

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 01010  
Form R0418**

Alcona Community Schools  
51 N BARLOW RD  
HARRISVILLE, MI 48740

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	381,802.12	1,169,908.72	1,169,908.72
2018-2019 Fixed Carry Forward	45,215.33	0.00	-77,126.36
Total Indirect Costs	336,586.79	1,169,908.72	1,247,035.08
2018-2019 Direct Costs	7,609,178.20	6,821,071.60	6,821,071.60
2020-2021 Rate	4.42*	17.15*	18.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,472,350.78	7,641,915.35	7,641,915.35
Indirect costs based on rate ** multiplied by actual direct costs	374,477.90	1,146,287.30	1,396,942.13
2020-2021 Actual Indirect Costs	427,198.02	1,257,633.45	1,257,633.45
2018-2019 Fixed Carry Forward	45,215.33	0.00	-77,126.36
Total Indirect Costs	381,982.69	1,257,633.45	1,334,759.81
Over/(Under) Recovery	-7,504.79	0.00	62,182.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	427,198.02	1,257,633.45	1,257,633.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,504.79	0.00	62,182.32
Total Projected Indirect 2022-2023 (Numerator)	434,702.81	1,257,633.45	1,195,451.13
Direct Costs	8,472,350.78	7,641,915.35	7,641,915.35
Rate for 2022-2023 **	5.13*	16.46*	15.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 02010  
Form R0418**

AuTrain-Onota Public Schools  
P.O. Box 105  
Deerton, MI 49822

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	95,920.55	179,344.86	179,344.86
2018-2019 Fixed Carry Forward	-519.49	0.00	-16,883.01
Total Indirect Costs	96,440.04	179,344.86	196,227.87
2018-2019 Direct Costs	823,569.39	740,145.08	740,145.08
2020-2021 Rate	11.71*	24.23*	26.51**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	874,609.45	788,234.18	788,234.18
Indirect costs based on rate ** multiplied by actual direct costs	102,416.77	118,235.13	197,058.55
2020-2021 Actual Indirect Costs	108,541.69	194,916.96	194,916.96
2018-2019 Fixed Carry Forward	-519.49	0.00	-16,883.01
Total Indirect Costs	109,061.18	194,916.96	211,799.97
Over/(Under) Recovery	-6,644.41	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	108,541.69	194,916.96	194,916.96
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,644.41	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	115,186.10	194,916.96	194,916.96
Direct Costs	874,609.45	788,234.18	788,234.18
Rate for 2022-2023 **	13.17*	24.73*	24.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 02020  
Form R0418**

Burt Township School District  
27 Colwell St.  
GRAND MARAIS, MI 49839

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	34,271.39	158,094.27	158,094.27
2018-2019 Fixed Carry Forward	2,775.15	0.00	13,178.84
Total Indirect Costs	31,496.24	158,094.27	144,915.43
2018-2019 Direct Costs	970,870.88	847,048.00	847,048.00
2020-2021 Rate	3.24*	18.66*	17.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	887,361.53	777,484.34	777,484.34
Indirect costs based on rate ** multiplied by actual direct costs	28,750.51	116,622.65	133,027.57
2020-2021 Actual Indirect Costs	30,909.10	140,786.29	140,786.29
2018-2019 Fixed Carry Forward	2,775.15	0.00	13,178.84
Total Indirect Costs	28,133.95	140,786.29	127,607.45
Over/(Under) Recovery	616.56	0.00	5,420.12

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	30,909.10	140,786.29	140,786.29
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	616.56	0.00	5,420.12
Total Projected Indirect 2022-2023 (Numerator)	30,292.54	140,786.29	135,366.17
Direct Costs	887,361.53	777,484.34	777,484.34
Rate for 2022-2023 **	3.41*	18.11*	17.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 02070  
Form R0418**

Munising Public Schools  
810 State Highway M-28 West  
Munising, MI 49862

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	333,526.91	1,000,376.59	1,000,376.59
2018-2019 Fixed Carry Forward	-21,567.57	0.00	88,765.13
Total Indirect Costs	355,094.48	1,000,376.59	911,611.46
2018-2019 Direct Costs	6,594,761.29	5,927,911.61	5,927,911.61
2020-2021 Rate	5.38*	16.88*	15.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,395,448.44	6,712,079.86	6,712,079.86
Indirect costs based on rate ** multiplied by actual direct costs	397,875.13	1,006,811.98	1,032,317.88
2020-2021 Actual Indirect Costs	418,012.20	1,101,380.78	1,101,380.78
2018-2019 Fixed Carry Forward	-21,567.57	0.00	88,765.13
Total Indirect Costs	439,579.77	1,101,380.78	1,012,615.65
Over/(Under) Recovery	-41,704.64	0.00	19,702.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	418,012.20	1,101,380.78	1,101,380.78
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-41,704.64	0.00	19,702.23
Total Projected Indirect 2022-2023 (Numerator)	459,716.84	1,101,380.78	1,081,678.55
Direct Costs	7,395,448.44	6,712,079.86	6,712,079.86
Rate for 2022-2023 **	6.22*	16.41*	16.12**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 02080  
Form R0418**

Superior Central School District  
P.O. Box 148  
Eben Junction, MI 49825

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	184,501.58	483,723.37	483,723.37
2018-2019 Fixed Carry Forward	-12,963.36	-34,681.88	-36,791.15
Total Indirect Costs	197,464.94	518,405.25	520,514.52
2018-2019 Direct Costs	3,508,953.64	3,209,731.85	3,209,731.85
2020-2021 Rate	5.63*	16.15*	16.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,607,064.65	3,348,716.39	3,348,716.39
Indirect costs based on rate ** multiplied by actual direct costs	203,077.74	502,307.46	543,161.80
2020-2021 Actual Indirect Costs	211,522.96	469,871.22	469,871.22
2018-2019 Fixed Carry Forward	-12,963.36	-34,681.88	-36,791.15
Total Indirect Costs	224,486.32	504,553.10	506,662.37
Over/(Under) Recovery	-21,408.58	0.00	36,499.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	211,522.96	469,871.22	469,871.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,408.58	0.00	36,499.43
Total Projected Indirect 2022-2023 (Numerator)	232,931.54	469,871.22	433,371.79
Direct Costs	3,607,064.65	3,348,716.39	3,348,716.39
Rate for 2022-2023 **	6.46*	14.03*	12.94**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03000  
Form R0418**

Allegan Area Educational Service Agency  
310 THOMAS ST  
ALLEGAN, MI 49010

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,229,806.08	4,141,807.09	4,141,807.09
2018-2019 Fixed Carry Forward	-188,341.28	0.00	0.00
Total Indirect Costs	2,418,147.36	4,141,807.09	4,141,807.09
2018-2019 Direct Costs	18,460,823.47	16,557,945.46	16,557,945.46
2020-2021 Rate	13.10*	25.01*	25.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,181,321.63	18,091,870.39	18,091,870.39
Indirect costs based on rate ** multiplied by actual direct costs	2,643,753.13	2,713,780.56	4,522,967.60
2020-2021 Actual Indirect Costs	2,072,603.63	4,162,054.87	4,162,054.87
2018-2019 Fixed Carry Forward	-188,341.28	0.00	0.00
Total Indirect Costs	2,260,944.91	4,162,054.87	4,162,054.87
Over/(Under) Recovery	382,808.22	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,072,603.63	4,162,054.87	4,162,054.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	382,808.22	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,689,795.41	4,162,054.87	4,162,054.87
Direct Costs	20,181,321.63	18,091,870.39	18,091,870.39
Rate for 2022-2023 **	8.37*	23.01*	23.01**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03010  
Form R0418**

Plainwell Community Schools  
600 SCHOOL DR  
PLAINWELL, MI 49080

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	751,167.53	3,644,659.74	3,644,659.74
2018-2019 Fixed Carry Forward	-105,065.03	-173,153.77	-187,688.43
Total Indirect Costs	856,232.56	3,817,813.51	3,832,348.17
2018-2019 Direct Costs	26,445,093.12	23,551,600.91	23,551,600.91
2020-2021 Rate	3.24*	16.21*	16.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,282,658.34	24,506,595.07	24,506,595.07
Indirect costs based on rate ** multiplied by actual direct costs	883,958.13	3,675,989.26	3,987,223.02
2020-2021 Actual Indirect Costs	874,561.21	3,650,624.48	3,650,624.48
2018-2019 Fixed Carry Forward	-105,065.03	-173,153.77	-187,688.43
Total Indirect Costs	979,626.24	3,823,778.25	3,838,312.91
Over/(Under) Recovery	-95,668.11	0.00	148,910.11

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	874,561.21	3,650,624.48	3,650,624.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-95,668.11	0.00	148,910.11
Total Projected Indirect 2022-2023 (Numerator)	970,229.32	3,650,624.48	3,501,714.37
Direct Costs	27,282,658.34	24,506,595.07	24,506,595.07
Rate for 2022-2023 **	3.56*	14.90*	14.29**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
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For Approved 2022-2023 Indirect Cost Rates  
School District 03020  
Form R0418**

Otsego Public Schools  
400 SHERWOOD ST  
OTSEGO, MI 49078

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	739,263.41	3,027,930.48	3,027,930.48
2018-2019 Fixed Carry Forward	-26,964.24	28,595.24	-1,428.05
Total Indirect Costs	766,227.65	2,999,335.24	3,029,358.53
2018-2019 Direct Costs	23,039,011.39	20,750,344.32	20,750,344.32
2020-2021 Rate	3.33*	14.45*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	24,556,489.65	22,314,162.31	22,314,162.31
Indirect costs based on rate ** multiplied by actual direct costs	817,731.11	3,224,396.45	3,257,867.70
2020-2021 Actual Indirect Costs	745,708.28	2,988,035.62	2,988,035.62
2018-2019 Fixed Carry Forward	-26,964.24	28,595.24	-1,428.05
Total Indirect Costs	772,672.52	2,959,440.38	2,989,463.67
Over/(Under) Recovery	45,058.59	264,956.07	268,404.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	745,708.28	2,988,035.62	2,988,035.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	45,058.59	264,956.07	268,404.03
Total Projected Indirect 2022-2023 (Numerator)	700,649.69	2,723,079.55	2,719,631.59
Direct Costs	24,556,489.65	22,314,162.31	22,314,162.31
Rate for 2022-2023 **	2.85*	12.20*	12.19**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03030  
Form R0418**

Allegan Public Schools  
550 5TH ST  
ALLEGAN, MI 49010

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	457,187.73	3,107,204.98	3,107,204.98
2018-2019 Fixed Carry Forward	-3,658.28	-223,791.58	-225,879.97
Total Indirect Costs	460,846.01	3,330,996.56	3,333,084.95
2018-2019 Direct Costs	25,493,818.17	22,843,800.92	22,843,800.92
2020-2021 Rate	1.81*	14.58*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,504,094.69	22,925,242.81	22,925,242.81
Indirect costs based on rate ** multiplied by actual direct costs	461,624.11	3,342,500.40	3,344,792.93
2020-2021 Actual Indirect Costs	447,836.91	3,026,688.79	3,026,688.79
2018-2019 Fixed Carry Forward	-3,658.28	-223,791.58	-225,879.97
Total Indirect Costs	451,495.19	3,250,480.37	3,252,568.76
Over/(Under) Recovery	10,128.92	92,020.03	92,224.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	447,836.91	3,026,688.79	3,026,688.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	10,128.92	92,020.03	92,224.17
Total Projected Indirect 2022-2023 (Numerator)	437,707.99	2,934,668.76	2,934,464.62
Direct Costs	25,504,094.69	22,925,242.81	22,925,242.81
Rate for 2022-2023 **	1.72*	12.80*	12.80**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03040  
Form R0418**

Wayland Union Schools  
850 E SUPERIOR ST  
WAYLAND, MI 49348

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	943,569.57	3,567,953.82	3,567,953.82
2018-2019 Fixed Carry Forward	239,190.70	0.00	404,146.31
Total Indirect Costs	704,378.87	3,567,953.82	3,163,807.51
2018-2019 Direct Costs	29,649,819.98	26,844,334.73	26,844,334.73
2020-2021 Rate	2.38*	13.29*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,110,838.79	29,764,073.09	29,764,073.09
Indirect costs based on rate ** multiplied by actual direct costs	764,237.96	3,955,645.31	3,509,184.22
2020-2021 Actual Indirect Costs	1,149,940.45	3,496,706.15	3,496,706.15
2018-2019 Fixed Carry Forward	239,190.70	0.00	404,146.31
Total Indirect Costs	910,749.75	3,496,706.15	3,092,559.84
Over/(Under) Recovery	-146,511.79	458,939.16	416,624.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,149,940.45	3,496,706.15	3,496,706.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-146,511.79	458,939.16	416,624.38
Total Projected Indirect 2022-2023 (Numerator)	1,296,452.24	3,037,766.99	3,080,081.77
Direct Costs	32,110,838.79	29,764,073.09	29,764,073.09
Rate for 2022-2023 **	4.04*	10.21*	10.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03050  
Form R0418**

Fennville Public Schools  
P.O. Box 1  
Fennville, MI 49408

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	564,339.95	2,439,364.02	2,439,364.02
2018-2019 Fixed Carry Forward	-36,530.99	0.00	244,059.40
Total Indirect Costs	600,870.94	2,439,364.02	2,195,304.62
2018-2019 Direct Costs	13,602,769.41	11,727,745.34	11,727,745.34
2020-2021 Rate	4.42*	20.80*	18.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,987,956.03	13,068,664.95	13,068,664.95
Indirect costs based on rate ** multiplied by actual direct costs	662,467.66	1,960,299.74	2,446,454.08
2020-2021 Actual Indirect Costs	577,146.52	2,496,437.60	2,496,437.60
2018-2019 Fixed Carry Forward	-36,530.99	0.00	244,059.40
Total Indirect Costs	613,677.51	2,496,437.60	2,252,378.20
Over/(Under) Recovery	48,790.15	0.00	194,075.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	577,146.52	2,496,437.60	2,496,437.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	48,790.15	0.00	194,075.88
Total Projected Indirect 2022-2023 (Numerator)	528,356.37	2,496,437.60	2,302,361.72
Direct Costs	14,987,956.03	13,068,664.95	13,068,664.95
Rate for 2022-2023 **	3.53*	19.10*	17.62**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03060  
Form R0418**

Martin Public Schools  
1556 CHALMERS  
MARTIN, MI 49070

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	318,399.43	974,067.87	974,067.87
2018-2019 Fixed Carry Forward	-17,874.59	0.00	28,841.20
Total Indirect Costs	336,274.02	974,067.87	945,226.67
2018-2019 Direct Costs	5,921,365.44	5,265,697.00	5,265,697.00
2020-2021 Rate	5.68*	18.50*	17.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,201,739.17	5,669,953.61	5,669,953.61
Indirect costs based on rate ** multiplied by actual direct costs	352,258.78	850,493.04	1,017,756.67
2020-2021 Actual Indirect Costs	410,316.18	942,101.74	942,101.74
2018-2019 Fixed Carry Forward	-17,874.59	0.00	28,841.20
Total Indirect Costs	428,190.77	942,101.74	913,260.54
Over/(Under) Recovery	-75,931.99	0.00	104,496.13

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	410,316.18	942,101.74	942,101.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-75,931.99	0.00	104,496.13
Total Projected Indirect 2022-2023 (Numerator)	486,248.17	942,101.74	837,605.61
Direct Costs	6,201,739.17	5,669,953.61	5,669,953.61
Rate for 2022-2023 **	7.84*	16.62*	14.77**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03070  
Form R0418**

Hopkins Public Schools  
400 S CLARK ST  
HOPKINS, MI 49328

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	664,830.40	2,524,487.11	2,524,487.11
2018-2019 Fixed Carry Forward	-64,345.02	0.00	-352,492.77
Total Indirect Costs	729,175.42	2,524,487.11	2,876,979.88
2018-2019 Direct Costs	14,887,575.41	13,027,918.70	13,027,918.70
2020-2021 Rate	4.90*	19.38*	22.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,073,636.66	14,550,379.22	14,550,379.22
Indirect costs based on rate ** multiplied by actual direct costs	787,608.20	2,182,556.88	3,212,723.73
2020-2021 Actual Indirect Costs	622,636.46	2,145,893.90	2,145,893.90
2018-2019 Fixed Carry Forward	-64,345.02	0.00	-352,492.77
Total Indirect Costs	686,981.48	2,145,893.90	2,498,386.67
Over/(Under) Recovery	100,626.72	0.00	238,112.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	622,636.46	2,145,893.90	2,145,893.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	100,626.72	0.00	238,112.35
Total Projected Indirect 2022-2023 (Numerator)	522,009.74	2,145,893.90	1,907,781.55
Direct Costs	16,073,636.66	14,550,379.22	14,550,379.22
Rate for 2022-2023 **	3.25*	14.75*	13.11**

\* If Rate exceeds 15%, use 15%  
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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03080  
Form R0418**

Saugatuck Public Schools  
P.O. Box 818  
Douglas, MI 49406

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	416,676.54	1,184,205.61	1,184,205.61
2018-2019 Fixed Carry Forward	31,374.32	-52,699.27	-52,396.03
Total Indirect Costs	385,302.22	1,236,904.88	1,236,601.64
2018-2019 Direct Costs	9,113,293.27	8,345,764.20	8,345,764.20
2020-2021 Rate	4.23*	14.82*	14.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,082,302.92	9,328,221.55	9,328,221.55
Indirect costs based on rate ** multiplied by actual direct costs	426,481.41	1,382,442.43	1,382,442.43
2020-2021 Actual Indirect Costs	322,555.95	1,076,637.32	1,076,637.32
2018-2019 Fixed Carry Forward	31,374.32	-52,699.27	-52,396.03
Total Indirect Costs	291,181.63	1,129,336.59	1,129,033.35
Over/(Under) Recovery	45,099.93	253,105.84	253,409.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	322,555.95	1,076,637.32	1,076,637.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	45,099.93	253,105.84	253,409.08
Total Projected Indirect 2022-2023 (Numerator)	277,456.02	823,531.48	823,228.24
Direct Costs	10,082,302.92	9,328,221.55	9,328,221.55
Rate for 2022-2023 **	2.75*	8.83*	8.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03100  
Form R0418**

Hamilton Community Schools  
4815 136TH AVE  
HAMILTON, MI 49419

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	715,883.68	3,012,140.01	3,012,140.01
2018-2019 Fixed Carry Forward	-216,427.79	-146,208.09	-147,217.53
Total Indirect Costs	932,311.47	3,158,348.10	3,159,357.54
2018-2019 Direct Costs	30,899,709.67	28,603,453.34	28,603,453.34
2020-2021 Rate	3.02*	11.04*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,888,509.42	30,610,257.35	30,610,257.35
Indirect costs based on rate ** multiplied by actual direct costs	993,232.98	3,379,372.41	3,382,433.44
2020-2021 Actual Indirect Costs	845,316.83	3,123,568.90	3,123,568.90
2018-2019 Fixed Carry Forward	-216,427.79	-146,208.09	-147,217.53
Total Indirect Costs	1,061,744.62	3,269,776.99	3,270,786.43
Over/(Under) Recovery	-68,511.64	109,595.42	111,647.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	845,316.83	3,123,568.90	3,123,568.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-68,511.64	109,595.42	111,647.01
Total Projected Indirect 2022-2023 (Numerator)	913,828.47	3,013,973.48	3,011,921.89
Direct Costs	32,888,509.42	30,610,257.35	30,610,257.35
Rate for 2022-2023 **	2.78*	9.85*	9.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03440  
Form R0418**

Glenn Public School District  
P.O. Box 69  
Glenn, MI 49416

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	29,621.49	155,354.93	155,354.93
2018-2019 Fixed Carry Forward	3,010.80	0.00	0.00
Total Indirect Costs	26,610.69	155,354.93	155,354.93
2018-2019 Direct Costs	537,987.18	412,253.74	412,253.74
2020-2021 Rate	4.95*	37.68*	37.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	642,500.80	492,783.94	492,783.94
Indirect costs based on rate ** multiplied by actual direct costs	31,803.79	73,917.59	123,195.99
2020-2021 Actual Indirect Costs	32,555.86	182,272.72	182,272.72
2018-2019 Fixed Carry Forward	3,010.80	0.00	0.00
Total Indirect Costs	29,545.06	182,272.72	182,272.72
Over/(Under) Recovery	2,258.73	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	32,555.86	182,272.72	182,272.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,258.73	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	30,297.13	182,272.72	182,272.72
Direct Costs	642,500.80	492,783.94	492,783.94
Rate for 2022-2023 **	4.72*	36.99*	36.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03900  
Form R0418**

Innocademy Allegan Campus  
2611 56TH ST  
FENNVILLE, MI 49408

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	32,922.28	172,853.66	172,853.66
2018-2019 Fixed Carry Forward	1,034.45	0.00	5,202.66
Total Indirect Costs	31,887.83	172,853.66	167,651.00
2018-2019 Direct Costs	1,074,119.86	934,188.48	934,188.48
2020-2021 Rate	2.97*	18.50*	17.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,087,196.14	955,514.68	955,514.68
Indirect costs based on rate ** multiplied by actual direct costs	32,289.73	143,327.20	171,514.89
2020-2021 Actual Indirect Costs	25,475.73	157,157.19	157,157.19
2018-2019 Fixed Carry Forward	1,034.45	0.00	5,202.66
Total Indirect Costs	24,441.28	157,157.19	151,954.53
Over/(Under) Recovery	7,848.45	0.00	19,560.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	25,475.73	157,157.19	157,157.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	7,848.45	0.00	19,560.36
Total Projected Indirect 2022-2023 (Numerator)	17,627.28	157,157.19	137,596.83
Direct Costs	1,087,196.14	955,514.68	955,514.68
Rate for 2022-2023 **	1.62*	16.45*	14.40**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 03902  
Form R0418**

Outlook Academy  
310 THOMAS ST  
ALLEGAN, MI 49010

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	35,734.24	67,355.68	67,355.68
2018-2019 Fixed Carry Forward	-1,508.55	990.82	997.06
Total Indirect Costs	37,242.79	66,364.86	66,358.62
2018-2019 Direct Costs	958,040.92	926,419.48	926,419.48
2020-2021 Rate	3.89*	7.16*	7.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,038,679.17	976,535.35	976,535.35
Indirect costs based on rate ** multiplied by actual direct costs	40,404.62	69,919.93	69,919.93
2020-2021 Actual Indirect Costs	37,363.50	99,507.32	99,507.32
2018-2019 Fixed Carry Forward	-1,508.55	990.82	997.06
Total Indirect Costs	38,872.05	98,516.50	98,510.26
Over/(Under) Recovery	1,532.57	-28,596.57	-28,590.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	37,363.50	99,507.32	99,507.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,532.57	-28,596.57	-28,590.33
Total Projected Indirect 2022-2023 (Numerator)	35,830.93	128,103.89	128,097.65
Direct Costs	1,038,679.17	976,535.35	976,535.35
Rate for 2022-2023 **	3.45*	13.12*	13.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 04000  
Form R0418**

Alpena-Montmorency-Alcona ESD  
2118 US HIGHWAY 23 S  
ALPENA, MI 49707

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	880,989.07	1,073,321.37	1,073,321.37
2018-2019 Fixed Carry Forward	0.00	0.00	-50,878.08
Total Indirect Costs	880,989.07	1,073,321.37	1,124,199.45
2018-2019 Direct Costs	7,389,492.32	7,197,160.02	7,197,160.02
2020-2021 Rate	11.92*	14.91*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,379,629.03	6,176,329.79	6,176,329.79
Indirect costs based on rate ** multiplied by actual direct costs	760,451.78	920,890.77	964,742.71
2020-2021 Actual Indirect Costs	730,028.57	933,327.81	933,327.81
2018-2019 Fixed Carry Forward	0.00	0.00	-50,878.08
Total Indirect Costs	730,028.57	933,327.81	984,205.89
Over/(Under) Recovery	30,423.21	-12,437.04	-19,463.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	730,028.57	933,327.81	933,327.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,423.21	-12,437.04	-19,463.18
Total Projected Indirect 2022-2023 (Numerator)	699,605.36	945,764.85	952,790.99
Direct Costs	6,379,629.03	6,176,329.79	6,176,329.79
Rate for 2022-2023 **	10.97*	15.31*	15.43**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 04010  
Form R0418**

Alpena Public Schools  
2373 GORDON RD  
ALPENA, MI 49707

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,487,423.07	5,313,958.49	5,313,958.49
2018-2019 Fixed Carry Forward	-94,395.89	0.00	-453,514.67
Total Indirect Costs	1,581,818.96	5,313,958.49	5,767,473.16
2018-2019 Direct Costs	36,212,027.73	32,211,868.70	32,211,868.70
2020-2021 Rate	4.37*	16.50*	17.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	37,673,120.55	33,810,960.19	33,810,960.19
Indirect costs based on rate ** multiplied by actual direct costs	1,646,315.37	5,071,644.03	6,052,161.87
2020-2021 Actual Indirect Costs	1,518,638.68	5,247,649.63	5,247,649.63
2018-2019 Fixed Carry Forward	-94,395.89	0.00	-453,514.67
Total Indirect Costs	1,613,034.57	5,247,649.63	5,701,164.30
Over/(Under) Recovery	33,280.80	0.00	350,997.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,518,638.68	5,247,649.63	5,247,649.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	33,280.80	0.00	350,997.57
Total Projected Indirect 2022-2023 (Numerator)	1,485,357.88	5,247,649.63	4,896,652.06
Direct Costs	37,673,120.55	33,810,960.19	33,810,960.19
Rate for 2022-2023 **	3.94*	15.52*	14.48**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05010  
Form R0418**

Alba Public Schools  
5935 ELM ST  
ELMIRA, MI 49730

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	61,068.53	275,209.66	275,209.66
2018-2019 Fixed Carry Forward	-2,298.36	0.00	-66,820.62
Total Indirect Costs	63,366.89	275,209.66	342,030.28
2018-2019 Direct Costs	1,284,091.79	1,069,950.66	1,069,950.66
2020-2021 Rate	4.93*	25.72*	31.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,300,791.22	1,110,950.55	1,110,950.55
Indirect costs based on rate ** multiplied by actual direct costs	64,129.01	166,642.58	277,737.64
2020-2021 Actual Indirect Costs	61,040.00	250,880.67	250,880.67
2018-2019 Fixed Carry Forward	-2,298.36	0.00	-66,820.62
Total Indirect Costs	63,338.36	250,880.67	317,701.29
Over/(Under) Recovery	790.65	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	61,040.00	250,880.67	250,880.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	790.65	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	60,249.35	250,880.67	250,880.67
Direct Costs	1,300,791.22	1,110,950.55	1,110,950.55
Rate for 2022-2023 **	4.63*	22.58*	22.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05035  
Form R0418**

Central Lake Public Schools  
8169 W State St  
Central Lake, MI 49622

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	61,707.27	479,127.42	479,127.42
2018-2019 Fixed Carry Forward	0.00	-65,423.48	-65,444.93
Total Indirect Costs	61,707.27	544,550.90	544,572.35
2018-2019 Direct Costs	3,485,907.17	3,068,487.02	3,068,487.02
2020-2021 Rate	1.77*	17.75*	17.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,664,075.31	3,265,552.56	3,265,552.56
Indirect costs based on rate ** multiplied by actual direct costs	64,854.13	489,832.88	579,635.58
2020-2021 Actual Indirect Costs	63,623.23	462,145.98	462,145.98
2018-2019 Fixed Carry Forward	0.00	-65,423.48	-65,444.93
Total Indirect Costs	63,623.23	527,569.46	527,590.91
Over/(Under) Recovery	1,230.90	0.00	52,044.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	63,623.23	462,145.98	462,145.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,230.90	0.00	52,044.67
Total Projected Indirect 2022-2023 (Numerator)	62,392.33	462,145.98	410,101.31
Direct Costs	3,664,075.31	3,265,552.56	3,265,552.56
Rate for 2022-2023 **	1.70*	14.15*	12.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05040  
Form R0418**

Bellaire Public Schools  
204 W Forest Home Ave  
Bellaire, MI 49615

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,006.56	641,290.15	641,290.15
2018-2019 Fixed Carry Forward	20,152.68	0.00	24,507.41
Total Indirect Costs	66,853.88	641,290.15	616,782.74
2018-2019 Direct Costs	4,180,029.98	3,625,746.39	3,625,746.39
2020-2021 Rate	1.60*	17.69*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,686,955.92	3,976,063.91	3,976,063.91
Indirect costs based on rate ** multiplied by actual direct costs	74,991.29	596,409.59	676,328.47
2020-2021 Actual Indirect Costs	98,618.75	809,510.76	809,510.76
2018-2019 Fixed Carry Forward	20,152.68	0.00	24,507.41
Total Indirect Costs	78,466.07	809,510.76	785,003.35
Over/(Under) Recovery	-3,474.78	0.00	-108,674.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	98,618.75	809,510.76	809,510.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,474.78	0.00	-108,674.88
Total Projected Indirect 2022-2023 (Numerator)	102,093.53	809,510.76	918,185.64
Direct Costs	4,686,955.92	3,976,063.91	3,976,063.91
Rate for 2022-2023 **	2.18*	20.36*	23.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05060  
Form R0418**

Elk Rapids Schools  
308 MEGUZEE PT  
ELK RAPIDS, MI 49629

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	500,549.13	1,533,795.57	1,533,795.57
2018-2019 Fixed Carry Forward	-82,037.85	-147,068.56	-146,686.27
Total Indirect Costs	582,586.98	1,680,864.13	1,680,481.84
2018-2019 Direct Costs	12,449,809.88	11,416,563.44	11,416,563.44
2020-2021 Rate	4.68*	14.72*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,765,069.62	11,823,208.74	11,823,208.74
Indirect costs based on rate ** multiplied by actual direct costs	597,405.26	1,740,376.33	1,740,376.33
2020-2021 Actual Indirect Costs	385,045.26	1,326,906.14	1,326,906.14
2018-2019 Fixed Carry Forward	-82,037.85	-147,068.56	-146,686.27
Total Indirect Costs	467,083.11	1,473,974.70	1,473,592.41
Over/(Under) Recovery	130,322.15	266,401.63	266,783.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	385,045.26	1,326,906.14	1,326,906.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	130,322.15	266,401.63	266,783.92
Total Projected Indirect 2022-2023 (Numerator)	254,723.11	1,060,504.51	1,060,122.22
Direct Costs	12,765,069.62	11,823,208.74	11,823,208.74
Rate for 2022-2023 **	2.00*	8.97*	8.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05065  
Form R0418**

Ellsworth Community School  
9467 PARK ST  
ELLSWORTH, MI 49729

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	48,538.96	290,186.77	290,186.77
2018-2019 Fixed Carry Forward	13,527.97	5,897.10	5,896.02
Total Indirect Costs	35,010.99	284,289.67	284,290.75
2018-2019 Direct Costs	3,085,733.72	2,844,085.91	2,844,085.91
2020-2021 Rate	1.13*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,133,662.32	2,905,248.68	2,905,248.68
Indirect costs based on rate ** multiplied by actual direct costs	35,410.38	290,524.87	290,524.87
2020-2021 Actual Indirect Costs	34,769.51	263,183.15	263,183.15
2018-2019 Fixed Carry Forward	13,527.97	5,897.10	5,896.02
Total Indirect Costs	21,241.54	257,286.05	257,287.13
Over/(Under) Recovery	14,168.84	33,238.82	33,237.74

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	34,769.51	263,183.15	263,183.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,168.84	33,238.82	33,237.74
Total Projected Indirect 2022-2023 (Numerator)	20,600.67	229,944.33	229,945.41
Direct Costs	3,133,662.32	2,905,248.68	2,905,248.68
Rate for 2022-2023 **	0.66*	7.91*	7.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 05070  
Form R0418**

Mancelona Public Schools  
112 ST. JOHNS AVE  
MANCELONA, MI 49659

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	413,229.59	1,415,099.96	1,415,099.96
2018-2019 Fixed Carry Forward	-10,079.45	0.00	91,927.85
Total Indirect Costs	423,309.04	1,415,099.96	1,323,172.11
2018-2019 Direct Costs	9,561,444.92	8,559,574.55	8,559,574.55
2020-2021 Rate	4.43*	16.53*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,802,464.75	8,761,990.44	8,761,990.44
Indirect costs based on rate ** multiplied by actual direct costs	434,249.19	1,314,298.57	1,354,603.72
2020-2021 Actual Indirect Costs	397,223.18	1,437,697.49	1,437,697.49
2018-2019 Fixed Carry Forward	-10,079.45	0.00	91,927.85
Total Indirect Costs	407,302.63	1,437,697.49	1,345,769.64
Over/(Under) Recovery	26,946.56	0.00	8,834.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	397,223.18	1,437,697.49	1,437,697.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	26,946.56	0.00	8,834.08
Total Projected Indirect 2022-2023 (Numerator)	370,276.62	1,437,697.49	1,428,863.41
Direct Costs	9,802,464.75	8,761,990.44	8,761,990.44
Rate for 2022-2023 **	3.78*	16.41*	16.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 06020  
Form R0418**

Au Gres-Sims School District  
P.O. Box 648  
Au Gres, MI 48703

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	122,537.32	489,530.26	489,530.26
2018-2019 Fixed Carry Forward	44,665.65	50,190.17	22,494.70
Total Indirect Costs	77,871.67	439,340.09	467,035.56
2018-2019 Direct Costs	4,200,234.65	3,833,241.71	3,833,241.71
2020-2021 Rate	1.85*	11.46*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,563,997.74	4,248,399.37	4,248,399.37
Indirect costs based on rate ** multiplied by actual direct costs	84,433.96	486,866.57	517,455.04
2020-2021 Actual Indirect Costs	133,274.84	448,873.21	448,873.21
2018-2019 Fixed Carry Forward	44,665.65	50,190.17	22,494.70
Total Indirect Costs	88,609.19	398,683.04	426,378.51
Over/(Under) Recovery	-4,175.23	88,183.53	91,076.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	133,274.84	448,873.21	448,873.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,175.23	88,183.53	91,076.53
Total Projected Indirect 2022-2023 (Numerator)	137,450.07	360,689.68	357,796.68
Direct Costs	4,563,997.74	4,248,399.37	4,248,399.37
Rate for 2022-2023 **	3.01*	8.49*	8.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 06050  
Form R0418**

Standish-Sterling Community Schools  
3789 WYATT RD  
STANDISH, MI 48658

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	692,642.52	2,600,725.28	2,600,725.28
2018-2019 Fixed Carry Forward	30,169.89	0.00	0.00
Total Indirect Costs	662,472.63	2,600,725.28	2,600,725.28
2018-2019 Direct Costs	14,957,545.63	13,049,462.87	13,049,462.87
2020-2021 Rate	4.43*	19.93*	19.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,249,976.97	14,306,459.76	14,306,459.76
Indirect costs based on rate ** multiplied by actual direct costs	719,873.98	2,145,968.96	2,851,277.43
2020-2021 Actual Indirect Costs	709,880.13	2,653,397.34	2,653,397.34
2018-2019 Fixed Carry Forward	30,169.89	0.00	0.00
Total Indirect Costs	679,710.24	2,653,397.34	2,653,397.34
Over/(Under) Recovery	40,163.74	0.00	197,880.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	709,880.13	2,653,397.34	2,653,397.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,163.74	0.00	197,880.09
Total Projected Indirect 2022-2023 (Numerator)	669,716.39	2,653,397.34	2,455,517.25
Direct Costs	16,249,976.97	14,306,459.76	14,306,459.76
Rate for 2022-2023 **	4.12*	18.55*	17.16**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 07010  
Form R0418**

Arvon Township School District  
21655 SKANEE RD  
SKANEE, MI 49962

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	15,463.00	48,121.00	48,121.00
2018-2019 Fixed Carry Forward	815.85	0.00	728.77
Total Indirect Costs	14,647.15	48,121.00	47,392.23
2018-2019 Direct Costs	351,973.00	319,315.00	319,315.00
2020-2021 Rate	4.16*	15.07*	14.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	330,051.00	299,166.00	299,166.00
Indirect costs based on rate ** multiplied by actual direct costs	13,730.12	44,874.90	44,396.23
2020-2021 Actual Indirect Costs	35,113.00	65,998.00	65,998.00
2018-2019 Fixed Carry Forward	815.85	0.00	728.77
Total Indirect Costs	34,297.15	65,998.00	65,269.23
Over/(Under) Recovery	-20,567.03	0.00	-20,873.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	35,113.00	65,998.00	65,998.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-20,567.03	0.00	-20,873.00
Total Projected Indirect 2022-2023 (Numerator)	55,680.03	65,998.00	86,871.00
Direct Costs	330,051.00	299,166.00	299,166.00
Rate for 2022-2023 **	16.87*	22.06*	29.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 07020  
Form R0418**

Baraga Area Schools  
210 LYONS ST  
BARAGA, MI 49908

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	159,695.56	553,064.61	553,064.61
2018-2019 Fixed Carry Forward	-12,612.40	49,862.66	52,037.01
Total Indirect Costs	172,307.96	503,201.95	501,027.60
2018-2019 Direct Costs	4,636,347.73	4,242,978.68	4,242,978.68
2020-2021 Rate	3.72*	11.86*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,532,177.50	4,166,136.93	4,166,136.93
Indirect costs based on rate ** multiplied by actual direct costs	168,597.00	494,103.84	492,020.77
2020-2021 Actual Indirect Costs	195,832.62	561,873.19	561,873.19
2018-2019 Fixed Carry Forward	-12,612.40	49,862.66	52,037.01
Total Indirect Costs	208,445.02	512,010.53	509,836.18
Over/(Under) Recovery	-39,848.02	-17,906.69	-17,815.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	195,832.62	561,873.19	561,873.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,848.02	-17,906.69	-17,815.41
Total Projected Indirect 2022-2023 (Numerator)	235,680.64	579,779.88	579,688.60
Direct Costs	4,532,177.50	4,166,136.93	4,166,136.93
Rate for 2022-2023 **	5.20*	13.92*	13.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 07040  
Form R0418**

L'Anse Area Schools  
201 NORTH 4TH ST  
LANSE, MI 49946

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	240,089.66	875,246.64	875,246.64
2018-2019 Fixed Carry Forward	69,377.76	0.00	30,664.82
Total Indirect Costs	170,711.90	875,246.64	844,581.82
2018-2019 Direct Costs	6,613,481.73	5,978,324.75	5,978,324.75
2020-2021 Rate	2.58*	14.64*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,658,990.78	6,047,516.20	6,047,516.20
Indirect costs based on rate ** multiplied by actual direct costs	171,801.96	885,356.37	854,514.04
2020-2021 Actual Indirect Costs	254,097.14	865,571.72	865,571.72
2018-2019 Fixed Carry Forward	69,377.76	0.00	30,664.82
Total Indirect Costs	184,719.38	865,571.72	834,906.90
Over/(Under) Recovery	-12,917.42	19,784.65	19,607.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	254,097.14	865,571.72	865,571.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,917.42	19,784.65	19,607.14
Total Projected Indirect 2022-2023 (Numerator)	267,014.56	845,787.07	845,964.58
Direct Costs	6,658,990.78	6,047,516.20	6,047,516.20
Rate for 2022-2023 **	4.01*	13.99*	13.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 08000  
Form R0418**

Barry ISD  
535 WEST WOODLAWN AVE  
HASTINGS, MI 49058

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	343,736.87	477,769.12	477,769.12
2018-2019 Fixed Carry Forward	-43,750.69	-86,862.02	-86,862.02
Total Indirect Costs	387,487.56	564,631.14	564,631.14
2018-2019 Direct Costs	5,801,320.74	5,667,288.49	5,667,288.49
2020-2021 Rate	6.68*	9.96*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,365,689.86	5,257,903.54	5,257,903.54
Indirect costs based on rate ** multiplied by actual direct costs	358,428.08	523,687.19	523,687.19
2020-2021 Actual Indirect Costs	328,505.34	436,291.66	436,291.66
2018-2019 Fixed Carry Forward	-43,750.69	-86,862.02	-86,862.02
Total Indirect Costs	372,256.03	523,153.68	523,153.68
Over/(Under) Recovery	-13,827.95	533.51	533.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	328,505.34	436,291.66	436,291.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-13,827.95	533.51	533.51
Total Projected Indirect 2022-2023 (Numerator)	342,333.29	435,758.15	435,758.15
Direct Costs	5,365,689.86	5,257,903.54	5,257,903.54
Rate for 2022-2023 **	6.38*	8.29*	8.29**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 08010  
Form R0418**

Delton Kellogg Schools  
327 NORTH GROVE ST  
DELTON, MI 49046

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	533,469.10	1,742,400.74	1,742,400.74
2018-2019 Fixed Carry Forward	-28,990.89	0.00	-9,358.50
Total Indirect Costs	562,459.99	1,742,400.74	1,751,759.24
2018-2019 Direct Costs	11,854,595.61	10,645,663.97	10,645,663.97
2020-2021 Rate	4.74*	16.37*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,188,382.46	11,566,585.46	11,566,585.46
Indirect costs based on rate ** multiplied by actual direct costs	577,729.33	1,734,987.82	1,903,859.97
2020-2021 Actual Indirect Costs	501,902.38	1,493,971.28	1,493,971.28
2018-2019 Fixed Carry Forward	-28,990.89	0.00	-9,358.50
Total Indirect Costs	530,893.27	1,493,971.28	1,503,329.78
Over/(Under) Recovery	46,836.06	0.00	400,530.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	501,902.38	1,493,971.28	1,493,971.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	46,836.06	0.00	400,530.19
Total Projected Indirect 2022-2023 (Numerator)	455,066.32	1,493,971.28	1,093,441.09
Direct Costs	12,188,382.46	11,566,585.46	11,566,585.46
Rate for 2022-2023 **	3.73*	12.92*	9.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 08030  
Form R0418**

Hastings Area School District  
232 West Grand Street  
Hastings, MI 49058

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,022,458.85	3,987,597.99	3,987,597.99
2018-2019 Fixed Carry Forward	-6,307.99	0.00	-96,240.35
Total Indirect Costs	1,028,766.84	3,987,597.99	4,083,838.34
2018-2019 Direct Costs	24,866,955.27	21,901,816.13	21,901,816.13
2020-2021 Rate	4.14*	18.21*	18.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,201,172.54	22,288,540.45	22,288,540.45
Indirect costs based on rate ** multiplied by actual direct costs	1,043,328.54	3,343,281.07	4,156,812.79
2020-2021 Actual Indirect Costs	1,082,876.05	3,995,508.14	3,995,508.14
2018-2019 Fixed Carry Forward	-6,307.99	0.00	-96,240.35
Total Indirect Costs	1,089,184.04	3,995,508.14	4,091,748.49
Over/(Under) Recovery	-45,855.50	0.00	65,064.30

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,082,876.05	3,995,508.14	3,995,508.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,855.50	0.00	65,064.30
Total Projected Indirect 2022-2023 (Numerator)	1,128,731.55	3,995,508.14	3,930,443.84
Direct Costs	25,201,172.54	22,288,540.45	22,288,540.45
Rate for 2022-2023 **	4.48*	17.93*	17.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 08050  
Form R0418**

Thornapple Kellogg School District  
10051 GREEN LAKE RD  
MIDDLEVILLE, MI 49333

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	763,477.23	3,514,024.46	3,514,024.46
2018-2019 Fixed Carry Forward	-86,509.07	-58,422.25	-58,398.83
Total Indirect Costs	849,986.30	3,572,446.71	3,572,423.29
2018-2019 Direct Costs	32,023,803.62	29,123,279.39	29,123,279.39
2020-2021 Rate	2.65*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	36,058,622.94	32,952,871.21	32,952,871.21
Indirect costs based on rate ** multiplied by actual direct costs	955,553.51	4,043,317.30	4,043,317.30
2020-2021 Actual Indirect Costs	767,886.70	3,630,829.43	3,630,829.43
2018-2019 Fixed Carry Forward	-86,509.07	-58,422.25	-58,398.83
Total Indirect Costs	854,395.77	3,689,251.68	3,689,228.26
Over/(Under) Recovery	101,157.74	354,065.62	354,089.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	767,886.70	3,630,829.43	3,630,829.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	101,157.74	354,065.62	354,089.04
Total Projected Indirect 2022-2023 (Numerator)	666,728.96	3,276,763.81	3,276,740.39
Direct Costs	36,058,622.94	32,952,871.21	32,952,871.21
Rate for 2022-2023 **	1.85*	9.94*	9.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09000  
Form R0418**

Bay-Arenac ISD  
4228 2 MILE RD  
BAY CITY, MI 48706

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,339,519.11	4,319,851.51	4,319,851.51
2018-2019 Fixed Carry Forward	-85,256.76	-364,202.13	-366,899.66
Total Indirect Costs	2,424,775.87	4,684,053.64	4,686,751.17
2018-2019 Direct Costs	31,513,621.13	29,533,288.73	29,533,288.73
2020-2021 Rate	7.69*	15.86*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,227,388.18	32,265,857.74	32,265,857.74
Indirect costs based on rate ** multiplied by actual direct costs	2,632,086.15	4,839,878.66	5,120,591.62
2020-2021 Actual Indirect Costs	2,482,635.27	4,444,165.71	4,444,165.71
2018-2019 Fixed Carry Forward	-85,256.76	-364,202.13	-366,899.66
Total Indirect Costs	2,567,892.03	4,808,367.84	4,811,065.37
Over/(Under) Recovery	64,194.12	0.00	309,526.25

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,482,635.27	4,444,165.71	4,444,165.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	64,194.12	0.00	309,526.25
Total Projected Indirect 2022-2023 (Numerator)	2,418,441.15	4,444,165.71	4,134,639.46
Direct Costs	34,227,388.18	32,265,857.74	32,265,857.74
Rate for 2022-2023 **	7.07*	13.77*	12.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09010  
Form R0418**

Bay City School District  
601 BLEND ST  
BAY CITY, MI 48706

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,639,161.96	9,806,028.94	9,806,028.94
2018-2019 Fixed Carry Forward	-198,569.63	-1,269,918.23	-1,269,591.55
Total Indirect Costs	2,837,731.59	11,075,947.17	11,075,620.49
2018-2019 Direct Costs	70,441,554.39	63,133,274.42	63,133,274.42
2020-2021 Rate	4.03*	17.54*	17.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	77,855,939.85	70,664,486.16	70,664,486.16
Indirect costs based on rate ** multiplied by actual direct costs	3,137,594.38	10,599,672.92	12,394,550.87
2020-2021 Actual Indirect Costs	3,085,684.61	10,527,358.30	10,527,358.30
2018-2019 Fixed Carry Forward	-198,569.63	-1,269,918.23	-1,269,591.55
Total Indirect Costs	3,284,254.24	11,797,276.53	11,796,949.85
Over/(Under) Recovery	-146,659.86	0.00	597,601.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,085,684.61	10,527,358.30	10,527,358.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-146,659.86	0.00	597,601.02
Total Projected Indirect 2022-2023 (Numerator)	3,232,344.47	10,527,358.30	9,929,757.28
Direct Costs	77,855,939.85	70,664,486.16	70,664,486.16
Rate for 2022-2023 **	4.15*	14.90*	14.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09030  
Form R0418**

Bangor Township Schools  
3359 EAST MIDLAND RD  
BAY CITY, MI 48706

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	814,165.51	2,955,241.09	2,955,241.09
2018-2019 Fixed Carry Forward	72,894.65	158,010.34	144,429.01
Total Indirect Costs	741,270.86	2,797,230.75	2,810,812.08
2018-2019 Direct Costs	23,435,544.99	21,294,469.41	21,294,469.41
2020-2021 Rate	3.16*	13.14*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,552,892.39	23,367,131.40	23,367,131.40
Indirect costs based on rate ** multiplied by actual direct costs	807,471.40	3,070,441.07	3,084,461.34
2020-2021 Actual Indirect Costs	873,845.31	3,059,606.30	3,059,606.30
2018-2019 Fixed Carry Forward	72,894.65	158,010.34	144,429.01
Total Indirect Costs	800,950.66	2,901,595.96	2,915,177.29
Over/(Under) Recovery	6,520.74	168,845.11	169,284.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	873,845.31	3,059,606.30	3,059,606.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,520.74	168,845.11	169,284.05
Total Projected Indirect 2022-2023 (Numerator)	867,324.57	2,890,761.19	2,890,322.25
Direct Costs	25,552,892.39	23,367,131.40	23,367,131.40
Rate for 2022-2023 **	3.39*	12.37*	12.37**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09050  
Form R0418**

Essexville-Hampton Public Schools  
303 PINE ST  
ESSEXVILLE, MI 48732

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	591,430.15	2,395,896.57	2,395,896.57
2018-2019 Fixed Carry Forward	-34,468.97	0.00	0.00
Total Indirect Costs	625,899.12	2,395,896.57	2,395,896.57
2018-2019 Direct Costs	15,604,958.96	13,800,492.54	13,800,492.54
2020-2021 Rate	4.01*	17.36*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,802,251.29	15,058,999.65	15,058,999.65
Indirect costs based on rate ** multiplied by actual direct costs	673,770.28	2,258,849.95	2,614,242.34
2020-2021 Actual Indirect Costs	635,563.62	2,378,815.26	2,378,815.26
2018-2019 Fixed Carry Forward	-34,468.97	0.00	0.00
Total Indirect Costs	670,032.59	2,378,815.26	2,378,815.26
Over/(Under) Recovery	3,737.69	0.00	235,427.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	635,563.62	2,378,815.26	2,378,815.26
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,737.69	0.00	235,427.08
Total Projected Indirect 2022-2023 (Numerator)	631,825.93	2,378,815.26	2,143,388.18
Direct Costs	16,802,251.29	15,058,999.65	15,058,999.65
Rate for 2022-2023 **	3.76*	15.80*	14.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09090  
Form R0418**

Pinconning Area Schools  
605 WEST 5TH ST  
PINCONNING, MI 48650

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	344,773.56	1,557,809.95	1,557,809.95
2018-2019 Fixed Carry Forward	10,751.03	0.00	-3,757.55
Total Indirect Costs	334,022.53	1,557,809.95	1,561,567.50
2018-2019 Direct Costs	12,266,103.54	11,053,067.15	11,053,067.15
2020-2021 Rate	2.72*	14.09*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,469,152.60	11,287,777.49	11,287,777.49
Indirect costs based on rate ** multiplied by actual direct costs	339,160.95	1,590,447.85	1,594,962.96
2020-2021 Actual Indirect Costs	388,721.44	1,571,190.86	1,571,190.86
2018-2019 Fixed Carry Forward	10,751.03	0.00	-3,757.55
Total Indirect Costs	377,970.41	1,571,190.86	1,574,948.41
Over/(Under) Recovery	-38,809.46	19,256.99	20,014.55

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	388,721.44	1,571,190.86	1,571,190.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-38,809.46	19,256.99	20,014.55
Total Projected Indirect 2022-2023 (Numerator)	427,530.90	1,551,933.87	1,551,176.31
Direct Costs	12,469,152.60	11,287,777.49	11,287,777.49
Rate for 2022-2023 **	3.43*	13.75*	13.74**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09901  
Form R0418**

Bay-Arenac Community High School  
805 LANGSTAFF ST  
ESSEXVILLE, MI 48732

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	15,365.06	220,053.20	220,053.20
2018-2019 Fixed Carry Forward	-9,501.76	-54,958.96	-55,002.98
Total Indirect Costs	24,866.82	275,012.16	275,056.18
2018-2019 Direct Costs	1,503,410.90	1,298,722.76	1,298,722.76
2020-2021 Rate	1.65*	21.18*	21.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,630,656.37	1,406,507.06	1,406,507.06
Indirect costs based on rate ** multiplied by actual direct costs	26,905.83	210,976.06	297,898.20
2020-2021 Actual Indirect Costs	29,414.37	253,563.68	253,563.68
2018-2019 Fixed Carry Forward	-9,501.76	-54,958.96	-55,002.98
Total Indirect Costs	38,916.13	308,522.64	308,566.66
Over/(Under) Recovery	-12,010.30	0.00	-10,668.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	29,414.37	253,563.68	253,563.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,010.30	0.00	-10,668.46
Total Projected Indirect 2022-2023 (Numerator)	41,424.67	253,563.68	264,232.14
Direct Costs	1,630,656.37	1,406,507.06	1,406,507.06
Rate for 2022-2023 **	2.54*	18.03*	18.79**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09902  
Form R0418**

State Street Academy  
1110 STATE ST  
BAY CITY, MI 48706

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,752.11	128,228.66	128,228.66
2018-2019 Fixed Carry Forward	10,395.35	-20,740.97	-20,740.97
Total Indirect Costs	-8,643.24	148,969.63	148,969.63
2018-2019 Direct Costs	1,042,189.58	915,713.03	915,713.03
2020-2021 Rate	0.00*	16.27*	16.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,593,988.57	1,411,793.27	1,411,793.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	211,768.99	229,698.77
2020-2021 Actual Indirect Costs	41,522.00	223,717.30	223,717.30
2018-2019 Fixed Carry Forward	10,395.35	-20,740.97	-20,740.97
Total Indirect Costs	31,126.65	244,458.27	244,458.27
Over/(Under) Recovery	0.00	0.00	-14,759.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	41,522.00	223,717.30	223,717.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-14,759.50
Total Projected Indirect 2022-2023 (Numerator)	41,522.00	223,717.30	238,476.80
Direct Costs	1,593,988.57	1,411,793.27	1,411,793.27
Rate for 2022-2023 **	2.60*	15.85*	16.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 09903  
Form R0418**

Bay City Academy  
301 NORTH FARRAGUT ST  
BAY CITY, MI 48708

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	113,201.00	440,981.00	440,981.00
2018-2019 Fixed Carry Forward	-13,324.89	0.00	10,623.64
Total Indirect Costs	126,525.89	440,981.00	430,357.36
2018-2019 Direct Costs	2,853,533.00	2,525,753.00	2,525,753.00
2020-2021 Rate	4.43*	17.46*	17.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,718,743.00	3,333,227.00	3,333,227.00
Indirect costs based on rate ** multiplied by actual direct costs	164,740.31	499,984.05	567,981.88
2020-2021 Actual Indirect Costs	19,470.00	404,986.00	404,986.00
2018-2019 Fixed Carry Forward	-13,324.89	0.00	10,623.64
Total Indirect Costs	32,794.89	404,986.00	394,362.36
Over/(Under) Recovery	131,945.42	0.00	173,619.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	19,470.00	404,986.00	404,986.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	131,945.42	0.00	173,619.52
Total Projected Indirect 2022-2023 (Numerator)	-112,475.42	404,986.00	231,366.48
Direct Costs	3,718,743.00	3,333,227.00	3,333,227.00
Rate for 2022-2023 **	0.00*	12.15*	6.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 10015  
Form R0418**

Benzie County Central Schools  
9300 HOMESTEAD RD  
BENZONIA, MI 49616

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	462,269.44	1,775,631.63	1,775,631.63
2018-2019 Fixed Carry Forward	73,008.56	0.00	155,250.91
Total Indirect Costs	389,260.88	1,775,631.63	1,620,380.72
2018-2019 Direct Costs	13,532,904.79	12,219,542.60	12,219,542.60
2020-2021 Rate	2.88*	14.53*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,506,381.96	11,992,304.69	11,992,304.69
Indirect costs based on rate ** multiplied by actual direct costs	388,983.80	1,742,481.87	1,590,179.60
2020-2021 Actual Indirect Costs	539,944.33	2,054,021.60	2,054,021.60
2018-2019 Fixed Carry Forward	73,008.56	0.00	155,250.91
Total Indirect Costs	466,935.77	2,054,021.60	1,898,770.69
Over/(Under) Recovery	-77,951.97	-311,539.73	-308,591.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	539,944.33	2,054,021.60	2,054,021.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-77,951.97	-311,539.73	-308,591.09
Total Projected Indirect 2022-2023 (Numerator)	617,896.30	2,365,561.33	2,362,612.69
Direct Costs	13,506,381.96	11,992,304.69	11,992,304.69
Rate for 2022-2023 **	4.57*	19.73*	19.70**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 10025  
Form R0418**

Frankfort-Elberta Area Schools  
534 11TH ST  
FRANKFORT, MI 49635

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	89,292.38	711,814.08	711,814.08
2018-2019 Fixed Carry Forward	28,724.20	85,622.81	85,622.81
Total Indirect Costs	60,568.18	626,191.27	626,191.27
2018-2019 Direct Costs	6,724,545.71	6,102,024.01	6,102,024.01
2020-2021 Rate	0.90*	10.26*	10.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,702,731.74	6,984,970.26	6,984,970.26
Indirect costs based on rate ** multiplied by actual direct costs	69,324.59	716,657.95	716,657.95
2020-2021 Actual Indirect Costs	35,144.22	752,905.70	752,905.70
2018-2019 Fixed Carry Forward	28,724.20	85,622.81	85,622.81
Total Indirect Costs	6,420.02	667,282.89	667,282.89
Over/(Under) Recovery	62,904.57	49,375.06	49,375.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	35,144.22	752,905.70	752,905.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	62,904.57	49,375.06	49,375.06
Total Projected Indirect 2022-2023 (Numerator)	-27,760.35	703,530.64	703,530.64
Direct Costs	7,702,731.74	6,984,970.26	6,984,970.26
Rate for 2022-2023 **	0.00*	10.07*	10.07**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11000  
Form R0418**

