
BOARD AGENDA ITEM

Information/Discussion _____

Future Action _____

Action X

Item: October Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 10-13-25

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 10-20-25

RECOMMENDATION:

Approve the distribution of \$48,251,921 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 2024-25 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 2025 and the supplemental payment is \$18,120,979 making the Total Act 18 allocation \$66,372,100.

KP/kg

Attachment

	Actual 24-25	Estimated 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	11,983,737	905,369
Itinerant Off Ramp	2,000,000	1,500,000	(500,000)
Local Programs	68,654,725	71,975,210	3,320,485
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 estimated	65,737,623	75.00%
April-26 estimated	<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)	Col I or Col O (see * note)
		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 Oct 25-26 75.00%	Previous Payments 2025-26	Proposed Oct 25-26 Payment	Actual Oct 25-26 Payment
2364	Byron Center		63,908	2,906,415	2,970,323	2,227,742	520,628	1,707,114	1,707,114
2452	Caledonia		987,621	3,148,137	4,135,759	3,101,819	724,604	2,377,215	2,377,215
2727	Cedar Springs		660,105	2,105,018	2,765,122	2,073,842	484,462	1,589,380	1,589,380
3375	Comstock Park			1,346,544	1,346,544	1,009,908	236,027	773,881	773,881
4781	East Grand Rapids		185,407	1,760,055	1,945,462	1,459,096	340,946	1,118,150	1,118,150
5725	Forest Hills		953,401	5,424,981	6,378,382	4,783,787	1,117,711	3,666,076	3,666,076
6390	Godfrey-Lee		121,174	1,360,117	1,481,291	1,110,968	259,606	851,362	851,362
6411	Godwin Heights		919,181	1,695,200	2,614,381	1,960,786	457,954	1,502,832	1,323,369
6710	Grand Rapids		3,109,282	11,412,747	14,522,029	10,891,522	2,544,445	8,347,077	8,347,077
6859	Grandville		830,264	3,748,798	4,579,062	3,434,297	802,360	2,631,937	2,631,937
8791	Kelloggsville		135,804	1,857,313	1,993,117	1,494,838	349,316	1,145,522	1,145,522
8862	Kenowa Hills		672,345	2,124,315	2,796,661	2,097,496	489,986	1,607,510	1,607,510
8900	Kent City			933,008	933,008	699,756	163,541	536,215	536,215
9056	Kentwood		2,246,200	7,733,499	9,979,700	7,484,775	1,748,535	5,736,240	5,736,240
9785	Lowell			2,244,639	2,244,639	1,683,480	393,449	1,290,031	1,290,031
