
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: October Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 10-14-24

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 10-21-24

RECOMMENDATION:

Approve the distribution of \$47,185,911 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 \$3,000,000.

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 2023-24 Act 18 Payout to our Charter Schools. This amount was already approved by the Board for payout last April.

The extra payment of \$3.0 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 2024 and the supplemental payment is \$17,107,740 making the Total Act 18 allocation \$64,293,651.

KP/kg

Attachment

	Actual 23-24	Estimated 24-25
Increase		8.00%
Base All Spec Ed Programs	100,521,289	108,562,992
All Special Ed Programs	<u>100,521,289</u>	<u>108,562,992</u>

	Actual 23-24	Estimated 24-25	23-24 and 24-25 Difference
Center Programs	26,694,351	28,829,899	2,135,548
Autism Classroom Prgms	9,563,571	10,455,782	892,211
Local Programs	64,263,376	69,277,311	5,013,935
All Special Ed Programs	<u>100,521,298</u>	<u>108,562,992</u>	<u>8,041,694</u>

		Cumulative Percent
Sept-24 Actual	19,986,328	18.41%
Oct-24 estimated	61,435,916	75.00%
April-25 estimated	<u>27,140,748</u>	100.00%
	<u>108,562,992</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 I 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 Oct 24-25 75.00%	Previous Payments 2024-25	Proposed Oct 24-25 Payment	Actual Oct 24-25 Payment
2364	Byron Center		86,306	2,752,588	2,838,894	2,129,170	522,995	1,606,175	1,606,175
2452	Caledonia		929,388	3,005,978	3,935,366	2,951,524	724,992	2,226,532	2,226,532
2727	Cedar Springs		442,100	2,099,163	2,541,263	1,905,947	468,164	1,437,783	1,437,783
3375	Comstock Park			1,280,919	1,280,919	960,689	235,977	724,712	724,712
4781	East Grand Rapids		202,979	1,661,067	1,864,045	1,398,034	343,403	1,054,631	1,054,631
5725	Forest Hills		880,375	5,318,370	6,198,745	4,649,059	1,141,963	3,507,096	3,507,096
6390	Godfrey-Lee			1,353,465	1,353,465	1,015,098	249,342	765,756	765,756
6411	Godwin Heights		795,134	1,661,852	2,456,987	1,842,740	452,638	1,390,102	1,390,102
6710	Grand Rapids		2,548,159	11,058,840	13,606,999	10,205,249	2,506,747	7,698,502	7,698,502
6859	Grandville		882,506	3,575,641	4,458,146	3,343,610	821,301	2,522,309	2,522,309
8791	Kelloggsville		107,403	1,806,827	1,914,230	1,435,672	352,649	1,083,023	1,029,580
8862	Kenowa Hills		604,409	2,050,029	2,654,437	1,990,828	489,013	1,501,815	1,501,815
