
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: October Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 10-10-23

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 10-16-23

RECOMMENDATION:

Approve the distribution of \$40,847,432 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 along with an extra 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 2022-23 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, as well as a distribution of special education fund balance due to property tax collection growth. Our hope is to be able to make these supplemental payments for at least a few years.

The total amount allocated to Kent ISD Center Programs for October 2023 and the supplemental payment is \$15,426,580 making the Total Act 18 allocation \$56,274,012.

KP/kg

Attachment

	Actual 22-23	Estimated 23-24
Increase		5.00%
Base All Spec Ed Programs	95,734,561	100,521,289
All Special Ed Programs	<u>95,734,561</u>	<u>100,521,289</u>

			23-24 Increase over 22-23
Center Programs	25,423,191	26,694,351	1,271,160
Autism Classroom Prgms	8,496,057	9,053,489	557,432
Local Programs	<u>61,815,313</u>	<u>64,773,449</u>	<u>2,958,136</u>
All Special Ed Programs	<u>95,734,561</u>	<u>100,521,289</u>	<u>4,786,728</u>

		Cumulative Percent
Sept-23 estimated	20,000,000	19.90%
Oct-23 estimated	55,390,967	75.00%
April-24 estimated	<u>25,130,322</u>	100.00%
	<u>100,521,289</u>	

School District	C	D	E	F	G	H	I	K
	Distribution	Distribution	Distribution	Sum (C : E)	100% Col F		Sum (G-H)	(see * note)
	Estimated 23-24 Distribution --Center Programs	Estimated 23-24 Distribution --Autism Classrm Pgms	Estimated 23-24 Distribution --Local Programs	Estimated 23-24 Distribution All Programs	Cumulative Payment as of Oct 23-24 75.00%	Previous Payments 2023-24	Proposed Oct 23-24 Payment	Actual Oct 23-24 Payment
Byron Center			2,541,951	2,541,951	1,906,463	518,198	1,388,265	1,388,265
Caledonia		611,433	2,748,965	3,360,398	2,520,299	680,079	1,840,220	1,840,220
Cedar Springs		364,640	2,023,464	2,388,104	1,791,078	477,692	1,313,386	1,313,386
Comstock Park			1,205,020	1,205,020	903,765	238,199	665,566	665,566
East Grand Rapids		148,480	1,548,424	1,696,904	1,272,678	348,579	924,099	924,099
Forest Hills		692,579	5,008,030	5,700,609	4,275,457	1,161,107	3,114,350	3,114,350
Godfrey-Lee			1,229,797	1,229,797	922,348	242,471	679,877	679,877
Godwin Heights		708,118	1,562,093	2,270,211	1,702,658	443,825	1,258,833	1,258,833
Grand Rapids		2,535,017	10,223,847	12,758,864	9,569,148	2,504,828	7,064,320	7,064,320