12386	Northview			2,257,438	2,257,438	1,693,079	395,692	1,297,387	1,297,387
14162	Rockford		569,684	4,680,088	5,249,773	3,937,330	920,011	3,017,319	3,017,319
15341	Sparta		136,320	1,686,396	1,822,717	1,367,037	295,598	1,071,439	1,071,439
16070	Thornapple Kellogg		304,180	2,121,968	2,426,147	1,819,610	425,163	1,394,447	1,394,447
17911	Wyoming		88,861	3,227,341	3,316,202	2,487,151	581,247	1,905,904	1,905,904
49541	Byron Center Charter			142,180	142,180	106,635	24,922	81,713	81,713
21979	Chandler Woods			499,003	499,003	374,252	87,467	286,785	167,165
2515	Covenant House Acad.			209,251	209,251	156,939	36,678	120,261	87,701
36222	Creative Technology			209,290	209,290	156,968	36,685	120,283	120,283
18892	Cross Creek			567,942	567,942	425,956	99,551	326,405	311,312
7261	Excel Charter			600,384	600,384	450,288	105,237	345,051	338,179
4580	Gerald Dawkins Academy			128,830	128,830	96,623	22,582	74,041	64,976
6503	GR Child's Discovery			195,935	195,935	146,951	34,344	112,607	70,215
2719	Grand River Prep			504,438	504,438	378,328	88,420	289,908	124,637
2030	Hope Acad of W MI			251,763	251,763	188,822	44,130	144,692	81,232
30234	Knapp			330,187	330,187	247,640	57,876	189,764	189,764
10268	Lighthouse Academy			394,955	394,955	296,216	69,229	226,987	226,987
11084	New Branches			291,686	291,686	218,765	51,128	167,637	167,637
2324	NexTech			120,841	120,841	90,631	21,182	69,449	69,449
4406	PrepNet Virtual Academy			89,761	89,761	67,321	15,734	51,587	51,587
34921	Ridge Park			434,880	434,880	326,160	76,227	249,933	164,309
2205	River City Scholars			252,624	252,624	189,468	44,281	145,187	145,187
42796	Vanguard			583,836	583,836	437,877	102,337	335,540	165,903
48012	Vista			555,544	555,544	416,658	97,378	319,280	238,157
3711	Walker			526,137	526,137	394,603	92,223	302,380	244,953
1910	Wellspring Prep HS			213,388	213,388	160,041	37,404	122,637	89,395
31683	WMA-Environment			491,331	491,331	368,498	86,122	282,376	282,376
1886	West Mich Aviation			367,233	367,233	275,425	64,370	211,055	11,806
45532	Wm Abney Academy			239,771	239,771	179,828	42,028	137,800	137,800
	Center Programs	30,357,884		-	30,357,884	22,768,413	5,311,184	17,457,229	17,457,229
	Total	30,357,884	11,983,737	71,975,210	114,316,831	85,737,625	20,000,000	65,737,625	64,477,527