Berrien RESA  
711 SAINT JOSEPH AVE  
BERRIEN SPRINGS, MI 49103

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,553,642.61	5,092,173.73	5,092,173.73
2018-2019 Fixed Carry Forward	-486,513.96	-409,926.93	-408,887.94
Total Indirect Costs	4,040,156.57	5,502,100.66	5,501,061.67
2018-2019 Direct Costs	34,669,317.86	33,130,786.74	33,130,786.74
2020-2021 Rate	11.65*	16.61*	16.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,623,591.14	32,597,127.36	32,597,127.36
Indirect costs based on rate ** multiplied by actual direct costs	4,033,648.37	4,889,569.10	5,411,123.14
2020-2021 Actual Indirect Costs	3,114,702.21	5,141,165.99	5,141,165.99
2018-2019 Fixed Carry Forward	-486,513.96	-409,926.93	-408,887.94
Total Indirect Costs	3,601,216.17	5,551,092.92	5,550,053.93
Over/(Under) Recovery	432,432.20	0.00	-138,930.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,114,702.21	5,141,165.99	5,141,165.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	432,432.20	0.00	-138,930.79
Total Projected Indirect 2022-2023 (Numerator)	2,682,270.01	5,141,165.99	5,280,096.78
Direct Costs	34,623,591.14	32,597,127.36	32,597,127.36
Rate for 2022-2023 **	7.75*	15.77*	16.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11010  
Form R0418**

Benton Harbor Area Schools  
870 COLFAX AVE  
BENTON HARBOR, MI 49022

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,161,965.51	3,866,691.73	3,866,691.73
2018-2019 Fixed Carry Forward	-375,407.10	0.00	-1,581,424.72
Total Indirect Costs	1,537,372.61	3,866,691.73	5,448,116.45
2018-2019 Direct Costs	17,697,557.06	14,992,830.84	14,992,830.84
2020-2021 Rate	8.69*	25.79*	36.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,076,665.90	16,230,735.69	16,230,735.69
Indirect costs based on rate ** multiplied by actual direct costs	1,483,962.27	2,434,610.35	4,057,683.92
2020-2021 Actual Indirect Costs	1,040,108.96	3,068,134.94	3,068,134.94
2018-2019 Fixed Carry Forward	-375,407.10	0.00	-1,581,424.72
Total Indirect Costs	1,415,516.06	3,068,134.94	4,649,559.66
Over/(Under) Recovery	68,446.21	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,040,108.96	3,068,134.94	3,068,134.94
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	68,446.21	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	971,662.75	3,068,134.94	3,068,134.94
Direct Costs	17,076,665.90	16,230,735.69	16,230,735.69
Rate for 2022-2023 **	5.69*	18.90*	18.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11020  
Form R0418**

St. Joseph Public Schools  
2580 S CLEVELAND AVE  
SAINT JOSEPH, MI 49085

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	933,205.84	4,424,779.26	4,424,779.26
2018-2019 Fixed Carry Forward	125,720.67	0.00	-30,487.66
Total Indirect Costs	807,485.17	4,424,779.26	4,455,266.92
2018-2019 Direct Costs	27,815,618.59	24,144,246.46	24,144,246.46
2020-2021 Rate	2.90*	18.33*	18.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	30,010,648.66	26,971,739.61	26,971,739.61
Indirect costs based on rate ** multiplied by actual direct costs	870,308.81	4,045,760.94	4,976,285.96
2020-2021 Actual Indirect Costs	1,007,998.66	4,046,907.71	4,046,907.71
2018-2019 Fixed Carry Forward	125,720.67	0.00	-30,487.66
Total Indirect Costs	882,277.99	4,046,907.71	4,077,395.37
Over/(Under) Recovery	-11,969.18	0.00	898,890.59

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,007,998.66	4,046,907.71	4,046,907.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,969.18	0.00	898,890.59
Total Projected Indirect 2022-2023 (Numerator)	1,019,967.84	4,046,907.71	3,148,017.12
Direct Costs	30,010,648.66	26,971,739.61	26,971,739.61
Rate for 2022-2023 **	3.40*	15.00*	11.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11030  
Form R0418**

Lakeshore School District (Berrien)  
5771 CLEVELAND AVE  
STEVENSVILLE, MI 49127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	723,051.48	3,174,241.10	3,174,241.10
2018-2019 Fixed Carry Forward	-55,464.63	-97,930.59	-97,787.16
Total Indirect Costs	778,516.11	3,272,171.69	3,272,028.26
2018-2019 Direct Costs	26,362,816.64	23,911,627.02	23,911,627.02
2020-2021 Rate	2.95*	13.68*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,423,591.67	25,883,362.69	25,883,362.69
Indirect costs based on rate ** multiplied by actual direct costs	838,495.95	3,540,844.02	3,540,844.02
2020-2021 Actual Indirect Costs	707,809.34	3,248,038.32	3,248,038.32
2018-2019 Fixed Carry Forward	-55,464.63	-97,930.59	-97,787.16
Total Indirect Costs	763,273.97	3,345,968.91	3,345,825.48
Over/(Under) Recovery	75,221.98	194,875.11	195,018.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	707,809.34	3,248,038.32	3,248,038.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	75,221.98	194,875.11	195,018.54
Total Projected Indirect 2022-2023 (Numerator)	632,587.36	3,053,163.21	3,053,019.78
Direct Costs	28,423,591.67	25,883,362.69	25,883,362.69
Rate for 2022-2023 **	2.23*	11.80*	11.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11033  
Form R0418**

River Valley School District  
15480 THREE OAKS RD  
THREE OAKS, MI 49128

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	505,593.89	1,543,000.51	1,543,000.51
2018-2019 Fixed Carry Forward	-56,811.73	0.00	-129,063.95
Total Indirect Costs	562,405.62	1,543,000.51	1,672,064.46
2018-2019 Direct Costs	8,575,874.43	7,538,467.81	7,538,467.81
2020-2021 Rate	6.56*	20.47*	22.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,869,205.89	7,927,201.01	7,927,201.01
Indirect costs based on rate ** multiplied by actual direct costs	581,819.91	1,189,080.15	1,758,253.18
2020-2021 Actual Indirect Costs	580,793.36	1,522,798.24	1,522,798.24
2018-2019 Fixed Carry Forward	-56,811.73	0.00	-129,063.95
Total Indirect Costs	637,605.09	1,522,798.24	1,651,862.19
Over/(Under) Recovery	-55,785.18	0.00	106,390.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	580,793.36	1,522,798.24	1,522,798.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-55,785.18	0.00	106,390.99
Total Projected Indirect 2022-2023 (Numerator)	636,578.54	1,522,798.24	1,416,407.25
Direct Costs	8,869,205.89	7,927,201.01	7,927,201.01
Rate for 2022-2023 **	7.18*	19.21*	17.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11200  
Form R0418**

New Buffalo Area Schools  
P.O. Box 280  
NEW BUFFALO, MI 49117

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	788,428.61	2,439,389.42	2,439,389.42
2018-2019 Fixed Carry Forward	-16,667.61	0.00	-269,003.43
Total Indirect Costs	805,096.22	2,439,389.42	2,708,392.85
2018-2019 Direct Costs	13,690,033.62	12,039,072.81	12,039,072.81
2020-2021 Rate	5.88*	20.26*	22.50**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,258,151.02	12,390,669.05	12,390,669.05
Indirect costs based on rate ** multiplied by actual direct costs	838,379.28	1,858,600.36	2,787,900.54
2020-2021 Actual Indirect Costs	800,733.81	2,668,215.78	2,668,215.78
2018-2019 Fixed Carry Forward	-16,667.61	0.00	-269,003.43
Total Indirect Costs	817,401.42	2,668,215.78	2,937,219.21
Over/(Under) Recovery	20,977.86	0.00	-149,318.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	800,733.81	2,668,215.78	2,668,215.78
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,977.86	0.00	-149,318.67
Total Projected Indirect 2022-2023 (Numerator)	779,755.95	2,668,215.78	2,817,534.45
Direct Costs	14,258,151.02	12,390,669.05	12,390,669.05
Rate for 2022-2023 **	5.47*	21.53*	22.74**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11210  
Form R0418**

Brandywine Community Schools  
1830 S. 3RD ST.  
NILES, MI 49120

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	354,201.81	1,460,158.67	1,460,158.67
2018-2019 Fixed Carry Forward	4,321.00	0.00	122,707.59
Total Indirect Costs	349,880.81	1,460,158.67	1,337,451.08
2018-2019 Direct Costs	12,487,593.89	11,381,637.03	11,381,637.03
2020-2021 Rate	2.80*	12.83*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,688,745.24	12,410,505.79	12,410,505.79
Indirect costs based on rate ** multiplied by actual direct costs	383,284.87	1,592,267.89	1,458,234.43
2020-2021 Actual Indirect Costs	435,535.38	1,713,774.83	1,713,774.83
2018-2019 Fixed Carry Forward	4,321.00	0.00	122,707.59
Total Indirect Costs	431,214.38	1,713,774.83	1,591,067.24
Over/(Under) Recovery	-47,929.51	-121,506.94	-132,832.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	435,535.38	1,713,774.83	1,713,774.83
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-47,929.51	-121,506.94	-132,832.81
Total Projected Indirect 2022-2023 (Numerator)	483,464.89	1,835,281.77	1,846,607.64
Direct Costs	13,688,745.24	12,410,505.79	12,410,505.79
Rate for 2022-2023 **	3.53*	14.79*	14.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11240  
Form R0418**

Berrien Springs Public Schools  
PO Box 130  
BERRIEN SPRINGS, MI 49103

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,479,172.81	4,932,382.20	4,932,382.20
2018-2019 Fixed Carry Forward	-501,390.35	47,529.30	-70,315.81
Total Indirect Costs	1,980,563.16	4,884,852.90	5,002,698.01
2018-2019 Direct Costs	38,528,636.38	34,922,240.56	34,922,240.56
2020-2021 Rate	5.14*	13.99*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	44,513,512.70	40,843,414.54	40,843,414.54
Indirect costs based on rate ** multiplied by actual direct costs	2,287,994.55	5,713,993.69	5,852,861.30
2020-2021 Actual Indirect Costs	1,331,253.16	5,589,467.93	5,589,467.93
2018-2019 Fixed Carry Forward	-501,390.35	47,529.30	-70,315.81
Total Indirect Costs	1,832,643.51	5,541,938.63	5,659,783.74
Over/(Under) Recovery	151,783.68	172,055.06	193,077.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,331,253.16	5,589,467.93	5,589,467.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	151,783.68	172,055.06	193,077.56
Total Projected Indirect 2022-2023 (Numerator)	1,179,469.48	5,417,412.87	5,396,390.37
Direct Costs	44,513,512.70	40,843,414.54	40,843,414.54
Rate for 2022-2023 **	2.65*	13.26*	13.21**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11250  
Form R0418**

Eau Claire Public Schools  
6190 West Main Street  
Eau Claire, MI 49111

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	306,625.26	964,309.31	964,309.31
2018-2019 Fixed Carry Forward	-38,217.35	-130,866.55	-130,866.55
Total Indirect Costs	344,842.61	1,095,175.86	1,095,175.86
2018-2019 Direct Costs	8,364,036.16	7,706,352.11	7,706,352.11
2020-2021 Rate	4.12*	14.21*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,575,923.06	7,687,962.75	7,687,962.75
Indirect costs based on rate ** multiplied by actual direct costs	353,328.03	1,092,459.51	1,092,459.51
2020-2021 Actual Indirect Costs	266,808.09	1,154,768.40	1,154,768.40
2018-2019 Fixed Carry Forward	-38,217.35	-130,866.55	-130,866.55
Total Indirect Costs	305,025.44	1,285,634.95	1,285,634.95
Over/(Under) Recovery	48,302.59	-193,175.44	-193,175.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	266,808.09	1,154,768.40	1,154,768.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	48,302.59	-193,175.44	-193,175.44
Total Projected Indirect 2022-2023 (Numerator)	218,505.50	1,347,943.84	1,347,943.84
Direct Costs	8,575,923.06	7,687,962.75	7,687,962.75
Rate for 2022-2023 **	2.55*	17.53*	17.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11300  
Form R0418**

Niles Community Schools  
1 TYLER ST  
NILES, MI 49120

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	734,155.93	4,274,090.59	4,274,090.59
2018-2019 Fixed Carry Forward	-36,294.26	142,781.36	142,781.36
Total Indirect Costs	770,450.19	4,131,309.23	4,131,309.23
2018-2019 Direct Costs	40,239,641.78	36,566,553.12	36,566,553.12
2020-2021 Rate	1.91*	11.30*	11.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,939,151.92	36,531,642.11	36,531,642.11
Indirect costs based on rate ** multiplied by actual direct costs	762,837.80	4,128,075.56	4,128,075.56
2020-2021 Actual Indirect Costs	814,977.30	4,086,407.11	4,086,407.11
2018-2019 Fixed Carry Forward	-36,294.26	142,781.36	142,781.36
Total Indirect Costs	851,271.56	3,943,625.75	3,943,625.75
Over/(Under) Recovery	-88,433.76	184,449.81	184,449.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	814,977.30	4,086,407.11	4,086,407.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-88,433.76	184,449.81	184,449.81
Total Projected Indirect 2022-2023 (Numerator)	903,411.06	3,901,957.30	3,901,957.30
Direct Costs	39,939,151.92	36,531,642.11	36,531,642.11
Rate for 2022-2023 **	2.26*	10.68*	10.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11310  
Form R0418**

Buchanan Community Schools  
401 WEST CHICAGO ST  
BUCHANAN, MI 49107

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	648,804.40	2,192,760.93	2,192,760.93
2018-2019 Fixed Carry Forward	236,068.74	0.00	-3,840.80
Total Indirect Costs	412,735.66	2,192,760.93	2,196,601.73
2018-2019 Direct Costs	15,228,274.24	13,684,317.71	13,684,317.71
2020-2021 Rate	2.71*	16.02*	16.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,933,512.44	15,402,926.97	15,402,926.97
Indirect costs based on rate ** multiplied by actual direct costs	458,898.19	2,310,439.05	2,472,169.78
2020-2021 Actual Indirect Costs	712,627.67	2,243,213.14	2,243,213.14
2018-2019 Fixed Carry Forward	236,068.74	0.00	-3,840.80
Total Indirect Costs	476,558.93	2,243,213.14	2,247,053.94
Over/(Under) Recovery	-17,660.74	0.00	225,115.84

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	712,627.67	2,243,213.14	2,243,213.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,660.74	0.00	225,115.84
Total Projected Indirect 2022-2023 (Numerator)	730,288.41	2,243,213.14	2,018,097.30
Direct Costs	16,933,512.44	15,402,926.97	15,402,926.97
Rate for 2022-2023 **	4.31*	14.56*	13.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11320  
Form R0418**

Watervliet School District  
450 EAST SAINT JOSEPH ST  
WATERVLIET, MI 49098

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	574,101.86	1,571,614.56	1,571,614.56
2018-2019 Fixed Carry Forward	123,131.97	0.00	534,785.94
Total Indirect Costs	450,969.89	1,571,614.56	1,036,828.62
2018-2019 Direct Costs	13,649,026.81	12,651,514.11	12,651,514.11
2020-2021 Rate	3.30*	12.42*	8.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,990,810.58	13,861,188.00	13,861,188.00
Indirect costs based on rate ** multiplied by actual direct costs	494,696.75	1,721,559.55	1,136,617.42
2020-2021 Actual Indirect Costs	669,851.77	1,799,474.35	1,799,474.35
2018-2019 Fixed Carry Forward	123,131.97	0.00	534,785.94
Total Indirect Costs	546,719.80	1,799,474.35	1,264,688.41
Over/(Under) Recovery	-52,023.05	-77,914.80	-128,070.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	669,851.77	1,799,474.35	1,799,474.35
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-52,023.05	-77,914.80	-128,070.99
Total Projected Indirect 2022-2023 (Numerator)	721,874.82	1,877,389.15	1,927,545.34
Direct Costs	14,990,810.58	13,861,188.00	13,861,188.00
Rate for 2022-2023 **	4.82*	13.54*	13.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11330  
Form R0418**

Coloma Community Schools  
P.O. Box 550  
Coloma, MI 49038

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	479,642.06	1,581,581.01	1,581,581.01
2018-2019 Fixed Carry Forward	-175,763.27	-260,419.82	-260,419.82
Total Indirect Costs	655,405.33	1,842,000.83	1,842,000.83
2018-2019 Direct Costs	12,749,231.92	11,647,292.97	11,647,292.97
2020-2021 Rate	5.14*	15.81*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,262,695.99	12,552,608.85	12,552,608.85
Indirect costs based on rate ** multiplied by actual direct costs	681,702.57	1,882,891.33	1,984,567.46
2020-2021 Actual Indirect Costs	444,771.65	1,384,524.50	1,384,524.50
2018-2019 Fixed Carry Forward	-175,763.27	-260,419.82	-260,419.82
Total Indirect Costs	620,534.92	1,644,944.32	1,644,944.32
Over/(Under) Recovery	61,167.65	0.00	113,207.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	444,771.65	1,384,524.50	1,384,524.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	61,167.65	0.00	113,207.71
Total Projected Indirect 2022-2023 (Numerator)	383,604.00	1,384,524.50	1,271,316.79
Direct Costs	13,262,695.99	12,552,608.85	12,552,608.85
Rate for 2022-2023 **	2.89*	11.03*	10.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11340  
Form R0418**

Bridgman Public Schools  
9964 GAST RD  
BRIDGMAN, MI 49106

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	312,684.66	1,519,605.81	1,519,605.81
2018-2019 Fixed Carry Forward	77,646.29	-127,651.04	-127,056.61
Total Indirect Costs	235,038.37	1,647,256.85	1,646,662.42
2018-2019 Direct Costs	12,058,855.46	10,851,934.31	10,851,934.31
2020-2021 Rate	1.95*	15.18*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,157,702.73	12,003,355.11	12,003,355.11
Indirect costs based on rate ** multiplied by actual direct costs	256,575.20	1,800,503.27	1,820,908.97
2020-2021 Actual Indirect Costs	439,847.66	1,594,195.28	1,594,195.28
2018-2019 Fixed Carry Forward	77,646.29	-127,651.04	-127,056.61
Total Indirect Costs	362,201.37	1,721,846.32	1,721,251.89
Over/(Under) Recovery	-105,626.17	0.00	99,657.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	439,847.66	1,594,195.28	1,594,195.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-105,626.17	0.00	99,657.08
Total Projected Indirect 2022-2023 (Numerator)	545,473.83	1,594,195.28	1,494,538.20
Direct Costs	13,157,702.73	12,003,355.11	12,003,355.11
Rate for 2022-2023 **	4.15*	13.28*	12.45**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11670  
Form R0418**

Hagar Township S/D #6  
P.O. Box 133  
Riverside, MI 49084

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	81,154.43	81,154.43
2018-2019 Fixed Carry Forward	0.00	-4,141.41	-4,141.41
Total Indirect Costs	0.00	85,295.84	85,295.84
2018-2019 Direct Costs	793,552.50	712,398.07	712,398.07
2020-2021 Rate	0.00*	11.97*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	704,964.55	657,903.94	657,903.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	78,751.10	78,751.10
2020-2021 Actual Indirect Costs	5,606.00	52,666.61	52,666.61
2018-2019 Fixed Carry Forward	0.00	-4,141.41	-4,141.41
Total Indirect Costs	5,606.00	56,808.02	56,808.02
Over/(Under) Recovery	0.00	21,943.08	21,943.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	5,606.00	52,666.61	52,666.61
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	21,943.08	21,943.08
Total Projected Indirect 2022-2023 (Numerator)	5,606.00	30,723.53	30,723.53
Direct Costs	704,964.55	657,903.94	657,903.94
Rate for 2022-2023 **	0.80*	4.67*	4.67**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11830  
Form R0418**

Sodus Township S/D #5  
4439 RIVER RD  
SODUS, MI 49126

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,793.51	112,166.22	112,166.22
2018-2019 Fixed Carry Forward	0.00	-65,986.34	-65,986.34
Total Indirect Costs	5,793.51	178,152.56	178,152.56
2018-2019 Direct Costs	732,312.59	625,939.88	625,939.88
2020-2021 Rate	0.79*	28.46*	28.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	811,989.37	725,265.31	725,265.31
Indirect costs based on rate ** multiplied by actual direct costs	6,414.72	108,789.80	181,316.33
2020-2021 Actual Indirect Costs	6,249.00	92,973.06	92,973.06
2018-2019 Fixed Carry Forward	0.00	-65,986.34	-65,986.34
Total Indirect Costs	6,249.00	158,959.40	158,959.40
Over/(Under) Recovery	165.72	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,249.00	92,973.06	92,973.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	165.72	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	6,083.28	92,973.06	92,973.06
Direct Costs	811,989.37	725,265.31	725,265.31
Rate for 2022-2023 **	0.75*	12.82*	12.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11901  
Form R0418**

Countryside Academy  
4800 MEADOWBROOK RD  
BENTON HARBOR, MI 49022

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	140,561.10	465,818.99	465,818.99
2018-2019 Fixed Carry Forward	3,317.49	418.75	418.75
Total Indirect Costs	137,243.61	465,400.24	465,400.24
2018-2019 Direct Costs	6,245,726.52	5,920,468.63	5,920,468.63
2020-2021 Rate	2.20*	7.86*	7.86**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,217,953.79	6,676,908.25	6,676,908.25
Indirect costs based on rate ** multiplied by actual direct costs	158,794.98	524,804.99	524,804.99
2020-2021 Actual Indirect Costs	190,069.34	731,114.88	731,114.88
2018-2019 Fixed Carry Forward	3,317.49	418.75	418.75
Total Indirect Costs	186,751.85	730,696.13	730,696.13
Over/(Under) Recovery	-27,956.87	-205,891.14	-205,891.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	190,069.34	731,114.88	731,114.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-27,956.87	-205,891.14	-205,891.14
Total Projected Indirect 2022-2023 (Numerator)	218,026.21	937,006.02	937,006.02
Direct Costs	7,217,953.79	6,676,908.25	6,676,908.25
Rate for 2022-2023 **	3.02*	14.03*	14.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11903  
Form R0418**

Benton Harbor Charter School Academy  
455 RIVERVIEW DR STE 1  
BENTON HARBOR, MI 49022

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	16,926.94	452,094.91	452,094.91
2018-2019 Fixed Carry Forward	15,202.49	36,678.01	37,952.60
Total Indirect Costs	1,724.45	415,416.90	414,142.31
2018-2019 Direct Costs	4,625,550.80	4,190,382.83	4,190,382.83
2020-2021 Rate	0.04*	9.91*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,357,581.13	3,973,323.53	3,973,323.53
Indirect costs based on rate ** multiplied by actual direct costs	1,743.03	393,756.36	392,564.36
2020-2021 Actual Indirect Costs	7,204.89	391,462.49	391,462.49
2018-2019 Fixed Carry Forward	15,202.49	36,678.01	37,952.60
Total Indirect Costs	-7,997.60	354,784.48	353,509.89
Over/(Under) Recovery	9,740.63	38,971.88	39,054.47

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	7,204.89	391,462.49	391,462.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	9,740.63	38,971.88	39,054.47
Total Projected Indirect 2022-2023 (Numerator)	-2,535.74	352,490.61	352,408.02
Direct Costs	4,357,581.13	3,973,323.53	3,973,323.53
Rate for 2022-2023 **	0.00*	8.87*	8.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 11904  
Form R0418**

Mildred C. Wells Preparatory Academy  
248 9TH ST  
BENTON HARBOR, MI 49022

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	88,989.07	551,184.84	551,184.84
2018-2019 Fixed Carry Forward	-1,756.35	0.00	0.00
Total Indirect Costs	90,745.42	551,184.84	551,184.84
2018-2019 Direct Costs	2,140,002.67	1,677,806.90	1,677,806.90
2020-2021 Rate	4.24*	32.85*	32.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,382,749.38	2,003,218.94	2,003,218.94
Indirect costs based on rate ** multiplied by actual direct costs	101,028.57	300,482.84	500,804.74
2020-2021 Actual Indirect Costs	115,913.51	495,443.95	495,443.95
2018-2019 Fixed Carry Forward	-1,756.35	0.00	0.00
Total Indirect Costs	117,669.86	495,443.95	495,443.95
Over/(Under) Recovery	-16,641.29	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	115,913.51	495,443.95	495,443.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,641.29	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	132,554.80	495,443.95	495,443.95
Direct Costs	2,382,749.38	2,003,218.94	2,003,218.94
Rate for 2022-2023 **	5.56*	24.73*	24.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 12000  
Form R0418**

Branch ISD  
370 MORSE ST  
COLDWATER, MI 49036

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,084,647.43	2,076,450.46	2,076,450.46
2018-2019 Fixed Carry Forward	22,163.59	183,125.81	156,868.20
Total Indirect Costs	1,062,483.84	1,893,324.65	1,919,582.26
2018-2019 Direct Costs	20,437,381.98	19,445,578.95	19,445,578.95
2020-2021 Rate	5.20*	9.74*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,594,657.20	21,658,804.54	21,658,804.54
Indirect costs based on rate ** multiplied by actual direct costs	1,174,922.17	2,109,567.56	2,137,724.01
2020-2021 Actual Indirect Costs	1,176,044.65	2,111,897.31	2,111,897.31
2018-2019 Fixed Carry Forward	22,163.59	183,125.81	156,868.20
Total Indirect Costs	1,153,881.06	1,928,771.50	1,955,029.11
Over/(Under) Recovery	21,041.11	180,796.06	182,694.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,176,044.65	2,111,897.31	2,111,897.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	21,041.11	180,796.06	182,694.90
Total Projected Indirect 2022-2023 (Numerator)	1,155,003.54	1,931,101.25	1,929,202.41
Direct Costs	22,594,657.20	21,658,804.54	21,658,804.54
Rate for 2022-2023 **	5.11*	8.92*	8.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 12010  
Form R0418**

Coldwater Community Schools  
401 SAUK RIVER DR  
COLDWATER, MI 49036

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	939,463.23	3,163,511.03	3,163,511.03
2018-2019 Fixed Carry Forward	20,393.24	122,137.87	120,530.86
Total Indirect Costs	919,069.99	3,041,373.16	3,042,980.17
2018-2019 Direct Costs	26,588,793.83	24,364,746.03	24,364,746.03
2020-2021 Rate	3.46*	12.48*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,114,918.65	26,721,415.31	26,721,415.31
Indirect costs based on rate ** multiplied by actual direct costs	1,007,376.19	3,334,832.63	3,337,504.77
2020-2021 Actual Indirect Costs	1,032,099.71	3,425,603.05	3,425,603.05
2018-2019 Fixed Carry Forward	20,393.24	122,137.87	120,530.86
Total Indirect Costs	1,011,706.47	3,303,465.18	3,305,072.19
Over/(Under) Recovery	-4,330.28	31,367.45	32,432.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,032,099.71	3,425,603.05	3,425,603.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,330.28	31,367.45	32,432.58
Total Projected Indirect 2022-2023 (Numerator)	1,036,429.99	3,394,235.60	3,393,170.47
Direct Costs	29,114,918.65	26,721,415.31	26,721,415.31
Rate for 2022-2023 **	3.56*	12.70*	12.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 12020  
Form R0418**

Bronson Community School District  
450 E GRANT ST  
BRONSON, MI 49028

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	392,464.39	1,171,849.28	1,171,849.28
2018-2019 Fixed Carry Forward	-17,741.43	0.00	118,661.46
Total Indirect Costs	410,205.82	1,171,849.28	1,053,187.82
2018-2019 Direct Costs	9,053,282.23	8,273,897.34	8,273,897.34
2020-2021 Rate	4.53*	14.16*	12.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,857,475.26	9,090,776.16	9,090,776.16
Indirect costs based on rate ** multiplied by actual direct costs	446,543.63	1,287,253.90	1,157,255.81
2020-2021 Actual Indirect Costs	393,715.96	1,187,461.31	1,187,461.31
2018-2019 Fixed Carry Forward	-17,741.43	0.00	118,661.46
Total Indirect Costs	411,457.39	1,187,461.31	1,068,799.85
Over/(Under) Recovery	35,086.24	99,792.59	88,455.96

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	393,715.96	1,187,461.31	1,187,461.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	35,086.24	99,792.59	88,455.96
Total Projected Indirect 2022-2023 (Numerator)	358,629.72	1,087,668.72	1,099,005.35
Direct Costs	9,857,475.26	9,090,776.16	9,090,776.16
Rate for 2022-2023 **	3.64*	11.96*	12.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 12040  
Form R0418**

Quincy Community Schools  
1 EDUCATIONAL PKWY  
QUINCY, MI 49082

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	423,334.61	1,491,338.10	1,491,338.10
2018-2019 Fixed Carry Forward	24,013.29	0.00	-65,014.98
Total Indirect Costs	399,321.32	1,491,338.10	1,556,353.08
2018-2019 Direct Costs	11,258,803.51	10,190,800.02	10,190,800.02
2020-2021 Rate	3.55*	14.63*	15.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,342,923.47	10,378,825.01	10,378,825.01
Indirect costs based on rate ** multiplied by actual direct costs	402,673.78	1,518,422.10	1,584,846.58
2020-2021 Actual Indirect Costs	459,666.74	1,423,765.20	1,423,765.20
2018-2019 Fixed Carry Forward	24,013.29	0.00	-65,014.98
Total Indirect Costs	435,653.45	1,423,765.20	1,488,780.18
Over/(Under) Recovery	-32,979.67	94,656.90	96,066.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	459,666.74	1,423,765.20	1,423,765.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-32,979.67	94,656.90	96,066.40
Total Projected Indirect 2022-2023 (Numerator)	492,646.41	1,329,108.30	1,327,698.80
Direct Costs	11,342,923.47	10,378,825.01	10,378,825.01
Rate for 2022-2023 **	4.34*	12.81*	12.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 12901  
Form R0418**

Pansophia Academy  
52 ABBOTT AVE  
COLDWATER, MI 49036

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	114,561.00	332,495.00	332,495.00
2018-2019 Fixed Carry Forward	11,904.40	49,140.64	49,311.26
Total Indirect Costs	102,656.60	283,354.36	283,183.74
2018-2019 Direct Costs	3,348,146.00	3,130,212.00	3,130,212.00
2020-2021 Rate	3.07*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,615,333.00	3,370,148.00	3,370,148.00
Indirect costs based on rate ** multiplied by actual direct costs	110,990.72	304,998.39	304,998.39
2020-2021 Actual Indirect Costs	66,271.00	311,456.00	311,456.00
2018-2019 Fixed Carry Forward	11,904.40	49,140.64	49,311.26
Total Indirect Costs	54,366.60	262,315.36	262,144.74
Over/(Under) Recovery	56,624.12	42,683.03	42,853.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	66,271.00	311,456.00	311,456.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	56,624.12	42,683.03	42,853.65
Total Projected Indirect 2022-2023 (Numerator)	9,646.88	268,772.97	268,602.35
Direct Costs	3,615,333.00	3,370,148.00	3,370,148.00
Rate for 2022-2023 **	0.27*	7.98*	7.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13000  
Form R0418**

Calhoun Intermediate School District  
17111 G DR N  
MARSHALL, MI 49068

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,773,032.37	6,394,753.39	6,394,753.39
2018-2019 Fixed Carry Forward	850,260.91	0.00	1,475,980.75
Total Indirect Costs	3,922,771.46	6,394,753.39	4,918,772.64
2018-2019 Direct Costs	53,702,770.21	52,081,049.19	52,081,049.19
2020-2021 Rate	7.30*	12.28*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	50,411,568.68	48,321,018.16	48,321,018.16
Indirect costs based on rate ** multiplied by actual direct costs	3,680,044.51	5,933,821.03	4,561,504.11
2020-2021 Actual Indirect Costs	4,616,204.98	6,706,755.50	6,706,755.50
2018-2019 Fixed Carry Forward	850,260.91	0.00	1,475,980.75
Total Indirect Costs	3,765,944.07	6,706,755.50	5,230,774.75
Over/(Under) Recovery	-85,899.56	-772,934.47	-669,270.64

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,616,204.98	6,706,755.50	6,706,755.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-85,899.56	-772,934.47	-669,270.64
Total Projected Indirect 2022-2023 (Numerator)	4,702,104.54	7,479,689.97	7,376,026.14
Direct Costs	50,411,568.68	48,321,018.16	48,321,018.16
Rate for 2022-2023 **	9.33*	15.48*	15.26**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13020  
Form R0418**

Battle Creek Public Schools  
3 VAN BUREN ST W  
BATTLE CREEK, MI 49017

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,615,781.38	10,092,224.34	10,092,224.34
2018-2019 Fixed Carry Forward	-494,212.48	0.00	58,234.75
Total Indirect Costs	4,109,993.86	10,092,224.34	10,033,989.59
2018-2019 Direct Costs	51,091,084.36	44,441,369.88	44,441,369.88
2020-2021 Rate	8.04*	22.71*	22.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	53,277,589.97	49,369,702.72	49,369,702.72
Indirect costs based on rate ** multiplied by actual direct costs	4,283,518.23	7,405,455.41	11,147,678.87
2020-2021 Actual Indirect Costs	3,693,261.44	9,487,804.25	9,487,804.25
2018-2019 Fixed Carry Forward	-494,212.48	0.00	58,234.75
Total Indirect Costs	4,187,473.92	9,487,804.25	9,429,569.50
Over/(Under) Recovery	96,044.31	0.00	1,718,109.37

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,693,261.44	9,487,804.25	9,487,804.25
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	96,044.31	0.00	1,718,109.37
Total Projected Indirect 2022-2023 (Numerator)	3,597,217.13	9,487,804.25	7,769,694.88
Direct Costs	53,277,589.97	49,369,702.72	49,369,702.72
Rate for 2022-2023 **	6.75*	19.22*	15.74**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13050  
Form R0418**

Athens Area Schools  
4320 K DR S  
EAST LEROY, MI 49051

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	222,022.41	726,741.11	726,741.11
2018-2019 Fixed Carry Forward	-107.17	-62,228.77	-62,354.70
Total Indirect Costs	222,129.58	788,969.88	789,095.81
2018-2019 Direct Costs	5,074,954.88	4,570,236.18	4,570,236.18
2020-2021 Rate	4.38*	17.26*	17.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,742,351.87	5,236,343.87	5,236,343.87
Indirect costs based on rate ** multiplied by actual direct costs	251,515.01	785,451.58	904,316.59
2020-2021 Actual Indirect Costs	228,382.86	734,390.86	734,390.86
2018-2019 Fixed Carry Forward	-107.17	-62,228.77	-62,354.70
Total Indirect Costs	228,490.03	796,619.63	796,745.56
Over/(Under) Recovery	23,024.98	0.00	107,571.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	228,382.86	734,390.86	734,390.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	23,024.98	0.00	107,571.03
Total Projected Indirect 2022-2023 (Numerator)	205,357.88	734,390.86	626,819.83
Direct Costs	5,742,351.87	5,236,343.87	5,236,343.87
Rate for 2022-2023 **	3.58*	14.02*	11.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13070  
Form R0418**

Harper Creek Community Schools  
7454 B DR N  
BATTLE CREEK, MI 49014

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	997,367.83	3,931,169.15	3,931,169.15
2018-2019 Fixed Carry Forward	-74,623.49	-87,694.85	-120,296.88
Total Indirect Costs	1,071,991.32	4,018,864.00	4,051,466.03
2018-2019 Direct Costs	28,677,098.69	25,743,297.37	25,743,297.37
2020-2021 Rate	3.74*	15.61*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	30,251,449.52	27,378,839.14	27,378,839.14
Indirect costs based on rate ** multiplied by actual direct costs	1,131,404.21	4,106,825.87	4,309,429.28
2020-2021 Actual Indirect Costs	1,006,443.45	3,879,053.83	3,879,053.83
2018-2019 Fixed Carry Forward	-74,623.49	-87,694.85	-120,296.88
Total Indirect Costs	1,081,066.94	3,966,748.68	3,999,350.71
Over/(Under) Recovery	50,337.27	0.00	310,078.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,006,443.45	3,879,053.83	3,879,053.83
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	50,337.27	0.00	310,078.57
Total Projected Indirect 2022-2023 (Numerator)	956,106.18	3,879,053.83	3,568,975.26
Direct Costs	30,251,449.52	27,378,839.14	27,378,839.14
Rate for 2022-2023 **	3.16*	14.17*	13.04**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13080  
Form R0418**

Homer Community School District  
403 SOUTH HILLSDALE ST  
HOMER, MI 49245

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	524,498.82	1,359,092.92	1,359,092.92
2018-2019 Fixed Carry Forward	73,340.98	0.00	0.00
Total Indirect Costs	451,157.84	1,359,092.92	1,359,092.92
2018-2019 Direct Costs	9,913,375.13	9,078,781.03	9,078,781.03
2020-2021 Rate	4.55*	14.97*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,447,672.85	9,763,626.13	9,763,626.13
Indirect costs based on rate ** multiplied by actual direct costs	475,369.11	1,461,614.83	1,461,614.83
2020-2021 Actual Indirect Costs	522,495.75	1,206,542.47	1,206,542.47
2018-2019 Fixed Carry Forward	73,340.98	0.00	0.00
Total Indirect Costs	449,154.77	1,206,542.47	1,206,542.47
Over/(Under) Recovery	26,214.34	255,072.36	255,072.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	522,495.75	1,206,542.47	1,206,542.47
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	26,214.34	255,072.36	255,072.36
Total Projected Indirect 2022-2023 (Numerator)	496,281.41	951,470.11	951,470.11
Direct Costs	10,447,672.85	9,763,626.13	9,763,626.13
Rate for 2022-2023 **	4.75*	9.75*	9.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13090  
Form R0418**

Lakeview Sch. District (Calhoun)  
15 ARBOR ST  
BATTLE CREEK, MI 49015

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,837,752.26	5,278,613.54	5,278,613.54
2018-2019 Fixed Carry Forward	-241,948.52	-345,951.12	-345,727.48
Total Indirect Costs	2,079,700.78	5,624,564.66	5,624,341.02
2018-2019 Direct Costs	38,719,477.89	35,107,590.58	35,107,590.58
2020-2021 Rate	5.37*	16.02*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,703,109.63	37,215,955.01	37,215,955.01
Indirect costs based on rate ** multiplied by actual direct costs	2,132,056.99	5,582,393.25	5,961,995.99
2020-2021 Actual Indirect Costs	1,506,104.42	4,758,058.75	4,758,058.75
2018-2019 Fixed Carry Forward	-241,948.52	-345,951.12	-345,727.48
Total Indirect Costs	1,748,052.94	5,104,009.87	5,103,786.23
Over/(Under) Recovery	384,004.05	0.00	858,209.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,506,104.42	4,758,058.75	4,758,058.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	384,004.05	0.00	858,209.76
Total Projected Indirect 2022-2023 (Numerator)	1,122,100.37	4,758,058.75	3,899,848.99
Direct Costs	39,703,109.63	37,215,955.01	37,215,955.01
Rate for 2022-2023 **	2.83*	12.78*	10.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13095  
Form R0418**

Mar Lee School District  
21236 H DR N  
MARSHALL, MI 49068

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	105,725.68	305,397.78	305,397.78
2018-2019 Fixed Carry Forward	25,275.37	-10,415.92	-10,415.92
Total Indirect Costs	80,450.31	315,813.70	315,813.70
2018-2019 Direct Costs	2,907,540.18	2,707,868.08	2,707,868.08
2020-2021 Rate	2.77*	11.66*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,700,232.75	3,491,685.33	3,491,685.33
Indirect costs based on rate ** multiplied by actual direct costs	102,496.45	407,130.51	407,130.51
2020-2021 Actual Indirect Costs	141,703.89	350,251.31	350,251.31
2018-2019 Fixed Carry Forward	25,275.37	-10,415.92	-10,415.92
Total Indirect Costs	116,428.52	360,667.23	360,667.23
Over/(Under) Recovery	-13,932.07	15,487.76	15,487.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	141,703.89	350,251.31	350,251.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-13,932.07	15,487.76	15,487.76
Total Projected Indirect 2022-2023 (Numerator)	155,635.96	334,763.55	334,763.55
Direct Costs	3,700,232.75	3,491,685.33	3,491,685.33
Rate for 2022-2023 **	4.21*	9.59*	9.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13110  
Form R0418**

Marshall Public Schools  
100 EAST GREEN ST  
MARSHALL, MI 49068

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,088,456.78	4,045,017.73	4,045,017.73
2018-2019 Fixed Carry Forward	-8,418.01	-216,631.50	-214,793.32
Total Indirect Costs	1,096,874.79	4,261,649.23	4,259,811.05
2018-2019 Direct Costs	29,725,116.16	26,768,555.21	26,768,555.21
2020-2021 Rate	3.69*	15.92*	15.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	30,926,766.79	28,127,317.33	28,127,317.33
Indirect costs based on rate ** multiplied by actual direct costs	1,141,197.69	4,219,097.60	4,475,056.19
2020-2021 Actual Indirect Costs	1,279,542.74	4,078,992.20	4,078,992.20
2018-2019 Fixed Carry Forward	-8,418.01	-216,631.50	-214,793.32
Total Indirect Costs	1,287,960.75	4,295,623.70	4,293,785.52
Over/(Under) Recovery	-146,763.06	0.00	181,270.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,279,542.74	4,078,992.20	4,078,992.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-146,763.06	0.00	181,270.67
Total Projected Indirect 2022-2023 (Numerator)	1,426,305.80	4,078,992.20	3,897,721.53
Direct Costs	30,926,766.79	28,127,317.33	28,127,317.33
Rate for 2022-2023 **	4.61*	14.50*	13.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13120  
Form R0418**

Pennfield Schools  
8587 PENNFIELD RD  
BATTLE CREEK, MI 49017

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	689,698.29	2,377,346.97	2,377,346.97
2018-2019 Fixed Carry Forward	-27,045.20	-85,233.04	-123,163.47
Total Indirect Costs	716,743.49	2,462,580.01	2,500,510.44
2018-2019 Direct Costs	20,307,583.12	18,619,934.44	18,619,934.44
2020-2021 Rate	3.53*	13.23*	13.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,368,986.21	19,826,632.89	19,826,632.89
Indirect costs based on rate ** multiplied by actual direct costs	754,325.21	2,623,063.53	2,662,716.80
2020-2021 Actual Indirect Costs	650,062.55	2,192,415.87	2,192,415.87
2018-2019 Fixed Carry Forward	-27,045.20	-85,233.04	-123,163.47
Total Indirect Costs	677,107.75	2,277,648.91	2,315,579.34
Over/(Under) Recovery	77,217.46	345,414.62	347,137.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	650,062.55	2,192,415.87	2,192,415.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	77,217.46	345,414.62	347,137.46
Total Projected Indirect 2022-2023 (Numerator)	572,845.09	1,847,001.25	1,845,278.41
Direct Costs	21,368,986.21	19,826,632.89	19,826,632.89
Rate for 2022-2023 **	2.68*	9.32*	9.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13130  
Form R0418**

Tekonsha Community Schools  
245 SOUTH ELM ST  
TEKONSHA, MI 49092

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	146,523.00	365,853.14	365,853.14
2018-2019 Fixed Carry Forward	-2,947.22	0.00	11,487.68
Total Indirect Costs	149,470.22	365,853.14	354,365.46
2018-2019 Direct Costs	2,583,493.22	2,364,163.08	2,364,163.08
2020-2021 Rate	5.79*	15.47*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,562,095.95	2,366,057.19	2,366,057.19
Indirect costs based on rate ** multiplied by actual direct costs	148,345.36	354,908.58	354,671.97
2020-2021 Actual Indirect Costs	143,149.32	339,188.08	339,188.08
2018-2019 Fixed Carry Forward	-2,947.22	0.00	11,487.68
Total Indirect Costs	146,096.54	339,188.08	327,700.40
Over/(Under) Recovery	2,248.82	0.00	26,971.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	143,149.32	339,188.08	339,188.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,248.82	0.00	26,971.57
Total Projected Indirect 2022-2023 (Numerator)	140,900.50	339,188.08	312,216.51
Direct Costs	2,562,095.95	2,366,057.19	2,366,057.19
Rate for 2022-2023 **	5.50*	14.34*	13.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13135  
Form R0418**

Union City Community Schools  
430 SAINT JOSEPH ST  
UNION CITY, MI 49094

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	497,299.98	1,330,431.69	1,330,431.69
2018-2019 Fixed Carry Forward	95,970.98	0.00	510,813.92
Total Indirect Costs	401,329.00	1,330,431.69	819,617.77
2018-2019 Direct Costs	9,860,127.68	9,026,995.97	9,026,995.97
2020-2021 Rate	4.07*	14.74*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,548,211.76	9,783,358.03	9,783,358.03
Indirect costs based on rate ** multiplied by actual direct costs	429,312.22	1,442,066.97	888,328.91
2020-2021 Actual Indirect Costs	557,418.95	1,322,272.68	1,322,272.68
2018-2019 Fixed Carry Forward	95,970.98	0.00	510,813.92
Total Indirect Costs	461,447.97	1,322,272.68	811,458.76
Over/(Under) Recovery	-32,135.75	119,794.29	76,870.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	557,418.95	1,322,272.68	1,322,272.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-32,135.75	119,794.29	76,870.15
Total Projected Indirect 2022-2023 (Numerator)	589,554.70	1,202,478.39	1,245,402.53
Direct Costs	10,548,211.76	9,783,358.03	9,783,358.03
Rate for 2022-2023 **	5.59*	12.29*	12.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13900  
Form R0418**

Battle Creek Montessori Academy  
399 20TH ST N  
SPRINGFIELD, MI 49037

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	39,686.53	172,240.82	172,240.82
2018-2019 Fixed Carry Forward	3,829.35	0.00	21,593.29
Total Indirect Costs	35,857.18	172,240.82	150,647.53
2018-2019 Direct Costs	1,321,290.28	1,188,735.99	1,188,735.99
2020-2021 Rate	2.71*	14.49*	12.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,455,808.60	1,300,881.42	1,300,881.42
Indirect costs based on rate ** multiplied by actual direct costs	39,452.41	188,497.72	164,821.68
2020-2021 Actual Indirect Costs	36,563.27	191,490.45	191,490.45
2018-2019 Fixed Carry Forward	3,829.35	0.00	21,593.29
Total Indirect Costs	32,733.92	191,490.45	169,897.16
Over/(Under) Recovery	6,718.49	-2,992.73	-5,075.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	36,563.27	191,490.45	191,490.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,718.49	-2,992.73	-5,075.48
Total Projected Indirect 2022-2023 (Numerator)	29,844.78	194,483.18	196,565.93
Direct Costs	1,455,808.60	1,300,881.42	1,300,881.42
Rate for 2022-2023 **	2.05*	14.95*	15.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13901  
Form R0418**

Arbor Academy  
55 ARBOR ST  
BATTLE CREEK, MI 49015

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	481,468.05	860,498.89	860,498.89
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	481,468.05	860,498.89	860,498.89
2018-2019 Direct Costs	1,698,991.16	1,319,960.32	1,319,960.32
2020-2021 Rate	28.34*	65.19*	65.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,787,853.57	1,425,300.75	1,425,300.75
Indirect costs based on rate ** multiplied by actual direct costs	268,178.04	213,795.11	356,325.19
2020-2021 Actual Indirect Costs	410,087.71	772,640.53	772,640.53
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	410,087.71	772,640.53	772,640.53
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	410,087.71	772,640.53	772,640.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	410,087.71	772,640.53	772,640.53
Direct Costs	1,787,853.57	1,425,300.75	1,425,300.75
Rate for 2022-2023 **	22.94*	54.21*	54.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13902  
Form R0418**

Endeavor Charter Academy  
380 HELMER RD N  
SPRINGFIELD, MI 49037

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	481,852.00	1,524,509.00	1,524,509.00
2018-2019 Fixed Carry Forward	148,573.90	0.00	0.00
Total Indirect Costs	333,278.10	1,524,509.00	1,524,509.00
2018-2019 Direct Costs	6,142,028.00	5,099,371.00	5,099,371.00
2020-2021 Rate	5.43*	29.90*	29.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,553,959.00	5,513,745.00	5,513,745.00
Indirect costs based on rate ** multiplied by actual direct costs	355,879.97	827,061.75	1,378,436.25
2020-2021 Actual Indirect Costs	470,965.00	1,511,179.00	1,511,179.00
2018-2019 Fixed Carry Forward	148,573.90	0.00	0.00
Total Indirect Costs	322,391.10	1,511,179.00	1,511,179.00
Over/(Under) Recovery	33,488.87	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	470,965.00	1,511,179.00	1,511,179.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	33,488.87	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	437,476.13	1,511,179.00	1,511,179.00
Direct Costs	6,553,959.00	5,513,745.00	5,513,745.00
Rate for 2022-2023 **	6.67*	27.41*	27.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13903  
Form R0418**

Marshall Academy  
18203 HOMER RD  
MARSHALL, MI 49068

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	98,364.11	277,503.65	277,503.65
2018-2019 Fixed Carry Forward	8,513.59	0.00	7,443.09
Total Indirect Costs	89,850.52	277,503.65	270,060.56
2018-2019 Direct Costs	1,871,433.91	1,692,294.37	1,692,294.37
2020-2021 Rate	4.80*	16.40*	15.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,966,660.52	1,827,351.04	1,827,351.04
Indirect costs based on rate ** multiplied by actual direct costs	94,399.70	274,102.66	291,645.23
2020-2021 Actual Indirect Costs	105,573.91	244,883.39	244,883.39
2018-2019 Fixed Carry Forward	8,513.59	0.00	7,443.09
Total Indirect Costs	97,060.32	244,883.39	237,440.30
Over/(Under) Recovery	-2,660.62	0.00	54,204.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	105,573.91	244,883.39	244,883.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,660.62	0.00	54,204.93
Total Projected Indirect 2022-2023 (Numerator)	108,234.53	244,883.39	190,678.46
Direct Costs	1,966,660.52	1,827,351.04	1,827,351.04
Rate for 2022-2023 **	5.50*	13.40*	10.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 13904  
Form R0418**

Battle Creek Area Learning Center  
765 UPTON AVE  
SPRINGFIELD, MI 49037

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,190.23	292,510.48	292,510.48
2018-2019 Fixed Carry Forward	-3,716.83	-142,823.02	-142,823.02
Total Indirect Costs	90,907.06	435,333.50	435,333.50
2018-2019 Direct Costs	1,528,816.84	1,323,496.59	1,323,496.59
2020-2021 Rate	5.95*	32.89*	32.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,423,368.00	1,320,223.00	1,320,223.00
Indirect costs based on rate ** multiplied by actual direct costs	84,690.40	198,033.45	330,055.75
2020-2021 Actual Indirect Costs	87,506.00	190,651.00	190,651.00
2018-2019 Fixed Carry Forward	-3,716.83	-142,823.02	-142,823.02
Total Indirect Costs	91,222.83	333,474.02	333,474.02
Over/(Under) Recovery	-6,532.43	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	87,506.00	190,651.00	190,651.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,532.43	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	94,038.43	190,651.00	190,651.00
Direct Costs	1,423,368.00	1,320,223.00	1,320,223.00
Rate for 2022-2023 **	6.61*	14.44*	14.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 14000  
Form R0418**

Heritage Southwest Intermediate School District  
61682 DAILEY RD  
CASSOPOLIS, MI 49031

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	726,742.86	1,217,342.40	1,217,342.40
2018-2019 Fixed Carry Forward	-233,035.19	-300,337.98	-299,765.01
Total Indirect Costs	959,778.05	1,517,680.38	1,517,107.41
2018-2019 Direct Costs	11,468,245.82	10,977,646.28	10,977,646.28
2020-2021 Rate	8.37*	13.83*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,634,152.87	11,051,312.60	11,051,312.60
Indirect costs based on rate ** multiplied by actual direct costs	973,778.60	1,528,396.53	1,527,291.40
2020-2021 Actual Indirect Costs	781,589.87	1,364,430.14	1,364,430.14
2018-2019 Fixed Carry Forward	-233,035.19	-300,337.98	-299,765.01
Total Indirect Costs	1,014,625.06	1,664,768.12	1,664,195.15
Over/(Under) Recovery	-40,846.46	-136,371.59	-136,903.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	781,589.87	1,364,430.14	1,364,430.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-40,846.46	-136,371.59	-136,903.75
Total Projected Indirect 2022-2023 (Numerator)	822,436.33	1,500,801.73	1,501,333.89
Direct Costs	11,634,152.87	11,051,312.60	11,051,312.60
Rate for 2022-2023 **	7.07*	13.58*	13.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 14010  
Form R0418**

Cassopolis Public Schools  
22721 DIAMOND COVE ST  
CASSOPOLIS, MI 49031

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	549,363.44	1,765,934.22	1,765,934.22
2018-2019 Fixed Carry Forward	-77,640.63	0.00	-141,374.24
Total Indirect Costs	627,004.07	1,765,934.22	1,907,308.46
2018-2019 Direct Costs	9,030,712.11	7,814,141.33	7,814,141.33
2020-2021 Rate	6.94*	22.60*	24.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,862,120.67	8,667,484.29	8,667,484.29
Indirect costs based on rate ** multiplied by actual direct costs	684,431.17	1,300,122.64	2,115,732.92
2020-2021 Actual Indirect Costs	609,069.70	1,803,706.08	1,803,706.08
2018-2019 Fixed Carry Forward	-77,640.63	0.00	-141,374.24
Total Indirect Costs	686,710.33	1,803,706.08	1,945,080.32
Over/(Under) Recovery	-2,279.16	0.00	170,652.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	609,069.70	1,803,706.08	1,803,706.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,279.16	0.00	170,652.60
Total Projected Indirect 2022-2023 (Numerator)	611,348.86	1,803,706.08	1,633,053.48
Direct Costs	9,862,120.67	8,667,484.29	8,667,484.29
Rate for 2022-2023 **	6.20*	20.81*	18.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 14020  
Form R0418**

Dowagiac Union School District  
243 S FRONT ST  
DOWAGIAC, MI 49047

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	887,996.73	2,712,589.83	2,712,589.83
2018-2019 Fixed Carry Forward	28,583.88	-135,789.18	-136,315.86
Total Indirect Costs	859,412.85	2,848,379.01	2,848,905.69
2018-2019 Direct Costs	21,808,345.16	19,983,752.06	19,983,752.06
2020-2021 Rate	3.94*	14.25*	14.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,417,592.00	20,289,762.98	20,289,762.98
Indirect costs based on rate ** multiplied by actual direct costs	883,253.12	2,891,291.22	2,893,320.20
2020-2021 Actual Indirect Costs	856,426.39	2,984,255.41	2,984,255.41
2018-2019 Fixed Carry Forward	28,583.88	-135,789.18	-136,315.86
Total Indirect Costs	827,842.51	3,120,044.59	3,120,571.27
Over/(Under) Recovery	55,410.61	-228,753.37	-227,251.07

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	856,426.39	2,984,255.41	2,984,255.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	55,410.61	-228,753.37	-227,251.07
Total Projected Indirect 2022-2023 (Numerator)	801,015.78	3,213,008.78	3,211,506.48
Direct Costs	22,417,592.00	20,289,762.98	20,289,762.98
Rate for 2022-2023 **	3.57*	15.84*	15.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 14030  
Form R0418**

Edwardsburg Public Schools  
69410 SECTION ST  
EDWARDSBURG, MI 49112

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	876,723.26	3,118,151.25	3,118,151.25
2018-2019 Fixed Carry Forward	49,861.70	-134,015.10	-134,435.14
Total Indirect Costs	826,861.56	3,252,166.35	3,252,586.39
2018-2019 Direct Costs	23,936,496.13	21,695,068.14	21,695,068.14
2020-2021 Rate	3.45*	14.99*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,907,625.34	23,885,887.99	23,885,887.99
Indirect costs based on rate ** multiplied by actual direct costs	893,813.07	3,580,494.61	3,580,494.61
2020-2021 Actual Indirect Costs	992,646.45	3,014,383.80	3,014,383.80
2018-2019 Fixed Carry Forward	49,861.70	-134,015.10	-134,435.14
Total Indirect Costs	942,784.75	3,148,398.90	3,148,818.94
Over/(Under) Recovery	-48,971.68	432,095.71	431,675.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	992,646.45	3,014,383.80	3,014,383.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-48,971.68	432,095.71	431,675.67
Total Projected Indirect 2022-2023 (Numerator)	1,041,618.13	2,582,288.09	2,582,708.13
Direct Costs	25,907,625.34	23,885,887.99	23,885,887.99
Rate for 2022-2023 **	4.02*	10.81*	10.81**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 14050  
Form R0418**

Marcellus Community Schools  
P.O. Box 48  
Marcellus, MI 49067

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	160,697.79	814,496.93	814,496.93
2018-2019 Fixed Carry Forward	-24,734.33	-8,039.64	-17,271.89
Total Indirect Costs	185,432.12	822,536.57	831,768.82
2018-2019 Direct Costs	7,054,253.82	6,400,454.68	6,400,454.68
2020-2021 Rate	2.63*	12.85*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,790,581.33	7,021,925.57	7,021,925.57
Indirect costs based on rate ** multiplied by actual direct costs	204,892.29	902,317.44	912,850.32
2020-2021 Actual Indirect Costs	166,147.29	934,803.05	934,803.05
2018-2019 Fixed Carry Forward	-24,734.33	-8,039.64	-17,271.89
Total Indirect Costs	190,881.62	942,842.69	952,074.94
Over/(Under) Recovery	14,010.67	-40,525.25	-39,224.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	166,147.29	934,803.05	934,803.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,010.67	-40,525.25	-39,224.62
Total Projected Indirect 2022-2023 (Numerator)	152,136.62	975,328.30	974,027.67
Direct Costs	7,790,581.33	7,021,925.57	7,021,925.57
Rate for 2022-2023 **	1.95*	13.89*	13.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15000  
Form R0418**