Grandville		772,739	3,346,248	4,118,987	3,089,240	826,488	2,262,752	2,262,752
Kelloggsville		103,591	1,704,376	1,807,967	1,355,975	353,657	1,002,318	1,002,318
Kenowa Hills		563,830	1,970,914	2,534,744	1,901,058	505,063	1,395,995	1,395,995
Kent City			866,939	866,939	650,204	171,406	478,798	478,798
Kentwood		1,972,913	6,695,942	8,668,855	6,501,641	1,708,621	4,793,020	4,793,020
Lowell			2,054,246	2,054,246	1,540,684	414,793	1,125,891	1,125,891
Northview			1,961,928	1,961,928	1,471,446	390,881	1,080,565	1,080,565
Rockford		361,582	4,296,670	4,658,252	3,493,689	945,295	2,548,394	2,548,394
Sparta			1,562,372	1,562,372	1,171,779	312,129	859,650	859,650
Thornapple Kellogg		218,567	1,925,014	2,143,581	1,607,686	428,726	1,178,960	1,178,960
Wyoming			2,932,708	2,932,708	2,199,531	571,277	1,628,254	1,628,254
Byron Center Charter			122,621	122,621	91,966	24,373	67,593	67,593 *
Chandler Woods			449,129	449,129	336,847	89,873	246,974	172,326 *
Covenant House Acad.			178,920	178,920	134,190	35,313	98,877	98,877 *
Creative Technology			198,948	198,948	149,211	39,448	109,763	109,763 *
Cross Creek			482,796	482,796	362,097	96,433	265,664	179,221 *
Excel Charter			522,400	522,400	391,800	102,391	289,409	202,220 *
Gerald Dawkins Academy								- *
GR Child's Discovery			178,861	178,861	134,146	36,267	97,879	17,002 *
Grand River Prep			423,487	423,487	317,615	84,779	232,836	(9,914) *
Hope Acad of W MI			280,899	280,899	210,674	54,757	155,917	143,207 *
Knapp			418,821	418,821	314,115	81,746	232,369	232,369 *
Lighthouse Academy			270,456	270,456	202,842	53,697	149,145	149,145 *
New Branches			98,994	98,994	74,245	19,152	55,093	55,093 *
NexTech			76,577	76,577	57,433	14,343	43,090	15,820 *
PrepNet Virtual Academy			236,375	236,375	177,281	37,667	139,614	139,614 *
Ridge Park			374,083	374,083	280,562	72,762	207,800	132,842 *
River City Scholars			272,417	272,417	204,313	53,228	151,085	151,085 *
Vanguard			533,467	533,467	400,100	105,187	294,913	162,020 *
Vista			476,682	476,682	357,511	92,995	264,516	208,366 *
Walker			451,545	451,545	338,659	89,412	249,247	243,945 *
Wellspring Prep HS			213,682	213,682	160,262	41,514	118,748	17,266 *
WMA-Environment			491,983	491,983	368,987	98,048	270,939	223,891 *
West Mich Aviation			339,087	339,087	254,315	69,139	185,176	17,222 *
Wm Abney Academy			272,273	272,273	204,205	52,976	151,229	151,229 *
Center Programs	26,694,351		-	26,694,351	20,020,763	5,311,183	14,709,580	14,709,580 ***
Total	26,694,351	9,053,489	64,773,449	100,521,289	75,390,967	19,999,997	55,390,969	54,193,295