Estimated 25-26 Amount 30,357,884 11,983,737 71,975,210 115,816,831 20,000,000
1,500,000

* October payment is calculated at 76% of 24-25 4096

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

*** October payment reduced based upon overfunded for 2024-2025

	Actual 23-24	Estimated 24-25
Increase		8.00%

Base All Spec Ed Programs	100,521,289	108,562,992
Itinerant Off Ramp	0	2,000,000
All Special Ed Programs	<u>100,521,289</u>	<u>110,562,992</u>

			23-24 and 24-25 Difference
Center Programs	26,694,351	28,829,899	2,135,548
Autism Classroom Prgms	9,563,571	11,078,368	1,514,797
Itinerant Off Ramp		2,000,000	
Local Programs	64,263,376	68,654,725	4,391,349
All Special Ed Programs	<u>100,521,298</u>	<u>110,562,992</u>	<u>8,041,694</u>

		Cumulative Percent
Sept-24 Paid	19,986,328	18.08%
Oct-24 Paid	60,616,015	72.90%
April-25 estimated	<u>29,960,649</u>	100.00%
	<u>110,562,992</u>	

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 J or Col O (see * note)
		Estimated 24-25 Distribution --Center Programs	Estimated 24-25 Distribution --Autism Classrm Pgms	Estimated 24-25 Distribution --Local Programs	Estimated 24-25 Distribution All Programs	Cumulative Payment as of Final 24-25 100.00%	Previous Payments 2024-25	Proposed Final 24-25 Payment	Actual Final 24-25 Payment
49541	Byron Center Charter			135,620	135,620	135,620	95,871	39,749	39,749
21979	Chandler Woods			475,982	475,982	475,982	264,549	211,433	(47,008)
2515	Covenant House Acad.			199,598	199,598	199,598	145,140	54,458	(82,018)
36222	Creative Technology			199,635	199,635	199,635	157,715	41,920	41,920
18892	Cross Creek			541,740	541,740	541,740	355,003	186,737	13,217
7261	Excel Charter			572,686	572,686	572,686	360,947	211,739	60,725
4580	Gerald Dawkins Academy			122,887	122,887	122,887	40,041	82,846	44,217
6503	GR Child's Discovery			186,896	186,896	186,896	98,856	88,040	(21,398)
2719	Grand River Prep			481,166	481,166	481,166	305,253	175,913	(189,018)
2030	Hope Acad of W MI			240,148	240,148	240,148	167,739	72,409	(70,299)
30234	Knapp			314,954	314,954	314,954	258,187	56,767	(12,627)
10268	Lighthouse Academy			376,734	376,734	376,734	233,011	143,723	143,723
11084	New Branches			278,230	278,230	278,230	150,751	127,479	66,907
2324	NexTech			115,267	115,267	115,267	44,777	70,490	70,490
4406	PrepNet Virtual Academy			85,620	85,620	85,620	55,110	30,510	30,510
34921	Ridge Park			414,818	414,818	414,818	261,805	153,013	(102,779)
2205	River City Scholars			240,970	240,970	240,970	186,153	54,817	20,168
42796	Vanguard			556,901	556,901	556,901	277,484	279,417	(47,465)
48012	Vista			529,915	529,915	529,915	411,938	117,977	(225,032)
3711	Walker			501,864	501,864	501,864	372,586	129,278	(109,744)
1910	Wellspring Prep IIS			203,544	203,544	203,544	124,165	79,379	(57,673)
31683	WMA-Environment			468,664	468,664	468,664	362,946	105,718	21,909
1886	West Mich Aviation			350,292	350,292	350,292	172,238	178,054	(144,415)
45532	Wm Abney Academy			228,710	228,710	228,710	191,507	37,203	(59,370)
	Total	28,829,899	11,078,368	68,654,725	108,562,992	108,562,994	80,602,343	27,960,651	(615,311)
