

Special Education Fund (SEF) – Financial Report #4

August 2026

Reporting Period: January 1, 2026 – June 30, 2026

Overview

In accordance with Section VIII of the settlement agreement resulting from the case D.R., et al. v. Michigan Department of Education (Case No. 2:16-cv-13694-AJT-APP), this semiannual report is provided to the Plaintiffs and posted to the GISD webpage. Questions and inquiries should be directed to the Special Education Fund (SEF) Administrator, Mr. Steven P. Polega, Assistant Superintendent for Special Education, Genesee Intermediate School District, 810-591-4886. This report is published semiannually in February and August while funds are available under the agreement.

Programmatic Overview

Program Area	Amount (USD)
Section II – Education Benefit Review & American Institute for Research	\$3,000,000.00
Section III – Behavior and Social Emotional Support	\$2,500,000.00
Section IV – Literacy Focus Support	\$1,670,000.00
Section V – SE Worker Recruiting & Retention Program	\$1,080,000.00
Section VI – Preschool Programs in Flint	\$750,000.00
Section VII – SEF Funds in Excess \$9,000,000	\$685,944.07
Total SEF Fund Programmatic Expenses	\$9,685,944.07

Section 1 – How the Funds Released from the SEF Have Been Used

Direct hires include Educational Benefit Reviewers (Function Code 226), Behavior Support Specialists (Function Code 216), and Literacy Support Specialists (Function Code 221). Contracted services include the American Institutes for Research (Function Code 281) and the University of Michigan-Flint (Function Code 283). For January 1 through June 30, 2026, expenditures totaled \$873,055.62. Total FY 2025–26 expenditures were \$1,439,507.28, including \$410,915.86 for Education Benefit Review, \$405,617.25 for Behavior Support, \$306,449.52 for Literacy Support, and \$316,524.65 for contracted research and preschool-related services.

Section 2 – Distribution of Funds

The financial reports show no direct distributions to LEAs or PSAs during the reporting period. Expenditures outside GISD relate to contracted services in accordance with the agreement.

Section 3 – Remaining Amounts to Be Allocated

Remaining LIFE-to-DATE available balance as of June 30, 2026: \$5,871,992.98. Cumulative revenue is \$10,341,671.65, and cumulative expenditures are \$4,469,678.67.

Section 4 – SEF Administrator Statement

The reports have been reviewed by the SEF Administrator and are considered accurate and complete to the best of his knowledge.

Steven P. Polega
Genesee Intermediate School District
SEF Administrator

Section 5 – Supporting Documentation

Supporting documents include the Expenditure Report for Period Ending June 30, 2026; Cumulative Balance Sheet; Balance Sheet for July 1, 2025 through June 30, 2026; Fiscal Report 2025–26; and Budget Status Report with Detail for the period ending June 30, 2026. Documents are available upon request by contacting the SEF Administrator.