8900	Kent City			902,759	902,759	677,069	166,311	510,758	510,758
9056	Kentwood		2,260,738	7,238,634	9,499,372	7,124,529	1,750,020	5,374,509	5,374,509
9785	Lowell			2,161,741	2,161,741	1,621,306	398,246	1,223,060	1,223,060
12386	Northview			2,157,560	2,157,560	1,618,170	397,476	1,220,694	1,220,694
14162	Rockford		436,058	4,562,874	4,998,933	3,749,200	920,928	2,828,272	2,828,272
15341	Sparta			1,660,374	1,660,374	1,245,281	305,882	939,399	939,399
16070	Thornapple Kellogg		280,228	2,063,009	2,343,237	1,757,428	431,683	1,325,745	1,325,745
17911	Wyoming			3,091,983	3,091,983	2,318,987	569,620	1,749,367	1,749,367
49541	Byron Center Charter			127,828	127,828	95,871	23,549	72,322	72,322
21979	Chandler Woods			477,874	477,874	358,406	88,036	270,370	176,513
2515	Covenant House Acad.			193,520	193,520	145,140	35,651	109,489	109,489
36222	Creative Technology			210,286	210,286	157,715	38,740	118,975	118,975
18892	Cross Creek			536,188	536,188	402,141	98,779	303,362	256,224
7261	Excel Charter			563,635	563,635	422,726	103,836	318,890	257,111
4580	Gerald Dawkins Academy			53,388	53,388	40,041	9,835	30,206	30,206
6503	GR Child's Discovery			188,337	188,337	141,253	34,696	106,557	64,160
2719	Grand River Prep			480,590	480,590	360,443	74,865	285,578	230,388
2030	Hope Acad of W MI			270,446	270,446	202,835	49,823	153,012	117,916
30234	Knapp			344,249	344,249	258,187	63,419	194,768	194,768
10268	Lighthouse Academy			310,682	310,682	233,011	57,235	175,776	175,776
11084	New Branches			290,035	290,035	217,526	53,432	164,094	97,319
2324	NexTech			107,541	107,541	80,656	19,812	60,844	24,965
4406	PrepNet Virtual Academy			73,479	73,479	55,110	13,537	41,573	41,573
34921	Ridge Park			410,941	410,941	308,206	75,706	232,500	186,099
2205	River City Scholars			248,204	248,204	186,153	45,725	140,428	140,428
42796	Vanguard			569,264	569,264	426,948	104,873	322,075	172,611
48012	Vista			549,251	549,251	411,938	101,186	310,752	310,752
3711	Walker			496,781	496,781	372,586	91,519	281,067	281,067
1910	Wellspring Prep HS			215,609	215,609	161,707	39,721	121,986	84,444
31683	WMA-Environment			483,928	483,928	362,946	89,151	273,795	273,795
1886	West Mich Aviation			356,239	356,239	267,179	65,628	201,551	106,610
45532	Win Abncy Academy			255,342	255,342	191,507	47,040	144,467	144,467
	Center Programs	28,829,899			28,829,899	21,622,424	5,311,184	16,311,240	16,311,240
	Total	28,829,899	10,455,782	69,277,311	108,562,992	81,422,245	19,986,328	61,435,917	60,616,015