	Estimated 24-25 Amount	28,829,899	11,078,368	68,654,725	110,562,992		80,602,343	29,960,649	

- * 24-25 Payout reduced to actual Unfunded Liability
- ** 24-25 PSA was overpaid and will have Oct 2025 payment reduced to offset

	Estimated
	25-26
Increase	5.30%
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 I 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 24-25 Act 18 Payout	Proposed Supplemental 2025-26	Unfunded Liability Test	Actual Supplemental Payment
2364	Byron Center		74,149	74,149	1,294,734	74,149	74,149	74,149
2452	Caledonia		80,316	80,316	1,618,702	80,316	80,316	80,316
2727	Cedar Springs		53,704	53,704	1,293,046	53,704	53,704	53,704
3375	Comstock Park		34,353	34,353	1,218,683	34,353	34,353	34,353
4781	East Grand Rapids		44,903	44,903	77,251	44,903	44,903	44,903
5725	Forest Hills		138,404	138,404	2,411,815	138,404	138,404	138,404
6390	Godfrey-Lee		34,700	34,700	737,240	34,700	34,700	34,700
6411	Godwin Heights		43,248	43,248	43,248	43,248	43,248	43,248
6710	Grand Rapids		291,165	291,165	6,609,441	291,165	291,165	291,165
6859	Grandville		95,640	95,640	990,859	95,640	95,640	95,640
8791	Kelloggsville		47,384	47,384	1,789,765	47,384	47,384	47,384
8862	Kenowa Hills		54,196	54,196	377,197	54,196	54,196	54,196
8900	Kent City		23,803	23,803	532,040	23,803	23,803	23,803
9056	Kentwood		197,299	197,299	4,948,694	197,299	197,299	197,299
9785	Lowell		57,266	57,266	456,723	57,266	57,266	57,266
12386	Northview		57,592	57,592	802,932	57,592	57,592	57,592
14162	Rockford		119,400	119,400	2,468,849	119,400	119,400	119,400
15341	Sparta		43,024	43,024	1,388,179	43,024	43,024	43,024
16070	Thornapple Kellogg		54,136	54,136	1,609,584	54,136	54,136	54,136
17911	Wyoming		82,337	82,337	1,085,547	82,337	82,337	82,337
49541	Byron Center Charter		3,627	3,627	15,712	3,627	3,627	3,627
21979	Chandler Woods		12,731	12,731	-	12,731	-	*
2515	Covenant House Acad.		5,338	5,338	-	5,338	-	*
36222	Creative Technology		5,339	5,339	181,279	5,339	5,339	5,339
18892	Cross Creek		14,489	14,489	-	14,489	-	*
7261	Excel Charter		15,317	15,317	-	15,317	-	*
4580	Gerald Dawkins Academy		3,287	3,287	-	3,287	-	*
6503	GR Child's Discovery		4,999	4,999	-	4,999	-	*
2719	Grand River Prep		12,869	12,869	-	12,869	-	*
2030	Hope Acad of W MI		6,423	6,423	-	6,423	-	*
30234	Knapp		8,424	8,424	-	8,424	-	*
10268	Lighthouse Academy		10,076	10,076	29,788	10,076	10,076	10,076
11084	New Branches		7,442	7,442	-	7,442	-	*
2324	NexTech		3,083	3,083	15,292	3,083	3,083	3,083
4406	PrepNet Virtual Academy		2,290	2,290	-	2,290	-	*
34921	Ridge Park		11,095	11,095	-	11,095	-	*
2205	River City Scholars		6,445	6,445	-	6,445	-	*
42796	Vanguard		14,895	14,895	-	14,895	-	*
48012	Vista		14,173	14,173	-	14,173	-	*
3711	Walker		13,423	13,423	-	13,423	-	*
1910	Wellspring Prep HS		5,444	5,444	-	5,444	-	*
31683	WMA-Environment		12,535	12,535	-	12,535	-	*
1886	West Mich Aviation		9,369	9,369	-	9,369	-	*
45532	Wm Abney Academy		6,117	6,117	-	6,117	-	*
	Center Programs	663,750	-	663,750	12,675,169	663,750	663,750	**
	Total	663,750	1,836,250	2,500,000	44,671,770	2,500,000	2,312,895	2,312,894