Estimated 23-24 Amount 26,694,351 9,053,489 64,773,449 100,521,289 100,521,289 20,000,000

* Payment to be made after verification of costs on SE-4096

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

	Actual 21-22	Estimated 22-23
Increase		5.00%
Base All Spec Ed Programs	86,413,868	90,734,561
Supplemental Base Increas	0	5,000,000
All Special Ed Programs	86,413,868	95,734,561

			21-22 and 22-23 Difference
Center Programs	24,212,563	25,423,191	1,210,628
Autism Classroom Prgms	6,743,326	8,496,057	1,752,731
Local Programs	55,457,979	61,815,313	6,357,334
All Special Ed Programs	86,413,868	95,734,561	9,320,693

		Cumulative Percent
Sept-22 Paid	20,000,000	20.89%
Oct-22 Paid	51,800,921	75.00%
April-23 Estimated	23,933,640	100.00%
	95,734,561	

Vend #	School District	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 22-23 Distribution -Center Programs	Estimated 22-23 Distribution -Autism Classrm Pgms	Estimated 22-23 Distribution -Local Programs	Estimated 22-23 Distribution All Programs	Cumulative Payment as of Final 22-23 100.00%	Previous Payments 2022-23	Proposed Final Payment	Actual Final Payment
49541	Byron Center Charter			116,977	116,977	116,977	90,275	26,702	24,115
21979	Chandler Woods			428,457	428,457	428,457	250,334	178,123	47,183 *
2515	Covenant House Acad.			170,684	170,684	170,684	120,937	49,747	18,193 *
36222	Creative Technology			189,791	189,791	189,791	133,770	56,021	56,021
18892	Cross Creek			460,574	460,574	460,574	319,488	141,086	(129,443) *
7261	Excel Charter			498,355	498,355	498,355	288,209	210,146	83,825 *
6503	GR Child's Discovery			170,629	170,629	170,629	51,704	118,925	92,110 *
2719	Grand River Prep			403,995	403,995	403,995	152,113	251,882	(208,243) *
2030	Hope Acad of W MI			267,966	267,966	267,966	209,355	58,611	(79,709) *
30234	Knapp			399,543	399,543	399,543	337,856	61,687	(160,520) *
10268	Lighthouse Academy			258,008	258,008	258,008	184,117	73,891	73,657
11084	New Branches			258,378	258,378	258,378	163,191	95,187	52,684 *
2324	NexTech			93,278	93,278	93,278	32,089	61,189	(31,954) *
4406	PrepNet Virtual Academy			64,547	64,547	64,547	2,014	62,533	62,533
34921	Ridge Park			356,865	356,865	356,865	172,615	184,250	78,262 *
2205	River City Scholars			259,879	259,879	259,879	215,192	44,687	22,304
42796	Vanguard			508,913	508,913	508,913	254,533	254,380	(2,319) *
48012	Vista			454,741	454,741	454,741	274,647	180,094	(81,126) *
3711	Walker			430,762	430,762	430,762	313,142	117,620	(95,794) *
1910	Wellspring Prep HS			203,847	203,847	203,847	127,859	75,988	(63,333) *
31683	WMA-Environment			469,338	469,338	469,338	289,585	179,753	61,277 *
1886	West Mich Aviation			323,479	323,479	323,479	112,541	210,938	(73,833) *
45532	Wm Abney Academy			259,741	259,741	259,741	187,976	71,765	49,851
	Center Programs	25,423,191		-	25,423,191	25,423,191	19,067,393	6,355,798	- ***
	Total	25,423,191	8,496,057	61,815,313	95,734,561	95,734,561	70,748,083	24,986,477	(204,257)

Estimated 22-23 Amount 25,423,191 8,496,057 61,815,313 95,734,561 71,800,921 51,800,921