Charlevoix-Emmet ISD  
8568 MERCER RD  
CHARLEVOIX, MI 49720

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,352,934.47	3,002,726.17	3,002,726.17
2018-2019 Fixed Carry Forward	0.00	0.00	592,404.20
Total Indirect Costs	2,352,934.47	3,002,726.17	2,410,321.97
2018-2019 Direct Costs	18,189,841.96	17,540,050.26	17,540,050.26
2020-2021 Rate	12.94*	17.12*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,193,615.53	18,660,564.28	18,660,564.28
Indirect costs based on rate ** multiplied by actual direct costs	2,483,653.85	2,799,084.64	2,563,961.53
2020-2021 Actual Indirect Costs	2,752,881.40	3,285,932.65	3,285,932.65
2018-2019 Fixed Carry Forward	0.00	0.00	592,404.20
Total Indirect Costs	2,752,881.40	3,285,932.65	2,693,528.45
Over/(Under) Recovery	-269,227.55	0.00	-129,566.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,752,881.40	3,285,932.65	3,285,932.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-269,227.55	0.00	-129,566.92
Total Projected Indirect 2022-2023 (Numerator)	3,022,108.95	3,285,932.65	3,415,499.57
Direct Costs	19,193,615.53	18,660,564.28	18,660,564.28
Rate for 2022-2023 **	15.75*	17.61*	18.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15010  
Form R0418**

Beaver Island Community School  
37895 KINGS HWY  
BEAVER ISLAND, MI 49782

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	35,560.97	263,307.41	263,307.41
2018-2019 Fixed Carry Forward	-2,910.66	-59,418.10	-59,409.34
Total Indirect Costs	38,471.63	322,725.51	322,716.75
2018-2019 Direct Costs	1,917,325.09	1,689,578.65	1,689,578.65
2020-2021 Rate	2.01*	19.10*	19.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,809,981.51	1,665,107.69	1,665,107.69
Indirect costs based on rate ** multiplied by actual direct costs	36,380.63	249,766.15	318,035.57
2020-2021 Actual Indirect Costs	35,640.23	180,514.05	180,514.05
2018-2019 Fixed Carry Forward	-2,910.66	-59,418.10	-59,409.34
Total Indirect Costs	38,550.89	239,932.15	239,923.39
Over/(Under) Recovery	-2,170.26	0.00	26,037.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	35,640.23	180,514.05	180,514.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,170.26	0.00	26,037.39
Total Projected Indirect 2022-2023 (Numerator)	37,810.49	180,514.05	154,476.66
Direct Costs	1,809,981.51	1,665,107.69	1,665,107.69
Rate for 2022-2023 **	2.09*	10.84*	9.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15020  
Form R0418**

Boyne City Public Schools  
321 SOUTH PARK ST  
BOYNE CITY, MI 49712

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	295,035.78	1,672,079.93	1,672,079.93
2018-2019 Fixed Carry Forward	-26,074.46	0.00	283,392.55
Total Indirect Costs	321,110.24	1,672,079.93	1,388,687.38
2018-2019 Direct Costs	13,761,343.41	12,384,299.26	12,384,299.26
2020-2021 Rate	2.33*	13.50*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,384,626.39	14,044,617.65	14,044,617.65
Indirect costs based on rate ** multiplied by actual direct costs	358,461.79	1,896,023.38	1,574,401.64
2020-2021 Actual Indirect Costs	296,386.35	1,636,395.09	1,636,395.09
2018-2019 Fixed Carry Forward	-26,074.46	0.00	283,392.55
Total Indirect Costs	322,460.81	1,636,395.09	1,353,002.54
Over/(Under) Recovery	36,000.98	259,628.29	221,399.10

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	296,386.35	1,636,395.09	1,636,395.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	36,000.98	259,628.29	221,399.10
Total Projected Indirect 2022-2023 (Numerator)	260,385.37	1,376,766.80	1,414,995.99
Direct Costs	15,384,626.39	14,044,617.65	14,044,617.65
Rate for 2022-2023 **	1.69*	9.80*	10.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15030  
Form R0418**

Boyne Falls Public School District  
PO Box 356  
Boyne Falls, MI 49713

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	74,412.39	319,050.63	319,050.63
2018-2019 Fixed Carry Forward	-3,539.31	9,924.32	5,781.87
Total Indirect Costs	77,951.70	309,126.31	313,268.76
2018-2019 Direct Costs	2,921,407.59	2,676,769.35	2,676,769.35
2020-2021 Rate	2.67*	11.55*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,109,281.89	2,871,130.10	2,871,130.10
Indirect costs based on rate ** multiplied by actual direct costs	83,017.83	331,615.53	335,922.22
2020-2021 Actual Indirect Costs	88,171.57	326,323.36	326,323.36
2018-2019 Fixed Carry Forward	-3,539.31	9,924.32	5,781.87
Total Indirect Costs	91,710.88	316,399.04	320,541.49
Over/(Under) Recovery	-8,693.05	15,216.49	15,380.73

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	88,171.57	326,323.36	326,323.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-8,693.05	15,216.49	15,380.73
Total Projected Indirect 2022-2023 (Numerator)	96,864.62	311,106.87	310,942.63
Direct Costs	3,109,281.89	2,871,130.10	2,871,130.10
Rate for 2022-2023 **	3.12*	10.84*	10.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15050  
Form R0418**

Charlevoix Public Schools  
104 EAST SAINT MARYS DR  
CHARLEVOIX, MI 49720

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	184,100.61	1,158,146.12	1,158,146.12
2018-2019 Fixed Carry Forward	-33,602.14	12,704.92	13,056.58
Total Indirect Costs	217,702.75	1,145,441.20	1,145,089.54
2018-2019 Direct Costs	10,673,650.09	9,699,604.58	9,699,604.58
2020-2021 Rate	2.04*	11.81*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,043,249.84	10,225,003.09	10,225,003.09
Indirect costs based on rate ** multiplied by actual direct costs	225,282.30	1,207,572.86	1,207,572.86
2020-2021 Actual Indirect Costs	159,787.25	978,034.00	978,034.00
2018-2019 Fixed Carry Forward	-33,602.14	12,704.92	13,056.58
Total Indirect Costs	193,389.39	965,329.08	964,977.42
Over/(Under) Recovery	31,892.91	242,243.78	242,595.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	159,787.25	978,034.00	978,034.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	31,892.91	242,243.78	242,595.44
Total Projected Indirect 2022-2023 (Numerator)	127,894.34	735,790.22	735,438.56
Direct Costs	11,043,249.84	10,225,003.09	10,225,003.09
Rate for 2022-2023 **	1.16*	7.20*	7.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15060  
Form R0418**

East Jordan Public Schools  
P.O. Box 399  
East Jordan, MI 49727

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	45,045.00	868,318.83	868,318.83
2018-2019 Fixed Carry Forward	112,036.11	-46,336.28	-46,336.28
Total Indirect Costs	-66,991.11	914,655.11	914,655.11
2018-2019 Direct Costs	9,643,958.48	8,820,684.65	8,820,684.65
2020-2021 Rate	0.00*	10.37*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,109,174.66	9,291,041.41	9,291,041.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	963,480.99	963,480.99
2020-2021 Actual Indirect Costs	164,732.92	982,866.17	982,866.17
2018-2019 Fixed Carry Forward	112,036.11	-46,336.28	-46,336.28
Total Indirect Costs	52,696.81	1,029,202.45	1,029,202.45
Over/(Under) Recovery	0.00	-65,721.46	-65,721.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	164,732.92	982,866.17	982,866.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-65,721.46	-65,721.46
Total Projected Indirect 2022-2023 (Numerator)	164,732.92	1,048,587.63	1,048,587.63
Direct Costs	10,109,174.66	9,291,041.41	9,291,041.41
Rate for 2022-2023 **	1.63*	11.29*	11.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15901  
Form R0418**

Concord Academy - Boyne  
401 EAST DIETZ RD  
BOYNE CITY, MI 49712

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	96,472.00	210,533.00	210,533.00
2018-2019 Fixed Carry Forward	-26,618.83	0.00	-24,305.81
Total Indirect Costs	123,090.83	210,533.00	234,838.81
2018-2019 Direct Costs	1,031,212.00	917,151.00	917,151.00
2020-2021 Rate	11.94*	22.96*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,148,615.00	1,060,885.00	1,060,885.00
Indirect costs based on rate ** multiplied by actual direct costs	137,144.63	159,132.75	265,221.25
2020-2021 Actual Indirect Costs	101,929.00	189,659.00	189,659.00
2018-2019 Fixed Carry Forward	-26,618.83	0.00	-24,305.81
Total Indirect Costs	128,547.83	189,659.00	213,964.81
Over/(Under) Recovery	8,596.80	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	101,929.00	189,659.00	189,659.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,596.80	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	93,332.20	189,659.00	189,659.00
Direct Costs	1,148,615.00	1,060,885.00	1,060,885.00
Rate for 2022-2023 **	8.13*	17.88*	17.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 15902  
Form R0418**

Charlevoix Academy  
115 WEST HURLBUT ST  
CHARLEVOIX, MI 49720

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	12,059.20	63,585.03	63,585.03
2018-2019 Fixed Carry Forward	10,987.64	4,530.48	5,220.62
Total Indirect Costs	1,071.56	59,054.55	58,364.41
2018-2019 Direct Costs	519,673.69	468,147.86	468,147.86
2020-2021 Rate	0.21*	12.61*	12.47**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	416,286.69	359,905.41	359,905.41
Indirect costs based on rate ** multiplied by actual direct costs	874.20	45,384.07	44,880.20
2020-2021 Actual Indirect Costs	3,755.52	60,136.80	60,136.80
2018-2019 Fixed Carry Forward	10,987.64	4,530.48	5,220.62
Total Indirect Costs	-7,232.12	55,606.32	54,916.18
Over/(Under) Recovery	8,106.32	-10,222.25	-10,035.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,755.52	60,136.80	60,136.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,106.32	-10,222.25	-10,035.98
Total Projected Indirect 2022-2023 (Numerator)	-4,350.80	70,359.05	70,172.78
Direct Costs	416,286.69	359,905.41	359,905.41
Rate for 2022-2023 **	0.00*	19.55*	19.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 16000  
Form R0418**

Cheb-Otsego-Presque Isle ESD  
6065 LEARNING LN  
INDIAN RIVER, MI 49749

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	652,554.66	1,128,727.15	1,128,727.15
2018-2019 Fixed Carry Forward	-103,999.57	-77,678.06	-77,678.06
Total Indirect Costs	756,554.23	1,206,405.21	1,206,405.21
2018-2019 Direct Costs	10,069,422.54	9,593,250.05	9,593,250.05
2020-2021 Rate	7.51*	12.58*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,427,494.01	11,188,319.31	11,188,319.31
Indirect costs based on rate ** multiplied by actual direct costs	858,204.80	1,407,490.57	1,407,490.57
2020-2021 Actual Indirect Costs	1,154,283.57	1,393,458.27	1,393,458.27
2018-2019 Fixed Carry Forward	-103,999.57	-77,678.06	-77,678.06
Total Indirect Costs	1,258,283.14	1,471,136.33	1,471,136.33
Over/(Under) Recovery	-400,078.34	-63,645.76	-63,645.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,154,283.57	1,393,458.27	1,393,458.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-400,078.34	-63,645.76	-63,645.76
Total Projected Indirect 2022-2023 (Numerator)	1,554,361.91	1,457,104.03	1,457,104.03
Direct Costs	11,427,494.01	11,188,319.31	11,188,319.31
Rate for 2022-2023 **	13.60*	13.02*	13.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 16015  
Form R0418**

Cheboygan Area Schools  
P.O. Box 100  
Cheboygan, MI 49721

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	526,786.67	2,150,456.05	2,150,456.05
2018-2019 Fixed Carry Forward	-78,391.63	-224,623.14	-225,029.59
Total Indirect Costs	605,178.30	2,375,079.19	2,375,485.64
2018-2019 Direct Costs	16,589,949.77	14,966,280.39	14,966,280.39
2020-2021 Rate	3.65*	15.87*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,933,536.86	14,507,787.11	14,507,787.11
Indirect costs based on rate ** multiplied by actual direct costs	581,574.10	2,176,168.07	2,302,385.81
2020-2021 Actual Indirect Costs	521,959.09	1,947,708.84	1,947,708.84
2018-2019 Fixed Carry Forward	-78,391.63	-224,623.14	-225,029.59
Total Indirect Costs	600,350.72	2,172,331.98	2,172,738.43
Over/(Under) Recovery	-18,776.62	0.00	129,647.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	521,959.09	1,947,708.84	1,947,708.84
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-18,776.62	0.00	129,647.38
Total Projected Indirect 2022-2023 (Numerator)	540,735.71	1,947,708.84	1,818,061.46
Direct Costs	15,933,536.86	14,507,787.11	14,507,787.11
Rate for 2022-2023 **	3.39*	13.43*	12.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 16050  
Form R0418**

Inland Lakes Schools  
4363 SOUTH STRAITS HWY  
INDIAN RIVER, MI 49749

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	233,738.85	899,738.49	899,738.49
2018-2019 Fixed Carry Forward	-24,563.51	0.00	185,690.89
Total Indirect Costs	258,302.36	899,738.49	714,047.60
2018-2019 Direct Costs	7,147,981.02	6,481,981.38	6,481,981.38
2020-2021 Rate	3.61*	13.88*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,583,400.11	6,926,404.43	6,926,404.43
Indirect costs based on rate ** multiplied by actual direct costs	273,760.74	961,384.93	763,289.77
2020-2021 Actual Indirect Costs	232,385.78	889,381.46	889,381.46
2018-2019 Fixed Carry Forward	-24,563.51	0.00	185,690.89
Total Indirect Costs	256,949.29	889,381.46	703,690.57
Over/(Under) Recovery	16,811.45	72,003.47	59,599.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	232,385.78	889,381.46	889,381.46
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,811.45	72,003.47	59,599.20
Total Projected Indirect 2022-2023 (Numerator)	215,574.33	817,377.99	829,782.26
Direct Costs	7,583,400.11	6,926,404.43	6,926,404.43
Rate for 2022-2023 **	2.84*	11.80*	11.98**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 16070  
Form R0418**

Mackinaw City Public Schools  
609 WEST CENTRAL AVE  
MACKINAW CITY, MI 49701

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	45,678.11	207,931.03	207,931.03
2018-2019 Fixed Carry Forward	-1,646.95	-8,057.48	-8,041.69
Total Indirect Costs	47,325.06	215,988.51	215,972.72
2018-2019 Direct Costs	2,377,322.42	2,215,069.50	2,215,069.50
2020-2021 Rate	1.99*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,745,580.66	2,445,796.29	2,445,796.29
Indirect costs based on rate ** multiplied by actual direct costs	54,637.06	238,465.14	238,465.14
2020-2021 Actual Indirect Costs	54,680.79	354,465.16	354,465.16
2018-2019 Fixed Carry Forward	-1,646.95	-8,057.48	-8,041.69
Total Indirect Costs	56,327.74	362,522.64	362,506.85
Over/(Under) Recovery	-1,690.68	-124,057.50	-124,041.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	54,680.79	354,465.16	354,465.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,690.68	-124,057.50	-124,041.71
Total Projected Indirect 2022-2023 (Numerator)	56,371.47	478,522.66	478,506.87
Direct Costs	2,745,580.66	2,445,796.29	2,445,796.29
Rate for 2022-2023 **	2.05*	19.57*	19.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 16100  
Form R0418**

Wolverine Community School District  
5993 W SHOLES ST  
WOLVERINE, MI 49799

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	114,164.89	402,481.29	402,481.29
2018-2019 Fixed Carry Forward	7,483.59	0.00	42,536.69
Total Indirect Costs	106,681.30	402,481.29	359,944.60
2018-2019 Direct Costs	2,861,608.01	2,573,291.61	2,573,291.61
2020-2021 Rate	3.73*	15.64*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,727,518.58	2,488,412.61	2,488,412.61
Indirect costs based on rate ** multiplied by actual direct costs	101,736.44	373,261.89	348,128.92
2020-2021 Actual Indirect Costs	85,779.88	324,885.85	324,885.85
2018-2019 Fixed Carry Forward	7,483.59	0.00	42,536.69
Total Indirect Costs	78,296.29	324,885.85	282,349.16
Over/(Under) Recovery	23,440.15	0.00	65,779.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	85,779.88	324,885.85	324,885.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	23,440.15	0.00	65,779.76
Total Projected Indirect 2022-2023 (Numerator)	62,339.73	324,885.85	259,106.09
Direct Costs	2,727,518.58	2,488,412.61	2,488,412.61
Rate for 2022-2023 **	2.29*	13.06*	10.41**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17000  
Form R0418**

Eastern Upper Peninsula ISD  
315 ARMORY PLACE  
SAULT STE. MARIE, MI 49783

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,542,993.19	2,095,354.22	2,095,354.22
2018-2019 Fixed Carry Forward	-103,430.51	0.00	-55,808.42
Total Indirect Costs	1,646,423.70	2,095,354.22	2,151,162.64
2018-2019 Direct Costs	10,807,527.66	10,274,175.63	10,274,175.63
2020-2021 Rate	15.23*	20.39*	20.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,440,025.54	11,907,013.42	11,907,013.42
Indirect costs based on rate ** multiplied by actual direct costs	1,866,003.83	1,786,052.01	2,493,328.61
2020-2021 Actual Indirect Costs	2,007,320.22	2,566,250.34	2,566,250.34
2018-2019 Fixed Carry Forward	-103,430.51	0.00	-55,808.42
Total Indirect Costs	2,110,750.73	2,566,250.34	2,622,058.76
Over/(Under) Recovery	0.00	0.00	-128,730.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,007,320.22	2,566,250.34	2,566,250.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-128,730.15
Total Projected Indirect 2022-2023 (Numerator)	2,007,320.22	2,566,250.34	2,694,980.49
Direct Costs	12,440,025.54	11,907,013.42	11,907,013.42
Rate for 2022-2023 **	16.14*	21.55*	22.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17010  
Form R0418**

Sault Ste. Marie Area Schools  
876 MARQUETTE AVE  
SAULT SAINTE MARIE, MI 49783

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	864,650.72	3,451,176.59	3,451,176.59
2018-2019 Fixed Carry Forward	111,997.70	0.00	-172,022.14
Total Indirect Costs	752,653.02	3,451,176.59	3,623,198.73
2018-2019 Direct Costs	20,434,090.61	17,847,564.74	17,847,564.74
2020-2021 Rate	3.68*	19.34*	20.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,470,346.60	18,742,657.17	18,742,657.17
Indirect costs based on rate ** multiplied by actual direct costs	753,308.75	2,811,398.58	3,804,759.41
2020-2021 Actual Indirect Costs	902,111.22	3,374,211.01	3,374,211.01
2018-2019 Fixed Carry Forward	111,997.70	0.00	-172,022.14
Total Indirect Costs	790,113.52	3,374,211.01	3,546,233.15
Over/(Under) Recovery	-36,804.77	0.00	258,526.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	902,111.22	3,374,211.01	3,374,211.01
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-36,804.77	0.00	258,526.26
Total Projected Indirect 2022-2023 (Numerator)	938,915.99	3,374,211.01	3,115,684.75
Direct Costs	20,470,346.60	18,742,657.17	18,742,657.17
Rate for 2022-2023 **	4.59*	18.00*	16.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17050  
Form R0418**

DeTour Area Schools  
P.O. Box 429  
DeTour Village, MI 49725

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	144,452.71	443,823.83	443,823.83
2018-2019 Fixed Carry Forward	-36,519.84	-48,061.29	-48,249.44
Total Indirect Costs	180,972.55	491,885.12	492,073.27
2018-2019 Direct Costs	3,304,151.33	3,004,780.21	3,004,780.21
2020-2021 Rate	5.48*	16.37*	16.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,527,307.21	3,227,722.24	3,227,722.24
Indirect costs based on rate ** multiplied by actual direct costs	193,296.44	484,158.34	528,700.90
2020-2021 Actual Indirect Costs	143,103.51	442,688.48	442,688.48
2018-2019 Fixed Carry Forward	-36,519.84	-48,061.29	-48,249.44
Total Indirect Costs	179,623.35	490,749.77	490,937.92
Over/(Under) Recovery	13,673.09	0.00	37,762.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	143,103.51	442,688.48	442,688.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	13,673.09	0.00	37,762.98
Total Projected Indirect 2022-2023 (Numerator)	129,430.42	442,688.48	404,925.50
Direct Costs	3,527,307.21	3,227,722.24	3,227,722.24
Rate for 2022-2023 **	3.67*	13.72*	12.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17090  
Form R0418**

Pickford Public Schools  
333 S Pleasant Street  
Pickford, MI 49774

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	235,854.97	535,859.28	535,859.28
2018-2019 Fixed Carry Forward	-91,079.46	-163,702.62	-163,702.62
Total Indirect Costs	326,934.43	699,561.90	699,561.90
2018-2019 Direct Costs	4,148,499.81	3,848,495.50	3,848,495.50
2020-2021 Rate	7.88*	18.18*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,715,273.55	4,454,276.25	4,454,276.25
Indirect costs based on rate ** multiplied by actual direct costs	371,563.56	668,141.44	809,787.42
2020-2021 Actual Indirect Costs	303,814.24	564,811.54	564,811.54
2018-2019 Fixed Carry Forward	-91,079.46	-163,702.62	-163,702.62
Total Indirect Costs	394,893.70	728,514.16	728,514.16
Over/(Under) Recovery	-23,330.14	0.00	81,273.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	303,814.24	564,811.54	564,811.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-23,330.14	0.00	81,273.26
Total Projected Indirect 2022-2023 (Numerator)	327,144.38	564,811.54	483,538.28
Direct Costs	4,715,273.55	4,454,276.25	4,454,276.25
Rate for 2022-2023 **	6.94*	12.68*	10.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17110  
Form R0418**

Rudyard Area Schools  
11185 W 2nd St  
Rudyard, MI 49780

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	310,371.24	1,024,790.65	1,024,790.65
2018-2019 Fixed Carry Forward	25,002.17	0.00	-63,250.96
Total Indirect Costs	285,369.07	1,024,790.65	1,088,041.61
2018-2019 Direct Costs	6,320,867.64	5,606,448.23	5,606,448.23
2020-2021 Rate	4.51*	18.28*	19.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,262,085.95	6,561,370.01	6,561,370.01
Indirect costs based on rate ** multiplied by actual direct costs	327,520.08	984,205.50	1,273,561.92
2020-2021 Actual Indirect Costs	348,554.03	1,049,269.97	1,049,269.97
2018-2019 Fixed Carry Forward	25,002.17	0.00	-63,250.96
Total Indirect Costs	323,551.86	1,049,269.97	1,112,520.93
Over/(Under) Recovery	3,968.22	0.00	161,040.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	348,554.03	1,049,269.97	1,049,269.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,968.22	0.00	161,040.99
Total Projected Indirect 2022-2023 (Numerator)	344,585.81	1,049,269.97	888,228.98
Direct Costs	7,262,085.95	6,561,370.01	6,561,370.01
Rate for 2022-2023 **	4.74*	15.99*	13.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17140  
Form R0418**

Brimley Area Schools  
7134 SOUTH M 221  
BRIMLEY, MI 49715

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	336,091.58	1,013,768.50	1,013,768.50
2018-2019 Fixed Carry Forward	-50,077.35	-310,352.20	-307,826.21
Total Indirect Costs	386,168.93	1,324,120.70	1,321,594.71
2018-2019 Direct Costs	5,641,800.41	4,964,123.49	4,964,123.49
2020-2021 Rate	6.84*	26.67*	26.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,150,101.13	5,465,071.97	5,465,071.97
Indirect costs based on rate ** multiplied by actual direct costs	420,666.92	819,760.80	1,366,267.99
2020-2021 Actual Indirect Costs	394,753.55	1,079,782.71	1,079,782.71
2018-2019 Fixed Carry Forward	-50,077.35	-310,352.20	-307,826.21
Total Indirect Costs	444,830.90	1,390,134.91	1,387,608.92
Over/(Under) Recovery	-24,163.98	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	394,753.55	1,079,782.71	1,079,782.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-24,163.98	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	418,917.53	1,079,782.71	1,079,782.71
Direct Costs	6,150,101.13	5,465,071.97	5,465,071.97
Rate for 2022-2023 **	6.81*	19.76*	19.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17160  
Form R0418**

Whitefish Township Schools  
7221 NORTH M 123  
PARADISE, MI 49768

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	86,905.09	448,156.52	448,156.52
2018-2019 Fixed Carry Forward	-17,611.85	0.00	0.00
Total Indirect Costs	104,516.94	448,156.52	448,156.52
2018-2019 Direct Costs	1,358,468.39	997,216.96	997,216.96
2020-2021 Rate	7.69*	44.94*	44.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,327,549.25	1,097,386.16	1,097,386.16
Indirect costs based on rate ** multiplied by actual direct costs	102,088.54	164,607.92	274,346.54
2020-2021 Actual Indirect Costs	124,075.78	367,700.47	367,700.47
2018-2019 Fixed Carry Forward	-17,611.85	0.00	0.00
Total Indirect Costs	141,687.63	367,700.47	367,700.47
Over/(Under) Recovery	-39,599.09	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	124,075.78	367,700.47	367,700.47
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,599.09	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	163,674.87	367,700.47	367,700.47
Direct Costs	1,327,549.25	1,097,386.16	1,097,386.16
Rate for 2022-2023 **	12.33*	33.51*	33.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17900  
Form R0418**

Lake Superior Academy  
8936 S MACKINAC TRL  
SAULT S MARIE, MI 49783

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,779.66	88,800.61	88,800.61
2018-2019 Fixed Carry Forward	4,844.24	0.00	0.00
Total Indirect Costs	1,935.42	88,800.61	88,800.61
2018-2019 Direct Costs	486,355.59	404,334.64	404,334.64
2020-2021 Rate	0.40*	21.96*	21.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	657,781.90	569,832.12	569,832.12
Indirect costs based on rate ** multiplied by actual direct costs	2,631.13	85,474.82	125,135.13
2020-2021 Actual Indirect Costs	1,533.67	89,483.45	89,483.45
2018-2019 Fixed Carry Forward	4,844.24	0.00	0.00
Total Indirect Costs	-3,310.57	89,483.45	89,483.45
Over/(Under) Recovery	5,941.70	0.00	35,651.68

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,533.67	89,483.45	89,483.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,941.70	0.00	35,651.68
Total Projected Indirect 2022-2023 (Numerator)	-4,408.03	89,483.45	53,831.77
Direct Costs	657,781.90	569,832.12	569,832.12
Rate for 2022-2023 **	0.00*	15.70*	9.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17901  
Form R0418**

Joseph K. Lumsden Bahweting Anishnabe Academy  
1301 MARQUETTE AVE  
SAULT SAINTE MARIE, MI 49783

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	863,906.24	2,140,910.65	2,140,910.65
2018-2019 Fixed Carry Forward	73,603.82	0.00	-74,363.31
Total Indirect Costs	790,302.42	2,140,910.65	2,215,273.96
2018-2019 Direct Costs	10,159,642.28	8,882,637.87	8,882,637.87
2020-2021 Rate	7.78*	24.10*	24.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,472,864.84	9,251,092.66	9,251,092.66
Indirect costs based on rate ** multiplied by actual direct costs	814,788.88	1,387,663.90	2,307,222.51
2020-2021 Actual Indirect Costs	832,671.21	2,054,443.39	2,054,443.39
2018-2019 Fixed Carry Forward	73,603.82	0.00	-74,363.31
Total Indirect Costs	759,067.39	2,054,443.39	2,128,806.70
Over/(Under) Recovery	55,721.49	0.00	178,415.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	832,671.21	2,054,443.39	2,054,443.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	55,721.49	0.00	178,415.81
Total Projected Indirect 2022-2023 (Numerator)	776,949.72	2,054,443.39	1,876,027.58
Direct Costs	10,472,864.84	9,251,092.66	9,251,092.66
Rate for 2022-2023 **	7.42*	22.21*	20.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17902  
Form R0418**

Ojibwe Charter School  
12099 W LAKESHORE DR  
BRIMLEY, MI 49715

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	130,040.27	272,015.98	272,015.98
2018-2019 Fixed Carry Forward	7,250.56	0.00	-7,025.28
Total Indirect Costs	122,789.71	272,015.98	279,041.26
2018-2019 Direct Costs	1,476,636.92	1,334,661.21	1,334,661.21
2020-2021 Rate	8.32*	20.38*	20.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,686,755.23	1,510,816.55	1,510,816.55
Indirect costs based on rate ** multiplied by actual direct costs	140,338.04	226,622.48	315,911.74
2020-2021 Actual Indirect Costs	162,622.70	338,561.38	338,561.38
2018-2019 Fixed Carry Forward	7,250.56	0.00	-7,025.28
Total Indirect Costs	155,372.14	338,561.38	345,586.66
Over/(Under) Recovery	-15,034.10	0.00	-29,674.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	162,622.70	338,561.38	338,561.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-15,034.10	0.00	-29,674.92
Total Projected Indirect 2022-2023 (Numerator)	177,656.80	338,561.38	368,236.30
Direct Costs	1,686,755.23	1,510,816.55	1,510,816.55
Rate for 2022-2023 **	10.53*	22.41*	24.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 17903  
Form R0418**

DeTour Arts and Technology Academy  
202 DIVISION ST  
DE TOUR VILLAGE, MI 49725

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	35,627.90	52,572.90	52,572.90
2018-2019 Fixed Carry Forward	-13,845.04	-9,733.59	-9,733.59
Total Indirect Costs	49,472.94	62,306.49	62,306.49
2018-2019 Direct Costs	815,120.13	798,175.13	798,175.13
2020-2021 Rate	6.07*	7.81*	7.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	906,797.90	890,276.39	890,276.39
Indirect costs based on rate ** multiplied by actual direct costs	55,042.63	69,530.59	69,530.59
2020-2021 Actual Indirect Costs	42,747.60	59,269.11	59,269.11
2018-2019 Fixed Carry Forward	-13,845.04	-9,733.59	-9,733.59
Total Indirect Costs	56,592.64	69,002.70	69,002.70
Over/(Under) Recovery	-1,550.01	527.89	527.89

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	42,747.60	59,269.11	59,269.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,550.01	527.89	527.89
Total Projected Indirect 2022-2023 (Numerator)	44,297.61	58,741.22	58,741.22
Direct Costs	906,797.90	890,276.39	890,276.39
Rate for 2022-2023 **	4.89*	6.60*	6.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 18000  
Form R0418**

Clare-Gladwin Regional Education Service District  
4041 EAST MANNSIDING RD  
CLARE, MI 48617

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,158,701.71	2,587,272.74	2,587,272.74
2018-2019 Fixed Carry Forward	0.00	0.00	-282,297.85
Total Indirect Costs	2,158,701.71	2,587,272.74	2,869,570.59
2018-2019 Direct Costs	12,472,345.75	12,086,490.72	12,086,490.72
2020-2021 Rate	17.31*	21.41*	23.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,080,680.52	12,723,309.05	12,723,309.05
Indirect costs based on rate ** multiplied by actual direct costs	1,962,102.08	1,908,496.36	3,020,513.57
2020-2021 Actual Indirect Costs	2,100,011.89	2,568,964.97	2,568,964.97
2018-2019 Fixed Carry Forward	0.00	0.00	-282,297.85
Total Indirect Costs	2,100,011.89	2,568,964.97	2,851,262.82
Over/(Under) Recovery	0.00	0.00	169,250.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,100,011.89	2,568,964.97	2,568,964.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	169,250.75
Total Projected Indirect 2022-2023 (Numerator)	2,100,011.89	2,568,964.97	2,399,714.22
Direct Costs	13,080,680.52	12,723,309.05	12,723,309.05
Rate for 2022-2023 **	16.05*	20.19*	18.86**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 18010  
Form R0418**

Clare Public Schools  
201 EAST STATE ST  
CLARE, MI 48617

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	835,934.21	1,963,245.22	1,963,245.22
2018-2019 Fixed Carry Forward	-8,347.39	0.00	24,817.64
Total Indirect Costs	844,281.60	1,963,245.22	1,938,427.58
2018-2019 Direct Costs	13,961,024.98	12,833,713.97	12,833,713.97
2020-2021 Rate	6.05*	15.30*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,139,871.69	13,963,469.03	13,963,469.03
Indirect costs based on rate ** multiplied by actual direct costs	915,962.24	2,094,520.35	2,108,483.82
2020-2021 Actual Indirect Costs	1,236,817.31	2,413,219.97	2,413,219.97
2018-2019 Fixed Carry Forward	-8,347.39	0.00	24,817.64
Total Indirect Costs	1,245,164.70	2,413,219.97	2,388,402.33
Over/(Under) Recovery	-329,202.46	0.00	-279,918.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,236,817.31	2,413,219.97	2,413,219.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-329,202.46	0.00	-279,918.51
Total Projected Indirect 2022-2023 (Numerator)	1,566,019.77	2,413,219.97	2,693,138.48
Direct Costs	15,139,871.69	13,963,469.03	13,963,469.03
Rate for 2022-2023 **	10.34*	17.28*	19.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 18020  
Form R0418**

Farwell Area Schools  
399 E Michigan St  
FARWELL, MI 48622

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	414,330.97	1,366,616.77	1,366,616.77
2018-2019 Fixed Carry Forward	10,834.80	46,856.13	47,043.25
Total Indirect Costs	403,496.17	1,319,760.64	1,319,573.52
2018-2019 Direct Costs	11,559,217.07	10,606,931.27	10,606,931.27
2020-2021 Rate	3.49*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,525,950.18	10,852,356.80	10,852,356.80
Indirect costs based on rate ** multiplied by actual direct costs	402,255.66	1,350,033.19	1,350,033.19
2020-2021 Actual Indirect Costs	500,898.68	1,174,492.06	1,174,492.06
2018-2019 Fixed Carry Forward	10,834.80	46,856.13	47,043.25
Total Indirect Costs	490,063.88	1,127,635.93	1,127,448.81
Over/(Under) Recovery	-87,808.22	74,132.42	74,194.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	500,898.68	1,174,492.06	1,174,492.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-87,808.22	74,132.42	74,194.79
Total Projected Indirect 2022-2023 (Numerator)	588,706.90	1,100,359.64	1,100,297.27
Direct Costs	11,525,950.18	10,852,356.80	10,852,356.80
Rate for 2022-2023 **	5.11*	10.14*	10.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 18060  
Form R0418**

Harrison Community Schools  
P.O. Box 529  
Harrison, MI 48625

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	526,338.89	1,684,339.06	1,684,339.06
2018-2019 Fixed Carry Forward	-46,300.63	42,134.09	42,134.09
Total Indirect Costs	572,639.52	1,642,204.97	1,642,204.97
2018-2019 Direct Costs	14,817,070.98	13,659,070.81	13,659,070.81
2020-2021 Rate	3.86*	12.02*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,470,116.90	14,219,915.23	14,219,915.23
Indirect costs based on rate ** multiplied by actual direct costs	597,146.51	1,709,233.81	1,709,233.81
2020-2021 Actual Indirect Costs	537,869.37	1,788,071.04	1,788,071.04
2018-2019 Fixed Carry Forward	-46,300.63	42,134.09	42,134.09
Total Indirect Costs	584,170.00	1,745,936.95	1,745,936.95
Over/(Under) Recovery	12,976.51	-36,703.14	-36,703.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	537,869.37	1,788,071.04	1,788,071.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,976.51	-36,703.14	-36,703.14
Total Projected Indirect 2022-2023 (Numerator)	524,892.86	1,824,774.18	1,824,774.18
Direct Costs	15,470,116.90	14,219,915.23	14,219,915.23
Rate for 2022-2023 **	3.39*	12.83*	12.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19000  
Form R0418**

Clinton County RESA  
1013 SOUTH US HIGHWAY 27 STE A  
SAINT JOHNS, MI 48879

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,176,264.39	1,820,017.22	1,820,017.22
2018-2019 Fixed Carry Forward	-43,987.02	0.00	212,917.29
Total Indirect Costs	1,220,251.41	1,820,017.22	1,607,099.93
2018-2019 Direct Costs	15,356,073.03	14,712,320.20	14,712,320.20
2020-2021 Rate	7.95*	12.37*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,639,992.04	15,965,965.67	15,965,965.67
Indirect costs based on rate ** multiplied by actual direct costs	1,322,879.37	1,974,989.95	1,743,483.45
2020-2021 Actual Indirect Costs	1,084,483.83	1,758,510.20	1,758,510.20
2018-2019 Fixed Carry Forward	-43,987.02	0.00	212,917.29
Total Indirect Costs	1,128,470.85	1,758,510.20	1,545,592.91
Over/(Under) Recovery	64,802.84	72,159.91	65,963.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,084,483.83	1,758,510.20	1,758,510.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	64,802.84	72,159.91	65,963.51
Total Projected Indirect 2022-2023 (Numerator)	1,019,680.99	1,686,350.29	1,692,546.69
Direct Costs	16,639,992.04	15,965,965.67	15,965,965.67
Rate for 2022-2023 **	6.13*	10.56*	10.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19010  
Form R0418**

DeWitt Public Schools  
P.O. Box 800  
DeWitt, MI 48820

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	954,536.66	3,463,341.68	3,463,341.68
2018-2019 Fixed Carry Forward	-79,025.33	-189,048.39	-189,245.06
Total Indirect Costs	1,033,561.99	3,652,390.07	3,652,586.74
2018-2019 Direct Costs	29,854,644.08	27,143,877.06	27,143,877.06
2020-2021 Rate	3.46*	13.46*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,938,679.96	29,053,180.05	29,053,180.05
Indirect costs based on rate ** multiplied by actual direct costs	1,105,078.33	3,910,558.03	3,910,558.03
2020-2021 Actual Indirect Costs	967,732.02	3,623,962.93	3,623,962.93
2018-2019 Fixed Carry Forward	-79,025.33	-189,048.39	-189,245.06
Total Indirect Costs	1,046,757.35	3,813,011.32	3,813,207.99
Over/(Under) Recovery	58,320.98	97,546.71	97,350.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	967,732.02	3,623,962.93	3,623,962.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	58,320.98	97,546.71	97,350.04
Total Projected Indirect 2022-2023 (Numerator)	909,411.04	3,526,416.22	3,526,612.89
Direct Costs	31,938,679.96	29,053,180.05	29,053,180.05
Rate for 2022-2023 **	2.85*	12.14*	12.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19070  
Form R0418**

Fowler Public Schools  
P.O. Box 408  
Fowler, MI 48835

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	40,100.09	365,320.28	365,320.28
2018-2019 Fixed Carry Forward	-1,163.72	31,675.45	31,299.34
Total Indirect Costs	41,263.81	333,644.83	334,020.94
2018-2019 Direct Costs	4,889,918.79	4,564,698.60	4,564,698.60
2020-2021 Rate	0.84*	7.31*	7.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,247,051.94	4,877,236.94	4,877,236.94
Indirect costs based on rate ** multiplied by actual direct costs	44,075.24	356,526.02	357,013.74
2020-2021 Actual Indirect Costs	42,753.05	412,568.05	412,568.05
2018-2019 Fixed Carry Forward	-1,163.72	31,675.45	31,299.34
Total Indirect Costs	43,916.77	380,892.60	381,268.71
Over/(Under) Recovery	158.47	-24,366.58	-24,254.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	42,753.05	412,568.05	412,568.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	158.47	-24,366.58	-24,254.97
Total Projected Indirect 2022-2023 (Numerator)	42,594.58	436,934.63	436,823.02
Direct Costs	5,247,051.94	4,877,236.94	4,877,236.94
Rate for 2022-2023 **	0.81*	8.96*	8.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19100  
Form R0418**

Bath Community Schools  
6175 E. Clark Road  
Bath, MI 48808

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	496,971.69	1,434,207.86	1,434,207.86
2018-2019 Fixed Carry Forward	-37,781.15	27,413.32	24,466.16
Total Indirect Costs	534,752.84	1,406,794.54	1,409,741.70
2018-2019 Direct Costs	10,996,569.84	10,059,333.67	10,059,333.67
2020-2021 Rate	4.86*	13.98*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,904,069.20	9,813,979.44	9,813,979.44
Indirect costs based on rate ** multiplied by actual direct costs	529,937.76	1,371,994.33	1,374,938.52
2020-2021 Actual Indirect Costs	521,073.49	1,611,163.25	1,611,163.25
2018-2019 Fixed Carry Forward	-37,781.15	27,413.32	24,466.16
Total Indirect Costs	558,854.64	1,583,749.93	1,586,697.09
Over/(Under) Recovery	-28,916.88	-211,755.60	-211,758.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	521,073.49	1,611,163.25	1,611,163.25
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-28,916.88	-211,755.60	-211,758.57
Total Projected Indirect 2022-2023 (Numerator)	549,990.37	1,822,918.85	1,822,921.82
Direct Costs	10,904,069.20	9,813,979.44	9,813,979.44
Rate for 2022-2023 **	5.04*	18.57*	18.57**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19120  
Form R0418**

Ovid-Elsie Area Schools  
8989 EAST COLONY RD  
ELSIE, MI 48831

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	290,782.43	2,320,787.87	2,320,787.87
2018-2019 Fixed Carry Forward	0.00	0.00	-282,917.25
Total Indirect Costs	290,782.43	2,320,787.87	2,603,705.12
2018-2019 Direct Costs	14,735,125.57	12,705,120.13	12,705,120.13
2020-2021 Rate	1.97*	18.27*	20.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,529,597.87	13,562,706.08	13,562,706.08
Indirect costs based on rate ** multiplied by actual direct costs	305,933.08	2,034,405.91	2,778,998.48
2020-2021 Actual Indirect Costs	301,200.24	2,268,092.03	2,268,092.03
2018-2019 Fixed Carry Forward	0.00	0.00	-282,917.25
Total Indirect Costs	301,200.24	2,268,092.03	2,551,009.28
Over/(Under) Recovery	4,732.84	0.00	227,989.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	301,200.24	2,268,092.03	2,268,092.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,732.84	0.00	227,989.20
Total Projected Indirect 2022-2023 (Numerator)	296,467.40	2,268,092.03	2,040,102.83
Direct Costs	15,529,597.87	13,562,706.08	13,562,706.08
Rate for 2022-2023 **	1.91*	16.72*	15.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19125  
Form R0418**

Pewamo-Westphalia Community Schools  
5101 SOUTH CLINTONIA RD  
WESTPHALIA, MI 48894

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	192,127.59	816,623.67	816,623.67
2018-2019 Fixed Carry Forward	-4,376.41	-53,932.20	-62,869.62
Total Indirect Costs	196,504.00	870,555.87	879,493.29
2018-2019 Direct Costs	6,367,654.72	5,743,158.64	5,743,158.64
2020-2021 Rate	3.09*	15.16*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,097,579.00	6,533,993.41	6,533,993.41
Indirect costs based on rate ** multiplied by actual direct costs	219,315.19	980,099.01	1,000,354.39
2020-2021 Actual Indirect Costs	271,547.82	835,133.41	835,133.41
2018-2019 Fixed Carry Forward	-4,376.41	-53,932.20	-62,869.62
Total Indirect Costs	275,924.23	889,065.61	898,003.03
Over/(Under) Recovery	-56,609.04	0.00	102,351.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	271,547.82	835,133.41	835,133.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-56,609.04	0.00	102,351.36
Total Projected Indirect 2022-2023 (Numerator)	328,156.86	835,133.41	732,782.05
Direct Costs	7,097,579.00	6,533,993.41	6,533,993.41
Rate for 2022-2023 **	4.62*	12.78*	11.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19140  
Form R0418**

St. Johns Public Schools  
501 WEST SICKLES ST  
SAINT JOHNS, MI 48879

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,162,848.71	4,426,198.76	4,426,198.76
2018-2019 Fixed Carry Forward	29,818.85	0.00	-45,208.02
Total Indirect Costs	1,133,029.86	4,426,198.76	4,471,406.78
2018-2019 Direct Costs	26,786,214.53	23,522,864.48	23,522,864.48
2020-2021 Rate	4.23*	18.82*	19.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,450,030.17	24,625,473.82	24,625,473.82
Indirect costs based on rate ** multiplied by actual direct costs	1,161,136.28	3,693,821.07	4,681,302.57
2020-2021 Actual Indirect Costs	1,012,821.54	3,837,377.89	3,837,377.89
2018-2019 Fixed Carry Forward	29,818.85	0.00	-45,208.02
Total Indirect Costs	983,002.69	3,837,377.89	3,882,585.91
Over/(Under) Recovery	178,133.59	0.00	798,716.66

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,012,821.54	3,837,377.89	3,837,377.89
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	178,133.59	0.00	798,716.66
Total Projected Indirect 2022-2023 (Numerator)	834,687.95	3,837,377.89	3,038,661.23
Direct Costs	27,450,030.17	24,625,473.82	24,625,473.82
Rate for 2022-2023 **	3.04*	15.58*	12.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 19900  
Form R0418**

Michigan International Prep School  
8989 E. Colony Road  
Elsie, MI 48331

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	214,887.96	345,859.16	345,859.16
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	214,887.96	345,859.16	345,859.16
2018-2019 Direct Costs	2,668,540.49	2,537,569.29	2,537,569.29
2020-2021 Rate	8.05*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,430,951.42	7,202,079.60	7,202,079.60
Indirect costs based on rate ** multiplied by actual direct costs	598,191.59	981,643.45	981,643.45
2020-2021 Actual Indirect Costs	593,842.84	822,714.66	822,714.66
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	593,842.84	822,714.66	822,714.66
Over/(Under) Recovery	4,348.75	158,928.79	158,928.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	593,842.84	822,714.66	822,714.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,348.75	158,928.79	158,928.79
Total Projected Indirect 2022-2023 (Numerator)	589,494.09	663,785.87	663,785.87
Direct Costs	7,430,951.42	7,202,079.60	7,202,079.60
Rate for 2022-2023 **	7.93*	9.22*	9.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 20015  
Form R0418**

Crawford AuSable Schools  
1135 NORTH OLD 27  
GRAYLING, MI 49738

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	591,477.64	1,880,354.76	1,880,354.76
2018-2019 Fixed Carry Forward	-43,765.95	3,900.74	4,315.08
Total Indirect Costs	635,243.59	1,876,454.02	1,876,039.68
2018-2019 Direct Costs	15,619,735.53	14,330,858.41	14,330,858.41
2020-2021 Rate	4.07*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,256,459.44	15,963,030.70	15,963,030.70
Indirect costs based on rate ** multiplied by actual direct costs	702,337.90	2,089,560.72	2,089,560.72
2020-2021 Actual Indirect Costs	584,104.98	1,877,533.72	1,877,533.72
2018-2019 Fixed Carry Forward	-43,765.95	3,900.74	4,315.08
Total Indirect Costs	627,870.93	1,873,632.98	1,873,218.64
Over/(Under) Recovery	74,466.97	215,927.74	216,342.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	584,104.98	1,877,533.72	1,877,533.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	74,466.97	215,927.74	216,342.08
Total Projected Indirect 2022-2023 (Numerator)	509,638.01	1,661,605.98	1,661,191.64
Direct Costs	17,256,459.44	15,963,030.70	15,963,030.70
Rate for 2022-2023 **	2.95*	10.41*	10.41**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21000  
Form R0418**

Delta-Schoolcraft ISD  
2525 3RD AVE S  
ESCANABA, MI 49829

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	834,618.94	1,332,035.19	1,332,035.19
2018-2019 Fixed Carry Forward	-9,890.07	-47,799.83	-47,960.48
Total Indirect Costs	844,509.01	1,379,835.02	1,379,995.67
2018-2019 Direct Costs	10,063,750.51	9,566,334.26	9,566,334.26
2020-2021 Rate	8.39*	14.42*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,672,328.86	10,034,227.05	10,034,227.05
Indirect costs based on rate ** multiplied by actual direct costs	895,408.39	1,446,935.54	1,447,938.96
2020-2021 Actual Indirect Costs	859,960.29	1,498,062.10	1,498,062.10
2018-2019 Fixed Carry Forward	-9,890.07	-47,799.83	-47,960.48
Total Indirect Costs	869,850.36	1,545,861.93	1,546,022.58
Over/(Under) Recovery	25,558.03	-98,926.39	-98,083.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	859,960.29	1,498,062.10	1,498,062.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	25,558.03	-98,926.39	-98,083.62
Total Projected Indirect 2022-2023 (Numerator)	834,402.26	1,596,988.49	1,596,145.72
Direct Costs	10,672,328.86	10,034,227.05	10,034,227.05
Rate for 2022-2023 **	7.82*	15.92*	15.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21010  
Form R0418**

Escanaba Area Public Schools  
1500 LUDINGTON ST  
ESCANABA, MI 49829

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	411,276.86	1,883,561.02	1,883,561.02
2018-2019 Fixed Carry Forward	31,219.85	128,150.54	128,150.54
Total Indirect Costs	380,057.01	1,755,410.48	1,755,410.48
2018-2019 Direct Costs	22,929,756.27	21,457,472.11	21,457,472.11
2020-2021 Rate	1.66*	8.18*	8.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	24,115,646.51	22,611,317.75	22,611,317.75
Indirect costs based on rate ** multiplied by actual direct costs	400,319.73	1,849,605.79	1,849,605.79
2020-2021 Actual Indirect Costs	414,882.69	1,919,211.45	1,919,211.45
2018-2019 Fixed Carry Forward	31,219.85	128,150.54	128,150.54
Total Indirect Costs	383,662.84	1,791,060.91	1,791,060.91
Over/(Under) Recovery	16,656.89	58,544.88	58,544.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	414,882.69	1,919,211.45	1,919,211.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,656.89	58,544.88	58,544.88
Total Projected Indirect 2022-2023 (Numerator)	398,225.80	1,860,666.57	1,860,666.57
Direct Costs	24,115,646.51	22,611,317.75	22,611,317.75
Rate for 2022-2023 **	1.65*	8.23*	8.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21025  
Form R0418**

Gladstone Area Schools  
400 SOUTH 10TH ST  
GLADSTONE, MI 49837

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	239,268.66	1,455,366.44	1,455,366.44
2018-2019 Fixed Carry Forward	-5,654.88	209,576.04	209,576.04
Total Indirect Costs	244,923.54	1,245,790.40	1,245,790.40
2018-2019 Direct Costs	14,562,270.90	13,346,173.12	13,346,173.12
2020-2021 Rate	1.68*	9.33*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,429,019.33	14,352,514.15	14,352,514.15
Indirect costs based on rate ** multiplied by actual direct costs	259,207.52	1,339,089.57	1,339,089.57
2020-2021 Actual Indirect Costs	224,798.20	1,301,303.38	1,301,303.38
2018-2019 Fixed Carry Forward	-5,654.88	209,576.04	209,576.04
Total Indirect Costs	230,453.08	1,091,727.34	1,091,727.34
Over/(Under) Recovery	28,754.44	247,362.23	247,362.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	224,798.20	1,301,303.38	1,301,303.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	28,754.44	247,362.23	247,362.23
Total Projected Indirect 2022-2023 (Numerator)	196,043.76	1,053,941.15	1,053,941.15
Direct Costs	15,429,019.33	14,352,514.15	14,352,514.15
Rate for 2022-2023 **	1.27*	7.34*	7.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21060  
Form R0418**

Rapid River Public Schools  
10070 US HIGHWAY 2  
Rapid River, MI 49878

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	201,764.06	503,971.66	503,971.66
2018-2019 Fixed Carry Forward	6,011.62	0.00	-17,247.53
Total Indirect Costs	195,752.44	503,971.66	521,219.19
2018-2019 Direct Costs	3,453,997.66	3,151,790.06	3,151,790.06
2020-2021 Rate	5.67*	15.99*	16.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,441,396.06	3,224,395.84	3,224,395.84
Indirect costs based on rate ** multiplied by actual direct costs	195,127.16	483,659.38	533,315.07
2020-2021 Actual Indirect Costs	161,352.05	378,352.27	378,352.27
2018-2019 Fixed Carry Forward	6,011.62	0.00	-17,247.53
Total Indirect Costs	155,340.43	378,352.27	395,599.80
Over/(Under) Recovery	39,786.73	0.00	45,905.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	161,352.05	378,352.27	378,352.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	39,786.73	0.00	45,905.09
Total Projected Indirect 2022-2023 (Numerator)	121,565.32	378,352.27	332,447.18
Direct Costs	3,441,396.06	3,224,395.84	3,224,395.84
Rate for 2022-2023 **	3.53*	11.73*	10.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21065  
Form R0418**

Big Bay De Noc School District  
8928 OO 25 RD  
COOKS, MI 49817

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	100,805.91	333,303.79	333,303.79
2018-2019 Fixed Carry Forward	-12,795.80	0.00	-15,702.03
Total Indirect Costs	113,601.71	333,303.79	349,005.82
2018-2019 Direct Costs	2,154,604.98	1,922,107.10	1,922,107.10
2020-2021 Rate	5.27*	17.34*	18.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,349,667.05	2,080,795.23	2,080,795.23
Indirect costs based on rate ** multiplied by actual direct costs	123,827.45	312,119.28	377,872.41
2020-2021 Actual Indirect Costs	122,334.37	391,206.19	391,206.19
2018-2019 Fixed Carry Forward	-12,795.80	0.00	-15,702.03
Total Indirect Costs	135,130.17	391,206.19	406,908.22
Over/(Under) Recovery	-11,302.72	0.00	-29,035.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	122,334.37	391,206.19	391,206.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,302.72	0.00	-29,035.81
Total Projected Indirect 2022-2023 (Numerator)	133,637.09	391,206.19	420,242.00
Direct Costs	2,349,667.05	2,080,795.23	2,080,795.23
Rate for 2022-2023 **	5.69*	18.80*	20.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21090  
Form R0418**

Bark River-Harris School District  
P.O. Box 350  
Harris, MI 49845

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	205,078.49	709,897.62	709,897.62
2018-2019 Fixed Carry Forward	2,278.77	6,871.83	7,373.32
Total Indirect Costs	202,799.72	703,025.79	702,524.30
2018-2019 Direct Costs	6,932,322.89	6,427,503.76	6,427,503.76
2020-2021 Rate	2.93*	10.94*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,390,340.31	6,814,135.62	6,814,135.62
Indirect costs based on rate ** multiplied by actual direct costs	216,536.97	745,466.44	744,785.02
2020-2021 Actual Indirect Costs	224,155.26	800,359.95	800,359.95
2018-2019 Fixed Carry Forward	2,278.77	6,871.83	7,373.32
Total Indirect Costs	221,876.49	793,488.12	792,986.63
Over/(Under) Recovery	-5,339.52	-48,021.68	-48,201.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	224,155.26	800,359.95	800,359.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,339.52	-48,021.68	-48,201.61
Total Projected Indirect 2022-2023 (Numerator)	229,494.78	848,381.63	848,561.56
Direct Costs	7,390,340.31	6,814,135.62	6,814,135.62
Rate for 2022-2023 **	3.11*	12.45*	12.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 21135  
Form R0418**

Mid Peninsula School District  
5055 SAINT NICHOLAS 31ST RD  
ROCK, MI 49880

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	89,652.87	261,787.62	261,787.62
2018-2019 Fixed Carry Forward	-8,346.21	0.00	-13,742.79
Total Indirect Costs	97,999.08	261,787.62	275,530.41
2018-2019 Direct Costs	1,778,673.69	1,606,538.94	1,606,538.94
2020-2021 Rate	5.51*	16.30*	17.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,088,098.58	1,877,265.54	1,877,265.54
Indirect costs based on rate ** multiplied by actual direct costs	115,054.23	281,589.83	321,951.04
2020-2021 Actual Indirect Costs	95,505.24	306,338.28	306,338.28
2018-2019 Fixed Carry Forward	-8,346.21	0.00	-13,742.79
Total Indirect Costs	103,851.45	306,338.28	320,081.07
Over/(Under) Recovery	11,202.78	0.00	1,869.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	95,505.24	306,338.28	306,338.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	11,202.78	0.00	1,869.97
Total Projected Indirect 2022-2023 (Numerator)	84,302.46	306,338.28	304,468.31
Direct Costs	2,088,098.58	1,877,265.54	1,877,265.54
Rate for 2022-2023 **	4.04*	16.32*	16.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 22000  
Form R0418**

Dickinson-Iron ISD  
1074 PYLE DR  
KINGSFORD, MI 49802

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,386,231.81	1,766,495.88	1,766,495.88
2018-2019 Fixed Carry Forward	0.00	0.00	71,314.97
Total Indirect Costs	1,386,231.81	1,766,495.88	1,695,180.91
2018-2019 Direct Costs	9,981,609.48	9,601,345.41	9,601,345.41
2020-2021 Rate	13.89*	18.40*	17.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,242,794.80	10,876,451.76	10,876,451.76
Indirect costs based on rate ** multiplied by actual direct costs	1,561,624.20	1,631,467.76	1,920,781.38
2020-2021 Actual Indirect Costs	1,813,858.91	2,180,201.95	2,180,201.95
2018-2019 Fixed Carry Forward	0.00	0.00	71,314.97
Total Indirect Costs	1,813,858.91	2,180,201.95	2,108,886.98
Over/(Under) Recovery	-252,234.71	0.00	-188,105.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,813,858.91	2,180,201.95	2,180,201.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-252,234.71	0.00	-188,105.60
Total Projected Indirect 2022-2023 (Numerator)	2,066,093.62	2,180,201.95	2,368,307.55
Direct Costs	11,242,794.80	10,876,451.76	10,876,451.76
Rate for 2022-2023 **	18.38*	20.05*	21.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 22010  
Form R0418**

Iron Mountain Public Schools  
217 IZZO MARIUCCI WAY  
IRON MOUNTAIN, MI 49801

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	814,249.79	1,505,985.23	1,505,985.23
2018-2019 Fixed Carry Forward	11,928.05	0.00	27,608.47
Total Indirect Costs	802,321.74	1,505,985.23	1,478,376.76
2018-2019 Direct Costs	8,596,857.59	7,905,122.15	7,905,122.15
2020-2021 Rate	9.33*	19.05*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,447,781.05	7,792,807.57	7,792,807.57
Indirect costs based on rate ** multiplied by actual direct costs	788,177.97	1,168,921.14	1,457,255.02
2020-2021 Actual Indirect Costs	746,177.06	1,401,150.54	1,401,150.54
2018-2019 Fixed Carry Forward	11,928.05	0.00	27,608.47
Total Indirect Costs	734,249.01	1,401,150.54	1,373,542.07
Over/(Under) Recovery	53,928.96	0.00	83,712.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	746,177.06	1,401,150.54	1,401,150.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	53,928.96	0.00	83,712.95
Total Projected Indirect 2022-2023 (Numerator)	692,248.10	1,401,150.54	1,317,437.59
Direct Costs	8,447,781.05	7,792,807.57	7,792,807.57
Rate for 2022-2023 **	8.19*	17.98*	16.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 22025  
Form R0418**