Estimated 25-26 Amount 663,750 1,836,250 2,500,000 - 2,500,000 187,105

* No Unfunded Liability to allow for Supplemental Payment

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

2024-2025 Special Education Revenue/Expense Analysis
Detail Worksheet: EXPENDITURES

			Dennis		Dennis		Mark		Mark	
			4096 Expenditures	Physical Therapists	Orientation & Mobility	*ISD & Local 4094 Transportation	Tuition Paid	TOTAL COSTS		
District Code	Vendor #	2024-2025								
41040	2364	Byron Center	6,534,792	30,732	7,795	833,622	201,620	7,608,561		
41050	2452	Caledonia	9,137,135	55,483	19,824	1,195,293	-	10,407,734		
41070	2727	Cedar Springs	6,323,110	39,419	-	951,898	154,484	7,468,911		
41080	3375	Comstock Park	4,128,291	12,589	433	684,608	198,481	5,024,402		
41090	4781	East Grand Rapids	3,350,696	6,779	10,441	126,966	-	3,494,882		
41110	5725	Forest Hills	13,613,643	82,996	41,331	1,630,187	-	15,368,157		
41120	6390	Godfrey-Lee	3,634,744	7,818	-	248,208	79,993	3,970,763		
41020	6411	Godwin Heights	5,008,422	10,652	4,210	790,566	342,146	6,155,996		
41010	6710	Grand Rapids	30,785,889	926	61,155	7,374,020	-	38,221,990		
41130	6859	Grandville	8,639,650	42,595	26,367	1,133,689	187,384	10,029,685		
41140	8791	Kelloggsville	4,284,132	9,484	3,681	677,850	550,199	5,525,346		
41145	8862	Kenowa Hills	5,822,261	22,202	-	885,812	41,590	6,771,865		
41150	8900	Kent City	2,132,975	9,926	-	486,267	54,012	2,683,180		
41160	9056	Kentwood	22,669,815	70,749	51,869	3,157,261	-	25,949,694		
41170	9785	Lowell	4,644,304	25,036	2,526	488,915	-	5,160,781		
41025	12386	Northview	4,806,732	26,089	14,122	602,710	85,117	5,534,770		
41210	14162	Rockford	10,886,839	44,361	8,444	1,383,622	28,691	12,351,957		
41240	15341	Sparta	5,216,911	24,067	5,172	804,359	124,256	6,174,766		
8050	16070	Thornapple-Kellogg	6,109,103	21,860	8,011	891,494	-	7,030,468		
41026	17911	Wyoming	7,817,897	36,571	-	1,218,141	533,788	9,606,397		
41908	49541	Byron Center Charter	252,566	1,139	-	-	-	253,705		
41920	21979	Chandler Woods	335,042	2,350	-	3,601	-	340,993		
41900	2515	Covenant House	163,657	-	-	-	-	163,657		
41918	36222	Creative Technologies	514,407	-	-	-	-	514,407		
41916	18892	Cross Creek	540,609	4,643	2,959	-	-	548,211		
41905	7261	Excel Charter	583,442	5,554	2,959	-	-	591,955		
41932	4580	Gerald Dawkins Acad.	115,208	-	433	-	-	115,641		
41921	6503	GR Child Discovery	137,578	-	-	-	-	137,578		
41930	2719	Grand River Prep	280,338	-	-	-	-	280,338		
41926	2030	Hope Acad of W MI	164,950	-	-	-	-	164,950		
41914	30234	Knapp Charter	405,106	-	-	-	-	405,106		
41922	10268	Lighthouse Acad.	502,378	-	-	-	-	502,378		
41901	11084	New Branches	294,035	-	-	-	-	294,035		
41929	2324	NexTech	158,128	-	-	-	-	158,128		
41931	4406	PrepNet Virtual	907,305	-	-	-	-	907,305		
41919	34921	Ridge Park	316,495	-	-	-	-	316,495		
41928	2205	River City Scholars	366,508	-	-	-	-	366,508		
41910	42796	Vanguard Charter	352,947	6,109	1,901	-	-	360,957		
41909	48012	Vista Charter	441,493	-	-	-	-	441,493		
41915	3711	Walker Charter	443,652	1,894	-	360	-	445,906		
41923	1910	Wellspring	166,841	-	-	2,369	-	169,210		
41904	31683	West Mich Acad Env S	557,145	2,165	-	-	-	559,310		
41924	1886	West Mich Aviation	100,232	-	-	-	-	100,232		
41917	45532	Wm Abney Charter	271,816	-	-	-	-	271,816		
41000	xxxxx	KISD-Center Programs	63,394,422	522,301	51,147	129,768	-	64,097,638		
			237,313,641	1,126,487	324,780	25,701,586	2,581,761	267,048,255		

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

2024-2025 Special Education Revenue/Expense Analysis
Detail Worksheet: Revenue/Funding Sources