* October payment is calculated at 76% of 21-22 4096

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

	Estimated 23-24
Increase	0.00%
Base All Spec Ed Programs	2,500,000
All Special Ed Programs	<u>2,500,000</u>
Center Programs	717,000
Autism Classroom Prgms	-
Local Programs	<u>1,783,000</u>
All Special Ed Programs	<u>2,500,000</u>

	C	E	F	G	H	I	K
	Distribution	Distribution	Sum (C : E)	100% Col F		Sum (G-H)	(see * note)
School District	Estimated Supplemental Distribution --Center Programs	Estimated Supplemental Distribution --Local Programs	Estimated Supplemental Distribution All Programs	Unfunded Liability as of Final 22-23 Act 18 Payout	Proposed 22-23 Extra Payment	Unfunded Liability Test	Actual Oct 23-24 Payment
Byron Center		69,972	69,972	69,972	69,972	69,972	69,972
Caledonia		75,670	75,670	586,142	75,670	75,670	75,670
Cedar Springs		55,699	55,699	501,044	55,699	55,699	55,699
Comstock Park		33,170	33,170	1,174,887	33,170	33,170	33,170
East Grand Rapids		42,623	42,623	259,547	42,623	42,623	42,623
Forest Hills		137,855	137,855	436,943	137,855	137,855	137,855
Godfrey-Lee		33,852	33,852	701,711	33,852	33,852	33,852
Godwin Heights		42,999	42,999	255,239	42,999	42,999	42,999
Grand Rapids		281,429	281,429	1,740,801	281,429	281,429	281,429
Grandville		92,111	92,111	74,332	92,111	74,332	74,332
Kelloggsville		46,916	46,916	46,916	46,916	46,916	46,916
Kenowa Hills		54,253	54,253	425,060	54,253	54,253	54,253
Kent City		23,864	23,864	827,638	23,864	23,864	23,864
Kentwood		184,317	184,317	184,317	184,317	184,317	184,317
Lowell		56,547	56,547	698,187	56,547	56,547	56,547
Northview		54,005	54,005	716,176	54,005	54,005	54,005
Rockford		118,273	118,273	637,577	118,273	118,273	118,273
Sparta		43,007	43,007	963,566	43,007	43,007	43,007
Thornapple Kellogg		52,989	52,989	769,263	52,989	52,989	52,989
Wyoming		80,728	80,728	1,176,917	80,728	80,728	80,728
Byron Center Charter		3,375	3,375	-	3,375	-	-
Chandler Woods		12,363	12,363	-	12,363	-	-
Covenant House Acad.		4,925	4,925	-	4,925	-	-
Creative Technology		5,476	5,476	79,397	5,476	5,476	5,476
Cross Creek		13,290	13,290	-	13,290	-	-
Excel Charter		14,380	14,380	-	14,380	-	-
Gerald Dawkins Academy				-	-	-	-
GR Child's Discovery		4,923	4,923	-	4,923	-	-
Grand River Prep		11,657	11,657	-	11,657	-	-
Hope Acad of W MI		7,732	7,732	-	7,732	-	-
Knapp		11,529	11,529	-	11,529	-	-
Lighthouse Academy		7,445	7,445	-	7,445	-	-
New Branches		2,725	2,725	-	2,725	-	-
NexTech		2,108	2,108	-	2,108	-	-
PrepNet Virtual Academy		6,507	6,507	-	6,507	-	-
Ridge Park		10,297	10,297	-	10,297	-	-
River City Scholars		7,499	7,499	-	7,499	-	-
Vanguard		14,685	14,685	-	14,685	-	-
Vista		13,121	13,121	-	13,121	-	-
Walker		12,430	12,430	-	12,430	-	-
Wellspring Prep HS		5,882	5,882	-	5,882	-	-
WMA-Environment		13,543	13,543	-	13,543	-	-
West Mich Aviation		9,334	9,334	-	9,334	-	-
Wm Abney Academy		7,495	7,495	-	7,495	-	-
Center Programs	717,000	-	717,000	3,569,691	717,000	717,000	717,000
Total	717,000	1,783,000	2,500,000	15,895,324	2,500,000	2,284,976	2,284,976