Norway-Vulcan Area Schools  
300 SECTION ST  
NORWAY, MI 49870

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	267,951.44	857,512.02	857,512.02
2018-2019 Fixed Carry Forward	19,206.16	10,829.29	9,230.95
Total Indirect Costs	248,745.28	846,682.73	848,281.07
2018-2019 Direct Costs	6,504,692.13	5,915,131.55	5,915,131.55
2020-2021 Rate	3.82*	14.31*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,016,505.28	6,443,108.40	6,443,108.40
Indirect costs based on rate ** multiplied by actual direct costs	268,030.50	922,008.81	923,941.74
2020-2021 Actual Indirect Costs	210,149.80	783,546.68	783,546.68
2018-2019 Fixed Carry Forward	19,206.16	10,829.29	9,230.95
Total Indirect Costs	190,943.64	772,717.39	774,315.73
Over/(Under) Recovery	25,695.62	49,763.81	49,875.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	210,149.80	783,546.68	783,546.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	25,695.62	49,763.81	49,875.34
Total Projected Indirect 2022-2023 (Numerator)	184,454.18	733,782.87	733,671.34
Direct Costs	7,016,505.28	6,443,108.40	6,443,108.40
Rate for 2022-2023 **	2.63*	11.39*	11.39**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 22030  
Form R0418**

Breitung Township School District  
810 PYLE DR  
KINGSFORD, MI 49802

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	685,118.38	2,018,338.06	2,018,338.06
2018-2019 Fixed Carry Forward	26,811.41	84,951.62	85,925.08
Total Indirect Costs	658,306.97	1,933,386.44	1,932,412.98
2018-2019 Direct Costs	17,681,927.72	16,348,708.04	16,348,708.04
2020-2021 Rate	3.72*	11.83*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,511,122.78	18,117,211.53	18,117,211.53
Indirect costs based on rate ** multiplied by actual direct costs	725,813.77	2,143,266.12	2,141,454.40
2020-2021 Actual Indirect Costs	836,179.74	2,230,090.99	2,230,090.99
2018-2019 Fixed Carry Forward	26,811.41	84,951.62	85,925.08
Total Indirect Costs	809,368.33	2,145,139.37	2,144,165.91
Over/(Under) Recovery	-83,554.56	-1,873.25	-2,711.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	836,179.74	2,230,090.99	2,230,090.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-83,554.56	-1,873.25	-2,711.51
Total Projected Indirect 2022-2023 (Numerator)	919,734.30	2,231,964.24	2,232,802.50
Direct Costs	19,511,122.78	18,117,211.53	18,117,211.53
Rate for 2022-2023 **	4.71*	12.32*	12.32**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 22045  
Form R0418**

North Dickinson County Schools  
W6588 STATE HIGHWAY M69  
FELCH, MI 49831

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	154,998.27	523,225.42	523,225.42
2018-2019 Fixed Carry Forward	20,453.29	0.00	0.00
Total Indirect Costs	134,544.98	523,225.42	523,225.42
2018-2019 Direct Costs	2,538,389.91	2,170,162.76	2,170,162.76
2020-2021 Rate	5.30*	24.11*	24.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,622,154.11	2,211,789.71	2,211,789.71
Indirect costs based on rate ** multiplied by actual direct costs	138,974.17	331,768.46	533,262.50
2020-2021 Actual Indirect Costs	191,305.42	601,669.82	601,669.82
2018-2019 Fixed Carry Forward	20,453.29	0.00	0.00
Total Indirect Costs	170,852.13	601,669.82	601,669.82
Over/(Under) Recovery	-31,877.96	0.00	-68,407.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	191,305.42	601,669.82	601,669.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-31,877.96	0.00	-68,407.32
Total Projected Indirect 2022-2023 (Numerator)	223,183.38	601,669.82	670,077.14
Direct Costs	2,622,154.11	2,211,789.71	2,211,789.71
Rate for 2022-2023 **	8.51*	27.20*	30.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23000  
Form R0418**

Eaton RESA  
1790 PACKARD HWY  
CHARLOTTE, MI 48813

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,728,545.66	2,412,683.96	2,412,683.96
2018-2019 Fixed Carry Forward	-295,329.92	-357,494.39	-410,178.43
Total Indirect Costs	2,023,875.58	2,770,178.35	2,822,862.39
2018-2019 Direct Costs	18,365,949.76	17,763,090.46	17,763,090.46
2020-2021 Rate	11.02*	15.60*	15.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,491,110.05	18,999,755.00	18,999,755.00
Indirect costs based on rate ** multiplied by actual direct costs	2,147,920.33	2,849,963.25	3,019,061.07
2020-2021 Actual Indirect Costs	1,739,195.35	2,298,367.40	2,298,367.40
2018-2019 Fixed Carry Forward	-295,329.92	-357,494.39	-410,178.43
Total Indirect Costs	2,034,525.27	2,655,861.79	2,708,545.83
Over/(Under) Recovery	113,395.06	0.00	310,515.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,739,195.35	2,298,367.40	2,298,367.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	113,395.06	0.00	310,515.24
Total Projected Indirect 2022-2023 (Numerator)	1,625,800.29	2,298,367.40	1,987,852.16
Direct Costs	19,491,110.05	18,999,755.00	18,999,755.00
Rate for 2022-2023 **	8.34*	12.10*	10.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23010  
Form R0418**

Bellevue Community Schools  
904 W CAPITAL AVE  
BELLEVUE, MI 49021

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	186,877.69	1,066,225.40	1,066,225.40
2018-2019 Fixed Carry Forward	17,215.57	0.00	-29,221.19
Total Indirect Costs	169,662.12	1,066,225.40	1,095,446.59
2018-2019 Direct Costs	6,093,835.24	5,214,487.53	5,214,487.53
2020-2021 Rate	2.78*	20.45*	21.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,336,331.11	5,491,230.82	5,491,230.82
Indirect costs based on rate ** multiplied by actual direct costs	176,150.00	823,684.62	1,153,707.60
2020-2021 Actual Indirect Costs	172,615.31	1,017,715.60	1,017,715.60
2018-2019 Fixed Carry Forward	17,215.57	0.00	-29,221.19
Total Indirect Costs	155,399.74	1,017,715.60	1,046,936.79
Over/(Under) Recovery	20,750.26	0.00	35,590.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	172,615.31	1,017,715.60	1,017,715.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,750.26	0.00	35,590.27
Total Projected Indirect 2022-2023 (Numerator)	151,865.05	1,017,715.60	982,125.33
Direct Costs	6,336,331.11	5,491,230.82	5,491,230.82
Rate for 2022-2023 **	2.40*	18.53*	17.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23030  
Form R0418**

Charlotte Public Schools  
378 STATE ST  
CHARLOTTE, MI 48813

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,023,826.98	3,689,111.06	3,689,111.06
2018-2019 Fixed Carry Forward	35,005.74	0.00	168,283.93
Total Indirect Costs	988,821.24	3,689,111.06	3,520,827.13
2018-2019 Direct Costs	27,225,560.10	24,560,276.02	24,560,276.02
2020-2021 Rate	3.63*	15.02*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,276,006.08	24,550,406.65	24,550,406.65
Indirect costs based on rate ** multiplied by actual direct costs	990,119.02	3,682,561.00	3,520,528.31
2020-2021 Actual Indirect Costs	1,054,191.90	3,779,791.33	3,779,791.33
2018-2019 Fixed Carry Forward	35,005.74	0.00	168,283.93
Total Indirect Costs	1,019,186.16	3,779,791.33	3,611,507.40
Over/(Under) Recovery	-29,067.14	0.00	-90,979.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,054,191.90	3,779,791.33	3,779,791.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-29,067.14	0.00	-90,979.09
Total Projected Indirect 2022-2023 (Numerator)	1,083,259.04	3,779,791.33	3,870,770.42
Direct Costs	27,276,006.08	24,550,406.65	24,550,406.65
Rate for 2022-2023 **	3.97*	15.40*	15.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23050  
Form R0418**

Eaton Rapids Public Schools  
912 GREYHOUND DR  
EATON RAPIDS, MI 48827

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	795,517.75	2,662,781.12	2,662,781.12
2018-2019 Fixed Carry Forward	-105,965.65	-170,053.90	-169,165.09
Total Indirect Costs	901,483.40	2,832,835.02	2,831,946.21
2018-2019 Direct Costs	25,354,251.72	23,486,988.35	23,486,988.35
2020-2021 Rate	3.56*	12.06*	12.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,420,107.80	23,634,938.31	23,634,938.31
Indirect costs based on rate ** multiplied by actual direct costs	904,955.84	2,850,373.56	2,850,373.56
2020-2021 Actual Indirect Costs	840,765.46	2,625,934.95	2,625,934.95
2018-2019 Fixed Carry Forward	-105,965.65	-170,053.90	-169,165.09
Total Indirect Costs	946,731.11	2,795,988.85	2,795,100.04
Over/(Under) Recovery	-41,775.27	54,384.71	55,273.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	840,765.46	2,625,934.95	2,625,934.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-41,775.27	54,384.71	55,273.52
Total Projected Indirect 2022-2023 (Numerator)	882,540.73	2,571,550.24	2,570,661.43
Direct Costs	25,420,107.80	23,634,938.31	23,634,938.31
Rate for 2022-2023 **	3.47*	10.88*	10.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23060  
Form R0418**

Grand Ledge Public Schools  
220 LAMSON ST  
GRAND LEDGE, MI 48837

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,655,155.85	6,594,831.50	6,594,831.50
2018-2019 Fixed Carry Forward	-140,120.32	-907,861.53	-905,851.99
Total Indirect Costs	1,795,276.17	7,502,693.03	7,500,683.49
2018-2019 Direct Costs	51,486,425.98	46,376,216.33	46,376,216.33
2020-2021 Rate	3.49*	16.18*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	55,240,855.81	50,434,527.70	50,434,527.70
Indirect costs based on rate ** multiplied by actual direct costs	1,927,905.87	7,565,179.16	8,155,263.13
2020-2021 Actual Indirect Costs	1,851,645.61	6,479,636.34	6,479,636.34
2018-2019 Fixed Carry Forward	-140,120.32	-907,861.53	-905,851.99
Total Indirect Costs	1,991,765.93	7,387,497.87	7,385,488.33
Over/(Under) Recovery	-63,860.06	0.00	769,774.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,851,645.61	6,479,636.34	6,479,636.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-63,860.06	0.00	769,774.80
Total Projected Indirect 2022-2023 (Numerator)	1,915,505.67	6,479,636.34	5,709,861.54
Direct Costs	55,240,855.81	50,434,527.70	50,434,527.70
Rate for 2022-2023 **	3.47*	12.85*	11.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23065  
Form R0418**

Maple Valley Schools  
11090 NASHVILLE HWY  
VERMONTVILLE, MI 49096

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	542,498.49	1,687,322.63	1,687,322.63
2018-2019 Fixed Carry Forward	89,811.76	0.00	-53,086.47
Total Indirect Costs	452,686.73	1,687,322.63	1,740,409.10
2018-2019 Direct Costs	9,899,911.02	8,755,086.88	8,755,086.88
2020-2021 Rate	4.57*	19.27*	19.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,608,553.87	10,563,904.75	10,563,904.75
Indirect costs based on rate ** multiplied by actual direct costs	530,510.91	1,584,585.71	2,100,104.26
2020-2021 Actual Indirect Costs	593,521.64	1,638,170.76	1,638,170.76
2018-2019 Fixed Carry Forward	89,811.76	0.00	-53,086.47
Total Indirect Costs	503,709.88	1,638,170.76	1,691,257.23
Over/(Under) Recovery	26,801.03	0.00	408,847.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	593,521.64	1,638,170.76	1,638,170.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	26,801.03	0.00	408,847.03
Total Projected Indirect 2022-2023 (Numerator)	566,720.61	1,638,170.76	1,229,323.73
Direct Costs	11,608,553.87	10,563,904.75	10,563,904.75
Rate for 2022-2023 **	4.88*	15.51*	11.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23080  
Form R0418**

Olivet Community Schools  
255 FIRST ST  
OLIVET, MI 49076

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	432,274.35	1,561,374.84	1,561,374.84
2018-2019 Fixed Carry Forward	-10,733.71	-159,310.38	-158,728.50
Total Indirect Costs	443,008.06	1,720,685.22	1,720,103.34
2018-2019 Direct Costs	13,464,455.12	12,335,354.63	12,335,354.63
2020-2021 Rate	3.29*	13.95*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,362,633.17	12,518,617.35	12,518,617.35
Indirect costs based on rate ** multiplied by actual direct costs	439,630.63	1,746,347.12	1,745,095.26
2020-2021 Actual Indirect Costs	425,063.02	1,269,078.84	1,269,078.84
2018-2019 Fixed Carry Forward	-10,733.71	-159,310.38	-158,728.50
Total Indirect Costs	435,796.73	1,428,389.22	1,427,807.34
Over/(Under) Recovery	3,833.90	317,957.90	317,287.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	425,063.02	1,269,078.84	1,269,078.84
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,833.90	317,957.90	317,287.92
Total Projected Indirect 2022-2023 (Numerator)	421,229.12	951,120.94	951,790.92
Direct Costs	13,362,633.17	12,518,617.35	12,518,617.35
Rate for 2022-2023 **	3.15*	7.60*	7.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23090  
Form R0418**

Potterville Public Schools  
422 N HIGH ST  
POTTERVILLE, MI 48876

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	259,969.12	1,162,162.92	1,162,162.92
2018-2019 Fixed Carry Forward	246,193.78	0.00	276,691.20
Total Indirect Costs	13,775.34	1,162,162.92	885,471.72
2018-2019 Direct Costs	9,081,276.83	8,179,083.03	8,179,083.03
2020-2021 Rate	0.15*	14.21*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,713,781.98	8,883,511.93	8,883,511.93
Indirect costs based on rate ** multiplied by actual direct costs	14,570.67	1,262,347.05	962,084.34
2020-2021 Actual Indirect Costs	337,513.53	1,167,783.58	1,167,783.58
2018-2019 Fixed Carry Forward	246,193.78	0.00	276,691.20
Total Indirect Costs	91,319.75	1,167,783.58	891,092.38
Over/(Under) Recovery	-76,749.08	94,563.47	70,991.96

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	337,513.53	1,167,783.58	1,167,783.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-76,749.08	94,563.47	70,991.96
Total Projected Indirect 2022-2023 (Numerator)	414,262.61	1,073,220.11	1,096,791.62
Direct Costs	9,713,781.98	8,883,511.93	8,883,511.93
Rate for 2022-2023 **	4.26*	12.08*	12.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23490  
Form R0418**

Oneida Township S/D #3  
8981 ONEIDA RD  
GRAND LEDGE, MI 48837

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	16,633.82	36,263.08	36,263.08
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,633.82	36,263.08	36,263.08
2018-2019 Direct Costs	213,447.96	193,818.70	193,818.70
2020-2021 Rate	7.79*	18.71*	18.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	241,246.15	224,671.18	224,671.18
Indirect costs based on rate ** multiplied by actual direct costs	18,793.08	33,700.68	42,035.98
2020-2021 Actual Indirect Costs	19,706.84	36,281.81	36,281.81
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,706.84	36,281.81	36,281.81
Over/(Under) Recovery	-913.76	0.00	5,754.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	19,706.84	36,281.81	36,281.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-913.76	0.00	5,754.17
Total Projected Indirect 2022-2023 (Numerator)	20,620.60	36,281.81	30,527.64
Direct Costs	241,246.15	224,671.18	224,671.18
Rate for 2022-2023 **	8.55*	16.15*	13.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23900  
Form R0418**

LifeTech Academy  
854 ELMWOOD RD  
LANSING, MI 48917

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,423.00	149,499.00	149,499.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,423.00	149,499.00	149,499.00
2018-2019 Direct Costs	1,467,161.00	1,320,085.00	1,320,085.00
2020-2021 Rate	0.17*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,032,999.00	2,806,549.00	2,806,549.00
Indirect costs based on rate ** multiplied by actual direct costs	5,156.10	317,701.35	317,701.35
2020-2021 Actual Indirect Costs	16,569.00	243,019.00	243,019.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,569.00	243,019.00	243,019.00
Over/(Under) Recovery	-11,412.90	74,682.35	74,682.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	16,569.00	243,019.00	243,019.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,412.90	74,682.35	74,682.35
Total Projected Indirect 2022-2023 (Numerator)	27,981.90	168,336.65	168,336.65
Direct Costs	3,032,999.00	2,806,549.00	2,806,549.00
Rate for 2022-2023 **	0.92*	6.00*	6.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23901  
Form R0418**

Island City Academy  
6421 CLINTON RD  
EATON RAPIDS, MI 48827

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	137,440.73	137,440.73
2018-2019 Fixed Carry Forward	0.00	-8,576.85	-8,576.85
Total Indirect Costs	0.00	146,017.58	146,017.58
2018-2019 Direct Costs	1,632,099.16	1,494,658.43	1,494,658.43
2020-2021 Rate	0.00*	9.77*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,776,320.00	1,632,460.00	1,632,460.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	159,491.34	159,491.34
2020-2021 Actual Indirect Costs	3.00	143,863.00	143,863.00
2018-2019 Fixed Carry Forward	0.00	-8,576.85	-8,576.85
Total Indirect Costs	3.00	152,439.85	152,439.85
Over/(Under) Recovery	0.00	2,350.50	2,350.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3.00	143,863.00	143,863.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	2,350.50	2,350.50
Total Projected Indirect 2022-2023 (Numerator)	3.00	141,512.50	141,512.50
Direct Costs	1,776,320.00	1,632,460.00	1,632,460.00
Rate for 2022-2023 **	0.00*	8.67*	8.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23902  
Form R0418**

Relevant Academy of Eaton County  
220 LAMSON ST  
GRAND LEDGE, MI 48837

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	32,034.09	68,422.78	68,422.78
2018-2019 Fixed Carry Forward	-18,760.17	-14,511.24	-14,511.24
Total Indirect Costs	50,794.26	82,934.02	82,934.02
2018-2019 Direct Costs	776,252.89	739,864.20	739,864.20
2020-2021 Rate	6.54*	11.21*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	683,994.75	657,572.36	657,572.36
Indirect costs based on rate ** multiplied by actual direct costs	44,733.26	73,713.86	73,713.86
2020-2021 Actual Indirect Costs	29,667.18	56,089.57	56,089.57
2018-2019 Fixed Carry Forward	-18,760.17	-14,511.24	-14,511.24
Total Indirect Costs	48,427.35	70,600.81	70,600.81
Over/(Under) Recovery	-3,694.09	3,113.05	3,113.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	29,667.18	56,089.57	56,089.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,694.09	3,113.05	3,113.05
Total Projected Indirect 2022-2023 (Numerator)	33,361.27	52,976.52	52,976.52
Direct Costs	683,994.75	657,572.36	657,572.36
Rate for 2022-2023 **	4.88*	8.06*	8.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 23903  
Form R0418**

Insight School of Michigan  
526 SOUTH CREYTS RD STE A  
LANSING, MI 48917

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	495,768.18	567,918.84	567,918.84
2018-2019 Fixed Carry Forward	-136,298.11	-133,922.27	-133,922.27
Total Indirect Costs	632,066.29	701,841.11	701,841.11
2018-2019 Direct Costs	6,559,677.12	6,487,526.46	6,487,526.46
2020-2021 Rate	9.64*	10.82*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,020,378.12	6,937,701.73	6,937,701.73
Indirect costs based on rate ** multiplied by actual direct costs	676,764.45	750,659.33	750,659.33
2020-2021 Actual Indirect Costs	554,737.04	637,413.43	637,413.43
2018-2019 Fixed Carry Forward	-136,298.11	-133,922.27	-133,922.27
Total Indirect Costs	691,035.15	771,335.70	771,335.70
Over/(Under) Recovery	-14,270.70	-20,676.37	-20,676.37

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	554,737.04	637,413.43	637,413.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-14,270.70	-20,676.37	-20,676.37
Total Projected Indirect 2022-2023 (Numerator)	569,007.74	658,089.80	658,089.80
Direct Costs	7,020,378.12	6,937,701.73	6,937,701.73
Rate for 2022-2023 **	8.11*	9.49*	9.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 24020  
Form R0418**

Harbor Springs School District  
800 STATE ROAD  
HARBOR SPRINGS, MI 49740

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	518,835.73	1,944,697.81	1,944,697.81
2018-2019 Fixed Carry Forward	-99,888.79	0.00	-92,652.19
Total Indirect Costs	618,724.52	1,944,697.81	2,037,350.00
2018-2019 Direct Costs	12,590,228.25	11,164,366.17	11,164,366.17
2020-2021 Rate	4.91*	17.42*	18.25**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,293,205.76	11,810,111.09	11,810,111.09
Indirect costs based on rate ** multiplied by actual direct costs	652,696.40	1,771,516.66	2,155,345.27
2020-2021 Actual Indirect Costs	576,450.15	2,059,544.82	2,059,544.82
2018-2019 Fixed Carry Forward	-99,888.79	0.00	-92,652.19
Total Indirect Costs	676,338.94	2,059,544.82	2,152,197.01
Over/(Under) Recovery	-23,642.54	0.00	3,148.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	576,450.15	2,059,544.82	2,059,544.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-23,642.54	0.00	3,148.26
Total Projected Indirect 2022-2023 (Numerator)	600,092.69	2,059,544.82	2,056,396.56
Direct Costs	13,293,205.76	11,810,111.09	11,810,111.09
Rate for 2022-2023 **	4.51*	17.44*	17.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 24030  
Form R0418**

Alanson Public Schools  
7400 NORTH ST  
ALANSON, MI 49706

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	93,354.33	339,690.16	339,690.16
2018-2019 Fixed Carry Forward	-29,626.97	-60,338.61	-60,338.61
Total Indirect Costs	122,981.30	400,028.77	400,028.77
2018-2019 Direct Costs	2,579,306.03	2,332,970.20	2,332,970.20
2020-2021 Rate	4.77*	17.15*	17.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,907,593.08	2,708,399.17	2,708,399.17
Indirect costs based on rate ** multiplied by actual direct costs	138,692.19	406,259.88	464,490.46
2020-2021 Actual Indirect Costs	61,979.33	261,173.24	261,173.24
2018-2019 Fixed Carry Forward	-29,626.97	-60,338.61	-60,338.61
Total Indirect Costs	91,606.30	321,511.85	321,511.85
Over/(Under) Recovery	15,695.30	0.00	47,659.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	61,979.33	261,173.24	261,173.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	15,695.30	0.00	47,659.54
Total Projected Indirect 2022-2023 (Numerator)	46,284.03	261,173.24	213,513.70
Direct Costs	2,907,593.08	2,708,399.17	2,708,399.17
Rate for 2022-2023 **	1.59*	9.64*	7.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 24040  
Form R0418**

Pellston Public Schools  
172 PARK ST  
PELLSTON, MI 49769

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	110,135.53	734,476.95	734,476.95
2018-2019 Fixed Carry Forward	49,650.61	-130,246.59	-130,246.59
Total Indirect Costs	60,484.92	864,723.54	864,723.54
2018-2019 Direct Costs	5,408,916.39	4,784,574.97	4,784,574.97
2020-2021 Rate	1.12*	18.07*	18.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,014,481.77	5,471,706.08	5,471,706.08
Indirect costs based on rate ** multiplied by actual direct costs	67,362.20	820,755.91	988,737.29
2020-2021 Actual Indirect Costs	156,202.42	698,978.11	698,978.11
2018-2019 Fixed Carry Forward	49,650.61	-130,246.59	-130,246.59
Total Indirect Costs	106,551.81	829,224.70	829,224.70
Over/(Under) Recovery	-39,189.61	0.00	159,512.59

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	156,202.42	698,978.11	698,978.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,189.61	0.00	159,512.59
Total Projected Indirect 2022-2023 (Numerator)	195,392.03	698,978.11	539,465.52
Direct Costs	6,014,481.77	5,471,706.08	5,471,706.08
Rate for 2022-2023 **	3.25*	12.77*	9.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 24070  
Form R0418**

Public Schools of Petoskey  
1130 HOWARD ST  
PETOSKEY, MI 49770

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	497,499.72	2,695,834.18	2,695,834.18
2018-2019 Fixed Carry Forward	3,976.52	20,483.07	19,513.20
Total Indirect Costs	493,523.20	2,675,351.11	2,676,320.98
2018-2019 Direct Costs	29,403,998.50	27,205,664.04	27,205,664.04
2020-2021 Rate	1.68*	9.83*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,894,445.78	29,678,400.02	29,678,400.02
Indirect costs based on rate ** multiplied by actual direct costs	535,826.69	2,917,386.72	2,920,354.56
2020-2021 Actual Indirect Costs	469,612.95	2,685,658.71	2,685,658.71
2018-2019 Fixed Carry Forward	3,976.52	20,483.07	19,513.20
Total Indirect Costs	465,636.43	2,665,175.64	2,666,145.51
Over/(Under) Recovery	70,190.26	252,211.08	254,209.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	469,612.95	2,685,658.71	2,685,658.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	70,190.26	252,211.08	254,209.05
Total Projected Indirect 2022-2023 (Numerator)	399,422.69	2,433,447.63	2,431,449.66
Direct Costs	31,894,445.78	29,678,400.02	29,678,400.02
Rate for 2022-2023 **	1.25*	8.20*	8.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 24901  
Form R0418**

Concord Academy - Petoskey  
2468 ATKINS RD  
PETOSKEY, MI 49770

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	101,854.00	101,854.00
2018-2019 Fixed Carry Forward	0.00	0.00	55,435.22
Total Indirect Costs	0.00	101,854.00	46,418.78
2018-2019 Direct Costs	1,253,826.00	1,151,972.00	1,151,972.00
2020-2021 Rate	0.00*	8.84*	4.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,272,024.00	1,137,225.00	1,137,225.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	100,530.69	45,830.17
2020-2021 Actual Indirect Costs	0.00	134,799.00	134,799.00
2018-2019 Fixed Carry Forward	0.00	0.00	55,435.22
Total Indirect Costs	0.00	134,799.00	79,363.78
Over/(Under) Recovery	0.00	-34,268.31	-33,533.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	134,799.00	134,799.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-34,268.31	-33,533.61
Total Projected Indirect 2022-2023 (Numerator)	0.00	169,067.31	168,332.61
Direct Costs	1,272,024.00	1,137,225.00	1,137,225.00
Rate for 2022-2023 **	0.00*	14.87*	14.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25000  
Form R0418**

Genesee ISD  
2413 W Maple Ave  
Flint, MI 48507

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,525,630.29	10,466,188.85	10,466,188.85
2018-2019 Fixed Carry Forward	129,072.57	288,358.23	288,358.23
Total Indirect Costs	6,396,557.72	10,177,830.62	10,177,830.62
2018-2019 Direct Costs	89,555,296.41	85,614,737.85	85,614,737.85
2020-2021 Rate	7.14*	11.89*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	88,044,928.65	84,014,481.66	84,014,481.66
Indirect costs based on rate ** multiplied by actual direct costs	6,286,407.91	9,989,321.87	9,989,321.87
2020-2021 Actual Indirect Costs	7,986,710.46	12,017,157.45	12,017,157.45
2018-2019 Fixed Carry Forward	129,072.57	288,358.23	288,358.23
Total Indirect Costs	7,857,637.89	11,728,799.22	11,728,799.22
Over/(Under) Recovery	-1,571,229.98	-1,739,477.35	-1,739,477.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	7,986,710.46	12,017,157.45	12,017,157.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,571,229.98	-1,739,477.35	-1,739,477.35
Total Projected Indirect 2022-2023 (Numerator)	9,557,940.44	13,756,634.80	13,756,634.80
Direct Costs	88,044,928.65	84,014,481.66	84,014,481.66
Rate for 2022-2023 **	10.86*	16.37*	16.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25010  
Form R0418**

Flint, School District of the City of  
923 EAST KEARSLEY ST  
FLINT, MI 48503

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,943,417.00	10,574,822.00	10,574,822.00
2018-2019 Fixed Carry Forward	-138,638.73	0.00	-129,358.89
Total Indirect Costs	3,082,055.73	10,574,822.00	10,704,180.89
2018-2019 Direct Costs	65,411,716.99	57,584,927.99	57,584,927.99
2020-2021 Rate	4.71*	18.36*	18.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	66,281,043.77	61,215,484.14	61,215,484.14
Indirect costs based on rate ** multiplied by actual direct costs	3,121,837.16	9,182,322.62	11,379,958.50
2020-2021 Actual Indirect Costs	1,806,263.00	6,871,822.63	6,871,822.63
2018-2019 Fixed Carry Forward	-138,638.73	0.00	-129,358.89
Total Indirect Costs	1,944,901.73	6,871,822.63	7,001,181.52
Over/(Under) Recovery	392,311.81	0.00	1,459,592.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,806,263.00	6,871,822.63	6,871,822.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	392,311.81	0.00	1,459,592.33
Total Projected Indirect 2022-2023 (Numerator)	1,413,951.19	6,871,822.63	5,412,230.30
Direct Costs	66,281,043.77	61,215,484.14	61,215,484.14
Rate for 2022-2023 **	2.13*	11.23*	8.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25030  
Form R0418**

Grand Blanc Community Schools  
G-11920 S SAGINAW ST  
GRAND BLANC, MI 48439

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,047,230.84	12,076,262.03	12,076,262.03
2018-2019 Fixed Carry Forward	-353,223.39	-1,911,317.02	-1,904,582.00
Total Indirect Costs	2,400,454.23	13,987,579.05	13,980,844.03
2018-2019 Direct Costs	75,774,512.51	68,084,025.54	68,084,025.54
2020-2021 Rate	3.17*	20.54*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	80,174,521.04	73,406,411.83	73,406,411.83
Indirect costs based on rate ** multiplied by actual direct costs	2,541,532.32	11,010,961.77	15,070,336.35
2020-2021 Actual Indirect Costs	2,037,904.68	10,805,765.54	10,805,765.54
2018-2019 Fixed Carry Forward	-353,223.39	-1,911,317.02	-1,904,582.00
Total Indirect Costs	2,391,128.07	12,717,082.56	12,710,347.54
Over/(Under) Recovery	150,404.25	0.00	2,359,988.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,037,904.68	10,805,765.54	10,805,765.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	150,404.25	0.00	2,359,988.81
Total Projected Indirect 2022-2023 (Numerator)	1,887,500.43	10,805,765.54	8,445,776.73
Direct Costs	80,174,521.04	73,406,411.83	73,406,411.83
Rate for 2022-2023 **	2.35*	14.72*	11.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25040  
Form R0418**

Mt. Morris Consolidated Schools  
12356 WALTER ST  
MOUNT MORRIS, MI 48458

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	627,570.68	2,493,740.64	2,493,740.64
2018-2019 Fixed Carry Forward	-86,276.79	-46,602.54	-46,429.22
Total Indirect Costs	713,847.47	2,540,343.18	2,540,169.86
2018-2019 Direct Costs	20,775,483.14	18,909,313.18	18,909,313.18
2020-2021 Rate	3.44*	13.43*	13.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,542,117.19	17,786,606.51	17,786,606.51
Indirect costs based on rate ** multiplied by actual direct costs	672,248.83	2,388,741.25	2,388,741.25
2020-2021 Actual Indirect Costs	487,465.49	2,242,976.17	2,242,976.17
2018-2019 Fixed Carry Forward	-86,276.79	-46,602.54	-46,429.22
Total Indirect Costs	573,742.28	2,289,578.71	2,289,405.39
Over/(Under) Recovery	98,506.55	99,162.54	99,335.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	487,465.49	2,242,976.17	2,242,976.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	98,506.55	99,162.54	99,335.86
Total Projected Indirect 2022-2023 (Numerator)	388,958.94	2,143,813.63	2,143,640.31
Direct Costs	19,542,117.19	17,786,606.51	17,786,606.51
Rate for 2022-2023 **	1.99*	12.05*	12.05**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25050  
Form R0418**

Goodrich Area Schools  
8029 GALE RD  
GOODRICH, MI 48438

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	634,119.02	2,599,677.33	2,599,677.33
2018-2019 Fixed Carry Forward	68,554.93	0.00	106,711.17
Total Indirect Costs	565,564.09	2,599,677.33	2,492,966.16
2018-2019 Direct Costs	19,979,350.79	18,013,792.48	18,013,792.48
2020-2021 Rate	2.83*	14.43*	13.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,901,488.31	18,864,838.88	18,864,838.88
Indirect costs based on rate ** multiplied by actual direct costs	591,512.12	2,722,196.25	2,610,893.70
2020-2021 Actual Indirect Costs	654,953.04	2,691,602.47	2,691,602.47
2018-2019 Fixed Carry Forward	68,554.93	0.00	106,711.17
Total Indirect Costs	586,398.11	2,691,602.47	2,584,891.30
Over/(Under) Recovery	5,114.01	30,593.78	26,002.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	654,953.04	2,691,602.47	2,691,602.47
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,114.01	30,593.78	26,002.40
Total Projected Indirect 2022-2023 (Numerator)	649,839.03	2,661,008.69	2,665,600.07
Direct Costs	20,901,488.31	18,864,838.88	18,864,838.88
Rate for 2022-2023 **	3.11*	14.11*	14.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25060  
Form R0418**

Bendle Public Schools  
3420 COLUMBINE AVE  
BURTON, MI 48529

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	230,316.47	1,274,649.81	1,274,649.81
2018-2019 Fixed Carry Forward	11,919.49	115,979.71	116,684.30
Total Indirect Costs	218,396.98	1,158,670.10	1,157,965.51
2018-2019 Direct Costs	12,461,652.90	11,417,319.56	11,417,319.56
2020-2021 Rate	1.75*	10.15*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,105,395.78	12,051,443.92	12,051,443.92
Indirect costs based on rate ** multiplied by actual direct costs	229,344.43	1,223,221.56	1,222,016.41
2020-2021 Actual Indirect Costs	223,648.56	1,277,600.42	1,277,600.42
2018-2019 Fixed Carry Forward	11,919.49	115,979.71	116,684.30
Total Indirect Costs	211,729.07	1,161,620.71	1,160,916.12
Over/(Under) Recovery	17,615.36	61,600.85	61,100.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	223,648.56	1,277,600.42	1,277,600.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,615.36	61,600.85	61,100.29
Total Projected Indirect 2022-2023 (Numerator)	206,033.20	1,215,999.57	1,216,500.13
Direct Costs	13,105,395.78	12,051,443.92	12,051,443.92
Rate for 2022-2023 **	1.57*	10.09*	10.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25070  
Form R0418**

Genesee School District  
P.O. Box 220  
Genesee, MI 48437

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	209,412.79	797,383.82	797,383.82
2018-2019 Fixed Carry Forward	-16,065.73	0.00	26,638.85
Total Indirect Costs	225,478.52	797,383.82	770,744.97
2018-2019 Direct Costs	6,416,060.24	5,828,089.21	5,828,089.21
2020-2021 Rate	3.51*	13.68*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,714,430.20	6,199,794.30	6,199,794.30
Indirect costs based on rate ** multiplied by actual direct costs	235,676.50	848,131.86	819,612.81
2020-2021 Actual Indirect Costs	186,626.58	701,262.48	701,262.48
2018-2019 Fixed Carry Forward	-16,065.73	0.00	26,638.85
Total Indirect Costs	202,692.31	701,262.48	674,623.63
Over/(Under) Recovery	32,984.19	146,869.38	144,989.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	186,626.58	701,262.48	701,262.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	32,984.19	146,869.38	144,989.18
Total Projected Indirect 2022-2023 (Numerator)	153,642.39	554,393.10	556,273.30
Direct Costs	6,714,430.20	6,199,794.30	6,199,794.30
Rate for 2022-2023 **	2.29*	8.94*	8.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25080  
Form R0418**

Carman-Ainsworth Community Schools  
G-3475 W. Court St  
Flint, MI 48532

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,359,988.94	5,228,821.59	5,228,821.59
2018-2019 Fixed Carry Forward	-378,187.62	142,504.70	142,233.36
Total Indirect Costs	1,738,176.56	5,086,316.89	5,086,588.23
2018-2019 Direct Costs	48,888,843.16	44,935,855.98	44,935,855.98
2020-2021 Rate	3.56*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	48,243,933.07	44,879,026.07	44,879,026.07
Indirect costs based on rate ** multiplied by actual direct costs	1,717,484.02	5,080,305.75	5,080,305.75
2020-2021 Actual Indirect Costs	1,269,621.54	4,542,526.49	4,542,526.49
2018-2019 Fixed Carry Forward	-378,187.62	142,504.70	142,233.36
Total Indirect Costs	1,647,809.16	4,400,021.79	4,400,293.13
Over/(Under) Recovery	69,674.86	680,283.96	680,012.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,269,621.54	4,542,526.49	4,542,526.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	69,674.86	680,283.96	680,012.62
Total Projected Indirect 2022-2023 (Numerator)	1,199,946.68	3,862,242.53	3,862,513.87
Direct Costs	48,243,933.07	44,879,026.07	44,879,026.07
Rate for 2022-2023 **	2.49*	8.61*	8.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25100  
Form R0418**

Fenton Area Public Schools  
3100 OWEN RD  
FENTON, MI 48430

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	571,154.05	3,245,980.10	3,245,980.10
2018-2019 Fixed Carry Forward	8,301.86	66,702.67	68,924.56
Total Indirect Costs	562,852.19	3,179,277.43	3,177,055.54
2018-2019 Direct Costs	33,381,317.31	30,623,890.23	30,623,890.23
2020-2021 Rate	1.69*	10.38*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	35,329,509.18	32,718,808.02	32,718,808.02
Indirect costs based on rate ** multiplied by actual direct costs	597,068.71	3,396,212.27	3,392,940.39
2020-2021 Actual Indirect Costs	595,739.54	3,122,053.20	3,122,053.20
2018-2019 Fixed Carry Forward	8,301.86	66,702.67	68,924.56
Total Indirect Costs	587,437.68	3,055,350.53	3,053,128.64
Over/(Under) Recovery	9,631.03	340,861.74	339,811.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	595,739.54	3,122,053.20	3,122,053.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	9,631.03	340,861.74	339,811.75
Total Projected Indirect 2022-2023 (Numerator)	586,108.51	2,781,191.46	2,782,241.45
Direct Costs	35,329,509.18	32,718,808.02	32,718,808.02
Rate for 2022-2023 **	1.66*	8.50*	8.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25110  
Form R0418**

Kearsley Community School District  
4396 UNDERHILL DR  
FLINT, MI 48506

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	794,103.92	3,459,465.99	3,459,465.99
2018-2019 Fixed Carry Forward	-12,848.85	7,113.76	9,003.24
Total Indirect Costs	806,952.77	3,452,352.23	3,450,462.75
2018-2019 Direct Costs	29,705,115.52	27,039,753.45	27,039,753.45
2020-2021 Rate	2.72*	12.77*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,106,742.75	27,114,925.02	27,114,925.02
Indirect costs based on rate ** multiplied by actual direct costs	791,703.40	3,462,575.93	3,459,864.43
2020-2021 Actual Indirect Costs	880,678.81	3,618,500.00	3,618,500.00
2018-2019 Fixed Carry Forward	-12,848.85	7,113.76	9,003.24
Total Indirect Costs	893,527.66	3,611,386.24	3,609,496.76
Over/(Under) Recovery	-101,824.26	-148,810.31	-149,632.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	880,678.81	3,618,500.00	3,618,500.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-101,824.26	-148,810.31	-149,632.33
Total Projected Indirect 2022-2023 (Numerator)	982,503.07	3,767,310.31	3,768,132.33
Direct Costs	29,106,742.75	27,114,925.02	27,114,925.02
Rate for 2022-2023 **	3.38*	13.89*	13.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25120  
Form R0418**

Flushing Community Schools  
522 NORTH MCKINLEY RD  
FLUSHING, MI 48433

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,127,725.88	4,160,394.02	4,160,394.02
2018-2019 Fixed Carry Forward	14,883.12	16,709.30	16,746.86
Total Indirect Costs	1,112,842.76	4,143,684.72	4,143,647.16
2018-2019 Direct Costs	38,725,429.86	35,661,518.52	35,661,518.52
2020-2021 Rate	2.87*	11.62*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	42,647,394.98	38,795,714.81	38,795,714.81
Indirect costs based on rate ** multiplied by actual direct costs	1,223,980.24	4,508,062.06	4,508,062.06
2020-2021 Actual Indirect Costs	928,930.66	4,606,256.28	4,606,256.28
2018-2019 Fixed Carry Forward	14,883.12	16,709.30	16,746.86
Total Indirect Costs	914,047.54	4,589,546.98	4,589,509.42
Over/(Under) Recovery	309,932.70	-81,484.92	-81,447.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	928,930.66	4,606,256.28	4,606,256.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	309,932.70	-81,484.92	-81,447.36
Total Projected Indirect 2022-2023 (Numerator)	618,997.96	4,687,741.20	4,687,703.64
Direct Costs	42,647,394.98	38,795,714.81	38,795,714.81
Rate for 2022-2023 **	1.45*	12.08*	12.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25130  
Form R0418**

Atherton Community Schools  
3354 SOUTH GENESEE RD  
BURTON, MI 48519

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	306,060.32	1,134,652.02	1,134,652.02
2018-2019 Fixed Carry Forward	-47,942.36	0.00	0.00
Total Indirect Costs	354,002.68	1,134,652.02	1,134,652.02
2018-2019 Direct Costs	9,372,299.69	8,543,707.99	8,543,707.99
2020-2021 Rate	3.78*	13.28*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,585,705.38	7,904,405.53	7,904,405.53
Indirect costs based on rate ** multiplied by actual direct costs	324,539.66	1,049,705.05	1,049,705.05
2020-2021 Actual Indirect Costs	282,315.98	963,615.83	963,615.83
2018-2019 Fixed Carry Forward	-47,942.36	0.00	0.00
Total Indirect Costs	330,258.34	963,615.83	963,615.83
Over/(Under) Recovery	-5,718.68	86,089.22	86,089.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	282,315.98	963,615.83	963,615.83
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,718.68	86,089.22	86,089.22
Total Projected Indirect 2022-2023 (Numerator)	288,034.66	877,526.61	877,526.61
Direct Costs	8,585,705.38	7,904,405.53	7,904,405.53
Rate for 2022-2023 **	3.35*	11.10*	11.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25140  
Form R0418**

Davison Community Schools  
P.O. Box 319  
Davison, MI 48423

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,936,257.78	7,270,242.70	7,270,242.70
2018-2019 Fixed Carry Forward	-41,037.74	-422,722.50	-419,810.09
Total Indirect Costs	1,977,295.52	7,692,965.20	7,690,052.79
2018-2019 Direct Costs	54,048,274.32	48,554,254.70	48,554,254.70
2020-2021 Rate	3.66*	15.84*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	55,700,610.69	51,421,880.45	51,421,880.45
Indirect costs based on rate ** multiplied by actual direct costs	2,038,642.35	7,713,282.07	8,145,225.86
2020-2021 Actual Indirect Costs	1,996,317.66	7,408,188.81	7,408,188.81
2018-2019 Fixed Carry Forward	-41,037.74	-422,722.50	-419,810.09
Total Indirect Costs	2,037,355.40	7,830,911.31	7,827,998.90
Over/(Under) Recovery	1,286.95	0.00	317,226.96

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,996,317.66	7,408,188.81	7,408,188.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,286.95	0.00	317,226.96
Total Projected Indirect 2022-2023 (Numerator)	1,995,030.71	7,408,188.81	7,090,961.85
Direct Costs	55,700,610.69	51,421,880.45	51,421,880.45
Rate for 2022-2023 **	3.58*	14.41*	13.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25150  
Form R0418**

Clio Area School District  
1 MUSTANG DR  
CLIO, MI 48420

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	882,869.95	3,255,013.24	3,255,013.24
2018-2019 Fixed Carry Forward	-196,754.10	-175,268.43	-177,658.13
Total Indirect Costs	1,079,624.05	3,430,281.67	3,432,671.37
2018-2019 Direct Costs	28,625,269.40	26,253,126.11	26,253,126.11
2020-2021 Rate	3.77*	13.07*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,935,687.63	26,832,736.12	26,832,736.12
Indirect costs based on rate ** multiplied by actual direct costs	1,090,875.42	3,507,038.61	3,509,721.88
2020-2021 Actual Indirect Costs	885,140.97	2,988,092.48	2,988,092.48
2018-2019 Fixed Carry Forward	-196,754.10	-175,268.43	-177,658.13
Total Indirect Costs	1,081,895.07	3,163,360.91	3,165,750.61
Over/(Under) Recovery	8,980.35	343,677.70	343,971.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	885,140.97	2,988,092.48	2,988,092.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,980.35	343,677.70	343,971.27
Total Projected Indirect 2022-2023 (Numerator)	876,160.62	2,644,414.78	2,644,121.21
Direct Costs	28,935,687.63	26,832,736.12	26,832,736.12
Rate for 2022-2023 **	3.03*	9.86*	9.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25180  
Form R0418**

Swartz Creek Community Schools  
8354 CAPPY LN  
SWARTZ CREEK, MI 48473

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,117,514.50	4,075,654.54	4,075,654.54
2018-2019 Fixed Carry Forward	64,060.38	60,604.13	62,155.62
Total Indirect Costs	1,053,454.12	4,015,050.41	4,013,498.92
2018-2019 Direct Costs	37,465,347.74	34,373,530.70	34,373,530.70
2020-2021 Rate	2.81*	11.68*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,519,248.61	36,139,065.60	36,139,065.60
Indirect costs based on rate ** multiplied by actual direct costs	1,110,490.89	4,221,042.86	4,221,042.86
2020-2021 Actual Indirect Costs	963,311.85	4,132,254.86	4,132,254.86
2018-2019 Fixed Carry Forward	64,060.38	60,604.13	62,155.62
Total Indirect Costs	899,251.47	4,071,650.73	4,070,099.24
Over/(Under) Recovery	211,239.42	149,392.13	150,943.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	963,311.85	4,132,254.86	4,132,254.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	211,239.42	149,392.13	150,943.62
Total Projected Indirect 2022-2023 (Numerator)	752,072.43	3,982,862.73	3,981,311.24
Direct Costs	39,519,248.61	36,139,065.60	36,139,065.60
Rate for 2022-2023 **	1.90*	11.02*	11.02**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25200  
Form R0418**

Lake Fenton Community Schools  
11425 TORREY RD  
FENTON, MI 48430

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	653,055.08	2,462,059.00	2,462,059.00
2018-2019 Fixed Carry Forward	-60,556.94	-101,907.22	-102,914.70
Total Indirect Costs	713,612.02	2,563,966.22	2,564,973.70
2018-2019 Direct Costs	20,116,374.45	18,307,370.53	18,307,370.53
2020-2021 Rate	3.55*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,807,072.57	19,014,196.52	19,014,196.52
Indirect costs based on rate ** multiplied by actual direct costs	738,651.08	2,663,888.93	2,663,888.93
2020-2021 Actual Indirect Costs	742,197.40	2,535,073.45	2,535,073.45
2018-2019 Fixed Carry Forward	-60,556.94	-101,907.22	-102,914.70
Total Indirect Costs	802,754.34	2,636,980.67	2,637,988.15
Over/(Under) Recovery	-64,103.26	26,908.26	25,900.78

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	742,197.40	2,535,073.45	2,535,073.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-64,103.26	26,908.26	25,900.78
Total Projected Indirect 2022-2023 (Numerator)	806,300.66	2,508,165.19	2,509,172.67
Direct Costs	20,807,072.57	19,014,196.52	19,014,196.52
Rate for 2022-2023 **	3.88*	13.19*	13.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25210  
Form R0418**

Westwood Heights Schools  
3400 N Jennings Road  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	436,981.01	2,011,392.48	2,011,392.48
2018-2019 Fixed Carry Forward	-31,737.22	-38,991.75	-37,677.00
Total Indirect Costs	468,718.23	2,050,384.23	2,049,069.48
2018-2019 Direct Costs	15,354,970.53	13,780,559.06	13,780,559.06
2020-2021 Rate	3.05*	14.88*	14.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,235,961.18	15,844,989.31	15,844,989.31
Indirect costs based on rate ** multiplied by actual direct costs	525,696.82	2,357,734.41	2,356,149.91
2020-2021 Actual Indirect Costs	466,211.89	1,857,183.76	1,857,183.76
2018-2019 Fixed Carry Forward	-31,737.22	-38,991.75	-37,677.00
Total Indirect Costs	497,949.11	1,896,175.51	1,894,860.76
Over/(Under) Recovery	27,747.71	153,852.97	153,763.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	466,211.89	1,857,183.76	1,857,183.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	27,747.71	153,852.97	153,763.05
Total Projected Indirect 2022-2023 (Numerator)	438,464.18	1,703,330.79	1,703,420.71
Direct Costs	17,235,961.18	15,844,989.31	15,844,989.31
Rate for 2022-2023 **	2.54*	10.75*	10.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25230  
Form R0418**

Bentley Community School District  
1170 NORTH BELSAY RD  
BURTON, MI 48509

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	244,747.99	976,468.51	976,468.51
2018-2019 Fixed Carry Forward	73,039.68	17,182.41	17,182.41
Total Indirect Costs	171,708.31	959,286.10	959,286.10
2018-2019 Direct Costs	8,078,719.50	7,346,998.98	7,346,998.98
2020-2021 Rate	2.13*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,273,405.75	7,617,486.94	7,617,486.94
Indirect costs based on rate ** multiplied by actual direct costs	176,223.54	994,843.79	994,843.79
2020-2021 Actual Indirect Costs	259,696.07	915,614.88	915,614.88
2018-2019 Fixed Carry Forward	73,039.68	17,182.41	17,182.41
Total Indirect Costs	186,656.39	898,432.47	898,432.47
Over/(Under) Recovery	-10,432.85	96,411.32	96,411.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	259,696.07	915,614.88	915,614.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,432.85	96,411.32	96,411.32
Total Projected Indirect 2022-2023 (Numerator)	270,128.92	819,203.56	819,203.56
Direct Costs	8,273,405.75	7,617,486.94	7,617,486.94
Rate for 2022-2023 **	3.27*	10.75*	10.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25240  
Form R0418**

Beecher Community School District  
1020 W COLDWATER RD  
FLINT, MI 48505

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	479,231.34	1,764,666.15	1,764,666.15
2018-2019 Fixed Carry Forward	-270,205.81	0.00	-295,303.64
Total Indirect Costs	749,437.15	1,764,666.15	2,059,969.79
2018-2019 Direct Costs	10,044,229.94	8,758,795.13	8,758,795.13
2020-2021 Rate	7.46*	20.15*	23.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,506,905.64	9,481,170.22	9,481,170.22
Indirect costs based on rate ** multiplied by actual direct costs	783,815.16	1,422,175.53	2,229,971.24
2020-2021 Actual Indirect Costs	429,172.95	1,454,908.37	1,454,908.37
2018-2019 Fixed Carry Forward	-270,205.81	0.00	-295,303.64
Total Indirect Costs	699,378.76	1,454,908.37	1,750,212.01
Over/(Under) Recovery	84,436.40	0.00	479,759.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	429,172.95	1,454,908.37	1,454,908.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	84,436.40	0.00	479,759.23
Total Projected Indirect 2022-2023 (Numerator)	344,736.55	1,454,908.37	975,149.14
Direct Costs	10,506,905.64	9,481,170.22	9,481,170.22
Rate for 2022-2023 **	3.28*	15.35*	10.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25250  
Form R0418**

Linden Community Schools  
7205 SILVER LAKE RD  
LINDEN, MI 48451

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	944,863.27	2,845,682.02	2,845,682.02
2018-2019 Fixed Carry Forward	37,361.71	-20,942.75	-20,942.75
Total Indirect Costs	907,501.56	2,866,624.77	2,866,624.77
2018-2019 Direct Costs	26,491,271.23	24,590,452.48	24,590,452.48
2020-2021 Rate	3.43*	11.66*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,626,449.77	24,923,044.54	24,923,044.54
Indirect costs based on rate ** multiplied by actual direct costs	913,287.23	2,906,026.99	2,906,026.99
2020-2021 Actual Indirect Costs	1,005,024.82	2,708,430.05	2,708,430.05
2018-2019 Fixed Carry Forward	37,361.71	-20,942.75	-20,942.75
Total Indirect Costs	967,663.11	2,729,372.80	2,729,372.80
Over/(Under) Recovery	-54,375.88	176,654.19	176,654.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,005,024.82	2,708,430.05	2,708,430.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-54,375.88	176,654.19	176,654.19
Total Projected Indirect 2022-2023 (Numerator)	1,059,400.70	2,531,775.86	2,531,775.86
Direct Costs	26,626,449.77	24,923,044.54	24,923,044.54
Rate for 2022-2023 **	3.98*	10.16*	10.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25260  
Form R0418**

Montrose Community Schools  
P.O. Box 3129  
Montrose, MI 48457

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	570,575.89	2,140,964.71	2,140,964.71
2018-2019 Fixed Carry Forward	30,371.41	0.00	11,668.60
Total Indirect Costs	540,204.48	2,140,964.71	2,129,296.11
2018-2019 Direct Costs	15,525,433.25	13,955,044.43	13,955,044.43
2020-2021 Rate	3.48*	15.34*	15.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,782,683.16	14,361,612.71	14,361,612.71
Indirect costs based on rate ** multiplied by actual direct costs	549,237.37	2,154,241.91	2,191,582.10
2020-2021 Actual Indirect Costs	495,329.99	1,916,400.44	1,916,400.44
2018-2019 Fixed Carry Forward	30,371.41	0.00	11,668.60
Total Indirect Costs	464,958.58	1,916,400.44	1,904,731.84
Over/(Under) Recovery	84,278.79	0.00	286,850.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	495,329.99	1,916,400.44	1,916,400.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	84,278.79	0.00	286,850.26
Total Projected Indirect 2022-2023 (Numerator)	411,051.20	1,916,400.44	1,629,550.18
Direct Costs	15,782,683.16	14,361,612.71	14,361,612.71
Rate for 2022-2023 **	2.60*	13.34*	11.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25280  
Form R0418**

LakeVille Community School District  
11107 WASHBURN RD  
OTISVILLE, MI 48463

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	298,644.35	1,205,954.82	1,205,954.82
2018-2019 Fixed Carry Forward	-33,506.10	-176,256.38	-176,731.54
Total Indirect Costs	332,150.45	1,382,211.20	1,382,686.36
2018-2019 Direct Costs	11,124,893.77	10,217,583.30	10,217,583.30
2020-2021 Rate	2.99*	13.53*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,537,842.78	11,577,106.74	11,577,106.74
Indirect costs based on rate ** multiplied by actual direct costs	374,881.50	1,566,382.54	1,566,382.54
2020-2021 Actual Indirect Costs	319,164.54	1,279,900.58	1,279,900.58
2018-2019 Fixed Carry Forward	-33,506.10	-176,256.38	-176,731.54
Total Indirect Costs	352,670.64	1,456,156.96	1,456,632.12
Over/(Under) Recovery	22,210.86	110,225.58	109,750.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	319,164.54	1,279,900.58	1,279,900.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	22,210.86	110,225.58	109,750.42
Total Projected Indirect 2022-2023 (Numerator)	296,953.68	1,169,675.00	1,170,150.16
Direct Costs	12,537,842.78	11,577,106.74	11,577,106.74
Rate for 2022-2023 **	2.37*	10.10*	10.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25900  
Form R0418**

Genesee STEM Academy  
5240 Calkins Road  
Flint, MI 48532

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	157,687.54	1,089,242.66	1,089,242.66
2018-2019 Fixed Carry Forward	46,980.64	0.00	0.00
Total Indirect Costs	110,706.90	1,089,242.66	1,089,242.66
2018-2019 Direct Costs	2,955,283.53	2,023,728.41	2,023,728.41
2020-2021 Rate	3.75*	53.82*	53.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,762,931.87	1,838,119.46	1,838,119.46
Indirect costs based on rate ** multiplied by actual direct costs	103,609.95	275,717.92	459,529.87
2020-2021 Actual Indirect Costs	123,537.22	1,048,349.63	1,048,349.63
2018-2019 Fixed Carry Forward	46,980.64	0.00	0.00
Total Indirect Costs	76,556.58	1,048,349.63	1,048,349.63
Over/(Under) Recovery	27,053.37	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	123,537.22	1,048,349.63	1,048,349.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	27,053.37	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	96,483.85	1,048,349.63	1,048,349.63
Direct Costs	2,762,931.87	1,838,119.46	1,838,119.46
Rate for 2022-2023 **	3.49*	57.03*	57.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25902  
Form R0418**

Woodland Park Academy  
2083 GRAND BLANC RD  
GRAND BLANC, MI 48439

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	146,222.40	511,499.98	511,499.98
2018-2019 Fixed Carry Forward	14,607.67	0.00	-14,032.41
Total Indirect Costs	131,614.73	511,499.98	525,532.39
2018-2019 Direct Costs	3,478,911.79	3,113,634.21	3,113,634.21
2020-2021 Rate	3.78*	16.43*	16.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,158,016.93	2,893,154.59	2,893,154.59
Indirect costs based on rate ** multiplied by actual direct costs	119,373.04	433,973.19	488,364.49
2020-2021 Actual Indirect Costs	128,845.84	393,708.18	393,708.18
2018-2019 Fixed Carry Forward	14,607.67	0.00	-14,032.41
Total Indirect Costs	114,238.17	393,708.18	407,740.59
Over/(Under) Recovery	5,134.87	0.00	80,623.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	128,845.84	393,708.18	393,708.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,134.87	0.00	80,623.90
Total Projected Indirect 2022-2023 (Numerator)	123,710.97	393,708.18	313,084.28
Direct Costs	3,158,016.93	2,893,154.59	2,893,154.59
Rate for 2022-2023 **	3.92*	13.61*	10.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25903  
Form R0418**