Estimated 24-25 Amount 28,829,899 10,455,782 69,277,311 108,562,992 81,422,244 27,140,748

- * October payment is calculated at 76% of 23-24 4096
 - ** October payment reduced by amount over funded for FY24
 - *** This amount will be used by Kent ISD to cover the expenses of the Center Programs
- 20,806,230

	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>

			22-23 and 23-24 Difference
Center Programs	25,423,191	26,694,351	1,271,160
Autism Classroom Prgms	8,496,057	9,563,571	1,067,514
Local Programs	<u>61,815,313</u>	<u>64,263,367</u>	<u>2,448,054</u>
All Special Ed Programs	<u>95,734,561</u>	<u>100,521,289</u>	<u>4,786,728</u>

		Cumulative Percent
Sept-23 Paid	19,999,997	19.90%
Oct-23 Paid	54,193,295	73.81%
April-24 estimated	<u>26,327,997</u>	100.00%
	<u>100,521,289</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	Previous Payments 2023-24	Sum (G-H)	Col I or Col O (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 Final 23-24 100.00%		Proposed Final Payment	Actual Final Payment
49541	Byron Center Charter			118,576	118,576	118,576	91,966	26,610	26,610
21979	Chandler Woods			443,288	443,288	443,288	262,199	181,089	** (30,700)
2515	Covenant House Acad.			179,514	179,514	179,514	134,190	45,324	* 21,965
36222	Creative Technology			195,067	195,067	195,067	149,211	45,856	* 45,782
18892	Cross Creek			497,382	497,382	497,382	275,654	221,728	* 40,569
7261	Excel Charter			522,842	522,842	522,842	304,611	218,231	* 5,658
4580	Gerald Dawkins Academy			49,524	49,524	49,524	-	49,524	49,524
6503	GR Child's Discovery			174,706	174,706	174,706	53,269	121,437	* 53,772
2719	Grand River Prep			445,808	445,808	445,808	74,865	370,943	* 229,571
2030	Hope Acad of W MI			250,873	250,873	250,873	197,964	52,909	** (75,340)
30234	Knapp			319,334	319,334	319,334	314,115	5,219	** (32,254)
10268	Lighthouse Academy			288,196	288,196	288,196	202,842	85,354	** (9,470)
11084	New Branches			269,044	269,044	269,044	74,245	194,799	* 44,887
2324	NexTech			99,757	99,757	99,757	30,163	69,594	* 4,669
4406	PrepNet Virtual Academy			68,161	68,161	68,161	177,281	(109,120)	*** -
34921	Ridge Park			381,199	381,199	381,199	205,604	175,595	** 3,497
2205	River City Scholars			230,240	230,240	230,240	204,313	25,927	** (96,908)
42796	Vanguard			528,064	528,064	528,064	267,207	260,857	** (34,828)
48012	Vista			509,499	509,499	509,499	301,361	208,138	* 134,672
3711	Walker			460,827	460,827	460,827	333,357	127,470	** (6,428)
1910	Wellspring Prep HS			200,005	200,005	200,005	58,780	141,225	* 49,505
31683	WMA-Environment			448,903	448,903	448,903	321,939	126,964	** (9,671)
1886	West Mich Aviation			330,456	330,456	330,456	86,361	244,095	* 75,254
45532	Wm Abncy Academy			236,862	236,862	236,862	204,205	32,657	32,657
	Total	26,694,351	9,563,571	64,263,367	100,521,289	100,521,289	74,193,292	26,327,997	522,993

