,360	(89,927)		267,581	-	177,654	(0)
Excel Charter	361,670	443,416	145,354	(81,746)		295,508	-	213,762	(0)
Gerald Dawkins Acad.	93,439	87,558	56,628	5,881		72,692	-	78,573	0
GR Child Discovery	117,917	104,559	87,993	13,358		79,169	-	92,527	0
Grand River Prep	65,204	213,057	278,414	(147,853)		26,190	-	(121,663)	0
Grove Montessori	9,076	-	19,604	9,076		6,898	-	15,974	-
Hope Acad of W MI	155,445	125,362	123,546	30,083		99,811	-	129,894	(0)
Knapp Charter	154,923	247,640	66,967	(92,717)		163,228	-	70,511	0
Lighthouse Acad.	467,218	296,216	50,426	50,426		196,991	9,223	256,640	120,576
New Branches	163,327	218,765	23,336	(55,438)		137,582	-	82,144	0
NexTech	113,230	90,631	30,953	22,599		69,094	-	91,693	0
PrepNet Virtual	396,553	67,321	25,440	25,440		52,715	-	78,155	-
Ridge Park	180,247	240,536	220,290	(60,289)		157,537	-	97,248	0
River City Scholars	127,164	189,468	27,382	(62,304)		123,232	-	60,928	(0)
Vanguard Charter	249,976	268,240	309,185	(18,264)		170,314	-	152,050	(0)
Vista Charter	180,920	335,535	157,132	(154,615)		156,386	-	1,771	0
Walker Charter	312,667	337,176	172,047	(24,509)		233,661	-	209,152	0
Wellspring	56,025	126,799	33,370	(70,774)		54,191	-	(16,583)	0
West Mich Acad Env S	406,038	368,498	85,390	37,540		257,937	-	295,477	(0)
West Mich Aviation	153,798	76,176	279,734	77,622		71,978	-	149,600	(0)
Wm Abney Charter	207,316	179,828	35,981	27,488		122,640	-	150,128	0
KISD-Center Programs	40,832,585	30,357,884	-	-		17,327,052	663,750	17,990,802	10,474,701
	166,540,584	112,887,544	2,749,822	(516,564)	194,325	64,041,856	2,310,267	65,835,559	
	(A)	(B)	(C)	(D)					

The Final 2025-26 Act 18 payout is determined by using the lower of the Act 18 formula amount or the unfunded liability amount. A district should not be reimbursed more than their special education unfunded liability.