Grand Blanc Academy  
5135 EAST HILL RD  
GRAND BLANC, MI 48439

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	103,622.00	346,360.00	346,360.00
2018-2019 Fixed Carry Forward	-28,501.85	-11,574.04	-11,561.78
Total Indirect Costs	132,123.85	357,934.04	357,921.78
2018-2019 Direct Costs	3,322,701.00	3,079,963.00	3,079,963.00
2020-2021 Rate	3.98*	11.62*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,083,894.00	2,867,673.00	2,867,673.00
Indirect costs based on rate ** multiplied by actual direct costs	122,738.98	333,223.60	333,223.60
2020-2021 Actual Indirect Costs	84,416.00	300,637.00	300,637.00
2018-2019 Fixed Carry Forward	-28,501.85	-11,574.04	-11,561.78
Total Indirect Costs	112,917.85	312,211.04	312,198.78
Over/(Under) Recovery	9,821.13	21,012.56	21,024.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	84,416.00	300,637.00	300,637.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	9,821.13	21,012.56	21,024.82
Total Projected Indirect 2022-2023 (Numerator)	74,594.87	279,624.44	279,612.18
Direct Costs	3,083,894.00	2,867,673.00	2,867,673.00
Rate for 2022-2023 **	2.42*	9.75*	9.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25904  
Form R0418**

Northridge Academy  
4100 Coldwater Road  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	106,011.70	402,220.23	402,220.23
2018-2019 Fixed Carry Forward	-12,805.68	0.00	32,869.46
Total Indirect Costs	118,817.38	402,220.23	369,350.77
2018-2019 Direct Costs	2,238,573.23	1,942,364.70	1,942,364.70
2020-2021 Rate	5.31*	20.71*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,079,261.23	1,840,280.75	1,840,280.75
Indirect costs based on rate ** multiplied by actual direct costs	110,408.77	276,042.11	350,021.40
2020-2021 Actual Indirect Costs	98,614.90	337,595.38	337,595.38
2018-2019 Fixed Carry Forward	-12,805.68	0.00	32,869.46
Total Indirect Costs	111,420.58	337,595.38	304,725.92
Over/(Under) Recovery	-1,011.81	0.00	45,295.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	98,614.90	337,595.38	337,595.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,011.81	0.00	45,295.48
Total Projected Indirect 2022-2023 (Numerator)	99,626.71	337,595.38	292,299.90
Direct Costs	2,079,261.23	1,840,280.75	1,840,280.75
Rate for 2022-2023 **	4.79*	18.34*	15.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25905  
Form R0418**

International Academy of Flint  
2820 SOUTH SAGINAW ST  
FLINT, MI 48503

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	398,953.50	1,025,197.53	1,025,197.53
2018-2019 Fixed Carry Forward	14,743.49	-55,482.43	-49,331.47
Total Indirect Costs	384,210.01	1,080,679.96	1,074,529.00
2018-2019 Direct Costs	7,906,387.39	7,280,143.36	7,280,143.36
2020-2021 Rate	4.86*	14.84*	14.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,775,463.32	7,146,036.95	7,146,036.95
Indirect costs based on rate ** multiplied by actual direct costs	377,887.52	1,060,471.88	1,054,755.05
2020-2021 Actual Indirect Costs	435,144.60	1,064,570.97	1,064,570.97
2018-2019 Fixed Carry Forward	14,743.49	-55,482.43	-49,331.47
Total Indirect Costs	420,401.11	1,120,053.40	1,113,902.44
Over/(Under) Recovery	-42,513.59	-59,581.52	-59,147.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	435,144.60	1,064,570.97	1,064,570.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-42,513.59	-59,581.52	-59,147.39
Total Projected Indirect 2022-2023 (Numerator)	477,658.19	1,124,152.49	1,123,718.36
Direct Costs	7,775,463.32	7,146,036.95	7,146,036.95
Rate for 2022-2023 **	6.14*	15.73*	15.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25907  
Form R0418**

Linden Charter Academy  
3244 N LINDEN RD  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	383,400.00	1,629,299.00	1,629,299.00
2018-2019 Fixed Carry Forward	189,788.00	0.00	0.00
Total Indirect Costs	193,612.00	1,629,299.00	1,629,299.00
2018-2019 Direct Costs	7,607,017.00	6,361,118.00	6,361,118.00
2020-2021 Rate	2.55*	25.61*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,698,752.00	6,493,868.00	6,493,868.00
Indirect costs based on rate ** multiplied by actual direct costs	196,318.18	974,080.20	1,623,467.00
2020-2021 Actual Indirect Costs	509,253.00	1,714,137.00	1,714,137.00
2018-2019 Fixed Carry Forward	189,788.00	0.00	0.00
Total Indirect Costs	319,465.00	1,714,137.00	1,714,137.00
Over/(Under) Recovery	-123,146.82	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	509,253.00	1,714,137.00	1,714,137.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-123,146.82	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	632,399.82	1,714,137.00	1,714,137.00
Direct Costs	7,698,752.00	6,493,868.00	6,493,868.00
Rate for 2022-2023 **	8.21*	26.40*	26.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25909  
Form R0418**

Burton Glen Charter Academy  
4171 EAST ATHERTON RD  
BURTON, MI 48519

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	239,012.00	1,583,819.00	1,583,819.00
2018-2019 Fixed Carry Forward	49,862.82	0.00	0.00
Total Indirect Costs	189,149.18	1,583,819.00	1,583,819.00
2018-2019 Direct Costs	6,999,473.00	5,654,666.00	5,654,666.00
2020-2021 Rate	2.70*	28.01*	28.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,395,444.00	6,089,626.00	6,089,626.00
Indirect costs based on rate ** multiplied by actual direct costs	199,676.99	913,443.90	1,522,406.50
2020-2021 Actual Indirect Costs	219,135.00	1,524,953.00	1,524,953.00
2018-2019 Fixed Carry Forward	49,862.82	0.00	0.00
Total Indirect Costs	169,272.18	1,524,953.00	1,524,953.00
Over/(Under) Recovery	30,404.81	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	219,135.00	1,524,953.00	1,524,953.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,404.81	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	188,730.19	1,524,953.00	1,524,953.00
Direct Costs	7,395,444.00	6,089,626.00	6,089,626.00
Rate for 2022-2023 **	2.55*	25.04*	25.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25910  
Form R0418**

Richfield Public School Academy  
3807 NORTH CENTER RD  
FLINT, MI 48506

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	127,105.00	665,421.00	665,421.00
2018-2019 Fixed Carry Forward	49,131.35	62,054.93	61,860.62
Total Indirect Costs	77,973.65	603,366.07	603,560.38
2018-2019 Direct Costs	5,839,668.00	5,301,352.00	5,301,352.00
2020-2021 Rate	1.34*	11.38*	11.39**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,337,054.00	5,787,429.00	5,787,429.00
Indirect costs based on rate ** multiplied by actual direct costs	84,916.52	658,609.42	659,188.16
2020-2021 Actual Indirect Costs	132,480.00	682,105.00	682,105.00
2018-2019 Fixed Carry Forward	49,131.35	62,054.93	61,860.62
Total Indirect Costs	83,348.65	620,050.07	620,244.38
Over/(Under) Recovery	1,567.87	38,559.35	38,943.78

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	132,480.00	682,105.00	682,105.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,567.87	38,559.35	38,943.78
Total Projected Indirect 2022-2023 (Numerator)	130,912.13	643,545.65	643,161.22
Direct Costs	6,337,054.00	5,787,429.00	5,787,429.00
Rate for 2022-2023 **	2.07*	11.12*	11.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25911  
Form R0418**

Madison Academy  
6170 TORREY RD  
FLINT, MI 48507

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	26,535.54	473,529.94	473,529.94
2018-2019 Fixed Carry Forward	-4,055.63	63,657.39	63,891.26
Total Indirect Costs	30,591.17	409,872.55	409,638.68
2018-2019 Direct Costs	6,244,418.38	5,797,423.98	5,797,423.98
2020-2021 Rate	0.49*	7.07*	7.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,141,153.17	6,591,798.25	6,591,798.25
Indirect costs based on rate ** multiplied by actual direct costs	34,991.65	466,040.14	466,040.14
2020-2021 Actual Indirect Costs	8.50	549,363.42	549,363.42
2018-2019 Fixed Carry Forward	-4,055.63	63,657.39	63,891.26
Total Indirect Costs	4,064.13	485,706.03	485,472.16
Over/(Under) Recovery	30,927.52	-19,665.89	-19,432.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8.50	549,363.42	549,363.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,927.52	-19,665.89	-19,432.02
Total Projected Indirect 2022-2023 (Numerator)	-30,919.02	569,029.31	568,795.44
Direct Costs	7,141,153.17	6,591,798.25	6,591,798.25
Rate for 2022-2023 **	0.00*	8.63*	8.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25912  
Form R0418**

The New Standard Academy  
2040 W. Carpenter  
Flint, MI 48505

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	53,869.29	1,191,298.16	1,191,298.16
2018-2019 Fixed Carry Forward	4,131.19	0.00	0.00
Total Indirect Costs	49,738.10	1,191,298.16	1,191,298.16
2018-2019 Direct Costs	5,626,797.89	4,489,369.02	4,489,369.02
2020-2021 Rate	0.88*	26.54*	26.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,697,486.41	6,232,429.81	6,232,429.81
Indirect costs based on rate ** multiplied by actual direct costs	67,737.88	934,864.47	1,558,107.45
2020-2021 Actual Indirect Costs	88,528.27	1,553,584.87	1,553,584.87
2018-2019 Fixed Carry Forward	4,131.19	0.00	0.00
Total Indirect Costs	84,397.08	1,553,584.87	1,553,584.87
Over/(Under) Recovery	-16,659.20	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	88,528.27	1,553,584.87	1,553,584.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,659.20	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	105,187.47	1,553,584.87	1,553,584.87
Direct Costs	7,697,486.41	6,232,429.81	6,232,429.81
Rate for 2022-2023 **	1.37*	24.93*	24.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25914  
Form R0418**

Greater Heights Academy  
3196 W PASADENA AVE  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	210,080.43	775,452.86	775,452.86
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	210,080.43	775,452.86	775,452.86
2018-2019 Direct Costs	1,355,589.43	790,217.00	790,217.00
2020-2021 Rate	15.50*	98.13*	98.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,025,361.84	1,823,426.98	1,823,426.98
Indirect costs based on rate ** multiplied by actual direct costs	303,804.28	273,514.05	455,856.75
2020-2021 Actual Indirect Costs	36,678.31	238,613.17	238,613.17
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,678.31	238,613.17	238,613.17
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	36,678.31	238,613.17	238,613.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	36,678.31	238,613.17	238,613.17
Direct Costs	2,025,361.84	1,823,426.98	1,823,426.98
Rate for 2022-2023 **	1.81*	13.09*	13.09**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25915  
Form R0418**

WAY Academy - Flint  
817 E Kearsley St  
Flint , MI 48503

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	92,952.07	229,344.38	229,344.38
2018-2019 Fixed Carry Forward	22,257.12	0.00	0.00
Total Indirect Costs	70,694.95	229,344.38	229,344.38
2018-2019 Direct Costs	1,362,632.56	1,226,240.25	1,226,240.25
2020-2021 Rate	5.19*	18.70*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,172,140.59	1,022,428.22	1,022,428.22
Indirect costs based on rate ** multiplied by actual direct costs	60,834.10	153,364.23	191,194.08
2020-2021 Actual Indirect Costs	100,732.43	250,444.80	250,444.80
2018-2019 Fixed Carry Forward	22,257.12	0.00	0.00
Total Indirect Costs	78,475.31	250,444.80	250,444.80
Over/(Under) Recovery	-17,641.21	0.00	-59,250.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	100,732.43	250,444.80	250,444.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,641.21	0.00	-59,250.72
Total Projected Indirect 2022-2023 (Numerator)	118,373.64	250,444.80	309,695.52
Direct Costs	1,172,140.59	1,022,428.22	1,022,428.22
Rate for 2022-2023 **	10.10*	24.50*	30.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25916  
Form R0418**

Eagle's Nest Academy  
5005 CLOVERLAWN DR  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	72,935.95	573,745.84	573,745.84
2018-2019 Fixed Carry Forward	-1,626.59	0.00	0.00
Total Indirect Costs	74,562.54	573,745.84	573,745.84
2018-2019 Direct Costs	1,953,681.01	1,452,871.12	1,452,871.12
2020-2021 Rate	3.82*	39.49*	39.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,726,819.01	1,298,977.08	1,298,977.08
Indirect costs based on rate ** multiplied by actual direct costs	65,964.49	194,846.56	324,744.27
2020-2021 Actual Indirect Costs	62,634.06	490,475.99	490,475.99
2018-2019 Fixed Carry Forward	-1,626.59	0.00	0.00
Total Indirect Costs	64,260.65	490,475.99	490,475.99
Over/(Under) Recovery	1,703.84	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	62,634.06	490,475.99	490,475.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,703.84	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	60,930.22	490,475.99	490,475.99
Direct Costs	1,726,819.01	1,298,977.08	1,298,977.08
Rate for 2022-2023 **	3.53*	37.76*	37.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25918  
Form R0418**

Flex High School of Michigan  
4945 CLIO RD  
FLINT, MI 48504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	119,761.72	257,424.05	257,424.05
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	119,761.72	257,424.05	257,424.05
2018-2019 Direct Costs	669,168.13	531,505.80	531,505.80
2020-2021 Rate	17.90*	48.43*	48.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,923,873.49	1,473,395.33	1,473,395.33
Indirect costs based on rate ** multiplied by actual direct costs	288,581.02	221,009.30	368,348.83
2020-2021 Actual Indirect Costs	134,294.81	584,772.97	584,772.97
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	134,294.81	584,772.97	584,772.97
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	134,294.81	584,772.97	584,772.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	134,294.81	584,772.97	584,772.97
Direct Costs	1,923,873.49	1,473,395.33	1,473,395.33
Rate for 2022-2023 **	6.98*	39.69*	39.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 25919  
Form R0418**

Flint Cultural Center Academy  
1200 ROBERT T LONGWAY BLVD  
FLINT, MI 48503

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,330,334.24	3,904,061.93	3,904,061.93
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	246,243.71	672,516.02	672,516.02
Total Indirect Costs	246,243.71	672,516.02	672,516.02
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	246,243.71	672,516.02	672,516.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	246,243.71	672,516.02	672,516.02
Direct Costs	4,330,334.24	3,904,061.93	3,904,061.93
Rate for 2022-2023 **	5.69*	17.23*	17.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 26010  
Form R0418**

Beaverton Schools  
P.O. Box 529  
Beaverton, MI 48612

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	519,697.97	1,255,561.66	1,255,561.66
2018-2019 Fixed Carry Forward	-83,478.24	-96,351.48	-97,129.75
Total Indirect Costs	603,176.21	1,351,913.14	1,352,691.41
2018-2019 Direct Costs	10,478,176.00	9,742,312.31	9,742,312.31
2020-2021 Rate	5.76*	13.88*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,703,531.83	9,992,296.03	9,992,296.03
Indirect costs based on rate ** multiplied by actual direct costs	616,523.43	1,386,930.69	1,386,930.69
2020-2021 Actual Indirect Costs	551,058.72	1,262,294.52	1,262,294.52
2018-2019 Fixed Carry Forward	-83,478.24	-96,351.48	-97,129.75
Total Indirect Costs	634,536.96	1,358,646.00	1,359,424.27
Over/(Under) Recovery	-18,013.53	28,284.69	27,506.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	551,058.72	1,262,294.52	1,262,294.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-18,013.53	28,284.69	27,506.42
Total Projected Indirect 2022-2023 (Numerator)	569,072.25	1,234,009.83	1,234,788.10
Direct Costs	10,703,531.83	9,992,296.03	9,992,296.03
Rate for 2022-2023 **	5.32*	12.35*	12.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 26040  
Form R0418**

Gladwin Community Schools  
401 NORTH BOWERY AVE  
GLADWIN, MI 48624

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	647,139.19	1,811,923.48	1,811,923.48
2018-2019 Fixed Carry Forward	84,455.45	2,075.74	1,439.97
Total Indirect Costs	562,683.74	1,809,847.74	1,810,483.51
2018-2019 Direct Costs	16,415,273.10	15,250,488.81	15,250,488.81
2020-2021 Rate	3.43*	11.87*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,227,553.87	16,565,233.34	16,565,233.34
Indirect costs based on rate ** multiplied by actual direct costs	625,205.10	1,966,293.20	1,966,293.20
2020-2021 Actual Indirect Costs	676,885.51	2,339,206.04	2,339,206.04
2018-2019 Fixed Carry Forward	84,455.45	2,075.74	1,439.97
Total Indirect Costs	592,430.06	2,337,130.30	2,337,766.07
Over/(Under) Recovery	32,775.04	-370,837.10	-371,472.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	676,885.51	2,339,206.04	2,339,206.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	32,775.04	-370,837.10	-371,472.87
Total Projected Indirect 2022-2023 (Numerator)	644,110.47	2,710,043.14	2,710,678.91
Direct Costs	18,227,553.87	16,565,233.34	16,565,233.34
Rate for 2022-2023 **	3.53*	16.36*	16.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 27000  
Form R0418**

Gogebic-Ontonagon ISD  
P.O. Box 218  
Bergland, MI 49910

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	651,919.53	1,130,062.54	1,130,062.54
2018-2019 Fixed Carry Forward	-59,446.67	0.00	-256,036.70
Total Indirect Costs	711,366.20	1,130,062.54	1,386,099.24
2018-2019 Direct Costs	6,741,071.20	6,262,928.19	6,262,928.19
2020-2021 Rate	10.55*	18.04*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,110,220.75	7,587,749.02	7,587,749.02
Indirect costs based on rate ** multiplied by actual direct costs	855,628.29	1,138,162.35	1,679,168.86
2020-2021 Actual Indirect Costs	594,749.00	1,117,220.73	1,117,220.73
2018-2019 Fixed Carry Forward	-59,446.67	0.00	-256,036.70
Total Indirect Costs	654,195.67	1,117,220.73	1,373,257.43
Over/(Under) Recovery	201,432.62	0.00	305,911.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	594,749.00	1,117,220.73	1,117,220.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	201,432.62	0.00	305,911.43
Total Projected Indirect 2022-2023 (Numerator)	393,316.38	1,117,220.73	811,309.30
Direct Costs	8,110,220.75	7,587,749.02	7,587,749.02
Rate for 2022-2023 **	4.85*	14.72*	10.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 27010  
Form R0418**

Bessemer Area School District  
301 EAST SELLAR ST  
BESSEMER, MI 49911

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	71,594.91	528,058.45	528,058.45
2018-2019 Fixed Carry Forward	-11,198.37	-30,091.72	-37,566.73
Total Indirect Costs	82,793.28	558,150.17	565,625.18
2018-2019 Direct Costs	3,988,142.46	3,531,678.92	3,531,678.92
2020-2021 Rate	2.08*	15.80*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,460,544.01	4,055,136.34	4,055,136.34
Indirect costs based on rate ** multiplied by actual direct costs	92,779.32	608,270.45	649,632.84
2020-2021 Actual Indirect Costs	88,477.43	493,885.10	493,885.10
2018-2019 Fixed Carry Forward	-11,198.37	-30,091.72	-37,566.73
Total Indirect Costs	99,675.80	523,976.82	531,451.83
Over/(Under) Recovery	-6,896.48	0.00	118,181.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	88,477.43	493,885.10	493,885.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,896.48	0.00	118,181.01
Total Projected Indirect 2022-2023 (Numerator)	95,373.91	493,885.10	375,704.09
Direct Costs	4,460,544.01	4,055,136.34	4,055,136.34
Rate for 2022-2023 **	2.14*	12.18*	9.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 27020  
Form R0418**

Ironwood Area Schools of Gogebic County  
650 EAST AYER ST  
IRONWOOD, MI 49938

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	191,770.67	939,135.86	939,135.86
2018-2019 Fixed Carry Forward	-1,168.09	14,221.45	14,149.48
Total Indirect Costs	192,938.76	924,914.41	924,986.38
2018-2019 Direct Costs	7,920,858.87	7,173,493.68	7,173,493.68
2020-2021 Rate	2.44*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,203,880.65	7,457,815.06	7,457,815.06
Indirect costs based on rate ** multiplied by actual direct costs	200,174.69	961,312.36	961,312.36
2020-2021 Actual Indirect Costs	241,889.79	987,955.38	987,955.38
2018-2019 Fixed Carry Forward	-1,168.09	14,221.45	14,149.48
Total Indirect Costs	243,057.88	973,733.93	973,805.90
Over/(Under) Recovery	-42,883.19	-12,421.57	-12,493.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	241,889.79	987,955.38	987,955.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-42,883.19	-12,421.57	-12,493.54
Total Projected Indirect 2022-2023 (Numerator)	284,772.98	1,000,376.95	1,000,448.92
Direct Costs	8,203,880.65	7,457,815.06	7,457,815.06
Rate for 2022-2023 **	3.47*	13.41*	13.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 27070  
Form R0418**

Wakefield-Marenisco School District  
715 PUTNAM ST  
WAKEFIELD, MI 49968

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	154,498.78	425,558.15	425,558.15
2018-2019 Fixed Carry Forward	-3,824.47	0.00	20,525.22
Total Indirect Costs	158,323.25	425,558.15	405,032.93
2018-2019 Direct Costs	2,895,359.03	2,624,299.66	2,624,299.66
2020-2021 Rate	5.47*	16.22*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,176,664.34	2,880,661.03	2,880,661.03
Indirect costs based on rate ** multiplied by actual direct costs	173,763.54	432,099.15	444,486.00
2020-2021 Actual Indirect Costs	170,044.31	466,047.62	466,047.62
2018-2019 Fixed Carry Forward	-3,824.47	0.00	20,525.22
Total Indirect Costs	173,868.78	466,047.62	445,522.40
Over/(Under) Recovery	-105.24	0.00	-1,036.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	170,044.31	466,047.62	466,047.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-105.24	0.00	-1,036.40
Total Projected Indirect 2022-2023 (Numerator)	170,149.55	466,047.62	467,084.02
Direct Costs	3,176,664.34	2,880,661.03	2,880,661.03
Rate for 2022-2023 **	5.36*	16.18*	16.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 27080  
Form R0418**

Watersmeet Township School District  
N4720 Highway US-45  
Watersmeet, MI 49969

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	175,056.34	569,857.86	569,857.86
2018-2019 Fixed Carry Forward	20,627.43	0.00	55,657.02
Total Indirect Costs	154,428.91	569,857.86	514,200.84
2018-2019 Direct Costs	3,227,836.80	2,833,035.28	2,833,035.28
2020-2021 Rate	4.78*	20.11*	18.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,399,769.09	3,005,340.75	3,005,340.75
Indirect costs based on rate ** multiplied by actual direct costs	162,508.96	450,801.11	545,469.35
2020-2021 Actual Indirect Costs	200,763.86	595,192.20	595,192.20
2018-2019 Fixed Carry Forward	20,627.43	0.00	55,657.02
Total Indirect Costs	180,136.43	595,192.20	539,535.18
Over/(Under) Recovery	-17,627.47	0.00	5,934.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	200,763.86	595,192.20	595,192.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,627.47	0.00	5,934.17
Total Projected Indirect 2022-2023 (Numerator)	218,391.33	595,192.20	589,258.03
Direct Costs	3,399,769.09	3,005,340.75	3,005,340.75
Rate for 2022-2023 **	6.42*	19.80*	19.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28000  
Form R0418**

Northwest Education Services  
1101 RED DR  
TRAVERSE CITY, MI 49684

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,756,279.65	7,008,123.81	7,008,123.81
2018-2019 Fixed Carry Forward	-459,098.38	-540,476.93	-543,607.01
Total Indirect Costs	5,215,378.03	7,548,600.74	7,551,730.82
2018-2019 Direct Costs	53,226,821.46	50,974,977.30	50,974,977.30
2020-2021 Rate	9.80*	14.81*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	56,637,748.83	54,367,893.92	54,367,893.92
Indirect costs based on rate ** multiplied by actual direct costs	5,550,499.39	8,051,885.09	8,051,885.09
2020-2021 Actual Indirect Costs	5,209,025.18	7,478,880.09	7,478,880.09
2018-2019 Fixed Carry Forward	-459,098.38	-540,476.93	-543,607.01
Total Indirect Costs	5,668,123.56	8,019,357.02	8,022,487.10
Over/(Under) Recovery	-117,624.17	32,528.07	29,397.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	5,209,025.18	7,478,880.09	7,478,880.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-117,624.17	32,528.07	29,397.99
Total Projected Indirect 2022-2023 (Numerator)	5,326,649.35	7,446,352.02	7,449,482.10
Direct Costs	56,637,748.83	54,367,893.92	54,367,893.92
Rate for 2022-2023 **	9.40*	13.70*	13.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28010  
Form R0418**

Traverse City Area Public Schools  
412 WEBSTER ST  
TRAVERSE CITY, MI 49686

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,351,840.75	14,034,706.60	14,034,706.60
2018-2019 Fixed Carry Forward	-589,346.32	-996,115.53	-1,000,807.83
Total Indirect Costs	4,941,187.07	15,030,822.13	15,035,514.43
2018-2019 Direct Costs	96,772,841.30	86,981,928.39	86,981,928.39
2020-2021 Rate	5.11*	17.28*	17.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	102,756,808.38	92,398,078.98	92,398,078.98
Indirect costs based on rate ** multiplied by actual direct costs	5,250,872.91	13,859,711.85	15,975,627.86
2020-2021 Actual Indirect Costs	4,490,361.82	14,728,669.87	14,728,669.87
2018-2019 Fixed Carry Forward	-589,346.32	-996,115.53	-1,000,807.83
Total Indirect Costs	5,079,708.14	15,724,785.40	15,729,477.70
Over/(Under) Recovery	171,164.77	0.00	246,150.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,490,361.82	14,728,669.87	14,728,669.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	171,164.77	0.00	246,150.16
Total Projected Indirect 2022-2023 (Numerator)	4,319,197.05	14,728,669.87	14,482,519.71
Direct Costs	102,756,808.38	92,398,078.98	92,398,078.98
Rate for 2022-2023 **	4.20*	15.94*	15.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28035  
Form R0418**

Buckley Community Schools  
305 SOUTH 1ST ST  
BUCKLEY, MI 49620

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	163,622.91	636,835.11	636,835.11
2018-2019 Fixed Carry Forward	49,048.39	0.00	-80,100.17
Total Indirect Costs	114,574.52	636,835.11	716,935.28
2018-2019 Direct Costs	3,992,665.71	3,519,453.51	3,519,453.51
2020-2021 Rate	2.87*	18.09*	20.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,366,506.16	3,922,369.75	3,922,369.75
Indirect costs based on rate ** multiplied by actual direct costs	125,318.73	588,355.46	798,986.72
2020-2021 Actual Indirect Costs	157,918.00	602,054.41	602,054.41
2018-2019 Fixed Carry Forward	49,048.39	0.00	-80,100.17
Total Indirect Costs	108,869.61	602,054.41	682,154.58
Over/(Under) Recovery	16,449.12	0.00	116,832.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	157,918.00	602,054.41	602,054.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,449.12	0.00	116,832.14
Total Projected Indirect 2022-2023 (Numerator)	141,468.88	602,054.41	485,222.27
Direct Costs	4,366,506.16	3,922,369.75	3,922,369.75
Rate for 2022-2023 **	3.24*	15.35*	12.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28090  
Form R0418**

Kingsley Area Schools  
402 FENTON ST  
KINGSLEY, MI 49649

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	305,517.56	1,349,486.49	1,349,486.49
2018-2019 Fixed Carry Forward	31,575.28	102,072.55	102,072.55
Total Indirect Costs	273,942.28	1,247,413.94	1,247,413.94
2018-2019 Direct Costs	14,184,483.58	13,140,514.65	13,140,514.65
2020-2021 Rate	1.93*	9.49*	9.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,928,508.50	15,057,273.57	15,057,273.57
Indirect costs based on rate ** multiplied by actual direct costs	307,420.21	1,428,935.26	1,428,935.26
2020-2021 Actual Indirect Costs	334,949.87	1,206,184.80	1,206,184.80
2018-2019 Fixed Carry Forward	31,575.28	102,072.55	102,072.55
Total Indirect Costs	303,374.59	1,104,112.25	1,104,112.25
Over/(Under) Recovery	4,045.62	324,823.01	324,823.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	334,949.87	1,206,184.80	1,206,184.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,045.62	324,823.01	324,823.01
Total Projected Indirect 2022-2023 (Numerator)	330,904.25	881,361.79	881,361.79
Direct Costs	15,928,508.50	15,057,273.57	15,057,273.57
Rate for 2022-2023 **	2.08*	5.85*	5.85**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28900  
Form R0418**

Old Mission Peninsula School  
2699 ISLAND VIEW RD  
TRAVERSE CITY, MI 49686

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	131,014.00	321,952.00	321,952.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	131,014.00	321,952.00	321,952.00
2018-2019 Direct Costs	1,507,985.00	1,317,047.00	1,317,047.00
2020-2021 Rate	8.69*	24.44*	24.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,738,381.00	1,541,202.00	1,541,202.00
Indirect costs based on rate ** multiplied by actual direct costs	151,065.31	231,180.30	376,669.77
2020-2021 Actual Indirect Costs	180,941.00	378,120.00	378,120.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	180,941.00	378,120.00	378,120.00
Over/(Under) Recovery	-29,875.69	0.00	-1,450.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	180,941.00	378,120.00	378,120.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-29,875.69	0.00	-1,450.23
Total Projected Indirect 2022-2023 (Numerator)	210,816.69	378,120.00	379,570.23
Direct Costs	1,738,381.00	1,541,202.00	1,541,202.00
Rate for 2022-2023 **	12.13*	24.53*	24.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28901  
Form R0418**

Woodland School  
7224 SUPPLY RD  
TRAVERSE CITY, MI 49686

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	157,986.33	157,986.33
2018-2019 Fixed Carry Forward	0.00	-10,861.58	-10,888.25
Total Indirect Costs	0.00	168,847.91	168,874.58
2018-2019 Direct Costs	1,531,710.20	1,373,723.87	1,373,723.87
2020-2021 Rate	0.00*	12.29*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,771,114.75	1,595,153.58	1,595,153.58
Indirect costs based on rate ** multiplied by actual direct costs	0.00	196,044.37	196,044.37
2020-2021 Actual Indirect Costs	0.00	175,961.17	175,961.17
2018-2019 Fixed Carry Forward	0.00	-10,861.58	-10,888.25
Total Indirect Costs	0.00	186,822.75	186,849.42
Over/(Under) Recovery	0.00	9,221.62	9,194.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	175,961.17	175,961.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,221.62	9,194.95
Total Projected Indirect 2022-2023 (Numerator)	0.00	166,739.55	166,766.22
Direct Costs	1,771,114.75	1,595,153.58	1,595,153.58
Rate for 2022-2023 **	0.00*	10.45*	10.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28902  
Form R0418**

Grand Traverse Academy  
1245 HAMMOND RD E  
TRAVERSE CITY, MI 49686

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	56,746.57	724,115.62	724,115.62
2018-2019 Fixed Carry Forward	-28,952.92	-179,043.18	-179,270.94
Total Indirect Costs	85,699.49	903,158.80	903,386.56
2018-2019 Direct Costs	6,463,639.87	5,796,270.82	5,796,270.82
2020-2021 Rate	1.33*	15.58*	15.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,218,279.25	5,645,706.75	5,645,706.75
Indirect costs based on rate ** multiplied by actual direct costs	82,703.11	846,856.01	880,165.68
2020-2021 Actual Indirect Costs	216,164.09	788,736.59	788,736.59
2018-2019 Fixed Carry Forward	-28,952.92	-179,043.18	-179,270.94
Total Indirect Costs	245,117.01	967,779.77	968,007.53
Over/(Under) Recovery	-162,413.90	0.00	-87,841.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	216,164.09	788,736.59	788,736.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-162,413.90	0.00	-87,841.85
Total Projected Indirect 2022-2023 (Numerator)	378,577.99	788,736.59	876,578.44
Direct Costs	6,218,279.25	5,645,706.75	5,645,706.75
Rate for 2022-2023 **	6.09*	13.97*	15.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 28904  
Form R0418**

The Greenspire School  
1026 Red Drive  
Traverse City, MI 49684

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	17,979.57	63,869.76	63,869.76
2018-2019 Fixed Carry Forward	8,154.47	9,861.37	11,491.16
Total Indirect Costs	9,825.10	54,008.39	52,378.60
2018-2019 Direct Costs	973,980.32	928,090.13	928,090.13
2020-2021 Rate	1.01*	5.82*	5.64**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,134,673.21	1,088,860.09	1,088,860.09
Indirect costs based on rate ** multiplied by actual direct costs	11,460.20	63,371.66	61,411.71
2020-2021 Actual Indirect Costs	29,288.97	75,102.09	75,102.09
2018-2019 Fixed Carry Forward	8,154.47	9,861.37	11,491.16
Total Indirect Costs	21,134.50	65,240.72	63,610.93
Over/(Under) Recovery	-9,674.30	-1,869.06	-2,199.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	29,288.97	75,102.09	75,102.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-9,674.30	-1,869.06	-2,199.22
Total Projected Indirect 2022-2023 (Numerator)	38,963.27	76,971.15	77,301.31
Direct Costs	1,134,673.21	1,088,860.09	1,088,860.09
Rate for 2022-2023 **	3.43*	7.07*	7.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29000  
Form R0418**

Gratiot-Isabella RESD  
P.O. Box 310  
Ithaca, MI 48847

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,771,283.42	4,101,248.00	4,101,248.00
2018-2019 Fixed Carry Forward	-204,750.89	0.00	-136,536.21
Total Indirect Costs	2,976,034.31	4,101,248.00	4,237,784.21
2018-2019 Direct Costs	20,764,826.32	19,434,861.74	19,434,861.74
2020-2021 Rate	14.33*	21.10*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,013,089.70	20,888,031.15	20,888,031.15
Indirect costs based on rate ** multiplied by actual direct costs	3,154,475.75	3,133,204.67	4,555,679.59
2020-2021 Actual Indirect Costs	3,014,523.47	4,139,582.02	4,139,582.02
2018-2019 Fixed Carry Forward	-204,750.89	0.00	-136,536.21
Total Indirect Costs	3,219,274.36	4,139,582.02	4,276,118.23
Over/(Under) Recovery	-64,798.61	0.00	279,561.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,014,523.47	4,139,582.02	4,139,582.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-64,798.61	0.00	279,561.36
Total Projected Indirect 2022-2023 (Numerator)	3,079,322.08	4,139,582.02	3,860,020.66
Direct Costs	22,013,089.70	20,888,031.15	20,888,031.15
Rate for 2022-2023 **	13.99*	19.82*	18.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29010  
Form R0418**

Alma Public Schools  
1500 PINE AVE  
ALMA, MI 48801

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	772,327.00	3,149,927.97	3,149,927.97
2018-2019 Fixed Carry Forward	12,982.29	0.00	57,972.69
Total Indirect Costs	759,344.71	3,149,927.97	3,091,955.28
2018-2019 Direct Costs	21,926,812.56	19,549,211.59	19,549,211.59
2020-2021 Rate	3.46*	16.11*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,972,829.66	20,520,008.24	20,520,008.24
Indirect costs based on rate ** multiplied by actual direct costs	794,859.91	3,078,001.24	3,246,265.30
2020-2021 Actual Indirect Costs	828,928.40	3,281,749.82	3,281,749.82
2018-2019 Fixed Carry Forward	12,982.29	0.00	57,972.69
Total Indirect Costs	815,946.11	3,281,749.82	3,223,777.13
Over/(Under) Recovery	-21,086.20	0.00	22,488.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	828,928.40	3,281,749.82	3,281,749.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,086.20	0.00	22,488.17
Total Projected Indirect 2022-2023 (Numerator)	850,014.60	3,281,749.82	3,259,261.65
Direct Costs	22,972,829.66	20,520,008.24	20,520,008.24
Rate for 2022-2023 **	3.70*	15.99*	15.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29020  
Form R0418**

Ashley Community Schools  
P.O. Box 6  
Ashley, MI 48806

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	58,445.08	324,351.27	324,351.27
2018-2019 Fixed Carry Forward	2,027.34	0.00	44,156.96
Total Indirect Costs	56,417.74	324,351.27	280,194.31
2018-2019 Direct Costs	2,739,104.59	2,473,198.40	2,473,198.40
2020-2021 Rate	2.06*	13.11*	11.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,760,407.80	2,501,538.96	2,501,538.96
Indirect costs based on rate ** multiplied by actual direct costs	56,864.40	327,951.76	283,424.36
2020-2021 Actual Indirect Costs	69,790.43	328,659.27	328,659.27
2018-2019 Fixed Carry Forward	2,027.34	0.00	44,156.96
Total Indirect Costs	67,763.09	328,659.27	284,502.31
Over/(Under) Recovery	-10,898.69	-707.51	-1,077.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	69,790.43	328,659.27	328,659.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,898.69	-707.51	-1,077.95
Total Projected Indirect 2022-2023 (Numerator)	80,689.12	329,366.78	329,737.22
Direct Costs	2,760,407.80	2,501,538.96	2,501,538.96
Rate for 2022-2023 **	2.92*	13.17*	13.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29040  
Form R0418**

Breckenridge Community Schools  
P.O. Box 217  
Breckenridge, MI 48615

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	63,596.06	746,993.82	746,993.82
2018-2019 Fixed Carry Forward	-793.71	-46,977.18	-46,977.18
Total Indirect Costs	64,389.77	793,971.00	793,971.00
2018-2019 Direct Costs	6,845,769.81	6,162,372.05	6,162,372.05
2020-2021 Rate	0.94*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,461,015.91	6,763,298.18	6,763,298.18
Indirect costs based on rate ** multiplied by actual direct costs	70,133.55	871,112.81	871,112.81
2020-2021 Actual Indirect Costs	124,696.29	822,414.02	822,414.02
2018-2019 Fixed Carry Forward	-793.71	-46,977.18	-46,977.18
Total Indirect Costs	125,490.00	869,391.20	869,391.20
Over/(Under) Recovery	-55,356.45	1,721.61	1,721.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	124,696.29	822,414.02	822,414.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-55,356.45	1,721.61	1,721.61
Total Projected Indirect 2022-2023 (Numerator)	180,052.74	820,692.41	820,692.41
Direct Costs	7,461,015.91	6,763,298.18	6,763,298.18
Rate for 2022-2023 **	2.41*	12.13*	12.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29050  
Form R0418**

Fulton Schools  
8060 ELY HWY  
MIDDLETON, MI 48856

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	224,798.45	928,964.98	928,964.98
2018-2019 Fixed Carry Forward	-20,920.97	-86,579.59	-87,080.20
Total Indirect Costs	245,719.42	1,015,544.57	1,016,045.18
2018-2019 Direct Costs	8,003,866.62	7,299,700.09	7,299,700.09
2020-2021 Rate	3.07*	13.91*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,069,978.16	6,421,855.73	6,421,855.73
Indirect costs based on rate ** multiplied by actual direct costs	217,048.33	893,280.13	893,922.32
2020-2021 Actual Indirect Costs	171,511.05	819,633.48	819,633.48
2018-2019 Fixed Carry Forward	-20,920.97	-86,579.59	-87,080.20
Total Indirect Costs	192,432.02	906,213.07	906,713.68
Over/(Under) Recovery	24,616.31	-12,932.94	-12,791.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	171,511.05	819,633.48	819,633.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	24,616.31	-12,932.94	-12,791.36
Total Projected Indirect 2022-2023 (Numerator)	146,894.74	832,566.42	832,424.84
Direct Costs	7,069,978.16	6,421,855.73	6,421,855.73
Rate for 2022-2023 **	2.08*	12.96*	12.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29060  
Form R0418**

Ithaca Public Schools  
710 NORTH UNION ST  
ITHACA, MI 48847

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	468,542.48	1,486,665.99	1,486,665.99
2018-2019 Fixed Carry Forward	-106,409.51	0.00	-132,407.67
Total Indirect Costs	574,951.99	1,486,665.99	1,619,073.66
2018-2019 Direct Costs	10,656,503.99	9,638,380.48	9,638,380.48
2020-2021 Rate	5.40*	15.42*	16.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,982,028.19	10,019,159.35	10,019,159.35
Indirect costs based on rate ** multiplied by actual direct costs	593,029.52	1,502,873.90	1,683,218.77
2020-2021 Actual Indirect Costs	524,428.46	1,487,297.30	1,487,297.30
2018-2019 Fixed Carry Forward	-106,409.51	0.00	-132,407.67
Total Indirect Costs	630,837.97	1,487,297.30	1,619,704.97
Over/(Under) Recovery	-37,808.45	0.00	63,513.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	524,428.46	1,487,297.30	1,487,297.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-37,808.45	0.00	63,513.80
Total Projected Indirect 2022-2023 (Numerator)	562,236.91	1,487,297.30	1,423,783.50
Direct Costs	10,982,028.19	10,019,159.35	10,019,159.35
Rate for 2022-2023 **	5.12*	14.84*	14.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 29100  
Form R0418**

St. Louis Public Schools  
113 EAST SAGINAW ST  
SAINT LOUIS, MI 48880

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	298,862.79	1,495,298.82	1,495,298.82
2018-2019 Fixed Carry Forward	-5,943.16	0.00	18,583.37
Total Indirect Costs	304,805.95	1,495,298.82	1,476,715.45
2018-2019 Direct Costs	10,293,006.61	9,096,570.58	9,096,570.58
2020-2021 Rate	2.96*	16.44*	16.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,607,976.70	9,223,746.95	9,223,746.95
Indirect costs based on rate ** multiplied by actual direct costs	313,996.11	1,383,562.04	1,497,014.13
2020-2021 Actual Indirect Costs	339,044.46	1,723,274.21	1,723,274.21
2018-2019 Fixed Carry Forward	-5,943.16	0.00	18,583.37
Total Indirect Costs	344,987.62	1,723,274.21	1,704,690.84
Over/(Under) Recovery	-30,991.51	0.00	-207,676.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	339,044.46	1,723,274.21	1,723,274.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-30,991.51	0.00	-207,676.71
Total Projected Indirect 2022-2023 (Numerator)	370,035.97	1,723,274.21	1,930,950.92
Direct Costs	10,607,976.70	9,223,746.95	9,223,746.95
Rate for 2022-2023 **	3.49*	18.68*	20.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30000  
Form R0418**

Hillsdale ISD  
310 WEST BACON ST  
HILLSDALE, MI 49242

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,371,954.73	1,956,221.81	1,956,221.81
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,371,954.73	1,956,221.81	1,956,221.81
2018-2019 Direct Costs	9,582,999.87	8,998,732.79	8,998,732.79
2020-2021 Rate	14.32*	21.74*	21.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,094,542.59	10,544,440.18	10,544,440.18
Indirect costs based on rate ** multiplied by actual direct costs	1,588,738.50	1,581,666.03	2,292,361.30
2020-2021 Actual Indirect Costs	1,514,560.97	2,064,663.38	2,064,663.38
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,514,560.97	2,064,663.38	2,064,663.38
Over/(Under) Recovery	74,177.53	0.00	227,697.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,514,560.97	2,064,663.38	2,064,663.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	74,177.53	0.00	227,697.92
Total Projected Indirect 2022-2023 (Numerator)	1,440,383.44	2,064,663.38	1,836,965.46
Direct Costs	11,094,542.59	10,544,440.18	10,544,440.18
Rate for 2022-2023 **	12.98*	19.58*	17.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30010  
Form R0418**

Camden-Frontier School  
4971 WEST MONTGOMERY RD  
CAMDEN, MI 49232

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,623.28	577,801.19	577,801.19
2018-2019 Fixed Carry Forward	3,998.86	-24,628.20	-24,646.14
Total Indirect Costs	83,624.42	602,429.39	602,447.33
2018-2019 Direct Costs	5,195,263.20	4,705,085.29	4,705,085.29
2020-2021 Rate	1.61*	12.80*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,660,288.07	5,267,375.03	5,267,375.03
Indirect costs based on rate ** multiplied by actual direct costs	91,130.64	674,224.00	674,224.00
2020-2021 Actual Indirect Costs	150,218.06	543,131.10	543,131.10
2018-2019 Fixed Carry Forward	3,998.86	-24,628.20	-24,646.14
Total Indirect Costs	146,219.20	567,759.30	567,777.24
Over/(Under) Recovery	-55,088.56	106,464.70	106,446.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	150,218.06	543,131.10	543,131.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-55,088.56	106,464.70	106,446.76
Total Projected Indirect 2022-2023 (Numerator)	205,306.62	436,666.40	436,684.34
Direct Costs	5,660,288.07	5,267,375.03	5,267,375.03
Rate for 2022-2023 **	3.63*	8.29*	8.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30020  
Form R0418**

Hillsdale Community Schools  
30 SOUTH NORWOOD AVE  
HILLSDALE, MI 49242

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	368,168.33	1,693,476.75	1,693,476.75
2018-2019 Fixed Carry Forward	44,184.11	0.00	47,934.71
Total Indirect Costs	323,984.22	1,693,476.75	1,645,542.04
2018-2019 Direct Costs	13,402,250.87	12,076,942.45	12,076,942.45
2020-2021 Rate	2.42*	14.02*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,512,586.20	13,256,799.53	13,256,799.53
Indirect costs based on rate ** multiplied by actual direct costs	351,204.59	1,858,603.29	1,806,901.78
2020-2021 Actual Indirect Costs	389,038.63	1,644,825.30	1,644,825.30
2018-2019 Fixed Carry Forward	44,184.11	0.00	47,934.71
Total Indirect Costs	344,854.52	1,644,825.30	1,596,890.59
Over/(Under) Recovery	6,350.07	213,777.99	210,011.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	389,038.63	1,644,825.30	1,644,825.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,350.07	213,777.99	210,011.19
Total Projected Indirect 2022-2023 (Numerator)	382,688.56	1,431,047.31	1,434,814.11
Direct Costs	14,512,586.20	13,256,799.53	13,256,799.53
Rate for 2022-2023 **	2.64*	10.79*	10.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30030  
Form R0418**

Jonesville Community Schools  
115 East Street  
Jonesville, MI 49250

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	378,149.67	1,757,440.72	1,757,440.72
2018-2019 Fixed Carry Forward	-67,819.03	-218,673.60	-219,143.40
Total Indirect Costs	445,968.70	1,976,114.32	1,976,584.12
2018-2019 Direct Costs	14,420,001.94	13,040,710.89	13,040,710.89
2020-2021 Rate	3.09*	15.15*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,373,390.67	13,053,432.24	13,053,432.24
Indirect costs based on rate ** multiplied by actual direct costs	444,137.77	1,958,014.84	1,978,900.33
2020-2021 Actual Indirect Costs	392,248.75	1,712,207.18	1,712,207.18
2018-2019 Fixed Carry Forward	-67,819.03	-218,673.60	-219,143.40
Total Indirect Costs	460,067.78	1,930,880.78	1,931,350.58
Over/(Under) Recovery	-15,930.01	0.00	47,549.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	392,248.75	1,712,207.18	1,712,207.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-15,930.01	0.00	47,549.75
Total Projected Indirect 2022-2023 (Numerator)	408,178.76	1,712,207.18	1,664,657.43
Direct Costs	14,373,390.67	13,053,432.24	13,053,432.24
Rate for 2022-2023 **	2.84*	13.12*	12.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30040  
Form R0418**

Litchfield Community Schools  
210 WILLIAMS ST  
LITCHFIELD, MI 49252

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	208,556.44	484,952.77	484,952.77
2018-2019 Fixed Carry Forward	-48,897.95	0.00	7,891.37
Total Indirect Costs	257,454.39	484,952.77	477,061.40
2018-2019 Direct Costs	3,129,315.95	2,852,919.62	2,852,919.62
2020-2021 Rate	8.23*	17.00*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,493,842.75	3,219,962.16	3,219,962.16
Indirect costs based on rate ** multiplied by actual direct costs	287,543.26	482,994.32	538,377.67
2020-2021 Actual Indirect Costs	178,051.39	451,931.98	451,931.98
2018-2019 Fixed Carry Forward	-48,897.95	0.00	7,891.37
Total Indirect Costs	226,949.34	451,931.98	444,040.61
Over/(Under) Recovery	60,593.92	0.00	94,337.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	178,051.39	451,931.98	451,931.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	60,593.92	0.00	94,337.06
Total Projected Indirect 2022-2023 (Numerator)	117,457.47	451,931.98	357,594.92
Direct Costs	3,493,842.75	3,219,962.16	3,219,962.16
Rate for 2022-2023 **	3.36*	14.04*	11.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30050  
Form R0418**

North Adams-Jerome Public Schools  
4555 KNOWLES RD  
NORTH ADAMS, MI 49262

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	69,396.05	321,770.48	321,770.48
2018-2019 Fixed Carry Forward	9,380.81	37,790.25	37,790.25
Total Indirect Costs	60,015.24	283,980.23	283,980.23
2018-2019 Direct Costs	2,869,424.36	2,617,049.93	2,617,049.93
2020-2021 Rate	2.09*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,685,125.41	3,404,341.69	3,404,341.69
Indirect costs based on rate ** multiplied by actual direct costs	77,019.12	369,371.07	369,371.07
2020-2021 Actual Indirect Costs	94,227.85	375,011.57	375,011.57
2018-2019 Fixed Carry Forward	9,380.81	37,790.25	37,790.25
Total Indirect Costs	84,847.04	337,221.32	337,221.32
Over/(Under) Recovery	-7,827.92	32,149.75	32,149.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	94,227.85	375,011.57	375,011.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,827.92	32,149.75	32,149.75
Total Projected Indirect 2022-2023 (Numerator)	102,055.77	342,861.82	342,861.82
Direct Costs	3,685,125.41	3,404,341.69	3,404,341.69
Rate for 2022-2023 **	2.77*	10.07*	10.07**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30060  
Form R0418**

Pittsford Area Schools  
9304 HAMILTON RD  
PITTSFORD, MI 49271

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	147,855.84	497,344.34	497,344.34
2018-2019 Fixed Carry Forward	4,637.13	76,011.63	75,821.97
Total Indirect Costs	143,218.71	421,332.71	421,522.37
2018-2019 Direct Costs	4,582,349.67	4,232,861.17	4,232,861.17
2020-2021 Rate	3.13*	9.95*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,287,037.98	3,936,383.77	3,936,383.77
Indirect costs based on rate ** multiplied by actual direct costs	134,184.29	391,670.19	392,063.82
2020-2021 Actual Indirect Costs	218,095.49	568,749.70	568,749.70
2018-2019 Fixed Carry Forward	4,637.13	76,011.63	75,821.97
Total Indirect Costs	213,458.36	492,738.07	492,927.73
Over/(Under) Recovery	-79,274.07	-101,067.88	-100,863.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,095.49	568,749.70	568,749.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-79,274.07	-101,067.88	-100,863.91
Total Projected Indirect 2022-2023 (Numerator)	297,369.56	669,817.58	669,613.61
Direct Costs	4,287,037.98	3,936,383.77	3,936,383.77
Rate for 2022-2023 **	6.94*	17.02*	17.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30070  
Form R0418**

Reading Community Schools  
P.O. Box 330  
Reading, MI 49274

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	133,185.81	804,637.35	804,637.35
2018-2019 Fixed Carry Forward	8,296.51	122,245.10	122,790.72
Total Indirect Costs	124,889.30	682,392.25	681,846.63
2018-2019 Direct Costs	7,574,162.68	6,902,711.14	6,902,711.14
2020-2021 Rate	1.65*	9.89*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,656,218.69	6,942,642.94	6,942,642.94
Indirect costs based on rate ** multiplied by actual direct costs	126,327.61	686,627.39	685,933.12
2020-2021 Actual Indirect Costs	163,966.05	877,541.80	877,541.80
2018-2019 Fixed Carry Forward	8,296.51	122,245.10	122,790.72
Total Indirect Costs	155,669.54	755,296.70	754,751.08
Over/(Under) Recovery	-29,341.93	-68,669.31	-68,817.96

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	163,966.05	877,541.80	877,541.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-29,341.93	-68,669.31	-68,817.96
Total Projected Indirect 2022-2023 (Numerator)	193,307.98	946,211.11	946,359.76
Direct Costs	7,656,218.69	6,942,642.94	6,942,642.94
Rate for 2022-2023 **	2.52*	13.63*	13.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30080  
Form R0418**

Waldron Area Schools  
13380 WALDRON RD  
WALDRON, MI 49288

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	94,923.16	347,727.96	347,727.96
2018-2019 Fixed Carry Forward	-20,164.66	0.00	-16,974.09
Total Indirect Costs	115,087.82	347,727.96	364,702.05
2018-2019 Direct Costs	2,178,689.92	1,925,885.12	1,925,885.12
2020-2021 Rate	5.28*	18.06*	18.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,802,952.38	2,601,912.91	2,601,912.91
Indirect costs based on rate ** multiplied by actual direct costs	147,995.89	390,286.94	492,802.31
2020-2021 Actual Indirect Costs	68,591.84	269,631.31	269,631.31
2018-2019 Fixed Carry Forward	-20,164.66	0.00	-16,974.09
Total Indirect Costs	88,756.50	269,631.31	286,605.40
Over/(Under) Recovery	59,239.39	0.00	206,196.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	68,591.84	269,631.31	269,631.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	59,239.39	0.00	206,196.91
Total Projected Indirect 2022-2023 (Numerator)	9,352.45	269,631.31	63,434.40
Direct Costs	2,802,952.38	2,601,912.91	2,601,912.91
Rate for 2022-2023 **	0.33*	10.36*	2.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30901  
Form R0418**

Hillsdale Preparatory School  
160 MECHANIC RD  
HILLSDALE, MI 49242

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	16,051.67	153,812.45	153,812.45
2018-2019 Fixed Carry Forward	-3,868.63	0.00	-19,418.09
Total Indirect Costs	19,920.30	153,812.45	173,230.54
2018-2019 Direct Costs	1,059,394.92	921,634.14	921,634.14
2020-2021 Rate	1.88*	16.69*	18.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	710,383.06	594,629.40	594,629.40
Indirect costs based on rate ** multiplied by actual direct costs	13,355.20	89,194.41	111,790.33
2020-2021 Actual Indirect Costs	20,860.37	136,614.03	136,614.03
2018-2019 Fixed Carry Forward	-3,868.63	0.00	-19,418.09
Total Indirect Costs	24,729.00	136,614.03	156,032.12
Over/(Under) Recovery	-11,373.80	0.00	-44,241.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	20,860.37	136,614.03	136,614.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,373.80	0.00	-44,241.79
Total Projected Indirect 2022-2023 (Numerator)	32,234.17	136,614.03	180,855.82
Direct Costs	710,383.06	594,629.40	594,629.40
Rate for 2022-2023 **	4.54*	22.97*	30.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 30902  
Form R0418**

Will Carleton Charter School Academy  
2001 WEST HALLETT RD  
HILLSDALE, MI 49242

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	50,589.46	268,906.98	268,906.98
2018-2019 Fixed Carry Forward	-86.83	-38,485.97	-38,623.53
Total Indirect Costs	50,676.29	307,392.95	307,530.51
2018-2019 Direct Costs	1,934,863.43	1,716,545.91	1,716,545.91
2020-2021 Rate	2.62*	17.91*	17.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,261,683.61	2,034,446.66	2,034,446.66
Indirect costs based on rate ** multiplied by actual direct costs	59,256.11	305,167.00	364,572.84
2020-2021 Actual Indirect Costs	36,982.59	264,219.54	264,219.54
2018-2019 Fixed Carry Forward	-86.83	-38,485.97	-38,623.53
Total Indirect Costs	37,069.42	302,705.51	302,843.07
Over/(Under) Recovery	22,186.69	0.00	61,729.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	36,982.59	264,219.54	264,219.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	22,186.69	0.00	61,729.77
Total Projected Indirect 2022-2023 (Numerator)	14,795.90	264,219.54	202,489.77
Direct Costs	2,261,683.61	2,034,446.66	2,034,446.66
Rate for 2022-2023 **	0.65*	12.99*	9.95**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31000  
Form R0418**

Copper Country ISD  
809 HECLA ST  
HANCOCK, MI 49930

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,383,594.01	2,727,403.43	2,727,403.43
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,383,594.01	2,727,403.43	2,727,403.43
2018-2019 Direct Costs	9,222,963.80	8,879,154.38	8,879,154.38
2020-2021 Rate	25.84*	30.72*	30.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,878,035.43	10,481,534.54	10,481,534.54
Indirect costs based on rate ** multiplied by actual direct costs	1,631,705.31	1,572,230.18	2,620,383.64
2020-2021 Actual Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	2,840,608.24	3,237,109.13	3,237,109.13
Direct Costs	10,878,035.43	10,481,534.54	10,481,534.54
Rate for 2022-2023 **	26.11*	30.88*	30.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31010  
Form R0418**

Hancock Public Schools  
501 Campus Drive  
HANCOCK, MI 49930

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	171,079.26	1,029,110.79	1,029,110.79
2018-2019 Fixed Carry Forward	5,520.21	-258,581.33	-258,998.45
Total Indirect Costs	165,559.05	1,287,692.12	1,288,109.24
2018-2019 Direct Costs	6,637,318.98	5,779,287.45	5,779,287.45
2020-2021 Rate	2.49*	22.28*	22.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,133,901.61	6,342,107.99	6,342,107.99
Indirect costs based on rate ** multiplied by actual direct costs	177,634.15	951,316.20	1,413,655.87
2020-2021 Actual Indirect Costs	169,149.26	960,942.88	960,942.88
2018-2019 Fixed Carry Forward	5,520.21	-258,581.33	-258,998.45
Total Indirect Costs	163,629.05	1,219,524.21	1,219,941.33
Over/(Under) Recovery	14,005.10	0.00	193,714.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	169,149.26	960,942.88	960,942.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,005.10	0.00	193,714.54
Total Projected Indirect 2022-2023 (Numerator)	155,144.16	960,942.88	767,228.34
Direct Costs	7,133,901.61	6,342,107.99	6,342,107.99
Rate for 2022-2023 **	2.17*	15.15*	12.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31020  
Form R0418**