Estimated 23-24 Amount 26,694,351 9,563,571 64,263,367 100,521,289 74,193,292 26,327,997

- * 23-24 Payout reduced to actual Unfunded Liability
- ** 23-24 PSA was overpaid and will have Oct 2024 payment reduced to offset
- *** PrepNet Virtual was billed overpaid amount previously from April 2024

	Estimated 24-25
Increase	8.00%
Base All Spec Ed Programs	3,000,000
All Special Ed Programs	<u>3,000,000</u>
Center Programs	796,500
Autism Classroom Prgms	-
Local Programs	<u>2,203,500</u>
All Special Ed Programs	<u>3,000,000</u>

Vend #	School District	C	E	F	G	H	I	K
		From Center Distribution	From Local Distribution	Sum (C + E)	Unfunded Liability as of Final 23-24 Act 18 Payout	Proposed Supplemental Payment	Unfunded Liability Test	
		Estimated Supplemental Distribution -Center Programs	Estimated Supplemental Distribution -Local Programs	Estimated Supplemental Distribution All Programs				Actual Oct 24-25 Payment
2364	Byron Center		87,551	87,551	178,754	87,551	87,551	87,551
2452	Caledonia		95,611	95,611	1,774,406	95,611	95,611	95,611
2727	Cedar Springs		66,768	66,768	1,159,553	66,768	66,768	66,768
3375	Comstock Park		40,742	40,742	513,462	40,742	40,742	40,742
4781	East Grand Rapids		52,833	52,833	513,815	52,833	52,833	52,833
5725	Forest Hills		169,161	169,161	1,200,822	169,161	169,161	169,161
6390	Godfrey-Lee		43,050	43,050	802,412	43,050	43,050	43,050
6411	Godwin Heights		52,858	52,858	648,306	52,858	52,858	52,858
6710	Grand Rapids		351,748	351,748	2,436,534	351,748	351,748	351,748
6859	Grandville		113,730	113,730	223,703	113,730	113,730	113,730
8791	Kelloggsville		57,470	57,470	57,470	57,470	57,470	57,470
8862	Kenowa Hills		65,205	65,205	319,767	65,205	65,205	65,205
8900	Kent City		28,714	28,714	249,981	28,714	28,714	28,714
9056	Kentwood		230,239	230,239	1,796,519	230,239	230,239	230,239
9785	Lowell		68,758	68,758	884,749	68,758	68,758	68,758
12386	Northview		68,625	68,625	613,432	68,625	68,625	68,625
14162	Rockford		145,131	145,131	145,131	145,131	145,131	145,131
15341	Sparta		52,811	52,811	1,142,799	52,811	52,811	52,811
16070	Thomapple Kellogg		65,618	65,618	1,032,166	65,618	65,618	65,618
17911	Wyoming		98,347	98,347	917,225	98,347	98,347	98,347
49541	Byron Center Charter		4,066	4,066	32,331	4,066	4,066	4,066
21979	Chandler Woods		15,200	15,200	-	15,200	-	-
2515	Covenant House Acad.		6,155	6,155	-	6,155	-	-
36222	Creative Technology		6,689	6,689	-	6,689	-	-
18892	Cross Creek		17,055	17,055	-	17,055	-	-
7261	Excel Charter		17,928	17,928	-	17,928	-	-
4580	Gerald Dawkins Academy		1,698	1,698	20,699	1,698	1,698	1,698
6503	GR Child's Discovery		5,990	5,990	-	5,990	-	-
2719	Grand River Prep		15,286	15,286	66,871	15,286	15,286	15,286
2030	Hope Acad of W MI		8,602	8,602	-	8,602	-	-
30234	Knapp		10,950	10,950	123,047	10,950	10,950	10,950
10268	Lighthouse Academy		9,882	9,882	-	9,882	-	-
11084	New Branches		9,225	9,225	-	9,225	-	-
2324	NexTech		3,421	3,421	-	3,421	-	-
4406	PrepNet Virtual Academy		2,337	2,337	-	2,337	-	-
34921	Ridge Park		13,071	13,071	-	13,071	-	-
2205	River City Scholars		7,895	7,895	-	7,895	-	-
42796	Vanguard		18,107	18,107	-	18,107	-	-
48012	Vista		17,470	17,470	7,660	17,470	7,660	7,660
3711	Walker		15,801	15,801	-	15,801	-	-
1910	Wellspring Prep HS		6,858	6,858	-	6,858	-	-
31683	WMA-Environment		15,392	15,392	-	15,392	-	-
1886	West Mich Aviation		11,331	11,331	-	11,331	-	-
45532	Wm Abney Academy		8,122	8,122	7,909	8,122	7,909	7,909
	Center Programs	796,500	-	796,500	8,812,603	796,500	796,500	796,500
	Total	796,500	2,203,500	3,000,000	25,682,126	3,000,000	2,799,040	2,799,039