Estimated 23-24 Amount 717,000 1,783,000 2,500,000 2,500,000 20,000,000

* Payment to be made after verification of costs on SE-4096

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

2022-2023 Special Education Revenue/Expense Analysis									
Detail Worksheet: EXPENDITURES									
			Dennis		Dennis		Mark	Mark	
District	Vendor	2022-2023	*NO UAAL*				*ISD & Local		TOTAL
Code	#		4096	Itinerant	Physical	Orientation	4094	Tuition	COSTS
			Expenditures	Costs	Therapists	& Mobility	Transportation	Paid	
41040	2364	Byron Center	2,657,116	1,762,702	40,522	1,253	595,176	326,303	5,383,073
41050	2452	Caledonia	4,875,272	1,706,475	73,304	8,983	978,689	26,699	7,669,422
41070	2727	Cedar Springs	3,902,111	1,040,331	39,824	33	721,387	214,156	5,917,842
41080	3375	Comstock Park	2,403,553	1,070,929	18,423	7,533	685,726	176,062	4,362,225
41090	4781	East Grand Rapids	2,848,048	105,884	16,492	9,923	189,035	14,875	3,184,257
41110	5725	Forest Hills	6,478,343	3,842,726	108,035	14,159	1,445,502	77,644	11,966,409
41120	6390	Godfrey-Lee	2,058,459	753,215	17,908	2,143	310,898	227,058	3,369,680
41020	6411	Godwin Heights	3,549,473	1,382,910	13,955	-	632,301	261,407	5,840,046
41010	6710	Grand Rapids	14,711,264	11,291,519	-	44,635	6,656,235	253,105	32,956,759
41130	6859	Grandville	4,617,784	2,169,330	48,281	29,158	935,792	437,564	8,237,910
41140	8791	Kelloggsville	1,569,333	624,656	20,537	3,313	501,872	487,590	3,207,301
41145	8862	Kenowa Hills	3,531,935	1,389,241	36,643	-	689,103	135,222	5,782,144
41150	8900	Kent City	1,539,276	763,616	21,677	3,181	451,611	122,469	2,901,831
41160	9056	Kentwood	11,391,399	4,297,528	82,884	19,796	2,710,141	123,439	18,625,186
41170	9785	Lowell	3,222,878	1,163,367	22,265	7,598	458,202	38,845	4,913,156
41025	12386	Northview	2,462,687	1,441,598	33,278	4,698	582,637	146,798	4,671,696
41210	14162	Rockford	5,476,523	3,721,755	41,846	10,911	881,950	146,056	10,279,042
41240	15341	Sparta	3,143,845	1,156,433	44,788	-	687,386	176,387	5,208,839
8050	16070	Thornapple-Kellogg	3,431,952	1,044,673	15,775	2,703	852,362	47,272	5,394,737
41026	17911	Wyoming	4,959,242	2,180,680	37,029	4,154	1,173,846	815,164	9,170,115
41908	49541	Byron Center Charter	234,882	-	-	-	-	-	234,882
41920	21979	Chandler Woods	344,999	-	8,292	-	-	-	353,291
41900	2515	Covenant House	185,622	-	-	-	-	-	185,622
41918	36222	Creative Technologies	448,355	-	-	-	-	-	448,355
41916	18892	Cross Creek	362,703	-	2,500	-	-	-	365,203
41905	7261	Excel Charter	400,804	-	3,218	1,879	-	-	405,901
41921	6503	GR Child Discovery	70,091	-	-	-	-	27,078	97,169
41930	2719	Grand River Prep	98,506	-	-	-	-	-	98,506
41926	2030	Hope Acad of W MI	260,479	-	-	-	-	-	260,479
41914	30234	Knapp Charter	462,202	-	460	1,154	-	-	463,815
41922	10268	Lighthouse Acad.	428,039	-	-	-	-	-	428,039
41901	11084	New Branches	215,684	-	1,765	-	-	-	217,449
41929	2324	NexTech	39,688	-	-	-	-	-	39,688
41931	4406	PrepNet Virtual	909,081	-	-	-	-	-	909,081
41919	34921	Ridge Park	270,531	-	1,103	-	-	-	271,634
41928	2205	River City Scholars	461,487	-	-	824	-	-	462,311
41910	42796	Vanguard Charter	351,588	-	6,619	-	-	-	358,207
41909	48012	Vista Charter	396,527	-	1,324	-	-	-	397,851
41915	3711	Walker Charter	438,627	-	1,324	-	-	2,408	442,359
41923	1910	Wellspring	77,342	-	-	-	-	-	77,342
41904	31683	West Mich Acad Env S	423,604	-	2,850	-	-	-	426,454
41924	1886	West Mich Aviation	113,633	-	-	-	-	-	113,633
41917	45532	Wm Abney Charter	314,259	-	-	-	-	-	314,259
41000	xxxxx	KISD-Center Programs	52,263,531	-	27,671	69,853	56,692	-	52,417,747
			148,402,757	42,909,570	790,593	247,882	22,196,543	4,283,602	218,830,947