Adams Township School District  
P.O. Box 37  
Painesdale, MI 49955

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	116,571.22	609,525.35	609,525.35
2018-2019 Fixed Carry Forward	14,452.12	0.00	62,846.49
Total Indirect Costs	102,119.10	609,525.35	546,678.86
2018-2019 Direct Costs	4,534,455.66	4,041,501.53	4,041,501.53
2020-2021 Rate	2.25*	15.08*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,616,718.73	4,358,320.63	4,358,320.63
Indirect costs based on rate ** multiplied by actual direct costs	103,876.17	653,748.09	589,680.78
2020-2021 Actual Indirect Costs	130,709.17	389,107.27	389,107.27
2018-2019 Fixed Carry Forward	14,452.12	0.00	62,846.49
Total Indirect Costs	116,257.05	389,107.27	326,260.78
Over/(Under) Recovery	-12,380.88	0.00	263,420.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	130,709.17	389,107.27	389,107.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,380.88	0.00	263,420.00
Total Projected Indirect 2022-2023 (Numerator)	143,090.05	389,107.27	125,687.27
Direct Costs	4,616,718.73	4,358,320.63	4,358,320.63
Rate for 2022-2023 **	3.10*	8.93*	2.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31030  
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw  
57070 MINE ST  
CALUMET, MI 49913

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	350,086.60	1,878,416.95	1,878,416.95
2018-2019 Fixed Carry Forward	-95,943.10	-158,005.44	-157,753.94
Total Indirect Costs	446,029.70	2,036,422.39	2,036,170.89
2018-2019 Direct Costs	14,863,773.87	13,335,443.52	13,335,443.52
2020-2021 Rate	3.00*	15.27*	15.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,842,571.52	15,504,977.93	15,504,977.93
Indirect costs based on rate ** multiplied by actual direct costs	505,277.15	2,325,746.69	2,367,610.13
2020-2021 Actual Indirect Costs	430,555.14	1,768,148.73	1,768,148.73
2018-2019 Fixed Carry Forward	-95,943.10	-158,005.44	-157,753.94
Total Indirect Costs	526,498.24	1,926,154.17	1,925,902.67
Over/(Under) Recovery	-21,221.09	0.00	441,707.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	430,555.14	1,768,148.73	1,768,148.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,221.09	0.00	441,707.46
Total Projected Indirect 2022-2023 (Numerator)	451,776.23	1,768,148.73	1,326,441.27
Direct Costs	16,842,571.52	15,504,977.93	15,504,977.93
Rate for 2022-2023 **	2.68*	11.40*	8.55**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31050  
Form R0418**

Chassell Township School District  
P.O. Box 140  
Chassell, MI 49916

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	72,349.41	234,113.18	234,113.18
2018-2019 Fixed Carry Forward	9,283.20	30,912.63	30,902.09
Total Indirect Costs	63,066.21	203,200.55	203,211.09
2018-2019 Direct Costs	2,281,336.74	2,119,572.97	2,119,572.97
2020-2021 Rate	2.76*	9.59*	9.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,413,915.55	2,279,232.36	2,279,232.36
Indirect costs based on rate ** multiplied by actual direct costs	66,624.07	218,578.38	218,578.38
2020-2021 Actual Indirect Costs	70,685.56	205,368.75	205,368.75
2018-2019 Fixed Carry Forward	9,283.20	30,912.63	30,902.09
Total Indirect Costs	61,402.36	174,456.12	174,466.66
Over/(Under) Recovery	5,221.71	44,122.26	44,111.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	70,685.56	205,368.75	205,368.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,221.71	44,122.26	44,111.72
Total Projected Indirect 2022-2023 (Numerator)	65,463.85	161,246.49	161,257.03
Direct Costs	2,413,915.55	2,279,232.36	2,279,232.36
Rate for 2022-2023 **	2.71*	7.07*	7.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31070  
Form R0418**

Elm River Township School District  
3999 WINONA RD  
TOIVOLA, MI 49965

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	72,136.00	114,701.00	114,701.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	72,136.00	114,701.00	114,701.00
2018-2019 Direct Costs	219,066.00	176,501.00	176,501.00
2020-2021 Rate	32.93*	64.99*	64.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	319,755.00	263,332.00	263,332.00
Indirect costs based on rate ** multiplied by actual direct costs	47,963.25	39,499.80	65,833.00
2020-2021 Actual Indirect Costs	0.00	56,423.00	56,423.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	56,423.00	56,423.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	56,423.00	56,423.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	0.00	56,423.00	56,423.00
Direct Costs	319,755.00	263,332.00	263,332.00
Rate for 2022-2023 **	0.00*	21.43*	21.43**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31100  
Form R0418**

Dollar Bay-Tamarack City Area Schools  
P.O. Box 371, 48475 Maple Drive  
Dollar Bay, MI 49922

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	82,312.57	342,837.02	342,837.02
2018-2019 Fixed Carry Forward	-23,976.91	-51,483.47	-51,348.21
Total Indirect Costs	106,289.48	394,320.49	394,185.23
2018-2019 Direct Costs	3,205,565.88	2,945,041.43	2,945,041.43
2020-2021 Rate	3.32*	13.39*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,144,651.32	2,899,013.62	2,899,013.62
Indirect costs based on rate ** multiplied by actual direct costs	104,402.42	388,177.92	387,888.02
2020-2021 Actual Indirect Costs	113,661.88	359,299.58	359,299.58
2018-2019 Fixed Carry Forward	-23,976.91	-51,483.47	-51,348.21
Total Indirect Costs	137,638.79	410,783.05	410,647.79
Over/(Under) Recovery	-33,236.37	-22,605.13	-22,759.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	113,661.88	359,299.58	359,299.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-33,236.37	-22,605.13	-22,759.77
Total Projected Indirect 2022-2023 (Numerator)	146,898.25	381,904.71	382,059.35
Direct Costs	3,144,651.32	2,899,013.62	2,899,013.62
Rate for 2022-2023 **	4.67*	13.17*	13.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31110  
Form R0418**

Houghton-Portage Township School District  
1603 GUNDLACH RD  
HOUGHTON, MI 49931

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	350,381.98	1,221,306.38	1,221,306.38
2018-2019 Fixed Carry Forward	2,995.60	67,104.95	67,104.95
Total Indirect Costs	347,386.38	1,154,201.43	1,154,201.43
2018-2019 Direct Costs	12,707,793.75	11,836,869.35	11,836,869.35
2020-2021 Rate	2.73*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,489,145.45	12,540,644.55	12,540,644.55
Indirect costs based on rate ** multiplied by actual direct costs	368,253.67	1,222,712.84	1,222,712.84
2020-2021 Actual Indirect Costs	327,815.21	1,276,316.11	1,276,316.11
2018-2019 Fixed Carry Forward	2,995.60	67,104.95	67,104.95
Total Indirect Costs	324,819.61	1,209,211.16	1,209,211.16
Over/(Under) Recovery	14,478.02	13,501.68	13,501.68

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	327,815.21	1,276,316.11	1,276,316.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,478.02	13,501.68	13,501.68
Total Projected Indirect 2022-2023 (Numerator)	313,337.19	1,262,814.43	1,262,814.43
Direct Costs	13,489,145.45	12,540,644.55	12,540,644.55
Rate for 2022-2023 **	2.32*	10.07*	10.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31130  
Form R0418**

Lake Linden-Hubbell School District  
601 CALUMET ST  
LAKE LINDEN, MI 49945

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	181,974.54	602,329.33	602,329.33
2018-2019 Fixed Carry Forward	25,865.88	0.00	-5,821.15
Total Indirect Costs	156,108.66	602,329.33	608,150.48
2018-2019 Direct Costs	4,312,522.56	3,892,167.77	3,892,167.77
2020-2021 Rate	3.62*	15.48*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,131,207.22	3,782,360.95	3,782,360.95
Indirect costs based on rate ** multiplied by actual direct costs	149,549.70	567,354.14	590,804.78
2020-2021 Actual Indirect Costs	186,907.27	535,753.54	535,753.54
2018-2019 Fixed Carry Forward	25,865.88	0.00	-5,821.15
Total Indirect Costs	161,041.39	535,753.54	541,574.69
Over/(Under) Recovery	-11,491.69	0.00	49,230.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	186,907.27	535,753.54	535,753.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,491.69	0.00	49,230.09
Total Projected Indirect 2022-2023 (Numerator)	198,398.96	535,753.54	486,523.45
Direct Costs	4,131,207.22	3,782,360.95	3,782,360.95
Rate for 2022-2023 **	4.80*	14.16*	12.86**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 31140  
Form R0418**

Stanton Township Public Schools  
50870 HOLMAN SCHOOL RD  
ATLANTIC MINE, MI 49905

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	55,304.20	184,066.08	184,066.08
2018-2019 Fixed Carry Forward	0.00	-87,419.00	-87,419.00
Total Indirect Costs	55,304.20	271,485.08	271,485.08
2018-2019 Direct Costs	1,484,706.01	1,355,944.13	1,355,944.13
2020-2021 Rate	3.72*	20.02*	20.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,609,341.94	1,492,068.78	1,492,068.78
Indirect costs based on rate ** multiplied by actual direct costs	59,867.52	223,810.32	298,712.17
2020-2021 Actual Indirect Costs	65,101.36	182,374.52	182,374.52
2018-2019 Fixed Carry Forward	0.00	-87,419.00	-87,419.00
Total Indirect Costs	65,101.36	269,793.52	269,793.52
Over/(Under) Recovery	-5,233.84	0.00	28,918.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	65,101.36	182,374.52	182,374.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,233.84	0.00	28,918.65
Total Projected Indirect 2022-2023 (Numerator)	70,335.20	182,374.52	153,455.87
Direct Costs	1,609,341.94	1,492,068.78	1,492,068.78
Rate for 2022-2023 **	4.37*	12.22*	10.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32000  
Form R0418**

Huron ISD  
1299 SOUTH THOMAS RD STE 1  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,488,103.93	2,424,227.29	2,424,227.29
2018-2019 Fixed Carry Forward	-99,500.96	0.00	0.00
Total Indirect Costs	1,587,604.89	2,424,227.29	2,424,227.29
2018-2019 Direct Costs	12,231,798.32	11,298,752.92	11,298,752.92
2020-2021 Rate	12.98*	21.46*	21.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,113,634.65	13,460,523.16	13,460,523.16
Indirect costs based on rate ** multiplied by actual direct costs	1,831,949.78	2,019,078.47	2,888,628.27
2020-2021 Actual Indirect Costs	1,572,838.29	2,225,949.78	2,225,949.78
2018-2019 Fixed Carry Forward	-99,500.96	0.00	0.00
Total Indirect Costs	1,672,339.25	2,225,949.78	2,225,949.78
Over/(Under) Recovery	159,610.53	0.00	220,892.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,572,838.29	2,225,949.78	2,225,949.78
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	159,610.53	0.00	220,892.83
Total Projected Indirect 2022-2023 (Numerator)	1,413,227.76	2,225,949.78	2,005,056.95
Direct Costs	14,113,634.65	13,460,523.16	13,460,523.16
Rate for 2022-2023 **	10.01*	16.54*	14.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32010  
Form R0418**

Bad Axe Public Schools  
200 NORTH BARRIE, STE 100  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	283,425.69	1,242,119.29	1,242,119.29
2018-2019 Fixed Carry Forward	4,214.74	0.00	-26,061.08
Total Indirect Costs	279,210.95	1,242,119.29	1,268,180.37
2018-2019 Direct Costs	9,918,635.48	8,959,941.88	8,959,941.88
2020-2021 Rate	2.82*	13.86*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,826,052.34	8,812,438.25	8,812,438.25
Indirect costs based on rate ** multiplied by actual direct costs	277,094.68	1,221,403.94	1,246,960.01
2020-2021 Actual Indirect Costs	245,846.67	1,259,460.76	1,259,460.76
2018-2019 Fixed Carry Forward	4,214.74	0.00	-26,061.08
Total Indirect Costs	241,631.93	1,259,460.76	1,285,521.84
Over/(Under) Recovery	35,462.75	-38,056.82	-38,561.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	245,846.67	1,259,460.76	1,259,460.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	35,462.75	-38,056.82	-38,561.83
Total Projected Indirect 2022-2023 (Numerator)	210,383.92	1,297,517.58	1,298,022.59
Direct Costs	9,826,052.34	8,812,438.25	8,812,438.25
Rate for 2022-2023 **	2.14*	14.72*	14.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32030  
Form R0418**

Caseville Public Schools  
6609 VINE ST  
CASEVILLE, MI 48725

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,414.97	259,411.99	259,411.99
2018-2019 Fixed Carry Forward	-1,512.63	-17,837.92	-17,713.66
Total Indirect Costs	8,927.60	277,249.91	277,125.65
2018-2019 Direct Costs	3,010,486.82	2,758,489.80	2,758,489.80
2020-2021 Rate	0.30*	10.05*	10.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,224,038.87	2,978,147.48	2,978,147.48
Indirect costs based on rate ** multiplied by actual direct costs	9,672.12	299,303.82	299,303.82
2020-2021 Actual Indirect Costs	5,516.50	251,407.89	251,407.89
2018-2019 Fixed Carry Forward	-1,512.63	-17,837.92	-17,713.66
Total Indirect Costs	7,029.13	269,245.81	269,121.55
Over/(Under) Recovery	881.00	30,058.01	30,182.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	5,516.50	251,407.89	251,407.89
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	881.00	30,058.01	30,182.27
Total Projected Indirect 2022-2023 (Numerator)	4,635.50	221,349.88	221,225.62
Direct Costs	3,224,038.87	2,978,147.48	2,978,147.48
Rate for 2022-2023 **	0.14*	7.43*	7.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32040  
Form R0418**

Church School District  
2927 CROCKARD RD  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,072.11	25,948.21	25,948.21
2018-2019 Fixed Carry Forward	-7,545.12	-12,580.50	-12,569.03
Total Indirect Costs	15,617.23	38,528.71	38,517.24
2018-2019 Direct Costs	213,781.65	195,905.55	195,905.55
2020-2021 Rate	7.31*	19.67*	19.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	205,654.43	190,615.74	190,615.74
Indirect costs based on rate ** multiplied by actual direct costs	15,033.34	28,592.36	37,475.05
2020-2021 Actual Indirect Costs	8,079.60	23,118.29	23,118.29
2018-2019 Fixed Carry Forward	-7,545.12	-12,580.50	-12,569.03
Total Indirect Costs	15,624.72	35,698.79	35,687.32
Over/(Under) Recovery	-591.38	0.00	595.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,079.60	23,118.29	23,118.29
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-591.38	0.00	595.91
Total Projected Indirect 2022-2023 (Numerator)	8,670.98	23,118.29	22,522.38
Direct Costs	205,654.43	190,615.74	190,615.74
Rate for 2022-2023 **	4.22*	12.13*	11.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32050  
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools  
6136 PIGEON RD  
PIGEON, MI 48755

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	403,057.47	1,066,123.49	1,066,123.49
2018-2019 Fixed Carry Forward	53,078.00	55,987.44	56,665.72
Total Indirect Costs	349,979.47	1,010,136.05	1,009,457.77
2018-2019 Direct Costs	9,905,117.39	9,242,051.37	9,242,051.37
2020-2021 Rate	3.53*	10.93*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,663,512.16	9,913,039.97	9,913,039.97
Indirect costs based on rate ** multiplied by actual direct costs	376,421.98	1,083,495.27	1,082,503.96
2020-2021 Actual Indirect Costs	500,486.98	1,250,959.17	1,250,959.17
2018-2019 Fixed Carry Forward	53,078.00	55,987.44	56,665.72
Total Indirect Costs	447,408.98	1,194,971.73	1,194,293.45
Over/(Under) Recovery	-70,987.00	-111,476.46	-111,789.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	500,486.98	1,250,959.17	1,250,959.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-70,987.00	-111,476.46	-111,789.49
Total Projected Indirect 2022-2023 (Numerator)	571,473.98	1,362,435.63	1,362,748.66
Direct Costs	10,663,512.16	9,913,039.97	9,913,039.97
Rate for 2022-2023 **	5.36*	13.74*	13.75**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32060  
Form R0418**

Harbor Beach Community Schools  
402 SOUTH 5TH ST  
HARBOR BEACH, MI 48441

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	210,770.23	917,369.42	917,369.42
2018-2019 Fixed Carry Forward	12,490.37	-191,165.24	-195,661.46
Total Indirect Costs	198,279.86	1,108,534.66	1,113,030.88
2018-2019 Direct Costs	5,788,503.85	5,081,904.66	5,081,904.66
2020-2021 Rate	3.43*	21.81*	21.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,879,456.32	5,358,778.68	5,358,778.68
Indirect costs based on rate ** multiplied by actual direct costs	201,665.35	803,816.80	1,173,572.53
2020-2021 Actual Indirect Costs	205,233.38	725,911.02	725,911.02
2018-2019 Fixed Carry Forward	12,490.37	-191,165.24	-195,661.46
Total Indirect Costs	192,743.01	917,076.26	921,572.48
Over/(Under) Recovery	8,922.34	0.00	252,000.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	205,233.38	725,911.02	725,911.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,922.34	0.00	252,000.05
Total Projected Indirect 2022-2023 (Numerator)	196,311.04	725,911.02	473,910.97
Direct Costs	5,879,456.32	5,358,778.68	5,358,778.68
Rate for 2022-2023 **	3.34*	13.55*	8.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32080  
Form R0418**

North Huron School District  
21 MAIN ST  
KINDE, MI 48445

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	128,426.94	553,014.90	553,014.90
2018-2019 Fixed Carry Forward	11,729.16	21,053.60	21,117.04
Total Indirect Costs	116,697.78	531,961.30	531,897.86
2018-2019 Direct Costs	4,746,522.77	4,321,934.81	4,321,934.81
2020-2021 Rate	2.46*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,085,534.62	4,631,474.67	4,631,474.67
Indirect costs based on rate ** multiplied by actual direct costs	125,104.15	570,134.53	570,134.53
2020-2021 Actual Indirect Costs	163,598.06	617,658.01	617,658.01
2018-2019 Fixed Carry Forward	11,729.16	21,053.60	21,117.04
Total Indirect Costs	151,868.90	596,604.41	596,540.97
Over/(Under) Recovery	-26,764.75	-26,469.88	-26,406.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	163,598.06	617,658.01	617,658.01
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,764.75	-26,469.88	-26,406.44
Total Projected Indirect 2022-2023 (Numerator)	190,362.81	644,127.89	644,064.45
Direct Costs	5,085,534.62	4,631,474.67	4,631,474.67
Rate for 2022-2023 **	3.74*	13.91*	13.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32090  
Form R0418**

Owendale-Gagetown Area School District  
7166 EAST MAIN ST  
OWENDALE, MI 48754

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	55,908.37	201,449.73	201,449.73
2018-2019 Fixed Carry Forward	3,276.08	-4,515.99	-4,597.96
Total Indirect Costs	52,632.29	205,965.72	206,047.69
2018-2019 Direct Costs	1,716,480.33	1,570,938.97	1,570,938.97
2020-2021 Rate	3.07*	13.11*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,826,260.14	1,689,352.88	1,689,352.88
Indirect costs based on rate ** multiplied by actual direct costs	56,066.19	221,474.16	221,643.10
2020-2021 Actual Indirect Costs	50,137.79	187,045.05	187,045.05
2018-2019 Fixed Carry Forward	3,276.08	-4,515.99	-4,597.96
Total Indirect Costs	46,861.71	191,561.04	191,643.01
Over/(Under) Recovery	9,204.48	9,971.04	10,000.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	50,137.79	187,045.05	187,045.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	9,204.48	9,971.04	10,000.03
Total Projected Indirect 2022-2023 (Numerator)	40,933.31	177,074.01	177,045.02
Direct Costs	1,826,260.14	1,689,352.88	1,689,352.88
Rate for 2022-2023 **	2.24*	10.48*	10.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32170  
Form R0418**

Ubyly Community Schools  
2020 UNION ST  
UBLY, MI 48475

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	256,259.69	729,212.60	729,212.60
2018-2019 Fixed Carry Forward	-8,533.69	-57,204.09	-57,204.09
Total Indirect Costs	264,793.38	786,416.69	786,416.69
2018-2019 Direct Costs	7,194,424.63	6,721,471.72	6,721,471.72
2020-2021 Rate	3.68*	11.70*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,443,908.92	6,993,001.61	6,993,001.61
Indirect costs based on rate ** multiplied by actual direct costs	273,935.85	818,181.19	818,181.19
2020-2021 Actual Indirect Costs	244,382.11	695,289.42	695,289.42
2018-2019 Fixed Carry Forward	-8,533.69	-57,204.09	-57,204.09
Total Indirect Costs	252,915.80	752,493.51	752,493.51
Over/(Under) Recovery	21,020.05	65,687.68	65,687.68

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	244,382.11	695,289.42	695,289.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	21,020.05	65,687.68	65,687.68
Total Projected Indirect 2022-2023 (Numerator)	223,362.06	629,601.74	629,601.74
Direct Costs	7,443,908.92	6,993,001.61	6,993,001.61
Rate for 2022-2023 **	3.00*	9.00*	9.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32260  
Form R0418**

Colfax Township S/D #1F  
1509 NORTH VAN DYKE RD  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,640.00	25,985.10	25,985.10
2018-2019 Fixed Carry Forward	0.00	-11,108.54	-11,108.54
Total Indirect Costs	5,640.00	37,093.64	37,093.64
2018-2019 Direct Costs	198,819.43	178,474.33	178,474.33
2020-2021 Rate	2.84*	20.78*	20.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	225,549.74	203,305.26	203,305.26
Indirect costs based on rate ** multiplied by actual direct costs	6,405.61	30,495.79	42,246.83
2020-2021 Actual Indirect Costs	8,036.58	30,281.06	30,281.06
2018-2019 Fixed Carry Forward	0.00	-11,108.54	-11,108.54
Total Indirect Costs	8,036.58	41,389.60	41,389.60
Over/(Under) Recovery	-1,630.97	0.00	857.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,036.58	30,281.06	30,281.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,630.97	0.00	857.23
Total Projected Indirect 2022-2023 (Numerator)	9,667.55	30,281.06	29,423.83
Direct Costs	225,549.74	203,305.26	203,305.26
Rate for 2022-2023 **	4.29*	14.89*	14.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32610  
Form R0418**

Sigel Township S/D #3F  
4151 SECTION LINE RD  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,320.00	21,051.08	21,051.08
2018-2019 Fixed Carry Forward	0.00	8,294.12	8,294.12
Total Indirect Costs	6,320.00	12,756.96	12,756.96
2018-2019 Direct Costs	354,374.57	339,643.49	339,643.49
2020-2021 Rate	1.78*	3.76*	3.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	394,743.54	376,692.12	376,692.12
Indirect costs based on rate ** multiplied by actual direct costs	7,026.44	14,163.62	14,163.62
2020-2021 Actual Indirect Costs	8,298.31	26,349.73	26,349.73
2018-2019 Fixed Carry Forward	0.00	8,294.12	8,294.12
Total Indirect Costs	8,298.31	18,055.61	18,055.61
Over/(Under) Recovery	-1,271.87	-3,891.99	-3,891.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,298.31	26,349.73	26,349.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,271.87	-3,891.99	-3,891.99
Total Projected Indirect 2022-2023 (Numerator)	9,570.18	30,241.72	30,241.72
Direct Costs	394,743.54	376,692.12	376,692.12
Rate for 2022-2023 **	2.42*	8.03*	8.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32620  
Form R0418**

Sigel Township S/D #4F  
5754 SECTION LINE RD  
HARBOR BEACH, MI 48441

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,686.26	23,995.20	23,995.20
2018-2019 Fixed Carry Forward	-5,597.55	-3,705.18	-3,729.32
Total Indirect Costs	12,283.81	27,700.38	27,724.52
2018-2019 Direct Costs	268,209.16	250,900.22	250,900.22
2020-2021 Rate	4.58*	11.04*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	298,394.97	280,730.67	280,730.67
Indirect costs based on rate ** multiplied by actual direct costs	13,666.49	30,992.67	31,020.74
2020-2021 Actual Indirect Costs	9,004.96	26,669.26	26,669.26
2018-2019 Fixed Carry Forward	-5,597.55	-3,705.18	-3,729.32
Total Indirect Costs	14,602.51	30,374.44	30,398.58
Over/(Under) Recovery	-936.02	618.23	622.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,004.96	26,669.26	26,669.26
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-936.02	618.23	622.16
Total Projected Indirect 2022-2023 (Numerator)	9,940.98	26,051.03	26,047.10
Direct Costs	298,394.97	280,730.67	280,730.67
Rate for 2022-2023 **	3.33*	9.28*	9.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 32650  
Form R0418**

Verona Township S/D #1F  
3487 SCHOOL ST  
BAD AXE, MI 48413

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,541.55	22,660.64	22,660.64
2018-2019 Fixed Carry Forward	-3,775.73	0.00	3,581.14
Total Indirect Costs	11,317.28	22,660.64	19,079.50
2018-2019 Direct Costs	226,856.82	211,737.73	211,737.73
2020-2021 Rate	4.99*	10.70*	9.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	246,472.94	230,740.84	230,740.84
Indirect costs based on rate ** multiplied by actual direct costs	12,299.00	24,689.27	20,789.75
2020-2021 Actual Indirect Costs	8,964.12	24,696.22	24,696.22
2018-2019 Fixed Carry Forward	-3,775.73	0.00	3,581.14
Total Indirect Costs	12,739.85	24,696.22	21,115.08
Over/(Under) Recovery	-440.85	-2.32	-108.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,964.12	24,696.22	24,696.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-440.85	-2.32	-108.44
Total Projected Indirect 2022-2023 (Numerator)	9,404.97	24,698.54	24,804.66
Direct Costs	246,472.94	230,740.84	230,740.84
Rate for 2022-2023 **	3.82*	10.70*	10.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33000  
Form R0418**

Ingham ISD  
2630 WEST HOWELL RD  
MASON, MI 48854

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,023,685.53	9,954,872.76	9,954,872.76
2018-2019 Fixed Carry Forward	0.00	0.00	-1,065,895.68
Total Indirect Costs	8,023,685.53	9,954,872.76	11,020,768.44
2018-2019 Direct Costs	43,024,990.62	41,465,017.19	41,465,017.19
2020-2021 Rate	18.65*	24.01*	26.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,835,510.48	37,805,535.98	37,805,535.98
Indirect costs based on rate ** multiplied by actual direct costs	5,975,326.57	5,670,830.40	9,451,384.00
2020-2021 Actual Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2018-2019 Fixed Carry Forward	0.00	0.00	-1,065,895.68
Total Indirect Costs	7,846,773.34	9,876,747.84	10,942,643.52
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	7,846,773.34	9,876,747.84	9,876,747.84
Direct Costs	39,835,510.48	37,805,535.98	37,805,535.98
Rate for 2022-2023 **	19.70*	26.13*	26.13**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33010  
Form R0418**

East Lansing School District  
501 BURCHAM DR  
EAST LANSING, MI 48823

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	995,175.58	4,963,409.50	4,963,409.50
2018-2019 Fixed Carry Forward	-98,432.98	0.00	43,738.38
Total Indirect Costs	1,093,608.56	4,963,409.50	4,919,671.12
2018-2019 Direct Costs	38,161,731.87	34,044,272.70	34,044,272.70
2020-2021 Rate	2.87*	14.58*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	41,033,081.82	37,939,800.28	37,939,800.28
Indirect costs based on rate ** multiplied by actual direct costs	1,177,649.45	5,531,622.88	5,482,301.14
2020-2021 Actual Indirect Costs	927,983.83	3,841,681.05	3,841,681.05
2018-2019 Fixed Carry Forward	-98,432.98	0.00	43,738.38
Total Indirect Costs	1,026,416.81	3,841,681.05	3,797,942.67
Over/(Under) Recovery	151,232.64	1,689,941.83	1,684,358.47

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	927,983.83	3,841,681.05	3,841,681.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	151,232.64	1,689,941.83	1,684,358.47
Total Projected Indirect 2022-2023 (Numerator)	776,751.19	2,151,739.22	2,157,322.58
Direct Costs	41,033,081.82	37,939,800.28	37,939,800.28
Rate for 2022-2023 **	1.89*	5.67*	5.69**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33020  
Form R0418**

Lansing Public School District  
519 WEST KALAMAZOO ST  
LANSING, MI 48933

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,113,742.57	20,412,299.43	20,412,299.43
2018-2019 Fixed Carry Forward	542,195.91	0.00	59,810.69
Total Indirect Costs	5,571,546.66	20,412,299.43	20,352,488.74
2018-2019 Direct Costs	131,932,247.42	126,526,834.57	126,526,834.57
2020-2021 Rate	4.22*	16.13*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	137,428,633.88	135,986,528.61	135,986,528.61
Indirect costs based on rate ** multiplied by actual direct costs	5,799,488.35	20,397,979.29	21,880,232.45
2020-2021 Actual Indirect Costs	6,623,456.00	18,647,109.23	18,647,109.23
2018-2019 Fixed Carry Forward	542,195.91	0.00	59,810.69
Total Indirect Costs	6,081,260.09	18,647,109.23	18,587,298.54
Over/(Under) Recovery	-281,771.74	0.00	3,292,933.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,623,456.00	18,647,109.23	18,647,109.23
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-281,771.74	0.00	3,292,933.91
Total Projected Indirect 2022-2023 (Numerator)	6,905,227.74	18,647,109.23	15,354,175.32
Direct Costs	137,428,633.88	135,986,528.61	135,986,528.61
Rate for 2022-2023 **	5.02*	13.71*	11.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33040  
Form R0418**

Dansville Schools  
PO BOX 187  
DANSVILLE, MI 48819

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	169,991.40	926,484.26	926,484.26
2018-2019 Fixed Carry Forward	-7,592.64	-280,727.07	-280,727.07
Total Indirect Costs	177,584.04	1,207,211.33	1,207,211.33
2018-2019 Direct Costs	7,187,744.56	6,431,251.70	6,431,251.70
2020-2021 Rate	2.47*	18.77*	18.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,675,476.71	6,911,404.82	6,911,404.82
Indirect costs based on rate ** multiplied by actual direct costs	189,584.27	1,036,710.72	1,297,270.68
2020-2021 Actual Indirect Costs	211,100.52	975,172.41	975,172.41
2018-2019 Fixed Carry Forward	-7,592.64	-280,727.07	-280,727.07
Total Indirect Costs	218,693.16	1,255,899.48	1,255,899.48
Over/(Under) Recovery	-29,108.89	0.00	41,371.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	211,100.52	975,172.41	975,172.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-29,108.89	0.00	41,371.20
Total Projected Indirect 2022-2023 (Numerator)	240,209.41	975,172.41	933,801.21
Direct Costs	7,675,476.71	6,911,404.82	6,911,404.82
Rate for 2022-2023 **	3.13*	14.11*	13.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33060  
Form R0418**

Haslett Public Schools  
5593 FRANKLIN ST  
HASLETT, MI 48840

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,079,692.16	4,086,865.50	4,086,865.50
2018-2019 Fixed Carry Forward	-27,162.45	0.00	323,802.58
Total Indirect Costs	1,106,854.61	4,086,865.50	3,763,062.92
2018-2019 Direct Costs	29,801,742.27	26,794,568.93	26,794,568.93
2020-2021 Rate	3.71*	15.25*	14.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,165,392.65	28,743,658.00	28,743,658.00
Indirect costs based on rate ** multiplied by actual direct costs	1,193,336.07	4,311,548.70	4,035,609.58
2020-2021 Actual Indirect Costs	1,157,237.16	4,578,971.81	4,578,971.81
2018-2019 Fixed Carry Forward	-27,162.45	0.00	323,802.58
Total Indirect Costs	1,184,399.61	4,578,971.81	4,255,169.23
Over/(Under) Recovery	8,936.46	0.00	-219,559.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,157,237.16	4,578,971.81	4,578,971.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,936.46	0.00	-219,559.65
Total Projected Indirect 2022-2023 (Numerator)	1,148,300.70	4,578,971.81	4,798,531.46
Direct Costs	32,165,392.65	28,743,658.00	28,743,658.00
Rate for 2022-2023 **	3.57*	15.93*	16.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33070  
Form R0418**

Holt Public Schools  
5780 HOLT RD  
HOLT, MI 48842

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,831,481.55	6,750,923.90	6,750,923.90
2018-2019 Fixed Carry Forward	-47,780.96	177,727.77	177,781.32
Total Indirect Costs	1,879,262.51	6,573,196.13	6,573,142.58
2018-2019 Direct Costs	58,549,065.60	54,089,548.68	54,089,548.68
2020-2021 Rate	3.21*	12.15*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	61,007,742.65	56,628,314.79	56,628,314.79
Indirect costs based on rate ** multiplied by actual direct costs	1,958,348.54	6,880,340.25	6,880,340.25
2020-2021 Actual Indirect Costs	1,870,792.21	6,294,801.19	6,294,801.19
2018-2019 Fixed Carry Forward	-47,780.96	177,727.77	177,781.32
Total Indirect Costs	1,918,573.17	6,117,073.42	6,117,019.87
Over/(Under) Recovery	39,775.37	763,266.83	763,320.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,870,792.21	6,294,801.19	6,294,801.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	39,775.37	763,266.83	763,320.38
Total Projected Indirect 2022-2023 (Numerator)	1,831,016.84	5,531,534.36	5,531,480.81
Direct Costs	61,007,742.65	56,628,314.79	56,628,314.79
Rate for 2022-2023 **	3.00*	9.77*	9.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33100  
Form R0418**

Leslie Public Schools  
4141 HULL RD  
LESLIE, MI 49251

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	335,237.86	1,536,853.49	1,536,853.49
2018-2019 Fixed Carry Forward	-30,771.40	-183,101.03	-183,075.48
Total Indirect Costs	366,009.26	1,719,954.52	1,719,928.97
2018-2019 Direct Costs	13,918,872.09	12,717,256.46	12,717,256.46
2020-2021 Rate	2.63*	13.52*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,286,558.43	13,204,378.06	13,204,378.06
Indirect costs based on rate ** multiplied by actual direct costs	375,736.49	1,785,231.91	1,785,231.91
2020-2021 Actual Indirect Costs	389,228.97	1,471,409.34	1,471,409.34
2018-2019 Fixed Carry Forward	-30,771.40	-183,101.03	-183,075.48
Total Indirect Costs	420,000.37	1,654,510.37	1,654,484.82
Over/(Under) Recovery	-44,263.88	130,721.54	130,747.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	389,228.97	1,471,409.34	1,471,409.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-44,263.88	130,721.54	130,747.09
Total Projected Indirect 2022-2023 (Numerator)	433,492.85	1,340,687.80	1,340,662.25
Direct Costs	14,286,558.43	13,204,378.06	13,204,378.06
Rate for 2022-2023 **	3.03*	10.15*	10.15**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33130  
Form R0418**

Mason Public Schools (Ingham)  
201 W ASH ST  
MASON, MI 48854

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	991,319.57	3,850,771.98	3,850,771.98
2018-2019 Fixed Carry Forward	-7,845.58	130,474.78	116,510.68
Total Indirect Costs	999,165.15	3,720,297.20	3,734,261.30
2018-2019 Direct Costs	32,520,884.18	29,490,716.77	29,490,716.77
2020-2021 Rate	3.07*	12.62*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,792,238.78	31,670,486.93	31,670,486.93
Indirect costs based on rate ** multiplied by actual direct costs	1,068,121.73	3,996,815.45	4,009,483.65
2020-2021 Actual Indirect Costs	1,027,586.76	3,987,993.41	3,987,993.41
2018-2019 Fixed Carry Forward	-7,845.58	130,474.78	116,510.68
Total Indirect Costs	1,035,432.34	3,857,518.63	3,871,482.73
Over/(Under) Recovery	32,689.39	139,296.82	138,000.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,027,586.76	3,987,993.41	3,987,993.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	32,689.39	139,296.82	138,000.92
Total Projected Indirect 2022-2023 (Numerator)	994,897.37	3,848,696.59	3,849,992.49
Direct Costs	34,792,238.78	31,670,486.93	31,670,486.93
Rate for 2022-2023 **	2.86*	12.15*	12.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33170  
Form R0418**

Okemos Public Schools  
4406 OKEMOS RD  
OKEMOS, MI 48864

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,048,572.93	6,190,507.07	6,190,507.07
2018-2019 Fixed Carry Forward	-40,168.80	-98,912.99	-99,658.20
Total Indirect Costs	2,088,741.73	6,289,420.06	6,290,165.27
2018-2019 Direct Costs	48,747,712.30	44,433,865.66	44,433,865.66
2020-2021 Rate	4.28*	14.15*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	51,506,394.33	48,000,073.99	48,000,073.99
Indirect costs based on rate ** multiplied by actual direct costs	2,204,473.68	6,792,010.47	6,796,810.48
2020-2021 Actual Indirect Costs	1,700,128.45	5,716,595.56	5,716,595.56
2018-2019 Fixed Carry Forward	-40,168.80	-98,912.99	-99,658.20
Total Indirect Costs	1,740,297.25	5,815,508.55	5,816,253.76
Over/(Under) Recovery	464,176.43	976,501.92	980,556.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,700,128.45	5,716,595.56	5,716,595.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	464,176.43	976,501.92	980,556.72
Total Projected Indirect 2022-2023 (Numerator)	1,235,952.02	4,740,093.64	4,736,038.84
Direct Costs	51,506,394.33	48,000,073.99	48,000,073.99
Rate for 2022-2023 **	2.40*	9.88*	9.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33200  
Form R0418**

Stockbridge Community Schools  
100 Price Ave Ste A  
STOCKBRIDGE, MI 49285

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	353,055.99	1,325,039.06	1,325,039.06
2018-2019 Fixed Carry Forward	-26,046.14	-151,519.42	-151,625.57
Total Indirect Costs	379,102.13	1,476,558.48	1,476,664.63
2018-2019 Direct Costs	11,854,348.85	10,882,365.78	10,882,365.78
2020-2021 Rate	3.20*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,447,241.26	12,353,214.66	12,353,214.66
Indirect costs based on rate ** multiplied by actual direct costs	430,311.72	1,676,331.23	1,676,331.23
2020-2021 Actual Indirect Costs	354,510.05	1,448,536.65	1,448,536.65
2018-2019 Fixed Carry Forward	-26,046.14	-151,519.42	-151,625.57
Total Indirect Costs	380,556.19	1,600,056.07	1,600,162.22
Over/(Under) Recovery	49,755.53	76,275.16	76,169.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	354,510.05	1,448,536.65	1,448,536.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	49,755.53	76,275.16	76,169.01
Total Projected Indirect 2022-2023 (Numerator)	304,754.52	1,372,261.49	1,372,367.64
Direct Costs	13,447,241.26	12,353,214.66	12,353,214.66
Rate for 2022-2023 **	2.27*	11.11*	11.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33215  
Form R0418**

Waverly Community Schools  
515 SNOW RD  
LANSING, MI 48917

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,270,346.61	5,046,441.84	5,046,441.84
2018-2019 Fixed Carry Forward	49,976.55	0.00	74,868.43
Total Indirect Costs	1,220,370.06	5,046,441.84	4,971,573.41
2018-2019 Direct Costs	34,694,064.39	30,748,426.16	30,748,426.16
2020-2021 Rate	3.52*	16.41*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,441,800.17	31,880,560.08	31,880,560.08
Indirect costs based on rate ** multiplied by actual direct costs	1,212,351.37	4,782,084.01	5,155,086.56
2020-2021 Actual Indirect Costs	1,625,870.97	4,187,111.06	4,187,111.06
2018-2019 Fixed Carry Forward	49,976.55	0.00	74,868.43
Total Indirect Costs	1,575,894.42	4,187,111.06	4,112,242.63
Over/(Under) Recovery	-363,543.05	0.00	1,042,843.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,625,870.97	4,187,111.06	4,187,111.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-363,543.05	0.00	1,042,843.93
Total Projected Indirect 2022-2023 (Numerator)	1,989,414.02	4,187,111.06	3,144,267.13
Direct Costs	34,441,800.17	31,880,560.08	31,880,560.08
Rate for 2022-2023 **	5.78*	13.13*	9.86**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33220  
Form R0418**

Webberville Community Schools  
309 EAST GRAND RIVER RD  
WEBBERVILLE, MI 48892

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	167,191.76	795,719.09	795,719.09
2018-2019 Fixed Carry Forward	-21,442.79	0.00	-74,144.67
Total Indirect Costs	188,634.55	795,719.09	869,863.76
2018-2019 Direct Costs	5,350,578.82	4,722,051.49	4,722,051.49
2020-2021 Rate	3.53*	16.85*	18.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,371,836.87	4,761,559.18	4,761,559.18
Indirect costs based on rate ** multiplied by actual direct costs	189,625.84	714,233.88	877,079.20
2020-2021 Actual Indirect Costs	191,324.43	801,602.12	801,602.12
2018-2019 Fixed Carry Forward	-21,442.79	0.00	-74,144.67
Total Indirect Costs	212,767.22	801,602.12	875,746.79
Over/(Under) Recovery	-23,141.38	0.00	1,332.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	191,324.43	801,602.12	801,602.12
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-23,141.38	0.00	1,332.41
Total Projected Indirect 2022-2023 (Numerator)	214,465.81	801,602.12	800,269.71
Direct Costs	5,371,836.87	4,761,559.18	4,761,559.18
Rate for 2022-2023 **	3.99*	16.83*	16.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33230  
Form R0418**

Williamston Community Schools  
418 HIGHLAND ST  
WILLIAMSTON, MI 48895

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	295,217.74	2,202,138.77	2,202,138.77
2018-2019 Fixed Carry Forward	-4,601.25	-113,523.10	-113,513.77
Total Indirect Costs	299,818.99	2,315,661.87	2,315,652.54
2018-2019 Direct Costs	19,170,460.12	17,263,539.09	17,263,539.09
2020-2021 Rate	1.56*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,999,576.10	17,391,415.66	17,391,415.66
Indirect costs based on rate ** multiplied by actual direct costs	296,393.39	2,332,188.84	2,332,188.84
2020-2021 Actual Indirect Costs	310,703.35	1,918,863.79	1,918,863.79
2018-2019 Fixed Carry Forward	-4,601.25	-113,523.10	-113,513.77
Total Indirect Costs	315,304.60	2,032,386.89	2,032,377.56
Over/(Under) Recovery	-18,911.21	299,801.95	299,811.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	310,703.35	1,918,863.79	1,918,863.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-18,911.21	299,801.95	299,811.28
Total Projected Indirect 2022-2023 (Numerator)	329,614.56	1,619,061.84	1,619,052.51
Direct Costs	18,999,576.10	17,391,415.66	17,391,415.66
Rate for 2022-2023 **	1.73*	9.31*	9.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33901  
Form R0418**

Cole Academy  
1915 WEST MOUNT HOPE AVE  
LANSING, MI 48910

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	127,168.55	282,942.51	282,942.51
2018-2019 Fixed Carry Forward	-6,082.67	-21,901.69	-27,074.79
Total Indirect Costs	133,251.22	304,844.20	310,017.30
2018-2019 Direct Costs	2,004,505.00	1,848,731.04	1,848,731.04
2020-2021 Rate	6.65*	16.49*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,098,806.27	2,920,973.97	2,920,973.97
Indirect costs based on rate ** multiplied by actual direct costs	206,070.62	438,146.10	489,847.33
2020-2021 Actual Indirect Costs	170,516.92	348,349.22	348,349.22
2018-2019 Fixed Carry Forward	-6,082.67	-21,901.69	-27,074.79
Total Indirect Costs	176,599.59	370,250.91	375,424.01
Over/(Under) Recovery	29,471.03	0.00	38,141.11

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	170,516.92	348,349.22	348,349.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,471.03	0.00	38,141.11
Total Projected Indirect 2022-2023 (Numerator)	141,045.89	348,349.22	310,208.11
Direct Costs	3,098,806.27	2,920,973.97	2,920,973.97
Rate for 2022-2023 **	4.55*	11.93*	10.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33904  
Form R0418**

Mid-Michigan Leadership Academy  
730 WEST MAPLE ST  
LANSING, MI 48906

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	227,606.00	492,298.00	492,298.00
2018-2019 Fixed Carry Forward	-13,110.48	0.00	-38,275.69
Total Indirect Costs	240,716.48	492,298.00	530,573.69
2018-2019 Direct Costs	2,667,970.00	2,403,278.00	2,403,278.00
2020-2021 Rate	9.02*	20.48*	22.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,874,465.00	3,462,585.00	3,462,585.00
Indirect costs based on rate ** multiplied by actual direct costs	349,476.74	519,387.75	764,538.77
2020-2021 Actual Indirect Costs	136,603.00	548,483.00	548,483.00
2018-2019 Fixed Carry Forward	-13,110.48	0.00	-38,275.69
Total Indirect Costs	149,713.48	548,483.00	586,758.69
Over/(Under) Recovery	199,763.26	0.00	177,780.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	136,603.00	548,483.00	548,483.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	199,763.26	0.00	177,780.08
Total Projected Indirect 2022-2023 (Numerator)	-63,160.26	548,483.00	370,702.92
Direct Costs	3,874,465.00	3,462,585.00	3,462,585.00
Rate for 2022-2023 **	0.00*	15.84*	10.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33906  
Form R0418**

White Pine Academy  
510 RUSSELL ST  
LESLIE, MI 49251

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	35,486.84	101,990.66	101,990.66
2018-2019 Fixed Carry Forward	-6,750.30	0.00	-19,695.95
Total Indirect Costs	42,237.14	101,990.66	121,686.61
2018-2019 Direct Costs	502,156.07	435,652.25	435,652.25
2020-2021 Rate	8.41*	23.41*	27.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	489,376.88	411,157.71	411,157.71
Indirect costs based on rate ** multiplied by actual direct costs	41,156.60	61,673.66	102,789.43
2020-2021 Actual Indirect Costs	32,942.89	111,162.06	111,162.06
2018-2019 Fixed Carry Forward	-6,750.30	0.00	-19,695.95
Total Indirect Costs	39,693.19	111,162.06	130,858.01
Over/(Under) Recovery	1,463.41	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	32,942.89	111,162.06	111,162.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,463.41	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	31,479.48	111,162.06	111,162.06
Direct Costs	489,376.88	411,157.71	411,157.71
Rate for 2022-2023 **	6.43*	27.04*	27.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33909  
Form R0418**

Windemere Park Charter Academy  
3100 W SAGINAW ST  
LANSING, MI 48917

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	276,989.00	1,702,608.00	1,702,608.00
2018-2019 Fixed Carry Forward	210,165.78	0.00	0.00
Total Indirect Costs	66,823.22	1,702,608.00	1,702,608.00
2018-2019 Direct Costs	6,321,635.00	4,896,016.00	4,896,016.00
2020-2021 Rate	1.06*	34.78*	34.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,781,031.00	5,424,575.00	5,424,575.00
Indirect costs based on rate ** multiplied by actual direct costs	71,878.93	813,686.25	1,356,143.75
2020-2021 Actual Indirect Costs	442,976.00	1,799,432.00	1,799,432.00
2018-2019 Fixed Carry Forward	210,165.78	0.00	0.00
Total Indirect Costs	232,810.22	1,799,432.00	1,799,432.00
Over/(Under) Recovery	-160,931.29	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	442,976.00	1,799,432.00	1,799,432.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-160,931.29	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	603,907.29	1,799,432.00	1,799,432.00
Direct Costs	6,781,031.00	5,424,575.00	5,424,575.00
Rate for 2022-2023 **	8.91*	33.17*	33.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33910  
Form R0418**

Lansing Charter Academy  
3300 EXPRESS CT  
LANSING, MI 48910

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	238,373.00	1,774,417.00	1,774,417.00
2018-2019 Fixed Carry Forward	160,842.06	0.00	0.00
Total Indirect Costs	77,530.94	1,774,417.00	1,774,417.00
2018-2019 Direct Costs	6,455,740.00	4,919,696.00	4,919,696.00
2020-2021 Rate	1.20*	36.07*	36.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,013,840.00	4,514,841.00	4,514,841.00
Indirect costs based on rate ** multiplied by actual direct costs	72,166.08	677,226.15	1,128,710.25
2020-2021 Actual Indirect Costs	180,915.00	1,679,914.00	1,679,914.00
2018-2019 Fixed Carry Forward	160,842.06	0.00	0.00
Total Indirect Costs	20,072.94	1,679,914.00	1,679,914.00
Over/(Under) Recovery	52,093.14	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	180,915.00	1,679,914.00	1,679,914.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,093.14	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	128,821.86	1,679,914.00	1,679,914.00
Direct Costs	6,013,840.00	4,514,841.00	4,514,841.00
Rate for 2022-2023 **	2.14*	37.21*	37.21**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33911  
Form R0418**

Michigan Connections Academy  
3950 HERITAGE AVE STE 100  
OKEMOS, MI 48864

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,781,521.99	2,046,330.63	2,046,330.63
2018-2019 Fixed Carry Forward	-276,763.95	-318,484.64	-324,118.76
Total Indirect Costs	2,058,285.94	2,364,815.27	2,370,449.39
2018-2019 Direct Costs	12,115,604.15	11,850,795.51	11,850,795.51
2020-2021 Rate	16.99*	19.95*	20.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,007,096.14	12,738,897.59	12,738,897.59
Indirect costs based on rate ** multiplied by actual direct costs	1,951,064.42	1,910,834.64	2,547,779.52
2020-2021 Actual Indirect Costs	1,776,667.61	2,044,866.16	2,044,866.16
2018-2019 Fixed Carry Forward	-276,763.95	-318,484.64	-324,118.76
Total Indirect Costs	2,053,431.56	2,363,350.80	2,368,984.92
Over/(Under) Recovery	0.00	0.00	178,794.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,776,667.61	2,044,866.16	2,044,866.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	178,794.60
Total Projected Indirect 2022-2023 (Numerator)	1,776,667.61	2,044,866.16	1,866,071.56
Direct Costs	13,007,096.14	12,738,897.59	12,738,897.59
Rate for 2022-2023 **	13.66*	16.05*	14.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33913  
Form R0418**

NexTech High School of Lansing  
2175 University Park Drive  
Okemos, MI 48864

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	20,503.00	352,709.00	352,709.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,503.00	352,709.00	352,709.00
2018-2019 Direct Costs	1,597,806.00	1,265,600.00	1,265,600.00
2020-2021 Rate	1.28*	27.87*	27.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,272,983.00	929,825.00	929,825.00
Indirect costs based on rate ** multiplied by actual direct costs	16,294.18	139,473.75	232,456.25
2020-2021 Actual Indirect Costs	15,512.00	358,670.00	358,670.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,512.00	358,670.00	358,670.00
Over/(Under) Recovery	782.18	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	15,512.00	358,670.00	358,670.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	782.18	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	14,729.82	358,670.00	358,670.00
Direct Costs	1,272,983.00	929,825.00	929,825.00
Rate for 2022-2023 **	1.16*	38.57*	38.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33914  
Form R0418**

Great Lakes Learning Academy  
2875 EYDE PKWY  
EAST LANSING, MI 48823

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	616,925.84	765,606.94	765,606.94
2018-2019 Fixed Carry Forward	38,084.64	17,159.84	17,159.84
Total Indirect Costs	578,841.20	748,447.10	748,447.10
2018-2019 Direct Costs	8,621,030.63	8,472,349.53	8,472,349.53
2020-2021 Rate	6.71*	8.83*	8.83**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,064,078.22	8,801,781.44	8,801,781.44
Indirect costs based on rate ** multiplied by actual direct costs	608,199.65	777,197.30	777,197.30
2020-2021 Actual Indirect Costs	704,504.56	966,801.34	966,801.34
2018-2019 Fixed Carry Forward	38,084.64	17,159.84	17,159.84
Total Indirect Costs	666,419.92	949,641.50	949,641.50
Over/(Under) Recovery	-58,220.27	-172,444.20	-172,444.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	704,504.56	966,801.34	966,801.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-58,220.27	-172,444.20	-172,444.20
Total Projected Indirect 2022-2023 (Numerator)	762,724.83	1,139,245.54	1,139,245.54
Direct Costs	9,064,078.22	8,801,781.44	8,801,781.44
Rate for 2022-2023 **	8.41*	12.94*	12.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 33915  
Form R0418**

Blended Learning Academies Credit Recovery High  
School  
1754 E CLARK RD  
LANSING, MI 48906

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	212,216.48	326,349.91	326,349.91
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	212,216.48	326,349.91	326,349.91
2018-2019 Direct Costs	638,806.69	524,673.26	524,673.26
2020-2021 Rate	33.22*	62.20*	62.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	854,158.74	719,593.63	719,593.63
Indirect costs based on rate ** multiplied by actual direct costs	128,123.81	107,939.04	179,898.41
2020-2021 Actual Indirect Costs	244,185.41	378,750.52	378,750.52
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	244,185.41	378,750.52	378,750.52
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	244,185.41	378,750.52	378,750.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	244,185.41	378,750.52	378,750.52
Direct Costs	854,158.74	719,593.63	719,593.63
Rate for 2022-2023 **	28.59*	52.63*	52.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34000  
Form R0418**

Ionias ISD  
2191 HARWOOD RD  
IONIA, MI 48846

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,551,283.67	2,140,994.14	2,140,994.14
2018-2019 Fixed Carry Forward	-314,878.41	-369,713.31	-369,713.31
Total Indirect Costs	1,866,162.08	2,510,707.45	2,510,707.45
2018-2019 Direct Costs	21,834,842.42	21,245,131.95	21,245,131.95
2020-2021 Rate	8.55*	11.82*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,797,212.78	21,010,427.43	21,010,427.43
Indirect costs based on rate ** multiplied by actual direct costs	1,863,661.69	2,483,432.52	2,483,432.52
2020-2021 Actual Indirect Costs	1,454,798.24	2,241,583.59	2,241,583.59
2018-2019 Fixed Carry Forward	-314,878.41	-369,713.31	-369,713.31
Total Indirect Costs	1,769,676.65	2,611,296.90	2,611,296.90
Over/(Under) Recovery	93,985.04	-127,864.38	-127,864.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,454,798.24	2,241,583.59	2,241,583.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	93,985.04	-127,864.38	-127,864.38
Total Projected Indirect 2022-2023 (Numerator)	1,360,813.20	2,369,447.97	2,369,447.97
Direct Costs	21,797,212.78	21,010,427.43	21,010,427.43
Rate for 2022-2023 **	6.24*	11.28*	11.28**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34010  
Form R0418**

Ionia Public Schools  
250 EAST TUTTLE RD  
IONIA, MI 48846

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	967,253.27	3,273,955.46	3,273,955.46
2018-2019 Fixed Carry Forward	-85,150.03	46,251.88	47,360.03
Total Indirect Costs	1,052,403.30	3,227,703.58	3,226,595.43
2018-2019 Direct Costs	27,543,822.09	25,237,119.90	25,237,119.90
2020-2021 Rate	3.82*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,935,136.58	26,705,616.13	26,705,616.13
Indirect costs based on rate ** multiplied by actual direct costs	1,105,322.22	3,415,648.30	3,415,648.30
2020-2021 Actual Indirect Costs	1,202,950.95	3,432,471.40	3,432,471.40
2018-2019 Fixed Carry Forward	-85,150.03	46,251.88	47,360.03
Total Indirect Costs	1,288,100.98	3,386,219.52	3,385,111.37
Over/(Under) Recovery	-182,778.76	29,428.78	30,536.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,202,950.95	3,432,471.40	3,432,471.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-182,778.76	29,428.78	30,536.93
Total Projected Indirect 2022-2023 (Numerator)	1,385,729.71	3,403,042.62	3,401,934.47
Direct Costs	28,935,136.58	26,705,616.13	26,705,616.13
Rate for 2022-2023 **	4.79*	12.74*	12.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34080  
Form R0418**

Belding Area School District  
850 HALL ST  
BELDING, MI 48809

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	693,283.97	2,268,207.99	2,268,207.99
2018-2019 Fixed Carry Forward	-36,617.11	-53,722.91	-53,630.04
Total Indirect Costs	729,901.08	2,321,930.90	2,321,838.03
2018-2019 Direct Costs	17,239,217.77	15,664,293.75	15,664,293.75
2020-2021 Rate	4.23*	14.82*	14.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,177,771.93	17,670,882.28	17,670,882.28
Indirect costs based on rate ** multiplied by actual direct costs	811,219.75	2,618,824.75	2,618,824.75
2020-2021 Actual Indirect Costs	695,713.39	2,202,603.04	2,202,603.04
2018-2019 Fixed Carry Forward	-36,617.11	-53,722.91	-53,630.04
Total Indirect Costs	732,330.50	2,256,325.95	2,256,233.08
Over/(Under) Recovery	78,889.25	362,498.80	362,591.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	695,713.39	2,202,603.04	2,202,603.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	78,889.25	362,498.80	362,591.67
Total Projected Indirect 2022-2023 (Numerator)	616,824.14	1,840,104.24	1,840,011.37
Direct Costs	19,177,771.93	17,670,882.28	17,670,882.28
Rate for 2022-2023 **	3.22*	10.41*	10.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34090  
Form R0418**