Estimated 24-25 Amount 796,500 2,203,500 3,000,000 2,250,000 750,000

* No Unfunded Liability to allow for Supplemental Payment

**2023-2024 Special Education Revenue/Expense Analysis
Detail Worksheet: EXPENDITURES**

District Code	Vendor #	2023-2024	Dennis		Dennis		Mark	Mark	TOTAL COSTS
			NO UAAL	Physical Therapists	Orientation & Mobility	*ISD & Local 4094 Transportation	Tuition Paid		
			4096 Expenditures	Itinerant Costs					
41040	2364	Byron Center	3,111,474	1,951,730	10,374	7,152	691,459	313,492	6,085,682
41050	2452	Caledonia	6,512,270	1,932,688	25,681	22,095	1,200,333	7,434	9,700,502
41070	2727	Cedar Springs	4,377,414	1,188,110	10,660	66	861,999	186,623	6,624,872
41080	3375	Comstock Park	2,130,663	1,091,363	4,345	5,568	690,849	282,962	4,205,750
41090	4781	East Grand Rapids	3,489,837	-	3,163	5,568	205,250	(1,034)	3,702,784
41110	5725	Forest Hills	7,280,628	4,289,372	27,606	24,230	1,737,475	5,421	13,364,732
41120	6390	Godfrey-Lee	2,360,737	767,206	3,726	2,927	256,738	190,499	3,581,833
41020	6411	Godwin Heights	4,237,003	1,449,255	2,805	-	687,301	230,455	6,606,819
41010	6710	Grand Rapids	15,335,521	11,150,471	-	58,188	6,795,817	(20,120)	33,319,877
41130	6859	Grandville	5,307,824	2,311,695	13,153	24,054	999,478	289,866	8,946,069
41140	8791	Kelloggsville	1,756,307	730,964	5,461	2,619	559,016	440,440	3,494,807
41145	8862	Kenowa Hills	3,932,267	1,415,364	13,332	-	803,667	116,285	6,280,914
41150	8900	Kent City	1,423,527	623,151	5,062	3,983	419,182	80,851	2,555,756
41160	9056	Kentwood	13,143,383	5,544,224	21,787	33,407	2,785,555	(2,891)	21,525,465
41170	9785	Lowell	3,364,850	1,373,553	7,754	7,152	476,390	(13,052)	5,216,647
41025	12386	Northview	3,056,205	1,535,078	8,526	12,412	597,368	85,710	5,295,300
41210	14162	Rockford	4,652,982	4,014,830	14,683	9,507	1,067,521	37,993	9,797,517
41240	15341	Sparta	3,622,861	1,212,002	6,802	4,115	833,078	168,687	5,847,544
8050	16070	Thornapple-Kellogg	4,153,958	1,151,011	4,340	3,807	862,979	9,290	6,185,385
41026	17911	Wyoming	5,274,474	2,025,173	11,080	5,568	1,176,561	688,370	9,181,226
41908	49541	Byron Center Charter	266,962	-	-	-	-	-	266,962
41920	21979	Chandler Woods	348,091	-	768	-	2,821	8,926	360,606
41900	2515	Covenant House	251,339	-	-	-	-	-	251,339
41918	36222	Creative Technologies	366,980	-	-	-	-	-	366,980
41916	18892	Cross Creek	467,109	-	931	-	-	-	468,040
41905	7261	Excel Charter	474,930	-	1,571	2,223	-	-	478,724
41932	4580	Gerald Dawkins Acad.	73,682	-	-	-	-	-	73,682
41921	6503	GR Child Discovery	130,074	-	-	-	-	21,412	151,486
41930	2719	Grand River Prep	401,649	-	-	-	-	-	401,649
41926	2030	Hope Acad of W MI	220,709	-	-	-	-	-	220,709
41914	30234	Knapp Charter	458,011	-	379	-	-	-	458,390
41922	10268	Lighthouse Acad.	324,835	-	-	-	-	-	324,835
41901	11084	New Branches	198,356	-	-	-	-	-	198,356
41929	2324	NexTech	58,917	-	-	-	-	-	58,917
41931	4406	PrepNet Virtual	1,094,621	-	-	-	-	-	1,094,621
41919	34921	Ridge Park	344,480	-	-	-	-	-	344,480
41928	2205	River City Scholars	320,687	-	-	1,607	-	-	322,294
41910	42796	Vanguard Charter	365,110	-	2,098	1,078	-	-	368,287
41909	48012	Vista Charter	651,829	-	742	-	-	-	652,571
41915	3711	Walker Charter	520,104	-	947	-	-	-	521,051
41923	1910	Wellspring	163,375	-	-	-	33,365	-	196,740
41904	31683	West Mich Acad Env S	483,047	-	691	-	-	-	483,738
41924	1886	West Mich Aviation	226,629	-	-	-	-	-	226,629
41917	45532	Wm Abney Charter	416,336	-	-	792	-	-	417,128
41000	XXXXX	KISD-Center Programs	59,061,239	-	11,781	59,156	94,206	-	59,226,382
			166,213,286	45,757,239	220,246	297,276	23,838,408	3,127,620	239,454,075

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

2023-2024 Special Education Revenue/Expense Analysis
Detail Worksheet: Revenue/Funding Sources