2024-2025	Mark		August SASR		70.4165%		Total Revenue
	Revenue From Tuition	State Aid S1e	S.A. Addtl Payment (S1a)	State Aid Transport Reimbursement	State Aid Millage Enhancement 56(7)	Itinerant-UAAL Reimbursement Fund 22 Only	
Byron Center	366,849	945,715	1,515,756	554,700	26,573	61,296	3,470,889
Caledonia	-	1,386,819	3,326,905	-	36,836	59,953	4,810,513
Cedar Springs	211,851	929,478	1,714,332	581,615	23,787	35,999	3,497,062
Comstock Park	180,140	617,026	959,770	490,079	11,990	34,806	2,293,811
East Grand Rapids	-	357,898	998,575	155,948	17,448	-	1,529,869
Forest Hills	-	1,759,897	3,455,669	1,429,066	58,021	133,516	6,836,170
Godfrey-Lee	-	417,756	949,382	124,474	12,669	23,886	1,528,166
Godwin Heights	483,068	1,038,144	1,677,499	522,703	22,998	46,180	3,790,592
Grand Rapids	-	4,387,685	7,979,439	4,870,217	127,364	346,830	17,711,536
Grandville	375,984	1,220,696	2,267,443	744,095	41,729	74,158	4,724,105
Kelloggsville	-	631,534	773,581	433,878	17,918	21,869	1,878,779
Kenowa Hills	181,316	1,037,952	1,670,239	534,813	24,846	44,874	3,494,040
Kent City	14,245	257,783	898,340	(26,616)	8,450	20,372	1,172,573
Kentwood	-	3,587,435	5,539,537	2,014,594	88,916	174,434	11,404,917
Lowell	-	587,049	1,400,291	348,265	20,234	40,307	2,396,146
Northview	-	654,689	1,366,876	431,019	20,195	48,603	2,521,383
Rockford	-	1,506,246	2,615,337	882,383	46,791	121,664	5,172,422
Sparta	99,079	815,335	1,544,145	573,919	15,541	38,001	3,086,020
Thornapple-Kellogg	-	893,928	2,165,590	(1,356)	21,933	37,064	3,117,160
Wyoming	669,229	1,680,343	2,069,673	830,405	28,942	63,558	5,342,150
Byron Center Charter	-	24,789	76,388	-	1,197	-	102,373
Chandler Woods	-	17,390	101,589	-	4,473	-	123,452
Covenant House	-	26,806	71,918	-	1,811	-	100,535
Creative Technologies	-	26,518	105,007	-	1,968	-	133,493
Cross Creek	-	41,314	133,658	-	5,019	-	179,991
Excel Charter	-	29,112	135,896	-	5,276	-	170,284
Gerald Dawkins Acad.	-	9,800	21,083	-	500	-	31,383
GR Child Discovery	-	21,138	37,219	-	1,763	-	60,120
Grand River Prep	-	44,677	114,927	-	4,498	-	164,103
Hope Acad of W MI	-	1,826	63,153	-	2,531	-	67,510
Knapp Charter	-	25,269	131,054	-	3,222	-	159,546
Lighthouse Acad.	-	-	92,948	-	2,908	-	95,856
New Branches	-	19,792	53,870	-	2,715	-	76,377
NexTech	-	9,704	16,858	-	1,007	-	27,569
PrepNet Virtual	-	183,458	313,213	-	688	-	497,358
Ridge Park	-	55,054	98,569	-	3,846	-	157,469
River City Scholars	-	66,103	91,761	-	2,323	-	160,187
Vanguard Charter	-	21,138	104,472	-	5,328	-	130,938
Vista Charter	-	62,932	186,513	-	5,141	-	254,587
Walker Charter	-	29,593	148,822	-	4,650	-	183,064
Wellspring	-	30,457	70,242	-	2,018	-	102,718
West Mich Acad Env S	-	31,706	138,218	-	4,530	-	174,454
West Mich Aviation	-	4,228	64,847	-	3,334	-	72,409
Wm Abney Charter	-	18,159	119,130	-	2,390	-	139,679
KISD-Center Programs	-	7,328,214	14,994,503	-	269,854	-	22,592,570
	2,581,761	32,842,587	62,374,234	15,494,200	1,016,171	1,427,372	115,736,326