Lakewood Public Schools  
223 W BROADWAY ST  
WOODLAND, MI 48897

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	643,579.83	2,172,086.06	2,172,086.06
2018-2019 Fixed Carry Forward	-30,844.91	81,961.78	85,570.75
Total Indirect Costs	674,424.74	2,090,124.28	2,086,515.31
2018-2019 Direct Costs	17,138,255.81	15,609,749.58	15,609,749.58
2020-2021 Rate	3.94*	13.39*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,903,343.05	16,540,908.36	16,540,908.36
Indirect costs based on rate ** multiplied by actual direct costs	705,391.72	2,214,827.63	2,211,519.45
2020-2021 Actual Indirect Costs	698,101.65	2,060,536.34	2,060,536.34
2018-2019 Fixed Carry Forward	-30,844.91	81,961.78	85,570.75
Total Indirect Costs	728,946.56	1,978,574.56	1,974,965.59
Over/(Under) Recovery	-23,554.84	236,253.07	236,553.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	698,101.65	2,060,536.34	2,060,536.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-23,554.84	236,253.07	236,553.86
Total Projected Indirect 2022-2023 (Numerator)	721,656.49	1,824,283.27	1,823,982.48
Direct Costs	17,903,343.05	16,540,908.36	16,540,908.36
Rate for 2022-2023 **	4.03*	11.03*	11.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34110  
Form R0418**

Portland Public Schools  
1100 IONIA RD  
PORTLAND, MI 48875

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	685,611.13	2,196,919.23	2,196,919.23
2018-2019 Fixed Carry Forward	-30,839.23	-164,386.66	-183,456.80
Total Indirect Costs	716,450.36	2,361,305.89	2,380,376.03
2018-2019 Direct Costs	18,824,192.03	17,312,883.93	17,312,883.93
2020-2021 Rate	3.81*	13.64*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,228,784.52	19,596,644.58	19,596,644.58
Indirect costs based on rate ** multiplied by actual direct costs	808,816.69	2,672,982.32	2,694,538.63
2020-2021 Actual Indirect Costs	652,653.91	2,284,793.85	2,284,793.85
2018-2019 Fixed Carry Forward	-30,839.23	-164,386.66	-183,456.80
Total Indirect Costs	683,493.14	2,449,180.51	2,468,250.65
Over/(Under) Recovery	125,323.55	223,801.81	226,287.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	652,653.91	2,284,793.85	2,284,793.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	125,323.55	223,801.81	226,287.98
Total Projected Indirect 2022-2023 (Numerator)	527,330.36	2,060,992.04	2,058,505.87
Direct Costs	21,228,784.52	19,596,644.58	19,596,644.58
Rate for 2022-2023 **	2.48*	10.52*	10.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34120  
Form R0418**

Saranac Community Schools  
225 PLEASANT ST  
SARANAC, MI 48881

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	319,777.63	1,009,297.08	1,009,297.08
2018-2019 Fixed Carry Forward	-28,308.78	0.00	140,147.52
Total Indirect Costs	348,086.41	1,009,297.08	869,149.56
2018-2019 Direct Costs	7,947,715.84	7,258,196.39	7,258,196.39
2020-2021 Rate	4.38*	13.91*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,028,129.03	8,332,304.08	8,332,304.08
Indirect costs based on rate ** multiplied by actual direct costs	395,432.05	1,159,023.50	997,376.80
2020-2021 Actual Indirect Costs	327,731.39	1,023,556.34	1,023,556.34
2018-2019 Fixed Carry Forward	-28,308.78	0.00	140,147.52
Total Indirect Costs	356,040.17	1,023,556.34	883,408.82
Over/(Under) Recovery	39,391.88	135,467.16	113,967.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	327,731.39	1,023,556.34	1,023,556.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	39,391.88	135,467.16	113,967.98
Total Projected Indirect 2022-2023 (Numerator)	288,339.51	888,089.18	909,588.36
Direct Costs	9,028,129.03	8,332,304.08	8,332,304.08
Rate for 2022-2023 **	3.19*	10.66*	10.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34140  
Form R0418**

Berlin Township S/D #3  
6679 SOUTH STATE RD  
IONIA, MI 48846

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,529.87	25,830.26	25,830.26
2018-2019 Fixed Carry Forward	-7,633.29	-8,941.46	-7,757.44
Total Indirect Costs	16,163.16	34,771.72	33,587.70
2018-2019 Direct Costs	177,687.88	160,387.49	160,387.49
2020-2021 Rate	9.10*	21.68*	20.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	162,934.97	151,655.21	151,655.21
Indirect costs based on rate ** multiplied by actual direct costs	14,827.08	22,748.28	31,756.60
2020-2021 Actual Indirect Costs	8,879.35	20,159.11	20,159.11
2018-2019 Fixed Carry Forward	-7,633.29	-8,941.46	-7,757.44
Total Indirect Costs	16,512.64	29,100.57	27,916.55
Over/(Under) Recovery	-1,685.56	0.00	3,840.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,879.35	20,159.11	20,159.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,685.56	0.00	3,840.05
Total Projected Indirect 2022-2023 (Numerator)	10,564.91	20,159.11	16,319.06
Direct Costs	162,934.97	151,655.21	151,655.21
Rate for 2022-2023 **	6.48*	13.29*	10.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34340  
Form R0418**

Easton Township S/D #6  
1779 HAYNOR RD  
IONIA, MI 48846

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,460.84	23,408.02	23,408.02
2018-2019 Fixed Carry Forward	-4,865.07	-4,348.96	-4,348.96
Total Indirect Costs	13,325.91	27,756.98	27,756.98
2018-2019 Direct Costs	229,653.21	214,706.03	214,706.03
2020-2021 Rate	5.80*	12.93*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	193,883.13	183,365.88	183,365.88
Indirect costs based on rate ** multiplied by actual direct costs	11,245.22	23,709.21	23,709.21
2020-2021 Actual Indirect Costs	9,637.24	20,154.49	20,154.49
2018-2019 Fixed Carry Forward	-4,865.07	-4,348.96	-4,348.96
Total Indirect Costs	14,502.31	24,503.45	24,503.45
Over/(Under) Recovery	-3,257.09	-794.24	-794.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,637.24	20,154.49	20,154.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,257.09	-794.24	-794.24
Total Projected Indirect 2022-2023 (Numerator)	12,894.33	20,948.73	20,948.73
Direct Costs	193,883.13	183,365.88	183,365.88
Rate for 2022-2023 **	6.65*	11.42*	11.42**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 34360  
Form R0418**

Ionia Township S/D #2  
2120 NORTH STATE RD  
IONIA, MI 48846

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,374.06	25,596.34	25,596.34
2018-2019 Fixed Carry Forward	-2,869.05	0.00	-4,877.14
Total Indirect Costs	11,243.11	25,596.34	30,473.48
2018-2019 Direct Costs	153,110.18	135,887.90	135,887.90
2020-2021 Rate	7.34*	18.84*	22.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	210,177.18	195,953.37	195,953.37
Indirect costs based on rate ** multiplied by actual direct costs	15,427.01	29,393.01	43,952.34
2020-2021 Actual Indirect Costs	8,847.98	23,071.79	23,071.79
2018-2019 Fixed Carry Forward	-2,869.05	0.00	-4,877.14
Total Indirect Costs	11,717.03	23,071.79	27,948.93
Over/(Under) Recovery	3,709.98	0.00	16,003.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,847.98	23,071.79	23,071.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,709.98	0.00	16,003.41
Total Projected Indirect 2022-2023 (Numerator)	5,138.00	23,071.79	7,068.38
Direct Costs	210,177.18	195,953.37	195,953.37
Rate for 2022-2023 **	2.44*	11.77*	3.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35000  
Form R0418**

Iosco RESA  
27 NORTH REMPERT RD  
TAWAS CITY, MI 48763

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	277,311.99	476,463.39	476,463.39
2018-2019 Fixed Carry Forward	1,466.79	30,930.18	30,930.18
Total Indirect Costs	275,845.20	445,533.21	445,533.21
2018-2019 Direct Costs	6,884,043.62	6,684,892.22	6,684,892.22
2020-2021 Rate	4.01*	6.66*	6.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,440,100.76	8,119,966.94	8,119,966.94
Indirect costs based on rate ** multiplied by actual direct costs	338,448.04	540,789.80	540,789.80
2020-2021 Actual Indirect Costs	295,669.76	615,803.58	615,803.58
2018-2019 Fixed Carry Forward	1,466.79	30,930.18	30,930.18
Total Indirect Costs	294,202.97	584,873.40	584,873.40
Over/(Under) Recovery	44,245.07	-44,083.60	-44,083.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	295,669.76	615,803.58	615,803.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	44,245.07	-44,083.60	-44,083.60
Total Projected Indirect 2022-2023 (Numerator)	251,424.69	659,887.18	659,887.18
Direct Costs	8,440,100.76	8,119,966.94	8,119,966.94
Rate for 2022-2023 **	2.98*	8.13*	8.13**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35010  
Form R0418**

Oscoda Area Schools  
P.O. Box 694  
Oscoda, MI 48750

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	406,902.96	1,501,939.25	1,501,939.25
2018-2019 Fixed Carry Forward	-20,298.82	0.00	76,332.96
Total Indirect Costs	427,201.78	1,501,939.25	1,425,606.29
2018-2019 Direct Costs	12,220,314.86	11,125,278.57	11,125,278.57
2020-2021 Rate	3.50*	13.50*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,633,375.77	11,513,075.58	11,513,075.58
Indirect costs based on rate ** multiplied by actual direct costs	442,168.15	1,554,265.20	1,474,824.98
2020-2021 Actual Indirect Costs	416,000.34	1,536,300.53	1,536,300.53
2018-2019 Fixed Carry Forward	-20,298.82	0.00	76,332.96
Total Indirect Costs	436,299.16	1,536,300.53	1,459,967.57
Over/(Under) Recovery	5,868.99	17,964.67	14,857.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	416,000.34	1,536,300.53	1,536,300.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,868.99	17,964.67	14,857.41
Total Projected Indirect 2022-2023 (Numerator)	410,131.35	1,518,335.86	1,521,443.12
Direct Costs	12,633,375.77	11,513,075.58	11,513,075.58
Rate for 2022-2023 **	3.25*	13.19*	13.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35020  
Form R0418**

Hale Area Schools  
200 WEST MAIN ST  
HALE, MI 48739

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	354,334.42	724,321.19	724,321.19
2018-2019 Fixed Carry Forward	-15,372.51	0.00	-71,556.97
Total Indirect Costs	369,706.93	724,321.19	795,878.16
2018-2019 Direct Costs	3,537,959.14	3,167,972.37	3,167,972.37
2020-2021 Rate	10.45*	22.86*	25.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,950,860.00	3,605,362.10	3,605,362.10
Indirect costs based on rate ** multiplied by actual direct costs	412,864.87	540,804.32	901,340.53
2020-2021 Actual Indirect Costs	294,621.91	640,119.81	640,119.81
2018-2019 Fixed Carry Forward	-15,372.51	0.00	-71,556.97
Total Indirect Costs	309,994.42	640,119.81	711,676.78
Over/(Under) Recovery	102,870.45	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	294,621.91	640,119.81	640,119.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	102,870.45	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	191,751.46	640,119.81	640,119.81
Direct Costs	3,950,860.00	3,605,362.10	3,605,362.10
Rate for 2022-2023 **	4.85*	17.75*	17.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35030  
Form R0418**

Tawas Area Schools  
245 WEST M 55  
TAWAS CITY, MI 48763

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	597,245.02	1,668,361.61	1,668,361.61
2018-2019 Fixed Carry Forward	-75,531.56	0.00	-103,319.99
Total Indirect Costs	672,776.58	1,668,361.61	1,771,681.60
2018-2019 Direct Costs	11,224,616.10	10,153,499.51	10,153,499.51
2020-2021 Rate	5.99*	16.43*	17.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,528,113.97	10,512,003.77	10,512,003.77
Indirect costs based on rate ** multiplied by actual direct costs	690,534.03	1,576,800.57	1,834,344.66
2020-2021 Actual Indirect Costs	609,814.84	1,625,925.04	1,625,925.04
2018-2019 Fixed Carry Forward	-75,531.56	0.00	-103,319.99
Total Indirect Costs	685,346.40	1,625,925.04	1,729,245.03
Over/(Under) Recovery	5,187.63	0.00	105,099.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	609,814.84	1,625,925.04	1,625,925.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,187.63	0.00	105,099.63
Total Projected Indirect 2022-2023 (Numerator)	604,627.21	1,625,925.04	1,520,825.41
Direct Costs	11,528,113.97	10,512,003.77	10,512,003.77
Rate for 2022-2023 **	5.24*	15.47*	14.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35040  
Form R0418**

Whittemore-Prescott Area Schools  
P.O. Box 250  
Whittemore, MI 48770

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	168,863.23	855,518.49	855,518.49
2018-2019 Fixed Carry Forward	28,073.21	11,568.07	11,614.93
Total Indirect Costs	140,790.02	843,950.42	843,903.56
2018-2019 Direct Costs	7,801,078.43	7,114,423.17	7,114,423.17
2020-2021 Rate	1.80*	11.86*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,918,656.07	7,245,090.75	7,245,090.75
Indirect costs based on rate ** multiplied by actual direct costs	142,535.81	859,267.76	859,267.76
2020-2021 Actual Indirect Costs	510,473.68	1,184,039.00	1,184,039.00
2018-2019 Fixed Carry Forward	28,073.21	11,568.07	11,614.93
Total Indirect Costs	482,400.47	1,172,470.93	1,172,424.07
Over/(Under) Recovery	-339,864.66	-313,203.17	-313,156.31

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	510,473.68	1,184,039.00	1,184,039.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-339,864.66	-313,203.17	-313,156.31
Total Projected Indirect 2022-2023 (Numerator)	850,338.34	1,497,242.17	1,497,195.31
Direct Costs	7,918,656.07	7,245,090.75	7,245,090.75
Rate for 2022-2023 **	10.74*	20.67*	20.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 35902  
Form R0418**

Alternative Educational Academy of Iosco County  
40 W M 55  
TAWAS CITY, MI 48763

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,666.00	38,573.00	38,573.00
2018-2019 Fixed Carry Forward	-586.93	26,371.69	13,432.94
Total Indirect Costs	5,252.93	12,201.31	25,140.06
2018-2019 Direct Costs	948,621.00	914,714.00	914,714.00
2020-2021 Rate	0.55*	1.33*	2.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,157,144.00	1,087,919.00	1,087,919.00
Indirect costs based on rate ** multiplied by actual direct costs	6,364.29	14,469.32	29,917.77
2020-2021 Actual Indirect Costs	9,805.00	79,030.00	79,030.00
2018-2019 Fixed Carry Forward	-586.93	26,371.69	13,432.94
Total Indirect Costs	10,391.93	52,658.31	65,597.06
Over/(Under) Recovery	-4,027.64	-38,188.99	-35,679.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,805.00	79,030.00	79,030.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,027.64	-38,188.99	-35,679.29
Total Projected Indirect 2022-2023 (Numerator)	13,832.64	117,218.99	114,709.29
Direct Costs	1,157,144.00	1,087,919.00	1,087,919.00
Rate for 2022-2023 **	1.20*	10.77*	10.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 36015  
Form R0418**

Forest Park School District  
801 FOREST PKWY  
CRYSTAL FALLS, MI 49920

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	144,333.23	569,763.45	569,763.45
2018-2019 Fixed Carry Forward	7,545.31	36,856.56	33,363.10
Total Indirect Costs	136,787.92	532,906.89	536,400.35
2018-2019 Direct Costs	4,515,922.54	4,090,492.32	4,090,492.32
2020-2021 Rate	3.03*	13.03*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,791,686.71	4,395,154.24	4,395,154.24
Indirect costs based on rate ** multiplied by actual direct costs	145,188.11	572,688.60	576,204.72
2020-2021 Actual Indirect Costs	110,764.38	507,296.85	507,296.85
2018-2019 Fixed Carry Forward	7,545.31	36,856.56	33,363.10
Total Indirect Costs	103,219.07	470,440.29	473,933.75
Over/(Under) Recovery	41,969.04	102,248.31	102,270.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	110,764.38	507,296.85	507,296.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	41,969.04	102,248.31	102,270.97
Total Projected Indirect 2022-2023 (Numerator)	68,795.34	405,048.54	405,025.88
Direct Costs	4,791,686.71	4,395,154.24	4,395,154.24
Rate for 2022-2023 **	1.44*	9.22*	9.22**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 36025  
Form R0418**

West Iron County Public Schools  
601 NICK BAUMGARTNER WAY  
IRON RIVER, MI 49935

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	452,177.65	1,247,800.65	1,247,800.65
2018-2019 Fixed Carry Forward	-244,156.36	0.00	-120,761.63
Total Indirect Costs	696,334.01	1,247,800.65	1,368,562.28
2018-2019 Direct Costs	8,632,084.15	7,836,461.15	7,836,461.15
2020-2021 Rate	8.07*	15.92*	17.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,660,560.57	9,752,943.72	9,752,943.72
Indirect costs based on rate ** multiplied by actual direct costs	860,307.24	1,462,941.56	1,702,863.97
2020-2021 Actual Indirect Costs	478,140.49	1,385,757.34	1,385,757.34
2018-2019 Fixed Carry Forward	-244,156.36	0.00	-120,761.63
Total Indirect Costs	722,296.85	1,385,757.34	1,506,518.97
Over/(Under) Recovery	138,010.39	0.00	196,345.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	478,140.49	1,385,757.34	1,385,757.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	138,010.39	0.00	196,345.00
Total Projected Indirect 2022-2023 (Numerator)	340,130.10	1,385,757.34	1,189,412.34
Direct Costs	10,660,560.57	9,752,943.72	9,752,943.72
Rate for 2022-2023 **	3.19*	14.21*	12.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 37010  
Form R0418**

Mt. Pleasant City School District  
720 NORTH KINNEY AVE  
MOUNT PLEASANT, MI 48858

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,276,254.08	4,121,137.21	4,121,137.21
2018-2019 Fixed Carry Forward	-11,262.53	-50,094.53	-49,418.36
Total Indirect Costs	1,287,516.61	4,171,231.74	4,170,555.57
2018-2019 Direct Costs	41,111,280.76	38,100,775.58	38,100,775.58
2020-2021 Rate	3.13*	10.95*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	43,140,195.77	39,968,038.56	39,968,038.56
Indirect costs based on rate ** multiplied by actual direct costs	1,350,288.13	4,376,500.22	4,376,500.22
2020-2021 Actual Indirect Costs	1,376,201.06	4,350,759.26	4,350,759.26
2018-2019 Fixed Carry Forward	-11,262.53	-50,094.53	-49,418.36
Total Indirect Costs	1,387,463.59	4,400,853.79	4,400,177.62
Over/(Under) Recovery	-37,175.46	-24,353.57	-23,677.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,376,201.06	4,350,759.26	4,350,759.26
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-37,175.46	-24,353.57	-23,677.40
Total Projected Indirect 2022-2023 (Numerator)	1,413,376.52	4,375,112.83	4,374,436.66
Direct Costs	43,140,195.77	39,968,038.56	39,968,038.56
Rate for 2022-2023 **	3.28*	10.95*	10.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 37040  
Form R0418**

Beal City Public Schools  
3180 WEST BEAL CITY RD  
MT PLEASANT, MI 48858

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	253,975.00	721,157.55	721,157.55
2018-2019 Fixed Carry Forward	-19,263.52	-39,943.82	-39,661.42
Total Indirect Costs	273,238.52	761,101.37	760,818.97
2018-2019 Direct Costs	6,318,152.44	5,850,969.89	5,850,969.89
2020-2021 Rate	4.32*	13.01*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,944,488.44	6,441,446.33	6,441,446.33
Indirect costs based on rate ** multiplied by actual direct costs	300,001.90	838,032.17	837,388.02
2020-2021 Actual Indirect Costs	258,825.51	761,867.62	761,867.62
2018-2019 Fixed Carry Forward	-19,263.52	-39,943.82	-39,661.42
Total Indirect Costs	278,089.03	801,811.44	801,529.04
Over/(Under) Recovery	21,912.87	36,220.73	35,858.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	258,825.51	761,867.62	761,867.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	21,912.87	36,220.73	35,858.98
Total Projected Indirect 2022-2023 (Numerator)	236,912.64	725,646.89	726,008.64
Direct Costs	6,944,488.44	6,441,446.33	6,441,446.33
Rate for 2022-2023 **	3.41*	11.27*	11.27**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 37060  
Form R0418**

Shepherd Public Schools  
P.O. Box 219  
Shepherd, MI 48883

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	533,653.58	2,381,328.39	2,381,328.39
2018-2019 Fixed Carry Forward	17,068.43	0.00	181,882.62
Total Indirect Costs	516,585.15	2,381,328.39	2,199,445.77
2018-2019 Direct Costs	16,642,307.21	14,794,632.40	14,794,632.40
2020-2021 Rate	3.10*	16.10*	14.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,422,832.60	15,592,258.92	15,592,258.92
Indirect costs based on rate ** multiplied by actual direct costs	540,107.81	2,338,838.84	2,318,568.90
2020-2021 Actual Indirect Costs	544,883.89	2,375,457.57	2,375,457.57
2018-2019 Fixed Carry Forward	17,068.43	0.00	181,882.62
Total Indirect Costs	527,815.46	2,375,457.57	2,193,574.95
Over/(Under) Recovery	12,292.35	0.00	124,993.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	544,883.89	2,375,457.57	2,375,457.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,292.35	0.00	124,993.95
Total Projected Indirect 2022-2023 (Numerator)	532,591.54	2,375,457.57	2,250,463.62
Direct Costs	17,422,832.60	15,592,258.92	15,592,258.92
Rate for 2022-2023 **	3.06*	15.23*	14.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 37900  
Form R0418**

Flextech High School Shepherd  
380 W BLANCHARD RD  
SHEPHERD, MI 48883

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,367.00	26,718.00	26,718.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,367.00	26,718.00	26,718.00
2018-2019 Direct Costs	641,673.00	621,322.00	621,322.00
2020-2021 Rate	0.99*	4.30*	4.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	753,539.00	733,134.00	733,134.00
Indirect costs based on rate ** multiplied by actual direct costs	7,460.04	31,524.76	31,524.76
2020-2021 Actual Indirect Costs	4,990.00	25,395.00	25,395.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,990.00	25,395.00	25,395.00
Over/(Under) Recovery	2,470.04	6,129.76	6,129.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,990.00	25,395.00	25,395.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,470.04	6,129.76	6,129.76
Total Projected Indirect 2022-2023 (Numerator)	2,519.96	19,265.24	19,265.24
Direct Costs	753,539.00	733,134.00	733,134.00
Rate for 2022-2023 **	0.33*	2.63*	2.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 37901  
Form R0418**

Renaissance Public School Academy  
2797 SOUTH ISABELLA RD  
MOUNT PLEASANT, MI 48858

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	64,360.00	253,953.00	253,953.00
2018-2019 Fixed Carry Forward	11,547.69	8,198.03	8,198.03
Total Indirect Costs	52,812.31	245,754.97	245,754.97
2018-2019 Direct Costs	3,542,084.00	3,352,491.00	3,352,491.00
2020-2021 Rate	1.49*	7.33*	7.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,682,738.00	3,362,853.00	3,362,853.00
Indirect costs based on rate ** multiplied by actual direct costs	54,872.80	246,497.12	246,497.12
2020-2021 Actual Indirect Costs	51,619.00	371,504.00	371,504.00
2018-2019 Fixed Carry Forward	11,547.69	8,198.03	8,198.03
Total Indirect Costs	40,071.31	363,305.97	363,305.97
Over/(Under) Recovery	14,801.49	-116,808.85	-116,808.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	51,619.00	371,504.00	371,504.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,801.49	-116,808.85	-116,808.85
Total Projected Indirect 2022-2023 (Numerator)	36,817.51	488,312.85	488,312.85
Direct Costs	3,682,738.00	3,362,853.00	3,362,853.00
Rate for 2022-2023 **	1.00*	14.52*	14.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38000  
Form R0418**

Jackson ISD  
6700 BROWNS LAKE RD  
JACKSON, MI 49201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,450,973.58	9,849,374.98	9,849,374.98
2018-2019 Fixed Carry Forward	195,769.50	0.00	202,067.02
Total Indirect Costs	7,255,204.08	9,849,374.98	9,647,307.96
2018-2019 Direct Costs	53,815,964.84	51,417,563.44	51,417,563.44
2020-2021 Rate	13.48*	19.16*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	56,464,789.76	54,037,006.44	54,037,006.44
Indirect costs based on rate ** multiplied by actual direct costs	7,611,453.66	8,105,550.97	10,137,342.41
2020-2021 Actual Indirect Costs	8,308,371.54	10,736,154.86	10,736,154.86
2018-2019 Fixed Carry Forward	195,769.50	0.00	202,067.02
Total Indirect Costs	8,112,602.04	10,736,154.86	10,534,087.84
Over/(Under) Recovery	-501,148.38	0.00	-396,745.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,308,371.54	10,736,154.86	10,736,154.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-501,148.38	0.00	-396,745.43
Total Projected Indirect 2022-2023 (Numerator)	8,809,519.92	10,736,154.86	11,132,900.29
Direct Costs	56,464,789.76	54,037,006.44	54,037,006.44
Rate for 2022-2023 **	15.60*	19.87*	20.60**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38010  
Form R0418**

Western School District  
1400 S DEARING RD  
PARMA, MI 49269

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	904,061.36	2,665,844.69	2,665,844.69
2018-2019 Fixed Carry Forward	17,247.72	-48,971.32	-47,013.96
Total Indirect Costs	886,813.64	2,714,816.01	2,712,858.65
2018-2019 Direct Costs	28,107,294.23	26,345,510.90	26,345,510.90
2020-2021 Rate	3.16*	10.30*	10.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,032,108.45	27,252,465.25	27,252,465.25
Indirect costs based on rate ** multiplied by actual direct costs	917,414.63	2,807,003.92	2,807,003.92
2020-2021 Actual Indirect Costs	690,633.32	2,470,276.52	2,470,276.52
2018-2019 Fixed Carry Forward	17,247.72	-48,971.32	-47,013.96
Total Indirect Costs	673,385.60	2,519,247.84	2,517,290.48
Over/(Under) Recovery	244,029.03	287,756.08	289,713.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	690,633.32	2,470,276.52	2,470,276.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	244,029.03	287,756.08	289,713.44
Total Projected Indirect 2022-2023 (Numerator)	446,604.29	2,182,520.44	2,180,563.08
Direct Costs	29,032,108.45	27,252,465.25	27,252,465.25
Rate for 2022-2023 **	1.54*	8.01*	8.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38020  
Form R0418**

Vandercook Lake Public Schools  
1000 EAST GOLF AVE  
JACKSON, MI 49203

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	156,089.33	990,256.90	990,256.90
2018-2019 Fixed Carry Forward	59,623.86	-77,448.91	-77,448.91
Total Indirect Costs	96,465.47	1,067,705.81	1,067,705.81
2018-2019 Direct Costs	10,176,279.11	9,342,111.54	9,342,111.54
2020-2021 Rate	0.95*	11.43*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,994,631.47	8,250,185.63	8,250,185.63
Indirect costs based on rate ** multiplied by actual direct costs	85,449.00	942,996.22	942,996.22
2020-2021 Actual Indirect Costs	137,105.84	881,551.68	881,551.68
2018-2019 Fixed Carry Forward	59,623.86	-77,448.91	-77,448.91
Total Indirect Costs	77,481.98	959,000.59	959,000.59
Over/(Under) Recovery	7,967.02	-16,004.37	-16,004.37

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	137,105.84	881,551.68	881,551.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	7,967.02	-16,004.37	-16,004.37
Total Projected Indirect 2022-2023 (Numerator)	129,138.82	897,556.05	897,556.05
Direct Costs	8,994,631.47	8,250,185.63	8,250,185.63
Rate for 2022-2023 **	1.44*	10.88*	10.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38040  
Form R0418**

Columbia School District  
11775 HEWITT RD  
BROOKLYN, MI 49230

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	226,487.18	1,894,357.96	1,894,357.96
2018-2019 Fixed Carry Forward	25,505.18	-111,623.50	-111,862.86
Total Indirect Costs	200,982.00	2,005,981.46	2,006,220.82
2018-2019 Direct Costs	15,017,493.39	13,349,622.61	13,349,622.61
2020-2021 Rate	1.34*	15.03*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,185,905.51	13,756,374.53	13,756,374.53
Indirect costs based on rate ** multiplied by actual direct costs	203,491.13	2,063,456.18	2,067,583.09
2020-2021 Actual Indirect Costs	267,059.35	1,696,590.33	1,696,590.33
2018-2019 Fixed Carry Forward	25,505.18	-111,623.50	-111,862.86
Total Indirect Costs	241,554.17	1,808,213.83	1,808,453.19
Over/(Under) Recovery	-38,063.04	0.00	259,129.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	267,059.35	1,696,590.33	1,696,590.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-38,063.04	0.00	259,129.90
Total Projected Indirect 2022-2023 (Numerator)	305,122.39	1,696,590.33	1,437,460.43
Direct Costs	15,185,905.51	13,756,374.53	13,756,374.53
Rate for 2022-2023 **	2.01*	12.33*	10.45**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38050  
Form R0418**

Grass Lake Community Schools  
899 SOUTH UNION ST  
GRASS LAKE, MI 49240

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	467,826.65	2,062,253.33	2,062,253.33
2018-2019 Fixed Carry Forward	156,597.31	0.00	-268,641.44
Total Indirect Costs	311,229.34	2,062,253.33	2,330,894.77
2018-2019 Direct Costs	13,215,764.04	11,621,337.36	11,621,337.36
2020-2021 Rate	2.35*	17.75*	20.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,516,278.00	12,165,089.00	12,165,089.00
Indirect costs based on rate ** multiplied by actual direct costs	317,632.53	1,824,763.35	2,440,316.85
2020-2021 Actual Indirect Costs	459,506.00	1,810,695.00	1,810,695.00
2018-2019 Fixed Carry Forward	156,597.31	0.00	-268,641.44
Total Indirect Costs	302,908.69	1,810,695.00	2,079,336.44
Over/(Under) Recovery	14,723.84	0.00	360,980.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	459,506.00	1,810,695.00	1,810,695.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,723.84	0.00	360,980.41
Total Projected Indirect 2022-2023 (Numerator)	444,782.16	1,810,695.00	1,449,714.59
Direct Costs	13,516,278.00	12,165,089.00	12,165,089.00
Rate for 2022-2023 **	3.29*	14.88*	11.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38080  
Form R0418**

Concord Community Schools  
P.O. Box 338  
Concord, MI 49237

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	166,548.27	809,832.30	809,832.30
2018-2019 Fixed Carry Forward	-916.36	59,422.29	59,815.89
Total Indirect Costs	167,464.63	750,410.01	750,016.41
2018-2019 Direct Costs	6,987,566.39	6,344,282.36	6,344,282.36
2020-2021 Rate	2.40*	11.83*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,363,785.62	6,642,082.87	6,642,082.87
Indirect costs based on rate ** multiplied by actual direct costs	176,730.85	785,758.40	785,094.20
2020-2021 Actual Indirect Costs	165,413.69	887,116.44	887,116.44
2018-2019 Fixed Carry Forward	-916.36	59,422.29	59,815.89
Total Indirect Costs	166,330.05	827,694.15	827,300.55
Over/(Under) Recovery	10,400.80	-41,935.75	-42,206.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	165,413.69	887,116.44	887,116.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	10,400.80	-41,935.75	-42,206.35
Total Projected Indirect 2022-2023 (Numerator)	155,012.89	929,052.19	929,322.79
Direct Costs	7,363,785.62	6,642,082.87	6,642,082.87
Rate for 2022-2023 **	2.11*	13.99*	13.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38090  
Form R0418**

East Jackson Community Schools  
1404 NORTH SUTTON RD  
JACKSON, MI 49202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	133,777.53	1,364,108.54	1,364,108.54
2018-2019 Fixed Carry Forward	5,576.56	-38,437.73	-38,544.12
Total Indirect Costs	128,200.97	1,402,546.27	1,402,652.66
2018-2019 Direct Costs	10,335,887.95	9,105,556.94	9,105,556.94
2020-2021 Rate	1.24*	15.40*	15.40**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,624,883.58	9,418,117.17	9,418,117.17
Indirect costs based on rate ** multiplied by actual direct costs	131,748.56	1,412,717.58	1,450,390.04
2020-2021 Actual Indirect Costs	31,769.33	1,238,535.74	1,238,535.74
2018-2019 Fixed Carry Forward	5,576.56	-38,437.73	-38,544.12
Total Indirect Costs	26,192.77	1,276,973.47	1,277,079.86
Over/(Under) Recovery	105,555.79	0.00	173,310.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	31,769.33	1,238,535.74	1,238,535.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	105,555.79	0.00	173,310.18
Total Projected Indirect 2022-2023 (Numerator)	-73,786.46	1,238,535.74	1,065,225.56
Direct Costs	10,624,883.58	9,418,117.17	9,418,117.17
Rate for 2022-2023 **	0.00*	13.15*	11.31**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38100  
Form R0418**

Hanover-Horton School District  
10400 MOSCOW RD  
HORTON, MI 49246

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	139,416.16	1,194,311.81	1,194,311.81
2018-2019 Fixed Carry Forward	-4,356.53	36,937.12	36,937.12
Total Indirect Costs	143,772.69	1,157,374.69	1,157,374.69
2018-2019 Direct Costs	10,704,880.65	9,649,985.00	9,649,985.00
2020-2021 Rate	1.34*	11.99*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,247,544.03	10,181,910.22	10,181,910.22
Indirect costs based on rate ** multiplied by actual direct costs	150,717.09	1,220,811.04	1,220,811.04
2020-2021 Actual Indirect Costs	330,066.27	1,395,700.08	1,395,700.08
2018-2019 Fixed Carry Forward	-4,356.53	36,937.12	36,937.12
Total Indirect Costs	334,422.80	1,358,762.96	1,358,762.96
Over/(Under) Recovery	-183,705.71	-137,951.92	-137,951.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	330,066.27	1,395,700.08	1,395,700.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-183,705.71	-137,951.92	-137,951.92
Total Projected Indirect 2022-2023 (Numerator)	513,771.98	1,533,652.00	1,533,652.00
Direct Costs	11,247,544.03	10,181,910.22	10,181,910.22
Rate for 2022-2023 **	4.57*	15.06*	15.06**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38120  
Form R0418**

Michigan Center School District  
400 S STATE ST  
MICHIGAN CENTER, MI 49254

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	331,634.47	1,374,589.38	1,374,589.38
2018-2019 Fixed Carry Forward	68,121.31	57,970.29	57,882.79
Total Indirect Costs	263,513.16	1,316,619.09	1,316,706.59
2018-2019 Direct Costs	14,583,357.83	13,540,402.92	13,540,402.92
2020-2021 Rate	1.81*	9.72*	9.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,954,319.74	13,976,575.92	13,976,575.92
Indirect costs based on rate ** multiplied by actual direct costs	270,673.19	1,358,523.18	1,358,523.18
2020-2021 Actual Indirect Costs	333,774.30	1,311,518.12	1,311,518.12
2018-2019 Fixed Carry Forward	68,121.31	57,970.29	57,882.79
Total Indirect Costs	265,652.99	1,253,547.83	1,253,635.33
Over/(Under) Recovery	5,020.20	104,975.35	104,887.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	333,774.30	1,311,518.12	1,311,518.12
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,020.20	104,975.35	104,887.85
Total Projected Indirect 2022-2023 (Numerator)	328,754.10	1,206,542.77	1,206,630.27
Direct Costs	14,954,319.74	13,976,575.92	13,976,575.92
Rate for 2022-2023 **	2.20*	8.63*	8.63**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38130  
Form R0418**

Napoleon Community Schools  
P.O. Box 308  
Napoleon, MI 49261

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	415,821.63	1,633,048.46	1,633,048.46
2018-2019 Fixed Carry Forward	-29,846.74	-19,554.79	-19,624.13
Total Indirect Costs	445,668.37	1,652,603.25	1,652,672.59
2018-2019 Direct Costs	12,808,416.97	11,591,190.14	11,591,190.14
2020-2021 Rate	3.48*	14.26*	14.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,861,307.04	11,764,766.59	11,764,766.59
Indirect costs based on rate ** multiplied by actual direct costs	447,573.48	1,677,655.72	1,677,655.72
2020-2021 Actual Indirect Costs	350,846.10	1,447,386.55	1,447,386.55
2018-2019 Fixed Carry Forward	-29,846.74	-19,554.79	-19,624.13
Total Indirect Costs	380,692.84	1,466,941.34	1,467,010.68
Over/(Under) Recovery	66,880.64	210,714.38	210,645.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	350,846.10	1,447,386.55	1,447,386.55
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	66,880.64	210,714.38	210,645.04
Total Projected Indirect 2022-2023 (Numerator)	283,965.46	1,236,672.17	1,236,741.51
Direct Costs	12,861,307.04	11,764,766.59	11,764,766.59
Rate for 2022-2023 **	2.21*	10.51*	10.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38140  
Form R0418**

Northwest Community Schools  
6900 RIVES JUNCTION RD  
JACKSON, MI 49201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	199,265.76	3,241,315.21	3,241,315.21
2018-2019 Fixed Carry Forward	168,716.33	-42,276.97	-42,276.97
Total Indirect Costs	30,549.43	3,283,592.18	3,283,592.18
2018-2019 Direct Costs	35,355,044.73	32,152,602.28	32,152,602.28
2020-2021 Rate	0.09*	10.21*	10.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	36,193,021.88	33,375,312.77	33,375,312.77
Indirect costs based on rate ** multiplied by actual direct costs	32,573.72	3,407,619.43	3,407,619.43
2020-2021 Actual Indirect Costs	238,260.30	2,901,025.41	2,901,025.41
2018-2019 Fixed Carry Forward	168,716.33	-42,276.97	-42,276.97
Total Indirect Costs	69,543.97	2,943,302.38	2,943,302.38
Over/(Under) Recovery	-36,970.25	464,317.05	464,317.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	238,260.30	2,901,025.41	2,901,025.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-36,970.25	464,317.05	464,317.05
Total Projected Indirect 2022-2023 (Numerator)	275,230.55	2,436,708.36	2,436,708.36
Direct Costs	36,193,021.88	33,375,312.77	33,375,312.77
Rate for 2022-2023 **	0.76*	7.30*	7.30**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38150  
Form R0418**

Springport Public Schools  
300 W MAIN ST  
SPRINGPORT, MI 49284

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	126,857.39	1,013,779.92	1,013,779.92
2018-2019 Fixed Carry Forward	10,575.11	170,114.89	170,419.09
Total Indirect Costs	116,282.28	843,665.03	843,360.83
2018-2019 Direct Costs	9,949,716.60	9,062,794.07	9,062,794.07
2020-2021 Rate	1.17*	9.31*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,212,724.61	10,175,411.28	10,175,411.28
Indirect costs based on rate ** multiplied by actual direct costs	131,188.88	947,330.79	947,330.79
2020-2021 Actual Indirect Costs	154,151.36	1,191,464.69	1,191,464.69
2018-2019 Fixed Carry Forward	10,575.11	170,114.89	170,419.09
Total Indirect Costs	143,576.25	1,021,349.80	1,021,045.60
Over/(Under) Recovery	-12,387.37	-74,019.01	-73,714.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	154,151.36	1,191,464.69	1,191,464.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,387.37	-74,019.01	-73,714.81
Total Projected Indirect 2022-2023 (Numerator)	166,538.73	1,265,483.70	1,265,179.50
Direct Costs	11,212,724.61	10,175,411.28	10,175,411.28
Rate for 2022-2023 **	1.49*	12.44*	12.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38170  
Form R0418**

Jackson Public Schools  
522 WILDWOOD AVE  
JACKSON, MI 49201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,860,981.68	5,707,618.21	5,707,618.21
2018-2019 Fixed Carry Forward	42,244.50	576,559.66	576,559.66
Total Indirect Costs	1,818,737.18	5,131,058.55	5,131,058.55
2018-2019 Direct Costs	55,181,194.44	51,128,828.17	51,128,828.17
2020-2021 Rate	3.30*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	53,699,318.98	49,209,014.02	49,209,014.02
Indirect costs based on rate ** multiplied by actual direct costs	1,772,077.53	4,940,585.01	4,940,585.01
2020-2021 Actual Indirect Costs	2,098,424.13	6,424,438.74	6,424,438.74
2018-2019 Fixed Carry Forward	42,244.50	576,559.66	576,559.66
Total Indirect Costs	2,056,179.63	5,847,879.08	5,847,879.08
Over/(Under) Recovery	-284,102.10	-907,294.07	-907,294.07

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,098,424.13	6,424,438.74	6,424,438.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-284,102.10	-907,294.07	-907,294.07
Total Projected Indirect 2022-2023 (Numerator)	2,382,526.23	7,331,732.81	7,331,732.81
Direct Costs	53,699,318.98	49,209,014.02	49,209,014.02
Rate for 2022-2023 **	4.44*	14.90*	14.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38900  
Form R0418**

Jackson Preparatory & Early College  
2111 EMMONS RD  
JACKSON, MI 49201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	170,255.91	476,992.93	476,992.93
2018-2019 Fixed Carry Forward	-52,984.13	-183,029.57	-183,029.57
Total Indirect Costs	223,240.04	660,022.50	660,022.50
2018-2019 Direct Costs	2,837,837.80	2,531,100.78	2,531,100.78
2020-2021 Rate	7.87*	26.08*	26.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,877,241.39	2,546,666.52	2,546,666.52
Indirect costs based on rate ** multiplied by actual direct costs	226,438.90	381,999.98	636,666.63
2020-2021 Actual Indirect Costs	187,013.11	517,587.98	517,587.98
2018-2019 Fixed Carry Forward	-52,984.13	-183,029.57	-183,029.57
Total Indirect Costs	239,997.24	700,617.55	700,617.55
Over/(Under) Recovery	-13,558.34	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	187,013.11	517,587.98	517,587.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-13,558.34	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	200,571.45	517,587.98	517,587.98
Direct Costs	2,877,241.39	2,546,666.52	2,546,666.52
Rate for 2022-2023 **	6.97*	20.32*	20.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38901  
Form R0418**

Da Vinci Institute  
2985 SPRINGPORT RD  
JACKSON, MI 49202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	62,329.00	377,145.42	377,145.42
2018-2019 Fixed Carry Forward	5,706.80	-2,940.88	-4,106.95
Total Indirect Costs	56,622.20	380,086.30	381,252.37
2018-2019 Direct Costs	4,010,486.91	3,695,670.49	3,695,670.49
2020-2021 Rate	1.41*	10.28*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,675,227.27	4,295,980.00	4,295,980.00
Indirect costs based on rate ** multiplied by actual direct costs	65,920.70	441,626.74	443,345.14
2020-2021 Actual Indirect Costs	67,104.84	446,352.11	446,352.11
2018-2019 Fixed Carry Forward	5,706.80	-2,940.88	-4,106.95
Total Indirect Costs	61,398.04	449,292.99	450,459.06
Over/(Under) Recovery	4,522.66	-7,666.25	-7,113.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	67,104.84	446,352.11	446,352.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,522.66	-7,666.25	-7,113.92
Total Projected Indirect 2022-2023 (Numerator)	62,582.18	454,018.36	453,466.03
Direct Costs	4,675,227.27	4,295,980.00	4,295,980.00
Rate for 2022-2023 **	1.34*	10.57*	10.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38902  
Form R0418**

Paragon Charter Academy  
3750 MCCAIN RD  
JACKSON, MI 49201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	404,420.00	1,590,710.00	1,590,710.00
2018-2019 Fixed Carry Forward	45,620.53	0.00	0.00
Total Indirect Costs	358,799.47	1,590,710.00	1,590,710.00
2018-2019 Direct Costs	6,083,489.00	4,897,199.00	4,897,199.00
2020-2021 Rate	5.90*	32.48*	32.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,004,132.00	4,869,340.00	4,869,340.00
Indirect costs based on rate ** multiplied by actual direct costs	354,243.79	730,401.00	1,217,335.00
2020-2021 Actual Indirect Costs	403,294.00	1,538,086.00	1,538,086.00
2018-2019 Fixed Carry Forward	45,620.53	0.00	0.00
Total Indirect Costs	357,673.47	1,538,086.00	1,538,086.00
Over/(Under) Recovery	-3,429.68	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	403,294.00	1,538,086.00	1,538,086.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,429.68	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	406,723.68	1,538,086.00	1,538,086.00
Direct Costs	6,004,132.00	4,869,340.00	4,869,340.00
Rate for 2022-2023 **	6.77*	31.59*	31.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 38904  
Form R0418**

Francis Street Primary School  
1320 S MARTIN LUTHER KING JR DR  
JACKSON, MI 49203

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	23,900.99	96,753.69	96,753.69
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	23,900.99	96,753.69	96,753.69
2018-2019 Direct Costs	463,693.49	390,840.79	390,840.79
2020-2021 Rate	5.15*	24.76*	24.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	567,154.44	492,590.57	492,590.57
Indirect costs based on rate ** multiplied by actual direct costs	29,208.45	73,888.59	121,965.43
2020-2021 Actual Indirect Costs	25,310.53	99,874.40	99,874.40
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,310.53	99,874.40	99,874.40
Over/(Under) Recovery	3,897.92	0.00	22,091.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	25,310.53	99,874.40	99,874.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,897.92	0.00	22,091.03
Total Projected Indirect 2022-2023 (Numerator)	21,412.61	99,874.40	77,783.37
Direct Costs	567,154.44	492,590.57	492,590.57
Rate for 2022-2023 **	3.78*	20.28*	15.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39000  
Form R0418**

Kalamazoo RESA  
1819 EAST MILHAM AVE  
KALAMAZOO, MI 49002

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,157,690.19	6,638,344.90	6,638,344.90
2018-2019 Fixed Carry Forward	-604,049.26	-680,981.28	-655,617.18
Total Indirect Costs	4,761,739.45	7,319,326.18	7,293,962.08
2018-2019 Direct Costs	59,961,813.35	57,481,158.64	57,481,158.64
2020-2021 Rate	7.94*	12.73*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	64,177,886.61	61,412,526.22	61,412,526.22
Indirect costs based on rate ** multiplied by actual direct costs	5,095,724.20	7,817,814.59	7,793,249.58
2020-2021 Actual Indirect Costs	4,773,879.70	7,539,240.09	7,539,240.09
2018-2019 Fixed Carry Forward	-604,049.26	-680,981.28	-655,617.18
Total Indirect Costs	5,377,928.96	8,220,221.37	8,194,857.27
Over/(Under) Recovery	-282,204.76	-402,406.78	-401,607.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,773,879.70	7,539,240.09	7,539,240.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-282,204.76	-402,406.78	-401,607.69
Total Projected Indirect 2022-2023 (Numerator)	5,056,084.46	7,941,646.87	7,940,847.78
Direct Costs	64,177,886.61	61,412,526.22	61,412,526.22
Rate for 2022-2023 **	7.88*	12.93*	12.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39010  
Form R0418**

Kalamazoo Public Schools  
1220 Howard St  
Kalamazoo, MI 49008

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,392,480.00	18,998,285.90	18,998,285.90
2018-2019 Fixed Carry Forward	-97,782.09	-386,861.25	-388,973.37
Total Indirect Costs	4,490,262.09	19,385,147.15	19,387,259.27
2018-2019 Direct Costs	153,907,165.74	139,102,618.24	139,102,618.24
2020-2021 Rate	2.92*	13.94*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	152,901,216.30	137,771,692.18	137,771,692.18
Indirect costs based on rate ** multiplied by actual direct costs	4,464,715.52	19,205,373.89	19,205,373.89
2020-2021 Actual Indirect Costs	4,354,158.64	19,210,224.36	19,210,224.36
2018-2019 Fixed Carry Forward	-97,782.09	-386,861.25	-388,973.37
Total Indirect Costs	4,451,940.73	19,597,085.61	19,599,197.73
Over/(Under) Recovery	12,774.79	-391,711.72	-393,823.84

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,354,158.64	19,210,224.36	19,210,224.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,774.79	-391,711.72	-393,823.84
Total Projected Indirect 2022-2023 (Numerator)	4,341,383.85	19,601,936.08	19,604,048.20
Direct Costs	152,901,216.30	137,771,692.18	137,771,692.18
Rate for 2022-2023 **	2.84*	14.23*	14.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39020  
Form R0418**

Climax-Scotts Community Schools  
372 SOUTH MAIN ST  
CLIMAX, MI 49034

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	134,183.74	601,156.21	601,156.21
2018-2019 Fixed Carry Forward	-15,768.02	155,991.00	146,482.01
Total Indirect Costs	149,951.76	445,165.21	454,674.20
2018-2019 Direct Costs	5,692,281.00	5,225,308.53	5,225,308.53
2020-2021 Rate	2.63*	8.52*	8.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,207,707.39	5,671,480.25	5,671,480.25
Indirect costs based on rate ** multiplied by actual direct costs	163,262.70	483,210.12	493,418.78
2020-2021 Actual Indirect Costs	263,610.93	799,838.07	799,838.07
2018-2019 Fixed Carry Forward	-15,768.02	155,991.00	146,482.01
Total Indirect Costs	279,378.95	643,847.07	653,356.06
Over/(Under) Recovery	-116,116.25	-160,636.95	-159,937.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	263,610.93	799,838.07	799,838.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-116,116.25	-160,636.95	-159,937.28
Total Projected Indirect 2022-2023 (Numerator)	379,727.18	960,475.02	959,775.35
Direct Costs	6,207,707.39	5,671,480.25	5,671,480.25
Rate for 2022-2023 **	6.12*	16.94*	16.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39030  
Form R0418**

Comstock Public Schools  
3010 GULL RD  
KALAMAZOO, MI 49048

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	998,224.24	3,178,707.27	3,178,707.27
2018-2019 Fixed Carry Forward	-100,897.67	0.00	101,364.68
Total Indirect Costs	1,099,121.91	3,178,707.27	3,077,342.59
2018-2019 Direct Costs	22,213,274.82	20,032,791.79	20,032,791.79
2020-2021 Rate	4.95*	15.87*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,964,247.63	19,802,390.00	19,802,390.00
Indirect costs based on rate ** multiplied by actual direct costs	1,087,230.26	2,970,358.50	3,041,647.10
2020-2021 Actual Indirect Costs	1,021,611.69	3,183,469.32	3,183,469.32
2018-2019 Fixed Carry Forward	-100,897.67	0.00	101,364.68
Total Indirect Costs	1,122,509.36	3,183,469.32	3,082,104.64
Over/(Under) Recovery	-35,279.10	0.00	-40,457.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,021,611.69	3,183,469.32	3,183,469.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,279.10	0.00	-40,457.54
Total Projected Indirect 2022-2023 (Numerator)	1,056,890.79	3,183,469.32	3,223,926.86
Direct Costs	21,964,247.63	19,802,390.00	19,802,390.00
Rate for 2022-2023 **	4.81*	16.08*	16.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39050  
Form R0418**

Galesburg-Augusta Community Schools  
1076 NORTH 37TH ST  
GALESBURG, MI 49053

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	403,690.09	1,475,231.01	1,475,231.01
2018-2019 Fixed Carry Forward	-41,853.47	-64,214.06	-63,827.06
Total Indirect Costs	445,543.56	1,539,445.07	1,539,058.07
2018-2019 Direct Costs	11,168,611.32	10,097,070.40	10,097,070.40
2020-2021 Rate	3.99*	15.25*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,766,003.50	11,785,620.62	11,785,620.62
Indirect costs based on rate ** multiplied by actual direct costs	509,363.54	1,767,843.09	1,796,128.58
2020-2021 Actual Indirect Costs	518,217.84	1,498,600.72	1,498,600.72
2018-2019 Fixed Carry Forward	-41,853.47	-64,214.06	-63,827.06
Total Indirect Costs	560,071.31	1,562,814.78	1,562,427.78
Over/(Under) Recovery	-50,707.77	0.00	233,700.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	518,217.84	1,498,600.72	1,498,600.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-50,707.77	0.00	233,700.80
Total Projected Indirect 2022-2023 (Numerator)	568,925.61	1,498,600.72	1,264,899.92
Direct Costs	12,766,003.50	11,785,620.62	11,785,620.62
Rate for 2022-2023 **	4.46*	12.72*	10.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39065  
Form R0418**

Gull Lake Community Schools  
10100 EAST D AVE  
RICHLAND, MI 49083

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,154,145.36	4,131,512.66	4,131,512.66
2018-2019 Fixed Carry Forward	44,289.14	-208,390.46	-209,482.33
Total Indirect Costs	1,109,856.22	4,339,903.12	4,340,994.99
2018-2019 Direct Costs	35,895,684.25	32,718,211.32	32,718,211.32
2020-2021 Rate	3.09*	13.26*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	40,064,125.70	37,060,703.58	37,060,703.58
Indirect costs based on rate ** multiplied by actual direct costs	1,237,981.48	4,914,249.29	4,917,955.37
2020-2021 Actual Indirect Costs	1,241,482.42	4,064,786.87	4,064,786.87
2018-2019 Fixed Carry Forward	44,289.14	-208,390.46	-209,482.33
Total Indirect Costs	1,197,193.28	4,273,177.33	4,274,269.20
Over/(Under) Recovery	40,788.20	641,071.96	643,686.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,241,482.42	4,064,786.87	4,064,786.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,788.20	641,071.96	643,686.17
Total Projected Indirect 2022-2023 (Numerator)	1,200,694.22	3,423,714.91	3,421,100.70
Direct Costs	40,064,125.70	37,060,703.58	37,060,703.58
Rate for 2022-2023 **	3.00*	9.24*	9.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39130  
Form R0418**

Parchment School District  
520 NORTH ORIENT ST  
KALAMAZOO, MI 49004

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	414,076.09	2,201,113.62	2,201,113.62
2018-2019 Fixed Carry Forward	19,909.14	-121,009.36	-126,321.42
Total Indirect Costs	394,166.95	2,322,122.98	2,327,435.04
2018-2019 Direct Costs	17,677,826.37	15,890,788.84	15,890,788.84
2020-2021 Rate	2.23*	14.61*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,781,109.59	17,243,044.54	17,243,044.54
Indirect costs based on rate ** multiplied by actual direct costs	418,818.74	2,519,208.81	2,526,106.03
2020-2021 Actual Indirect Costs	634,204.85	2,172,269.90	2,172,269.90
2018-2019 Fixed Carry Forward	19,909.14	-121,009.36	-126,321.42
Total Indirect Costs	614,295.71	2,293,279.26	2,298,591.32
Over/(Under) Recovery	-195,476.97	225,929.55	227,514.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	634,204.85	2,172,269.90	2,172,269.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-195,476.97	225,929.55	227,514.71
Total Projected Indirect 2022-2023 (Numerator)	829,681.82	1,946,340.35	1,944,755.19
Direct Costs	18,781,109.59	17,243,044.54	17,243,044.54
Rate for 2022-2023 **	4.42*	11.29*	11.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39140  
Form R0418**

Portage Public Schools  
8107 Mustang Drive  
PORTAGE, MI 49002

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,171,507.71	12,077,354.75	12,077,354.75
2018-2019 Fixed Carry Forward	599,254.38	0.00	298,909.38
Total Indirect Costs	2,572,253.33	12,077,354.75	11,778,445.37
2018-2019 Direct Costs	89,139,503.65	80,079,177.59	80,079,177.59
2020-2021 Rate	2.89*	15.08*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	92,647,717.60	83,879,342.67	83,879,342.67
Indirect costs based on rate ** multiplied by actual direct costs	2,677,519.04	12,581,901.40	12,338,651.31
2020-2021 Actual Indirect Costs	3,332,300.51	11,914,109.76	11,914,109.76
2018-2019 Fixed Carry Forward	599,254.38	0.00	298,909.38
Total Indirect Costs	2,733,046.13	11,914,109.76	11,615,200.38
Over/(Under) Recovery	-55,527.09	0.00	723,450.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,332,300.51	11,914,109.76	11,914,109.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-55,527.09	0.00	723,450.93
Total Projected Indirect 2022-2023 (Numerator)	3,387,827.60	11,914,109.76	11,190,658.83
Direct Costs	92,647,717.60	83,879,342.67	83,879,342.67
Rate for 2022-2023 **	3.66*	14.20*	13.34**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39160  
Form R0418**

Schoolcraft Community Schools  
551 E LYONS ST  
SCHOOLCRAFT, MI 49087

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	513,290.95	1,451,346.52	1,451,346.52
2018-2019 Fixed Carry Forward	45,880.60	0.00	50,771.43
Total Indirect Costs	467,410.35	1,451,346.52	1,400,575.09
2018-2019 Direct Costs	10,288,654.91	9,350,599.34	9,350,599.34
2020-2021 Rate	4.54*	15.52*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,889,579.20	9,918,683.64	9,918,683.64
Indirect costs based on rate ** multiplied by actual direct costs	494,386.90	1,487,802.55	1,485,818.81
2020-2021 Actual Indirect Costs	547,190.10	1,518,085.66	1,518,085.66
2018-2019 Fixed Carry Forward	45,880.60	0.00	50,771.43
Total Indirect Costs	501,309.50	1,518,085.66	1,467,314.23
Over/(Under) Recovery	-6,922.60	0.00	18,504.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	547,190.10	1,518,085.66	1,518,085.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,922.60	0.00	18,504.58
Total Projected Indirect 2022-2023 (Numerator)	554,112.70	1,518,085.66	1,499,581.08
Direct Costs	10,889,579.20	9,918,683.64	9,918,683.64
Rate for 2022-2023 **	5.09*	15.31*	15.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39170  
Form R0418**