2023-2024	Mark		August SASR			70.4165%		Dennis	
	Revenue		State Aid		State Aid		Itinerant		
	From Tuition	State Aid 51e	S.A. Add'l Payment (51a)	Transport Reimbursement	Millage Enhancement 56(7)		Reimbursement	Total Revenue	
Byron Center	480,043	935,243	1,316,947	402,850	84,449	64,055	3,283,587		
Caledonia	18,478	1,405,554	2,608,169	-	111,639	57,621	4,201,461		
Cedar Springs	176,507	863,663	1,484,719	436,095	79,338	31,317	3,071,639		
Comstock Park	164,639	630,093	1,026,887	573,966	40,033	35,288	2,470,906		
East Grand Rapids	-	368,755	848,555	142,128	56,374	1,743	1,417,555		
Forest Hills	-	1,878,172	3,067,522	1,021,538	189,385	120,823	6,277,439		
Godfrey-Lee	-	394,985	864,270	169,434	40,856	20,516	1,490,061		
Godwin Heights	600,276	933,609	1,452,924	525,914	75,421	49,558	3,637,703		
Grand Rapids	21,412	4,667,855	7,801,717	4,692,539	423,875	376,653	17,984,050		
Grandville	423,263	1,201,480	2,014,551	666,530	136,841	71,380	4,514,046		
Kelloggsville	-	632,110	646,771	389,029	60,064	21,910	1,749,885		
Kenowa Hills	240,459	1,069,274	1,519,953	486,373	84,209	45,330	3,445,599		
Kent City	89,347	293,813	968,898	29,149	28,801	34,480	1,444,488		
Kentwood	-	3,881,248	4,580,674	1,854,324	287,996	132,373	10,736,615		
Lowell	-	615,681	1,287,512	259,538	68,246	39,089	2,270,066		
Northview	-	792,084	1,160,605	557,257	65,179	51,333	2,626,457		
Rockford	35,541	1,556,112	2,739,265	698,041	154,756	131,096	5,314,810		
Sparta	301,097	885,089	1,389,061	457,013	51,905	37,368	3,121,533		
Thornapple-Kellogg	-	916,219	1,912,248	5,042	71,214	35,312	2,940,034		
Wyoming	686,164	1,567,833	2,082,837	811,789	97,430	69,019	5,315,073		
Byron Center Charter	-	20,657	67,209	-	4,074	-	91,940		
Chandler Woods	-	15,469	98,717	-	14,921	-	129,107		
Covenant House	-	36,126	53,114	-	5,944	-	95,184		
Creative Technologies	-	31,610	128,291	-	6,609	-	166,511		
Cross Creek	-	31,995	103,783	-	16,039	-	151,817		
Excel Charter	-	36,414	114,685	-	17,355	-	168,455		
Gerald Dawkins Acad.	-	3,459	-	-	-	-	3,459		
GR Child Discovery	-	18,447	20,056	-	5,942	-	44,445		
Grand River Prep	-	54,958	28,186	-	14,069	-	97,213		
Hope Acad of W MI	-	14,220	74,533	-	9,332	-	98,085		
Knapp Charter	-	30,361	132,254	-	13,914	-	176,529		
Lighthouse Acad.	-	-	122,478	-	8,985	-	131,463		
New Branches	-	14,220	61,715	-	3,289	-	79,224		
NexTech	-	10,184	11,356	-	2,544	-	24,085		
PrepNet Virtual	-	243,207	260,123	-	7,853	-	511,182		
Ridge Park	-	45,542	77,409	-	12,428	-	135,379		
River City Scholars	-	73,789	132,049	-	9,050	-	214,889		
Vanguard Charter	-	17,583	100,603	-	17,723	-	135,908		
Vista Charter	-	87,241	113,461	-	15,836	-	216,538		
Walker Charter	-	53,613	125,508	-	15,001	-	194,122		
Wellspring	-	28,536	52,820	-	7,099	-	88,455		
West Mich Acad Env S	-	33,916	121,209	-	16,345	-	171,470		
West Mich Aviation	-	21,234	32,515	-	11,265	-	65,014		
Wm Abney Charter	-	23,540	89,921	-	9,045	-	122,506		
KISD-Center Programs	(109,606)	7,230,693	14,994,503	-	886,839	-	23,002,428		
	3,127,620	33,665,884	57,890,583	14,178,548	3,339,515	1,426,264	113,628,415		