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

2022-2023 Special Education Revenue/Expense Analysis										
Detail Worksheet: Revenue/Funding Sources										
Mark	August SASR					70.4165%		Dennis		
2022-2023	Revenue		(paid under "3-bucket": 51c, 22 a & b)			State Aid	State Aid	Itinerant	Total	
	From Tuition	State Aid 51e	H. Harmless (51a3)	Foundation Grant (51a2)	S.A. Add'l Payment (51a)	Transport Reimbursement	Millage Enhancement 56(7)	Reimbursement	Revenue	
Byron Center	424,302	663,055		221,018	858,104	457,324	137,598	137,943	2,899,343	
Caledonia	15,582	909,281		303,094	2,216,794		169,846	142,290	3,756,887	
Cedar Springs	178,674	643,085		214,361	1,295,136	511,324	124,935	94,735	3,062,250	
Comstock Park	88,676	431,445		143,815	733,489	428,258	64,457	95,537	1,985,677	
East Grand Rapids	-	210,473		70,158	729,298	126,688	90,132	12,521	1,239,270	
Forest Hills	-	1,381,696		460,565	2,278,862	1,103,389	310,018	331,238	5,865,768	
Godfrey-Lee	-	287,127		95,709	678,134	233,695	68,435	74,569	1,437,670	
Godwin Heights	819,790	680,623		226,874	967,684	440,474	109,393	109,313	3,354,151	
Grand Rapids	33,385	3,404,829		1,134,943	6,705,570	5,723,283	674,406	910,126	18,586,543	
Grandville	404,908	836,607		278,870	1,413,097	756,009	213,513	185,777	4,088,781	
Kelloggsville	-	431,994		143,999	424,767	388,662	87,570	49,558	1,526,549	
Kenowa Hills	112,145	877,782		292,594	966,299	351,959	133,052	118,448	2,852,278	
Kent City	79,905	210,679		70,226	704,370	59,862	44,737	40,518	1,210,297	
Kentwood	-	2,967,276		990,191	3,416,074	2,259,442	430,577	378,617	10,442,177	
Lowell	-	457,660		152,553	941,702	402,626	110,929	97,646	2,163,116	
Northview	29,142	527,795		175,931	822,418	218,952	106,241	115,258	1,995,737	
Rockford	94,417	1,121,401		373,800	2,340,979	524,447	257,715	295,314	5,008,072	
Sparta	258,539	648,300		216,101	1,076,823	303,856	83,010	100,354	2,686,984	
Thornapple-Kellogg	-	708,759		236,253	1,362,734		112,141	88,390	2,508,278	
Wyoming	655,860	1,230,652		410,218	1,528,195	915,620	153,776	173,910	5,068,231	
Byron Center Charter		22,852		7,617	57,422		6,633		94,524	
Chandler Woods		15,098		5,032	89,217		23,102		132,449	
Covenant House		28,205		9,401			8,886		46,492	
Creative Technologies		29,509		9,836	89,342		9,829		138,516	
Cross Creek		21,754		7,252	113,035		25,577		167,618	
Excel Charter		40,283		13,428	95,082		27,437		176,230	
GR Child Discovery		9,608		3,202	16,264		9,105		38,179	
Grand River Prep		19,489		6,497	50,773		22,647		99,406	
Hope Acad of W MI		10,568		3,523	75,299		15,623		105,013	
Knapp Charter		32,734		10,912	136,008	37	24,824		204,514	
Lighthouse Acad.					106,636	36,493	13,528		156,657	
New Branches		10,774		3,592	57,849		14,181		86,396	
NexTech		5,078		1,693	10,389		4,018		21,178	
PrepNet Virtual		140,887		46,963	166,653		148		354,651	
Ridge Park		25,048		8,349	56,640		20,942		110,979	
River City Scholars		43,989		14,662	120,004		15,811		194,466	
Vanguard Charter		12,764		4,255	91,576		27,169		135,764	
Vista Charter		53,253		17,751	85,653		25,625		182,282	
Walker Charter		46,459		15,486	102,411		24,144		188,500	
Wellspring		11,186		3,728	44,410		12,862		72,186	
West Mich Acad Env S		24,087		8,029	100,999		27,663		160,778	
West Mich Aviation		9,539		3,179	39,192		18,524		70,434	
Wm Abney Charter		18,117		6,039	84,036		13,811		122,003	
KISD-Center Programs	1,075,427	4,911,011			14,885,337	4,924	1,400,967		22,277,666	
	4,270,753	24,172,811	-	6,421,699	48,134,756	15,247,323	5,275,536	3,552,062	107,074,939	