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2024-2025	LEA Unfunded Liability	Kent ISD Act 18 Paid as of April 25	Per Formula Act 18 Owed as of April 2025	Owed to District or (Owed to ISD) for 24-25 Act 18	Unreimbursed Costs When Applicable	Oct 2025 Payment		Unfunded Liability After Final 24-25 Payout
						2025-26 Oct 25 Act 18 Payment Due	Combined Final & Extra 25-26 & Oct 25-26	
Byron Center	4,137,672	2,893,644		-		1,707,114	1,707,114	1,244,027
Caledonia	5,597,222	3,978,520		-		2,377,215	2,377,215	1,618,702
Cedar Springs	3,971,849	2,678,803		-		1,589,380	1,589,380	1,293,046
Comstock Park	2,730,591	1,511,908		-		773,881	773,881	1,218,683
East Grand Rapids	1,965,013	1,887,762		-		1,118,150	1,118,150	77,251
Forest Hills	8,531,987	6,120,173		-		3,666,076	3,666,076	2,411,815
Godfrey-Lee	2,442,597	1,678,902		-		851,362	851,362	763,695
Godwin Heights	2,365,404	2,653,696		(288,292)	108,828	1,502,832	1,323,368	(179,464)
Grand Rapids	20,510,454	13,901,012		-		8,347,077	8,347,077	6,609,441
Grandville	5,305,580	4,431,308		-		2,631,937	2,631,937	874,271
Kelloggsville	3,646,567	1,874,643		-	10,389	1,145,522	1,155,911	1,789,765
Kenowa Hills	3,277,825	2,900,628		-		1,607,510	1,607,510	377,197
Kent City	1,510,607	978,567		-		536,215	536,215	532,040
Kentwood	14,544,777	9,596,082		-		5,736,240	5,736,240	4,948,694
Lowell	2,764,634	2,307,911		-		1,290,031	1,290,031	456,723
Northview	3,013,388	2,210,456		-		1,297,387	1,297,387	802,932
Rockford	7,179,535	5,069,805		-		3,017,319	3,017,319	2,468,849
Sparta	3,088,746	1,700,567		-		969,199	969,199	1,388,179
Thornapple-Kellogg	3,913,308	2,303,724		-		1,394,447	1,394,447	1,609,584
Wyoming	4,264,246	3,178,700		-		1,905,904	1,905,904	1,085,547
Byron Center Charter	151,332	95,871	39,749	39,749		81,713	121,462	15,712
Chandler Woods	217,541	264,549	211,433	(47,008)		167,165	120,157	(0)
Covenant House	63,122	145,140	54,458	(82,018)		87,701	5,683	(0)
Creative Technologies	380,914	157,715	41,920	41,920		120,283	162,203	181,279
Cross Creek	368,220	355,003	186,737	13,217		311,312	324,529	(0)
Excel Charter	421,672	360,947	211,739	60,725		338,179	398,904	(0)
Gerald Dawkins Acad.	84,258	40,041	82,846	44,217		64,976	109,193	(0)
GR Child Discovery	77,458	98,856	88,040	(21,398)		70,215	48,817	0
Grand River Prep	116,235	305,253	175,913	(189,018)		124,637	(64,381)	0
Hope Acad of W MI	97,440	167,739	72,409	(70,299)		81,232	10,933	(0)
Knapp Charter	245,560	258,187	56,767	(12,627)		189,764	177,137	0
Lighthouse Acad.	406,522	233,011	143,723	143,723		226,987	370,710	29,788
New Branches	217,658	150,751	127,479	66,907		167,637	234,544	(0)
NexTech	130,559	44,777	70,490	70,490		69,449	139,939	15,292
PrepNet Virtual	409,947	55,110	30,510	30,510		51,587	82,097	-
Ridge Park	159,026	261,805	153,013	(102,779)		164,309	61,530	(0)
River City Scholars	206,321	186,153	54,817	20,168		145,187	165,355	(0)
Vanguard Charter	230,019	277,484	279,417	(47,465)		165,903	118,438	0
Vista Charter	186,906	411,938	117,977	(225,032)		238,157	13,125	0
Walker Charter	262,842	372,586	129,278	(109,744)		244,953	135,209	(0)
Wellspring	66,492	124,165	79,379	(57,673)		89,395	31,722	0
West Mich Acad Env S	384,855	362,946	105,718	21,909		282,376	304,285	0
West Mich Aviation	27,823	172,238	178,054	(144,415)		11,806	(132,609)	(0)
Wm Abney Charter	132,137	191,507	37,203	(59,370)		137,800	78,430	0
KISD-Center Programs	41,505,068	28,829,899	-	-		17,457,229	17,457,229	
	151,311,929	107,780,482	2,729,069	(903,603)	119,217	64,554,750	63,770,364	
	(A)	(B)	(C)	(D)				

The Final 2023-24 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.