U V W X

Oct 2024
Payment

2023-2024	LEA Unfunded Liability	Kent ISD Act 18 Paid as of April 24	Per Formula Act 18 Owed as of April 2024	Owed to District or (Owed to ISD) for 23-24 Act 18	Unreimbursed Costs When Applicable	2024-25 Oct 24 Act 18 Payment Due	Combined Final & Extra 24-25 & Oct 24-25	Unfunded Liability After Final 23-24 Payout
Byron Center	2,802,095	2,623,341		-		1,606,175	1,606,175	178,754
Caledonia	5,499,041	3,724,635		-		2,226,532	2,226,532	1,774,406
Cedar Springs	3,553,233	2,393,680		-		1,437,783	1,437,783	1,159,553
Comstock Park	1,734,844	1,221,382		-		724,712	724,712	513,462
East Grand Rapids	2,285,228	1,771,413		-		1,054,631	1,054,631	513,815
Forest Hills	7,087,292	5,886,470		-		3,507,096	3,507,096	1,200,822
Godfrey-Lee	2,091,772	1,289,360		-		765,756	765,756	802,412
Godwin Heights	2,969,116	2,320,810		-		1,390,102	1,390,102	648,306
Grand Rapids	15,335,826	12,899,292		-		7,698,502	7,698,502	2,436,534
Grandville	4,432,024	4,208,321		-		2,522,309	2,522,309	223,703
Kelloggsville	1,744,922	1,816,206		(71,284)	17,841	1,083,023	1,029,580	(53,443)
Kenowa Hills	2,835,315	2,515,548		-		1,501,815	1,501,815	319,767
Kent City	1,111,267	861,286		-		510,758	510,758	249,981
Kentwood	10,788,850	8,992,331		-		5,374,509	5,374,509	1,796,519
Lowell	2,946,581	2,061,832		-		1,223,060	1,223,060	884,749
Northview	2,668,843	2,055,411		-		1,220,694	1,220,694	613,432
Rockford	4,482,706	4,754,667		(271,961)	271,961	2,828,272	2,828,272	87,158
Sparta	2,726,011	1,583,212		-		939,399	939,399	1,142,799
Thornapple-Kellogg	3,245,351	2,213,185		-		1,325,745	1,325,745	1,032,166
Wyoming	3,866,154	2,948,929		-		1,749,367	1,749,367	917,225
Byron Center Charter	175,022	91,966	26,610	26,610		72,322	98,932	56,446
Chandler Woods	231,499	262,199	181,089	(30,700)		176,513	145,813	(0)
Covenant House	156,155	134,190	45,324	21,965		109,489	131,454	0
Creative Technologies	200,469	154,687	45,856	45,782		118,975	164,757	(0)
Cross Creek	316,223	275,654	221,728	40,569		256,224	296,793	0
Excel Charter	310,269	304,611	218,231	5,658		257,111	262,769	0
Gerald Dawkins Acad.	70,223	-	49,524	49,524		30,206	79,730	20,699
GR Child Discovery	107,041	53,269	121,437	53,772		64,160	117,932	(0)
Grand River Prep	304,436	74,865	370,943	229,571		230,388	459,959	(0)
Hope Acad of W MI	122,624	197,964	52,909	(75,340)		117,916	42,576	0
Knapp Charter	281,861	314,115	5,219	(32,254)		194,768	162,514	(0)
Lighthouse Acad.	193,372	202,842	85,354	(9,470)		175,776	166,306	(0)
New Branches	119,132	74,245	194,799	44,887		97,319	142,206	(0)
NexTech	34,832	30,163	69,594	4,669		24,965	29,634	0
PrepNet Virtual	583,439	177,281	-	-		41,573	41,573	-
Ridge Park	209,101	205,604	175,595	3,497		186,099	189,596	0
River City Scholars	107,405	204,313	25,927	(96,908)		140,428	43,520	(0)
Vanguard Charter	232,379	267,207	260,857	(34,828)		172,611	137,783	(0)
Vista Charter	436,033	301,361	208,138	134,672		310,752	445,424	(0)
Walker Charter	326,929	333,357	127,470	(6,428)		281,067	274,639	0
Wellspring	108,285	58,780	141,225	49,505		84,444	133,949	0
West Mich Acad Env S	312,268	321,939	126,964	(9,671)		273,795	264,124	(0)
West Mich Aviation	161,615	86,361	244,095	75,254		106,610	181,864	0
Wm Abney Charter	294,622	204,205	32,657	32,657		144,467	177,124	57,760
KISD-Center Programs	36,223,954	27,411,351	-	-		16,311,240	16,311,240	8,812,603
	125,825,660	99,883,840	3,031,545	179,749	289,802	60,669,458	61,139,008	

(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.