	U	V	W	X				Oct 2023 Payment	
2022-2023	LEA	Kent ISD	Per Formula	Owed to District	Unreimbursed	2023-24		Prior Years Extra Payment	Combined Final & Extra 22-23 & Oct 23-24
	Unfunded Liability	Act 18 Paid as of April 23	Act 18 Owed as of April 2023	or (Owed to ISD) for 22-23 Act 18	Costs When Applicable	Oct 24	Act 18 Payment Due		
Byron Center	2,483,729	2,533,494	-	-		1,388,265	69,972	1,458,237	
Caledonia	3,912,535	3,326,393	-	-		1,840,220	75,670	1,915,890	
Cedar Springs	2,855,592	2,354,548	-	-		1,313,386	55,699	1,369,085	
Comstock Park	2,376,549	1,201,662	-	-		665,566	33,170	698,736	
East Grand Rapids	1,944,986	1,685,439	-	-		924,099	42,623	966,722	
Forest Hills	6,100,641	5,663,698	-	-		3,114,350	137,855	3,252,205	
Godfrey-Lee	1,932,011	1,230,300	-	-		679,877	33,852	713,729	
Godwin Heights	2,485,895	2,230,656	-	-		1,258,833	42,999	1,301,832	
Grand Rapids	14,370,215	12,629,414	-	-		7,064,320	281,429	7,345,749	
Grandville	4,149,129	4,074,797	-	-		2,262,752	74,332	2,337,084	
Kelloggsville	1,680,751	1,698,525	-	-		1,002,318	46,916	1,049,234	
Kenowa Hills	2,929,866	2,504,806	-	-		1,395,995	54,253	1,450,248	
Kent City	1,691,534	863,896	-	-		478,798	23,864	502,662	
Kentwood	8,183,009	8,547,214	-	-		4,793,020	184,317	4,977,337	
Lowell	2,750,040	2,051,853	-	-		1,125,891	56,547	1,182,438	
Northview	2,675,959	1,959,783	-	-		1,080,565	54,005	1,134,570	
Rockford	5,270,970	4,633,393	-	-		2,548,394	118,273	2,666,667	
Sparta	2,521,855	1,558,289	-	-		859,650	43,007	902,657	
Thornapple-Kellogg	2,886,459	2,117,196	-	-		1,178,960	52,989	1,231,949	
Wyoming	4,101,884	2,924,967	-	-		1,628,254	80,728	1,708,982	
Byron Center Charter	140,358	116,243	26,702	24,115		67,593	-	91,708	
Chandler Woods	220,842	173,659	178,123	47,183		172,326	-	219,509	
Covenant House	139,130	120,937	49,747	18,193		98,877	-	117,070	
Creative Technologies	309,839	174,421	56,021	56,021		109,763	5,476	171,260	
Cross Creek	197,585	327,028	141,086	(129,443)		179,221	-	49,778	
Excel Charter	229,670	145,845	210,146	83,825		202,220	-	286,045	
GR Child Discovery	58,991	(33,119)	118,925	92,110		17,002	-	109,112	
Grand River Prep	(900)	207,343	251,882	(208,243)		(9,914)	-	(218,157)	
Hope Acad of W MI	155,466	235,175	58,611	(79,709)		143,207	-	63,498	
Knapp Charter	259,301	419,821	61,687	(160,520)		232,369	-	71,849	
Lighthouse Acad.	271,382	197,725	73,891	73,657		149,145	-	222,802	
New Branches	131,053	78,369	95,187	52,684		55,093	-	107,777	
NexTech	18,510	50,464	61,189	(31,954)		15,820	-	(16,134)	
PrepNet Virtual	554,430	14,644	62,533	62,533		139,614	-	202,147	
Ridge Park	160,655	82,393	184,250	78,262		132,842	-	211,104	
River City Scholars	267,845	245,541	44,687	22,304		151,085	-	173,389	
Vanguard Charter	222,443	224,762	254,380	(2,319)		162,020	-	159,701	
Vista Charter	215,569	296,695	180,094	(81,126)		208,366	-	127,240	
Walker Charter	253,859	349,653	117,620	(95,794)		243,945	-	148,151	
Wellspring	5,156	68,489	75,988	(63,333)		17,266	-	(46,067)	
West Mich Acad Env S	265,676	204,399	179,753	61,277		223,891	-	285,168	
West Mich Aviation	43,199	117,032	210,938	(73,833)		17,222	-	(56,611)	
Wm Abney Charter	192,256	142,405	71,765	49,851		151,229	-	201,080	
KISD-Center Programs	30,140,082	26,570,391				14,709,580	717,000	15,426,580	
	111,756,008	96,320,638	2,765,205	(204,257)	-	54,193,295	2,284,976	56,274,012	

The Final 2021-22 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.

If B + C < A, then D = Col C
 If B + C > A, then D = Col A - Col B
 Cannot go over amount in Col C