Vicksburg Community Schools  
P.O. Box 158  
Vicksburg, MI 49097

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,126,807.64	3,218,025.29	3,218,025.29
2018-2019 Fixed Carry Forward	-200,465.09	-204,887.51	-205,727.77
Total Indirect Costs	1,327,272.73	3,422,912.80	3,423,753.06
2018-2019 Direct Costs	26,527,227.29	24,436,009.64	24,436,009.64
2020-2021 Rate	5.00*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,158,574.81	26,122,796.12	26,122,796.12
Indirect costs based on rate ** multiplied by actual direct costs	1,407,928.74	3,659,803.74	3,659,803.74
2020-2021 Actual Indirect Costs	1,053,240.07	3,089,018.76	3,089,018.76
2018-2019 Fixed Carry Forward	-200,465.09	-204,887.51	-205,727.77
Total Indirect Costs	1,253,705.16	3,293,906.27	3,294,746.53
Over/(Under) Recovery	154,223.58	365,897.47	365,057.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,053,240.07	3,089,018.76	3,089,018.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	154,223.58	365,897.47	365,057.21
Total Projected Indirect 2022-2023 (Numerator)	899,016.49	2,723,121.29	2,723,961.55
Direct Costs	28,158,574.81	26,122,796.12	26,122,796.12
Rate for 2022-2023 **	3.19*	10.42*	10.43**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39903  
Form R0418**

Oakland Academy  
6325 OAKLAND DR  
PORTAGE, MI 49024

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	215,022.95	571,140.21	571,140.21
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	215,022.95	571,140.21	571,140.21
2018-2019 Direct Costs	1,304,625.88	948,508.62	948,508.62
2020-2021 Rate	16.48*	60.21*	60.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,347,488.45	1,002,987.62	1,002,987.62
Indirect costs based on rate ** multiplied by actual direct costs	202,123.27	150,448.14	250,746.91
2020-2021 Actual Indirect Costs	133,011.74	477,512.57	477,512.57
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	133,011.74	477,512.57	477,512.57
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	133,011.74	477,512.57	477,512.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	133,011.74	477,512.57	477,512.57
Direct Costs	1,347,488.45	1,002,987.62	1,002,987.62
Rate for 2022-2023 **	9.87*	47.61*	47.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39905  
Form R0418**

Paramount Charter Academy  
3624 SOUTH WESTNEDGE AVE  
KALAMAZOO, MI 49008

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	228,317.00	1,416,538.00	1,416,538.00
2018-2019 Fixed Carry Forward	-8,535.53	0.00	0.00
Total Indirect Costs	236,852.53	1,416,538.00	1,416,538.00
2018-2019 Direct Costs	5,625,097.00	4,436,876.00	4,436,876.00
2020-2021 Rate	4.21*	31.93*	31.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,802,069.00	4,704,044.00	4,704,044.00
Indirect costs based on rate ** multiplied by actual direct costs	244,267.10	705,606.60	1,176,011.00
2020-2021 Actual Indirect Costs	209,454.00	1,307,479.00	1,307,479.00
2018-2019 Fixed Carry Forward	-8,535.53	0.00	0.00
Total Indirect Costs	217,989.53	1,307,479.00	1,307,479.00
Over/(Under) Recovery	26,277.57	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	209,454.00	1,307,479.00	1,307,479.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	26,277.57	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	183,176.43	1,307,479.00	1,307,479.00
Direct Costs	5,802,069.00	4,704,044.00	4,704,044.00
Rate for 2022-2023 **	3.16*	27.79*	27.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39906  
Form R0418**

Youth Advancement Academy  
6750 Chime St  
Kalamazoo, MI 49009

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	14,036.39	14,036.39	14,036.39
2018-2019 Fixed Carry Forward	563.73	582.92	582.92
Total Indirect Costs	13,472.66	13,453.47	13,453.47
2018-2019 Direct Costs	367,189.78	367,189.78	367,189.78
2020-2021 Rate	3.67*	3.66*	3.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	330,096.52	328,097.52	328,097.52
Indirect costs based on rate ** multiplied by actual direct costs	12,114.54	12,008.37	12,008.37
2020-2021 Actual Indirect Costs	42,423.56	44,422.56	44,422.56
2018-2019 Fixed Carry Forward	563.73	582.92	582.92
Total Indirect Costs	41,859.83	43,839.64	43,839.64
Over/(Under) Recovery	-29,745.29	-31,831.27	-31,831.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	42,423.56	44,422.56	44,422.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-29,745.29	-31,831.27	-31,831.27
Total Projected Indirect 2022-2023 (Numerator)	72,168.85	76,253.83	76,253.83
Direct Costs	330,096.52	328,097.52	328,097.52
Rate for 2022-2023 **	21.86*	23.24*	23.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39907  
Form R0418**

Forest Academy  
5196 COMSTOCK AVE  
KALAMAZOO, MI 49048

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	195,961.47	555,326.22	555,326.22
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	195,961.47	555,326.22	555,326.22
2018-2019 Direct Costs	1,452,181.95	1,092,817.20	1,092,817.20
2020-2021 Rate	13.49*	50.82*	50.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,276,473.46	930,907.21	930,907.21
Indirect costs based on rate ** multiplied by actual direct costs	172,196.27	139,636.08	232,726.80
2020-2021 Actual Indirect Costs	357,144.16	702,710.41	702,710.41
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	357,144.16	702,710.41	702,710.41
Over/(Under) Recovery	-184,947.89	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	357,144.16	702,710.41	702,710.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-184,947.89	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	542,092.05	702,710.41	702,710.41
Direct Costs	1,276,473.46	930,907.21	930,907.21
Rate for 2022-2023 **	42.47*	75.49*	75.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39909  
Form R0418**

Augusta Academy  
600 West Michigan  
Augusta, MI 49012

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,362.38	200,619.96	200,619.96
2018-2019 Fixed Carry Forward	509.63	0.00	0.00
Total Indirect Costs	7,852.75	200,619.96	200,619.96
2018-2019 Direct Costs	422,476.68	230,219.10	230,219.10
2020-2021 Rate	1.86*	87.14*	87.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	443,668.76	263,858.94	263,858.94
Indirect costs based on rate ** multiplied by actual direct costs	8,252.24	39,578.84	65,964.74
2020-2021 Actual Indirect Costs	15,571.11	195,380.93	195,380.93
2018-2019 Fixed Carry Forward	509.63	0.00	0.00
Total Indirect Costs	15,061.48	195,380.93	195,380.93
Over/(Under) Recovery	-6,809.24	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	15,571.11	195,380.93	195,380.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,809.24	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	22,380.35	195,380.93	195,380.93
Direct Costs	443,668.76	263,858.94	263,858.94
Rate for 2022-2023 **	5.04*	74.05*	74.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 39911  
Form R0418**

Kalamazoo Covenant Academy  
404 WEST CROSSTOWN PKWY  
KALAMAZOO, MI 49001

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	32,763.72	178,141.16	178,141.16
2018-2019 Fixed Carry Forward	10,781.64	0.00	104,238.30
Total Indirect Costs	21,982.08	178,141.16	73,902.86
2018-2019 Direct Costs	1,437,140.73	1,291,763.29	1,291,763.29
2020-2021 Rate	1.53*	13.79*	5.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,490,804.83	1,383,029.94	1,383,029.94
Indirect costs based on rate ** multiplied by actual direct costs	22,809.31	190,719.83	79,109.31
2020-2021 Actual Indirect Costs	42,099.99	149,874.88	149,874.88
2018-2019 Fixed Carry Forward	10,781.64	0.00	104,238.30
Total Indirect Costs	31,318.35	149,874.88	45,636.58
Over/(Under) Recovery	-8,509.04	40,844.95	33,472.73

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	42,099.99	149,874.88	149,874.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-8,509.04	40,844.95	33,472.73
Total Projected Indirect 2022-2023 (Numerator)	50,609.03	109,029.93	116,402.15
Direct Costs	1,490,804.83	1,383,029.94	1,383,029.94
Rate for 2022-2023 **	3.39*	7.88*	8.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 40020  
Form R0418**

Forest Area Community Schools  
7741 SHIPPY RD SW  
FIFE LAKE, MI 49633

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	170,326.62	667,392.23	667,392.23
2018-2019 Fixed Carry Forward	19,036.70	7,554.32	11,571.83
Total Indirect Costs	151,289.92	659,837.91	655,820.40
2018-2019 Direct Costs	5,132,687.49	4,635,621.88	4,635,621.88
2020-2021 Rate	2.95*	14.23*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,838,822.64	5,332,961.83	5,332,961.83
Indirect costs based on rate ** multiplied by actual direct costs	172,245.27	758,880.47	754,614.10
2020-2021 Actual Indirect Costs	179,758.93	685,619.74	685,619.74
2018-2019 Fixed Carry Forward	19,036.70	7,554.32	11,571.83
Total Indirect Costs	160,722.23	678,065.42	674,047.91
Over/(Under) Recovery	11,523.04	80,815.05	80,566.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	179,758.93	685,619.74	685,619.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	11,523.04	80,815.05	80,566.19
Total Projected Indirect 2022-2023 (Numerator)	168,235.89	604,804.69	605,053.55
Direct Costs	5,838,822.64	5,332,961.83	5,332,961.83
Rate for 2022-2023 **	2.88*	11.34*	11.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 40040  
Form R0418**

Kalkaska Public Schools  
315 S Coral Street  
Kalkaska, MI 49646

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	495,704.70	1,989,607.01	1,989,607.01
2018-2019 Fixed Carry Forward	4,594.41	83,857.97	70,716.16
Total Indirect Costs	491,110.29	1,905,749.04	1,918,890.85
2018-2019 Direct Costs	15,466,038.29	13,972,135.98	13,972,135.98
2020-2021 Rate	3.18*	13.64*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,359,927.37	15,822,731.03	15,822,731.03
Indirect costs based on rate ** multiplied by actual direct costs	552,045.69	2,158,220.51	2,172,460.97
2020-2021 Actual Indirect Costs	583,615.35	2,120,811.69	2,120,811.69
2018-2019 Fixed Carry Forward	4,594.41	83,857.97	70,716.16
Total Indirect Costs	579,020.94	2,036,953.72	2,050,095.53
Over/(Under) Recovery	-26,975.25	121,266.79	122,365.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	583,615.35	2,120,811.69	2,120,811.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,975.25	121,266.79	122,365.44
Total Projected Indirect 2022-2023 (Numerator)	610,590.60	1,999,544.90	1,998,446.25
Direct Costs	17,359,927.37	15,822,731.03	15,822,731.03
Rate for 2022-2023 **	3.52*	12.64*	12.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 40060  
Form R0418**

Excelsior Township S/D #1  
5521 M 72 NE  
KALKASKA, MI 49646

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	28,371.19	60,333.85	60,333.85
2018-2019 Fixed Carry Forward	13,783.74	0.00	23,873.54
Total Indirect Costs	14,587.45	60,333.85	36,460.31
2018-2019 Direct Costs	427,878.01	395,915.35	395,915.35
2020-2021 Rate	3.41*	15.24*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	491,811.81	467,782.14	467,782.14
Indirect costs based on rate ** multiplied by actual direct costs	16,770.78	70,167.32	43,082.74
2020-2021 Actual Indirect Costs	30,257.95	54,287.62	54,287.62
2018-2019 Fixed Carry Forward	13,783.74	0.00	23,873.54
Total Indirect Costs	16,474.21	54,287.62	30,414.08
Over/(Under) Recovery	296.57	0.00	12,668.66

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	30,257.95	54,287.62	54,287.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	296.57	0.00	12,668.66
Total Projected Indirect 2022-2023 (Numerator)	29,961.38	54,287.62	41,618.96
Direct Costs	491,811.81	467,782.14	467,782.14
Rate for 2022-2023 **	6.09*	11.61*	8.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41000  
Form R0418**

Kent ISD  
2930 KNAPP ST NE  
GRAND RAPIDS, MI 49525

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,639,462.96	13,506,636.26	13,506,636.26
2018-2019 Fixed Carry Forward	-1,760,313.03	-2,755,309.79	-2,755,309.79
Total Indirect Costs	9,399,775.99	16,261,946.05	16,261,946.05
2018-2019 Direct Costs	100,494,441.44	95,090,790.87	95,090,790.87
2020-2021 Rate	9.35*	17.10*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	142,402,417.66	134,524,364.89	134,524,364.89
Indirect costs based on rate ** multiplied by actual direct costs	13,314,626.05	20,178,654.73	23,003,666.40
2020-2021 Actual Indirect Costs	9,047,048.49	17,917,984.36	17,917,984.36
2018-2019 Fixed Carry Forward	-1,760,313.03	-2,755,309.79	-2,755,309.79
Total Indirect Costs	10,807,361.52	20,673,294.15	20,673,294.15
Over/(Under) Recovery	2,507,264.53	0.00	2,330,372.25

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,047,048.49	17,917,984.36	17,917,984.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,507,264.53	0.00	2,330,372.25
Total Projected Indirect 2022-2023 (Numerator)	6,539,783.96	17,917,984.36	15,587,612.11
Direct Costs	142,402,417.66	134,524,364.89	134,524,364.89
Rate for 2022-2023 **	4.59*	13.32*	11.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41010  
Form R0418**

Grand Rapids Public Schools  
P.O. Box 117  
Grand Rapids, MI 49501

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	12,123,447.86	35,599,249.19	35,599,249.19
2018-2019 Fixed Carry Forward	-1,803,697.09	0.00	-4,817,768.82
Total Indirect Costs	13,927,144.95	35,599,249.19	40,417,018.01
2018-2019 Direct Costs	218,119,567.91	194,409,888.90	194,409,888.90
2020-2021 Rate	6.39*	18.31*	20.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	165,939,601.64	150,811,522.19	150,811,522.19
Indirect costs based on rate ** multiplied by actual direct costs	10,603,540.54	22,621,728.33	31,353,715.46
2020-2021 Actual Indirect Costs	11,002,545.16	27,239,140.06	27,239,140.06
2018-2019 Fixed Carry Forward	-1,803,697.09	0.00	-4,817,768.82
Total Indirect Costs	12,806,242.25	27,239,140.06	32,056,908.88
Over/(Under) Recovery	-2,202,701.71	0.00	-234,397.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	11,002,545.16	27,239,140.06	27,239,140.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,202,701.71	0.00	-234,397.81
Total Projected Indirect 2022-2023 (Numerator)	13,205,246.87	27,239,140.06	27,473,537.87
Direct Costs	165,939,601.64	150,811,522.19	150,811,522.19
Rate for 2022-2023 **	7.96*	18.06*	18.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41020  
Form R0418**

Godwin Heights Public Schools  
15 36TH ST SW  
GRAND RAPIDS, MI 49548

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	565,964.84	3,521,506.44	3,521,506.44
2018-2019 Fixed Carry Forward	-2,147.32	0.00	-176,952.59
Total Indirect Costs	568,112.16	3,521,506.44	3,698,459.03
2018-2019 Direct Costs	26,430,745.77	23,475,204.17	23,475,204.17
2020-2021 Rate	2.15*	15.00*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,695,332.35	25,869,555.00	25,869,555.00
Indirect costs based on rate ** multiplied by actual direct costs	616,949.65	3,880,433.25	4,074,454.91
2020-2021 Actual Indirect Costs	657,731.52	3,483,508.87	3,483,508.87
2018-2019 Fixed Carry Forward	-2,147.32	0.00	-176,952.59
Total Indirect Costs	659,878.84	3,483,508.87	3,660,461.46
Over/(Under) Recovery	-42,929.19	396,924.38	413,993.45

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	657,731.52	3,483,508.87	3,483,508.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-42,929.19	396,924.38	413,993.45
Total Projected Indirect 2022-2023 (Numerator)	700,660.71	3,086,584.49	3,069,515.42
Direct Costs	28,695,332.35	25,869,555.00	25,869,555.00
Rate for 2022-2023 **	2.44*	11.93*	11.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41025  
Form R0418**

Northview Public Schools  
4365 HUNSBERGER AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,377,470.08	5,220,148.34	5,220,148.34
2018-2019 Fixed Carry Forward	-96,857.07	-872,172.65	-857,665.21
Total Indirect Costs	1,474,327.15	6,092,320.99	6,077,813.55
2018-2019 Direct Costs	35,463,497.40	31,529,917.98	31,529,917.98
2020-2021 Rate	4.16*	19.32*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,350,003.61	30,174,878.24	30,174,878.24
Indirect costs based on rate ** multiplied by actual direct costs	1,428,960.15	4,526,231.74	5,817,716.52
2020-2021 Actual Indirect Costs	1,648,905.14	5,681,243.51	5,681,243.51
2018-2019 Fixed Carry Forward	-96,857.07	-872,172.65	-857,665.21
Total Indirect Costs	1,745,762.21	6,553,416.16	6,538,908.72
Over/(Under) Recovery	-316,802.06	0.00	-721,192.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,648,905.14	5,681,243.51	5,681,243.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-316,802.06	0.00	-721,192.20
Total Projected Indirect 2022-2023 (Numerator)	1,965,707.20	5,681,243.51	6,402,435.71
Direct Costs	34,350,003.61	30,174,878.24	30,174,878.24
Rate for 2022-2023 **	5.72*	18.83*	21.22**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41026  
Form R0418**

Wyoming Public Schools  
3575 GLADIOLA AVE SW  
WYOMING, MI 49519

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,771,864.14	5,263,275.69	5,263,275.69
2018-2019 Fixed Carry Forward	-17,853.16	361,917.95	361,917.95
Total Indirect Costs	1,789,717.30	4,901,357.74	4,901,357.74
2018-2019 Direct Costs	48,367,443.30	44,614,251.75	44,614,251.75
2020-2021 Rate	3.70*	10.99*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	50,772,274.64	46,491,287.34	46,491,287.34
Indirect costs based on rate ** multiplied by actual direct costs	1,878,574.16	5,109,392.48	5,109,392.48
2020-2021 Actual Indirect Costs	2,029,345.12	6,031,362.42	6,031,362.42
2018-2019 Fixed Carry Forward	-17,853.16	361,917.95	361,917.95
Total Indirect Costs	2,047,198.28	5,669,444.47	5,669,444.47
Over/(Under) Recovery	-168,624.12	-560,051.99	-560,051.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,029,345.12	6,031,362.42	6,031,362.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-168,624.12	-560,051.99	-560,051.99
Total Projected Indirect 2022-2023 (Numerator)	2,197,969.24	6,591,414.41	6,591,414.41
Direct Costs	50,772,274.64	46,491,287.34	46,491,287.34
Rate for 2022-2023 **	4.33*	14.18*	14.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41040  
Form R0418**

Byron Center Public Schools  
8542 BYRON CENTER AVE SW  
BYRON CENTER, MI 49315

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,365,546.09	4,980,058.16	4,980,058.16
2018-2019 Fixed Carry Forward	-271,199.90	131,739.39	136,620.13
Total Indirect Costs	1,636,745.99	4,848,318.77	4,843,438.03
2018-2019 Direct Costs	44,415,751.16	40,579,241.09	40,579,241.09
2020-2021 Rate	3.69*	11.95*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	49,875,569.60	46,099,800.17	46,099,800.17
Indirect costs based on rate ** multiplied by actual direct costs	1,840,408.52	5,508,926.12	5,504,316.14
2020-2021 Actual Indirect Costs	1,549,313.48	5,109,753.91	5,109,753.91
2018-2019 Fixed Carry Forward	-271,199.90	131,739.39	136,620.13
Total Indirect Costs	1,820,513.38	4,978,014.52	4,973,133.78
Over/(Under) Recovery	19,895.14	530,911.60	531,182.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,549,313.48	5,109,753.91	5,109,753.91
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	19,895.14	530,911.60	531,182.36
Total Projected Indirect 2022-2023 (Numerator)	1,529,418.34	4,578,842.31	4,578,571.55
Direct Costs	49,875,569.60	46,099,800.17	46,099,800.17
Rate for 2022-2023 **	3.07*	9.93*	9.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41050  
Form R0418**

Caledonia Community Schools  
8948 KRAFT AVE SE  
CALEDONIA, MI 49316

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,591,337.32	6,390,662.95	6,390,662.95
2018-2019 Fixed Carry Forward	56,171.62	-2,988.48	-3,239.04
Total Indirect Costs	1,535,165.70	6,393,651.43	6,393,901.99
2018-2019 Direct Costs	54,020,899.97	49,053,886.34	49,053,886.34
2020-2021 Rate	2.84*	13.03*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	55,116,796.61	50,297,964.05	50,297,964.05
Indirect costs based on rate ** multiplied by actual direct costs	1,565,317.02	6,553,824.72	6,553,824.72
2020-2021 Actual Indirect Costs	1,788,849.91	6,442,786.48	6,442,786.48
2018-2019 Fixed Carry Forward	56,171.62	-2,988.48	-3,239.04
Total Indirect Costs	1,732,678.29	6,445,774.96	6,446,025.52
Over/(Under) Recovery	-167,361.27	108,049.76	107,799.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,788,849.91	6,442,786.48	6,442,786.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-167,361.27	108,049.76	107,799.20
Total Projected Indirect 2022-2023 (Numerator)	1,956,211.18	6,334,736.72	6,334,987.28
Direct Costs	55,116,796.61	50,297,964.05	50,297,964.05
Rate for 2022-2023 **	3.55*	12.59*	12.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41070  
Form R0418**

Cedar Springs Public Schools  
204 EAST MUSKEGON ST  
CEDAR SPRINGS, MI 49319

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	874,549.42	4,172,977.50	4,172,977.50
2018-2019 Fixed Carry Forward	339,221.29	4,487.62	7,491.05
Total Indirect Costs	535,328.13	4,168,489.88	4,165,486.45
2018-2019 Direct Costs	36,262,619.10	32,791,731.89	32,791,731.89
2020-2021 Rate	1.48*	12.71*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	36,302,651.18	33,076,388.70	33,076,388.70
Indirect costs based on rate ** multiplied by actual direct costs	537,279.24	4,204,009.00	4,200,701.36
2020-2021 Actual Indirect Costs	1,048,156.50	4,956,768.64	4,956,768.64
2018-2019 Fixed Carry Forward	339,221.29	4,487.62	7,491.05
Total Indirect Costs	708,935.21	4,952,281.02	4,949,277.59
Over/(Under) Recovery	-171,655.97	-748,272.02	-748,576.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,048,156.50	4,956,768.64	4,956,768.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-171,655.97	-748,272.02	-748,576.23
Total Projected Indirect 2022-2023 (Numerator)	1,219,812.47	5,705,040.66	5,705,344.87
Direct Costs	36,302,651.18	33,076,388.70	33,076,388.70
Rate for 2022-2023 **	3.36*	17.25*	17.25**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41080  
Form R0418**

Comstock Park Public Schools  
101 SCHOOL ST NE  
COMSTOCK PARK, MI 49321

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	658,405.70	2,149,013.33	2,149,013.33
2018-2019 Fixed Carry Forward	-173,836.32	-410,891.04	-411,050.19
Total Indirect Costs	832,242.02	2,559,904.37	2,560,063.52
2018-2019 Direct Costs	19,901,852.04	18,411,244.41	18,411,244.41
2020-2021 Rate	4.18*	13.90*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,769,898.16	19,200,239.60	19,200,239.60
Indirect costs based on rate ** multiplied by actual direct costs	868,181.74	2,668,833.30	2,668,833.30
2020-2021 Actual Indirect Costs	782,317.35	2,351,975.91	2,351,975.91
2018-2019 Fixed Carry Forward	-173,836.32	-410,891.04	-411,050.19
Total Indirect Costs	956,153.67	2,762,866.95	2,763,026.10
Over/(Under) Recovery	-87,971.93	-94,033.65	-94,192.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	782,317.35	2,351,975.91	2,351,975.91
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-87,971.93	-94,033.65	-94,192.80
Total Projected Indirect 2022-2023 (Numerator)	870,289.28	2,446,009.56	2,446,168.71
Direct Costs	20,769,898.16	19,200,239.60	19,200,239.60
Rate for 2022-2023 **	4.19*	12.74*	12.74**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41090  
Form R0418**

East Grand Rapids Public Schools  
2915 HALL ST SE  
GRAND RAPIDS, MI 49506

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,115,143.67	4,363,332.37	4,363,332.37
2018-2019 Fixed Carry Forward	-28,135.90	0.00	-60,894.33
Total Indirect Costs	1,143,279.57	4,363,332.37	4,424,226.70
2018-2019 Direct Costs	30,934,331.41	27,686,142.71	27,686,142.71
2020-2021 Rate	3.70*	15.76*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,768,848.30	28,536,921.67	28,536,921.67
Indirect costs based on rate ** multiplied by actual direct costs	1,175,447.39	4,280,538.25	4,560,200.08
2020-2021 Actual Indirect Costs	1,079,172.35	4,311,098.98	4,311,098.98
2018-2019 Fixed Carry Forward	-28,135.90	0.00	-60,894.33
Total Indirect Costs	1,107,308.25	4,311,098.98	4,371,993.31
Over/(Under) Recovery	68,139.14	0.00	188,206.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,079,172.35	4,311,098.98	4,311,098.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	68,139.14	0.00	188,206.77
Total Projected Indirect 2022-2023 (Numerator)	1,011,033.21	4,311,098.98	4,122,892.21
Direct Costs	31,768,848.30	28,536,921.67	28,536,921.67
Rate for 2022-2023 **	3.18*	15.11*	14.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41110  
Form R0418**

Forest Hills Public Schools  
6590 CASCADE RD SE  
GRAND RAPIDS, MI 49546

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,921,892.63	13,825,154.72	13,825,154.72
2018-2019 Fixed Carry Forward	75,787.41	14,838.53	16,349.55
Total Indirect Costs	3,846,105.22	13,810,316.19	13,808,805.17
2018-2019 Direct Costs	105,599,229.75	95,442,967.66	95,442,967.66
2020-2021 Rate	3.64*	14.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	112,262,104.71	101,809,019.89	101,809,019.89
Indirect costs based on rate ** multiplied by actual direct costs	4,086,340.61	14,731,765.18	14,731,765.18
2020-2021 Actual Indirect Costs	4,279,901.04	14,441,317.21	14,441,317.21
2018-2019 Fixed Carry Forward	75,787.41	14,838.53	16,349.55
Total Indirect Costs	4,204,113.63	14,426,478.68	14,424,967.66
Over/(Under) Recovery	-117,773.02	305,286.50	306,797.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,279,901.04	14,441,317.21	14,441,317.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-117,773.02	305,286.50	306,797.52
Total Projected Indirect 2022-2023 (Numerator)	4,397,674.06	14,136,030.71	14,134,519.69
Direct Costs	112,262,104.71	101,809,019.89	101,809,019.89
Rate for 2022-2023 **	3.92*	13.88*	13.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41120  
Form R0418**

Godfrey-Lee Public Schools  
1324 BURTON ST SW  
WYOMING, MI 49509

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	796,760.62	2,315,076.05	2,315,076.05
2018-2019 Fixed Carry Forward	26,687.50	22,164.51	21,178.39
Total Indirect Costs	770,073.12	2,292,911.54	2,293,897.66
2018-2019 Direct Costs	20,898,419.60	19,380,104.17	19,380,104.17
2020-2021 Rate	3.68*	11.83*	11.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,055,474.83	19,584,227.44	19,584,227.44
Indirect costs based on rate ** multiplied by actual direct costs	774,841.47	2,316,814.11	2,318,772.53
2020-2021 Actual Indirect Costs	994,172.50	2,465,419.89	2,465,419.89
2018-2019 Fixed Carry Forward	26,687.50	22,164.51	21,178.39
Total Indirect Costs	967,485.00	2,443,255.38	2,444,241.50
Over/(Under) Recovery	-192,643.53	-126,441.27	-125,468.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	994,172.50	2,465,419.89	2,465,419.89
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-192,643.53	-126,441.27	-125,468.97
Total Projected Indirect 2022-2023 (Numerator)	1,186,816.03	2,591,861.16	2,590,888.86
Direct Costs	21,055,474.83	19,584,227.44	19,584,227.44
Rate for 2022-2023 **	5.64*	13.23*	13.23**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41130  
Form R0418**

Grandville Public Schools  
3839 Prairie St SW  
Grandville, MI 49418

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,715,711.00	6,905,616.00	6,905,616.00
2018-2019 Fixed Carry Forward	-141,587.54	-592,838.97	-588,563.66
Total Indirect Costs	1,857,298.54	7,498,454.97	7,494,179.66
2018-2019 Direct Costs	58,373,868.00	53,043,427.00	53,043,427.00
2020-2021 Rate	3.18*	14.14*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	65,648,292.23	59,881,400.41	59,881,400.41
Indirect costs based on rate ** multiplied by actual direct costs	2,087,615.69	8,467,230.02	8,461,241.88
2020-2021 Actual Indirect Costs	1,895,190.59	7,429,205.98	7,429,205.98
2018-2019 Fixed Carry Forward	-141,587.54	-592,838.97	-588,563.66
Total Indirect Costs	2,036,778.13	8,022,044.95	8,017,769.64
Over/(Under) Recovery	50,837.56	445,185.07	443,472.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,895,190.59	7,429,205.98	7,429,205.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	50,837.56	445,185.07	443,472.24
Total Projected Indirect 2022-2023 (Numerator)	1,844,353.03	6,984,020.91	6,985,733.74
Direct Costs	65,648,292.23	59,881,400.41	59,881,400.41
Rate for 2022-2023 **	2.81*	11.66*	11.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41140  
Form R0418**

Kelloggsville Public Schools  
242 52ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	878,237.61	3,146,608.08	3,146,608.08
2018-2019 Fixed Carry Forward	137,251.65	-9,304.13	-9,304.13
Total Indirect Costs	740,985.96	3,155,912.21	3,155,912.21
2018-2019 Direct Costs	25,950,344.30	23,681,973.83	23,681,973.83
2020-2021 Rate	2.86*	13.33*	13.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,720,607.87	24,988,067.17	24,988,067.17
Indirect costs based on rate ** multiplied by actual direct costs	792,809.39	3,330,909.35	3,330,909.35
2020-2021 Actual Indirect Costs	1,018,705.17	3,751,245.87	3,751,245.87
2018-2019 Fixed Carry Forward	137,251.65	-9,304.13	-9,304.13
Total Indirect Costs	881,453.52	3,760,550.00	3,760,550.00
Over/(Under) Recovery	-88,644.13	-429,640.65	-429,640.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,018,705.17	3,751,245.87	3,751,245.87
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-88,644.13	-429,640.65	-429,640.65
Total Projected Indirect 2022-2023 (Numerator)	1,107,349.30	4,180,886.52	4,180,886.52
Direct Costs	27,720,607.87	24,988,067.17	24,988,067.17
Rate for 2022-2023 **	3.99*	16.73*	16.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41145  
Form R0418**

Kenowa Hills Public Schools  
2325 4 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,092,370.98	3,745,981.55	3,745,981.55
2018-2019 Fixed Carry Forward	-17,259.96	357,163.20	358,336.86
Total Indirect Costs	1,109,630.94	3,388,818.35	3,387,644.69
2018-2019 Direct Costs	31,851,957.31	29,094,890.78	29,094,890.78
2020-2021 Rate	3.48*	11.65*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	33,909,314.08	31,965,219.99	31,965,219.99
Indirect costs based on rate ** multiplied by actual direct costs	1,180,044.13	3,723,948.13	3,720,751.61
2020-2021 Actual Indirect Costs	1,303,644.62	4,167,758.14	4,167,758.14
2018-2019 Fixed Carry Forward	-17,259.96	357,163.20	358,336.86
Total Indirect Costs	1,320,904.58	3,810,594.94	3,809,421.28
Over/(Under) Recovery	-140,860.45	-86,646.81	-88,669.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,303,644.62	4,167,758.14	4,167,758.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-140,860.45	-86,646.81	-88,669.67
Total Projected Indirect 2022-2023 (Numerator)	1,444,505.07	4,254,404.95	4,256,427.81
Direct Costs	33,909,314.08	31,965,219.99	31,965,219.99
Rate for 2022-2023 **	4.26*	13.31*	13.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41150  
Form R0418**

Kent City Community Schools  
200 NORTH CLOVER ST  
KENT CITY, MI 49330

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	395,227.00	1,686,572.38	1,686,572.38
2018-2019 Fixed Carry Forward	1,195.69	-108,151.22	-108,151.22
Total Indirect Costs	394,031.31	1,794,723.60	1,794,723.60
2018-2019 Direct Costs	14,910,164.68	13,618,819.30	13,618,819.30
2020-2021 Rate	2.64*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,845,598.71	13,694,564.95	13,694,564.95
Indirect costs based on rate ** multiplied by actual direct costs	391,923.81	1,804,943.66	1,804,943.66
2020-2021 Actual Indirect Costs	602,254.78	1,753,288.54	1,753,288.54
2018-2019 Fixed Carry Forward	1,195.69	-108,151.22	-108,151.22
Total Indirect Costs	601,059.09	1,861,439.76	1,861,439.76
Over/(Under) Recovery	-209,135.28	-56,496.10	-56,496.10

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	602,254.78	1,753,288.54	1,753,288.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-209,135.28	-56,496.10	-56,496.10
Total Projected Indirect 2022-2023 (Numerator)	811,390.06	1,809,784.64	1,809,784.64
Direct Costs	14,845,598.71	13,694,564.95	13,694,564.95
Rate for 2022-2023 **	5.47*	13.22*	13.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41160  
Form R0418**

Kentwood Public Schools  
5820 EASTERN AVE SE  
GRAND RAPIDS, MI 49508

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,870,935.85	12,211,797.33	12,211,797.33
2018-2019 Fixed Carry Forward	-893,018.82	-2,398,903.80	-2,398,903.80
Total Indirect Costs	3,763,954.67	14,610,701.13	14,610,701.13
2018-2019 Direct Costs	95,841,498.42	86,256,623.69	86,256,623.69
2020-2021 Rate	3.93*	16.94*	16.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	104,058,017.95	94,239,628.24	94,239,628.24
Indirect costs based on rate ** multiplied by actual direct costs	4,089,480.11	14,135,944.24	15,964,193.02
2020-2021 Actual Indirect Costs	3,594,266.92	13,962,106.89	13,962,106.89
2018-2019 Fixed Carry Forward	-893,018.82	-2,398,903.80	-2,398,903.80
Total Indirect Costs	4,487,285.74	16,361,010.69	16,361,010.69
Over/(Under) Recovery	-397,805.63	0.00	-396,817.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,594,266.92	13,962,106.89	13,962,106.89
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-397,805.63	0.00	-396,817.67
Total Projected Indirect 2022-2023 (Numerator)	3,992,072.55	13,962,106.89	14,358,924.56
Direct Costs	104,058,017.95	94,239,628.24	94,239,628.24
Rate for 2022-2023 **	3.84*	14.82*	15.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41170  
Form R0418**

Lowell Area Schools  
300 HIGH ST  
LOWELL, MI 49331

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,382,622.54	5,209,302.43	5,209,302.43
2018-2019 Fixed Carry Forward	-260,252.85	-250,297.75	-247,083.84
Total Indirect Costs	1,642,875.39	5,459,600.18	5,456,386.27
2018-2019 Direct Costs	37,909,707.66	33,872,982.77	33,872,982.77
2020-2021 Rate	4.33*	16.12*	16.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,910,544.46	35,828,999.42	35,828,999.42
Indirect costs based on rate ** multiplied by actual direct costs	1,728,126.58	5,374,349.91	5,772,051.81
2020-2021 Actual Indirect Costs	1,269,527.53	5,213,021.57	5,213,021.57
2018-2019 Fixed Carry Forward	-260,252.85	-250,297.75	-247,083.84
Total Indirect Costs	1,529,780.38	5,463,319.32	5,460,105.41
Over/(Under) Recovery	198,346.20	0.00	311,946.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,269,527.53	5,213,021.57	5,213,021.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	198,346.20	0.00	311,946.40
Total Projected Indirect 2022-2023 (Numerator)	1,071,181.33	5,213,021.57	4,901,075.17
Direct Costs	39,910,544.46	35,828,999.42	35,828,999.42
Rate for 2022-2023 **	2.68*	14.55*	13.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41210  
Form R0418**

Rockford Public Schools  
350 NORTH MAIN ST  
ROCKFORD, MI 49341

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,211,911.67	10,679,102.83	10,679,102.83
2018-2019 Fixed Carry Forward	-276,177.23	-277,074.37	-281,289.57
Total Indirect Costs	3,488,088.90	10,956,177.20	10,960,392.40
2018-2019 Direct Costs	81,712,516.88	74,009,325.72	74,009,325.72
2020-2021 Rate	4.27*	14.80*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	89,036,831.07	79,970,050.78	79,970,050.78
Indirect costs based on rate ** multiplied by actual direct costs	3,801,872.69	11,835,567.52	11,843,564.52
2020-2021 Actual Indirect Costs	3,594,050.02	12,410,670.31	12,410,670.31
2018-2019 Fixed Carry Forward	-276,177.23	-277,074.37	-281,289.57
Total Indirect Costs	3,870,227.25	12,687,744.68	12,691,959.88
Over/(Under) Recovery	-68,354.56	-852,177.16	-848,395.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,594,050.02	12,410,670.31	12,410,670.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-68,354.56	-852,177.16	-848,395.36
Total Projected Indirect 2022-2023 (Numerator)	3,662,404.58	13,262,847.47	13,259,065.67
Direct Costs	89,036,831.07	79,970,050.78	79,970,050.78
Rate for 2022-2023 **	4.11*	16.58*	16.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41240  
Form R0418**

Sparta Area Schools  
465 SOUTH UNION ST  
SPARTA, MI 49345

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	910,324.48	3,022,900.93	3,022,900.93
2018-2019 Fixed Carry Forward	251,469.80	0.00	658,966.04
Total Indirect Costs	658,854.68	3,022,900.93	2,363,934.89
2018-2019 Direct Costs	27,527,806.02	25,415,229.57	25,415,229.57
2020-2021 Rate	2.39*	11.89*	9.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,127,394.55	25,415,015.15	25,415,015.15
Indirect costs based on rate ** multiplied by actual direct costs	648,344.73	3,021,845.30	2,363,596.41
2020-2021 Actual Indirect Costs	1,036,653.90	3,305,973.05	3,305,973.05
2018-2019 Fixed Carry Forward	251,469.80	0.00	658,966.04
Total Indirect Costs	785,184.10	3,305,973.05	2,647,007.01
Over/(Under) Recovery	-136,839.37	-284,127.75	-283,410.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,036,653.90	3,305,973.05	3,305,973.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-136,839.37	-284,127.75	-283,410.60
Total Projected Indirect 2022-2023 (Numerator)	1,173,493.27	3,590,100.80	3,589,383.65
Direct Costs	27,127,394.55	25,415,015.15	25,415,015.15
Rate for 2022-2023 **	4.33*	14.13*	14.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41900  
Form R0418**

Covenant House Academy Grand Rapids  
50 ANTOINE ST SW  
GRAND RAPIDS, MI 49507

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	141,667.97	519,637.07	519,637.07
2018-2019 Fixed Carry Forward	40,872.38	0.00	0.00
Total Indirect Costs	100,795.59	519,637.07	519,637.07
2018-2019 Direct Costs	3,217,147.61	2,839,178.51	2,839,178.51
2020-2021 Rate	3.13*	18.30*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,918,150.61	2,557,924.85	2,557,924.85
Indirect costs based on rate ** multiplied by actual direct costs	91,338.11	383,688.73	468,100.25
2020-2021 Actual Indirect Costs	112,378.73	472,604.49	472,604.49
2018-2019 Fixed Carry Forward	40,872.38	0.00	0.00
Total Indirect Costs	71,506.35	472,604.49	472,604.49
Over/(Under) Recovery	19,831.76	0.00	-4,504.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	112,378.73	472,604.49	472,604.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	19,831.76	0.00	-4,504.24
Total Projected Indirect 2022-2023 (Numerator)	92,546.97	472,604.49	477,108.73
Direct Costs	2,918,150.61	2,557,924.85	2,557,924.85
Rate for 2022-2023 **	3.17*	18.48*	18.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41901  
Form R0418**

New Branches Charter Academy  
3662 Poinsettia Ave SE  
Grand Rapids, MI 49508

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	76,531.28	337,963.75	337,963.75
2018-2019 Fixed Carry Forward	0.00	61,857.01	61,857.01
Total Indirect Costs	76,531.28	276,106.74	276,106.74
2018-2019 Direct Costs	3,258,589.57	2,997,157.10	2,997,157.10
2020-2021 Rate	2.35*	9.21*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,994,208.92	3,735,114.05	3,735,114.05
Indirect costs based on rate ** multiplied by actual direct costs	93,863.91	344,004.00	344,004.00
2020-2021 Actual Indirect Costs	90,128.01	349,222.88	349,222.88
2018-2019 Fixed Carry Forward	0.00	61,857.01	61,857.01
Total Indirect Costs	90,128.01	287,365.87	287,365.87
Over/(Under) Recovery	3,735.90	56,638.13	56,638.13

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	90,128.01	349,222.88	349,222.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,735.90	56,638.13	56,638.13
Total Projected Indirect 2022-2023 (Numerator)	86,392.11	292,584.75	292,584.75
Direct Costs	3,994,208.92	3,735,114.05	3,735,114.05
Rate for 2022-2023 **	2.16*	7.83*	7.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41904  
Form R0418**

West MI Academy of Environmental Science  
4463 LEONARD ST NW  
GRAND RAPIDS, MI 49534

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	9,501.45	430,898.65	430,898.65
2018-2019 Fixed Carry Forward	11,521.30	54,634.57	54,634.57
Total Indirect Costs	-2,019.85	376,264.08	376,264.08
2018-2019 Direct Costs	6,592,177.64	6,170,780.44	6,170,780.44
2020-2021 Rate	0.00*	6.10*	6.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,227,543.00	6,697,545.16	6,697,545.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	408,550.25	408,550.25
2020-2021 Actual Indirect Costs	33,461.48	563,459.32	563,459.32
2018-2019 Fixed Carry Forward	11,521.30	54,634.57	54,634.57
Total Indirect Costs	21,940.18	508,824.75	508,824.75
Over/(Under) Recovery	0.00	-100,274.50	-100,274.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	33,461.48	563,459.32	563,459.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-100,274.50	-100,274.50
Total Projected Indirect 2022-2023 (Numerator)	33,461.48	663,733.82	663,733.82
Direct Costs	7,227,543.00	6,697,545.16	6,697,545.16
Rate for 2022-2023 **	0.46*	9.91*	9.91**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41905  
Form R0418**

Excel Charter Academy  
4201 BRETON RD SE  
GRAND RAPIDS, MI 49512

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	607,196.00	1,839,761.00	1,839,761.00
2018-2019 Fixed Carry Forward	7,361.13	0.00	0.00
Total Indirect Costs	599,834.87	1,839,761.00	1,839,761.00
2018-2019 Direct Costs	6,804,343.00	5,571,778.00	5,571,778.00
2020-2021 Rate	8.82*	33.02*	33.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,480,036.00	6,301,817.00	6,301,817.00
Indirect costs based on rate ** multiplied by actual direct costs	659,739.18	945,272.55	1,575,454.25
2020-2021 Actual Indirect Costs	718,624.00	1,896,843.00	1,896,843.00
2018-2019 Fixed Carry Forward	7,361.13	0.00	0.00
Total Indirect Costs	711,262.87	1,896,843.00	1,896,843.00
Over/(Under) Recovery	-51,523.69	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	718,624.00	1,896,843.00	1,896,843.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-51,523.69	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	770,147.69	1,896,843.00	1,896,843.00
Direct Costs	7,480,036.00	6,301,817.00	6,301,817.00
Rate for 2022-2023 **	10.30*	30.10*	30.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41908  
Form R0418**

Byron Center Charter School  
9930 BURLINGAME AVE SW  
BYRON CENTER, MI 49315

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	63,100.52	232,937.08	232,937.08
2018-2019 Fixed Carry Forward	-9,002.81	-31,979.86	-30,442.46
Total Indirect Costs	72,103.33	264,916.94	263,379.54
2018-2019 Direct Costs	1,929,532.04	1,759,695.48	1,759,695.48
2020-2021 Rate	3.74*	15.05*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,990,938.22	1,862,355.69	1,862,355.69
Indirect costs based on rate ** multiplied by actual direct costs	74,461.09	279,353.35	278,794.65
2020-2021 Actual Indirect Costs	55,401.49	183,984.02	183,984.02
2018-2019 Fixed Carry Forward	-9,002.81	-31,979.86	-30,442.46
Total Indirect Costs	64,404.30	215,963.88	214,426.48
Over/(Under) Recovery	10,056.79	0.00	64,368.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	55,401.49	183,984.02	183,984.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	10,056.79	0.00	64,368.17
Total Projected Indirect 2022-2023 (Numerator)	45,344.70	183,984.02	119,615.85
Direct Costs	1,990,938.22	1,862,355.69	1,862,355.69
Rate for 2022-2023 **	2.28*	9.88*	6.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41909  
Form R0418**

Vista Charter Academy  
711 32ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	452,015.00	1,665,216.00	1,665,216.00
2018-2019 Fixed Carry Forward	86,349.02	0.00	0.00
Total Indirect Costs	365,665.98	1,665,216.00	1,665,216.00
2018-2019 Direct Costs	7,427,442.00	6,214,241.00	6,214,241.00
2020-2021 Rate	4.92*	26.80*	26.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,962,039.00	6,779,567.00	6,779,567.00
Indirect costs based on rate ** multiplied by actual direct costs	391,732.32	1,016,935.05	1,694,891.75
2020-2021 Actual Indirect Costs	590,722.00	1,773,194.00	1,773,194.00
2018-2019 Fixed Carry Forward	86,349.02	0.00	0.00
Total Indirect Costs	504,372.98	1,773,194.00	1,773,194.00
Over/(Under) Recovery	-112,640.66	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	590,722.00	1,773,194.00	1,773,194.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-112,640.66	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	703,362.66	1,773,194.00	1,773,194.00
Direct Costs	7,962,039.00	6,779,567.00	6,779,567.00
Rate for 2022-2023 **	8.83*	26.15*	26.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41910  
Form R0418**

Vanguard Charter Academy  
1620 52ND ST SW  
WYOMING, MI 49519

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	564,776.00	1,916,573.00	1,916,573.00
2018-2019 Fixed Carry Forward	73,318.05	0.00	0.00
Total Indirect Costs	491,457.95	1,916,573.00	1,916,573.00
2018-2019 Direct Costs	6,692,892.00	5,341,095.00	5,341,095.00
2020-2021 Rate	7.34*	35.88*	35.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,446,562.00	6,186,144.00	6,186,144.00
Indirect costs based on rate ** multiplied by actual direct costs	546,577.65	927,921.60	1,546,536.00
2020-2021 Actual Indirect Costs	653,803.00	1,914,221.00	1,914,221.00
2018-2019 Fixed Carry Forward	73,318.05	0.00	0.00
Total Indirect Costs	580,484.95	1,914,221.00	1,914,221.00
Over/(Under) Recovery	-33,907.30	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	653,803.00	1,914,221.00	1,914,221.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-33,907.30	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	687,710.30	1,914,221.00	1,914,221.00
Direct Costs	7,446,562.00	6,186,144.00	6,186,144.00
Rate for 2022-2023 **	9.24*	30.94*	30.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41911  
Form R0418**

Flat River Academy  
9481 Jordan Road  
Greenville, MI 48838

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,396.00	183,657.00	183,657.00
2018-2019 Fixed Carry Forward	0.00	-49,080.55	-49,131.65
Total Indirect Costs	5,396.00	232,737.55	232,788.65
2018-2019 Direct Costs	1,210,595.00	1,032,334.00	1,032,334.00
2020-2021 Rate	0.45*	22.54*	22.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,201,877.66	1,063,976.27	1,063,976.27
Indirect costs based on rate ** multiplied by actual direct costs	5,408.45	159,596.44	239,926.65
2020-2021 Actual Indirect Costs	2,583.33	140,484.72	140,484.72
2018-2019 Fixed Carry Forward	0.00	-49,080.55	-49,131.65
Total Indirect Costs	2,583.33	189,565.27	189,616.37
Over/(Under) Recovery	2,825.12	0.00	50,310.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,583.33	140,484.72	140,484.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,825.12	0.00	50,310.28
Total Projected Indirect 2022-2023 (Numerator)	-241.79	140,484.72	90,174.44
Direct Costs	1,201,877.66	1,063,976.27	1,063,976.27
Rate for 2022-2023 **	0.00*	13.20*	8.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41914  
Form R0418**

Knapp Charter Academy  
1759 LEFFINGWELL AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	556,998.00	1,724,040.00	1,724,040.00
2018-2019 Fixed Carry Forward	110,724.41	0.00	0.00
Total Indirect Costs	446,273.59	1,724,040.00	1,724,040.00
2018-2019 Direct Costs	6,657,875.00	5,490,833.00	5,490,833.00
2020-2021 Rate	6.70*	31.40*	31.40**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,155,636.00	6,046,791.00	6,046,791.00
Indirect costs based on rate ** multiplied by actual direct costs	479,427.61	907,018.65	1,511,697.75
2020-2021 Actual Indirect Costs	579,718.00	1,688,563.00	1,688,563.00
2018-2019 Fixed Carry Forward	110,724.41	0.00	0.00
Total Indirect Costs	468,993.59	1,688,563.00	1,688,563.00
Over/(Under) Recovery	10,434.02	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	579,718.00	1,688,563.00	1,688,563.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	10,434.02	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	569,283.98	1,688,563.00	1,688,563.00
Direct Costs	7,155,636.00	6,046,791.00	6,046,791.00
Rate for 2022-2023 **	7.96*	27.92*	27.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41915  
Form R0418**

Walker Charter Academy  
1801 3 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	564,815.00	1,659,249.00	1,659,249.00
2018-2019 Fixed Carry Forward	80,063.65	0.00	0.00
Total Indirect Costs	484,751.35	1,659,249.00	1,659,249.00
2018-2019 Direct Costs	6,310,452.00	5,216,018.00	5,216,018.00
2020-2021 Rate	7.68*	31.81*	31.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,319,305.00	6,245,103.00	6,245,103.00
Indirect costs based on rate ** multiplied by actual direct costs	562,122.62	936,765.45	1,561,275.75
2020-2021 Actual Indirect Costs	715,226.00	1,789,428.00	1,789,428.00
2018-2019 Fixed Carry Forward	80,063.65	0.00	0.00
Total Indirect Costs	635,162.35	1,789,428.00	1,789,428.00
Over/(Under) Recovery	-73,039.73	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	715,226.00	1,789,428.00	1,789,428.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-73,039.73	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	788,265.73	1,789,428.00	1,789,428.00
Direct Costs	7,319,305.00	6,245,103.00	6,245,103.00
Rate for 2022-2023 **	10.77*	28.65*	28.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41916  
Form R0418**

Cross Creek Charter Academy  
7701 KALAMAZOO AVE SE  
BYRON CENTER, MI 49315

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	663,771.00	1,866,421.00	1,866,421.00
2018-2019 Fixed Carry Forward	-31,003.92	0.00	0.00
Total Indirect Costs	694,774.92	1,866,421.00	1,866,421.00
2018-2019 Direct Costs	6,454,524.00	5,251,874.00	5,251,874.00
2020-2021 Rate	10.76*	35.54*	35.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,172,858.00	6,021,624.00	6,021,624.00
Indirect costs based on rate ** multiplied by actual direct costs	771,799.52	903,243.60	1,505,406.00
2020-2021 Actual Indirect Costs	767,613.00	1,918,847.00	1,918,847.00
2018-2019 Fixed Carry Forward	-31,003.92	0.00	0.00
Total Indirect Costs	798,616.92	1,918,847.00	1,918,847.00
Over/(Under) Recovery	-26,817.40	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	767,613.00	1,918,847.00	1,918,847.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,817.40	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	794,430.40	1,918,847.00	1,918,847.00
Direct Costs	7,172,858.00	6,021,624.00	6,021,624.00
Rate for 2022-2023 **	11.08*	31.87*	31.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41917  
Form R0418**

William C. Abney Academy  
1435 FULTON ST E  
GRAND RAPIDS, MI 49503

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	142,968.22	528,249.06	528,249.06
2018-2019 Fixed Carry Forward	0.00	0.00	-39,703.14
Total Indirect Costs	142,968.22	528,249.06	567,952.20
2018-2019 Direct Costs	3,549,438.36	3,164,157.52	3,164,157.52
2020-2021 Rate	4.03*	16.69*	17.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,966,754.23	3,665,479.10	3,665,479.10
Indirect costs based on rate ** multiplied by actual direct costs	159,860.20	549,821.87	657,953.50
2020-2021 Actual Indirect Costs	129,978.98	431,254.11	431,254.11
2018-2019 Fixed Carry Forward	0.00	0.00	-39,703.14
Total Indirect Costs	129,978.98	431,254.11	470,957.25
Over/(Under) Recovery	29,881.22	0.00	62,332.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	129,978.98	431,254.11	431,254.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,881.22	0.00	62,332.08
Total Projected Indirect 2022-2023 (Numerator)	100,097.76	431,254.11	368,922.03
Direct Costs	3,966,754.23	3,665,479.10	3,665,479.10
Rate for 2022-2023 **	2.52*	11.77*	10.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41918  
Form R0418**

Creative Technologies Academy  
350 PINE ST  
CEDAR SPRINGS, MI 49319

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	173,438.70	504,043.06	504,043.06
2018-2019 Fixed Carry Forward	24,400.62	0.00	0.00
Total Indirect Costs	149,038.08	504,043.06	504,043.06
2018-2019 Direct Costs	2,726,143.25	2,395,538.89	2,395,538.89
2020-2021 Rate	5.47*	21.04*	21.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,834,860.42	2,516,332.10	2,516,332.10
Indirect costs based on rate ** multiplied by actual direct costs	155,066.86	377,449.82	529,436.27
2020-2021 Actual Indirect Costs	201,059.32	519,587.64	519,587.64
2018-2019 Fixed Carry Forward	24,400.62	0.00	0.00
Total Indirect Costs	176,658.70	519,587.64	519,587.64
Over/(Under) Recovery	-21,591.84	0.00	9,848.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	201,059.32	519,587.64	519,587.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,591.84	0.00	9,848.63
Total Projected Indirect 2022-2023 (Numerator)	222,651.16	519,587.64	509,739.01
Direct Costs	2,834,860.42	2,516,332.10	2,516,332.10
Rate for 2022-2023 **	7.85*	20.65*	20.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41919  
Form R0418**

Ridge Park Charter Academy  
4120 CAMELOT RIDGE DR SE  
GRAND RAPIDS, MI 49546

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	237,605.00	1,729,662.00	1,729,662.00
2018-2019 Fixed Carry Forward	6,181.29	0.00	0.00
Total Indirect Costs	231,423.71	1,729,662.00	1,729,662.00
2018-2019 Direct Costs	6,433,200.00	4,941,143.00	4,941,143.00
2020-2021 Rate	3.60*	35.01*	35.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,728,739.00	5,271,029.00	5,271,029.00
Indirect costs based on rate ** multiplied by actual direct costs	242,234.60	790,654.35	1,317,757.25
2020-2021 Actual Indirect Costs	210,121.00	1,667,831.00	1,667,831.00
2018-2019 Fixed Carry Forward	6,181.29	0.00	0.00
Total Indirect Costs	203,939.71	1,667,831.00	1,667,831.00
Over/(Under) Recovery	38,294.89	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	210,121.00	1,667,831.00	1,667,831.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	38,294.89	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	171,826.11	1,667,831.00	1,667,831.00
Direct Costs	6,728,739.00	5,271,029.00	5,271,029.00
Rate for 2022-2023 **	2.55*	31.64*	31.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41920  
Form R0418**

Chandler Woods Charter Academy  
6895 SAMRICK AVE NE  
BELMONT, MI 49306

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	710,624.00	1,866,285.00	1,866,285.00
2018-2019 Fixed Carry Forward	-109,990.79	0.00	0.00
Total Indirect Costs	820,614.79	1,866,285.00	1,866,285.00
2018-2019 Direct Costs	6,225,019.00	5,069,358.00	5,069,358.00
2020-2021 Rate	13.18*	36.82*	36.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,775,682.00	5,638,643.00	5,638,643.00
Indirect costs based on rate ** multiplied by actual direct costs	893,034.89	845,796.45	1,409,660.75
2020-2021 Actual Indirect Costs	777,697.00	1,914,736.00	1,914,736.00
2018-2019 Fixed Carry Forward	-109,990.79	0.00	0.00
Total Indirect Costs	887,687.79	1,914,736.00	1,914,736.00
Over/(Under) Recovery	5,347.10	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	777,697.00	1,914,736.00	1,914,736.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,347.10	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	772,349.90	1,914,736.00	1,914,736.00
Direct Costs	6,775,682.00	5,638,643.00	5,638,643.00
Rate for 2022-2023 **	11.40*	33.96*	33.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41921  
Form R0418**

Grand Rapids Child Discovery Center  
409 Lafayette Ave SE  
GRAND RAPIDS, MI 49503

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	62,387.00	199,381.00	199,381.00
2018-2019 Fixed Carry Forward	5,427.74	5,049.73	5,020.70
Total Indirect Costs	56,959.26	194,331.27	194,360.30
2018-2019 Direct Costs	2,428,460.00	2,291,466.00	2,291,466.00
2020-2021 Rate	2.35*	8.48*	8.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,534,850.00	2,389,724.00	2,389,724.00
Indirect costs based on rate ** multiplied by actual direct costs	59,568.98	202,648.60	202,648.60
2020-2021 Actual Indirect Costs	99,504.00	244,630.00	244,630.00
2018-2019 Fixed Carry Forward	5,427.74	5,049.73	5,020.70
Total Indirect Costs	94,076.26	239,580.27	239,609.30
Over/(Under) Recovery	-34,507.28	-36,931.67	-36,960.70

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	99,504.00	244,630.00	244,630.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-34,507.28	-36,931.67	-36,960.70
Total Projected Indirect 2022-2023 (Numerator)	134,011.28	281,561.67	281,590.70
Direct Costs	2,534,850.00	2,389,724.00	2,389,724.00
Rate for 2022-2023 **	5.29*	11.78*	11.78**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41922  
Form R0418**

Lighthouse Academy  
3300 36TH ST SE  
Grand Rapids, MI 49512

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	459,231.00	936,153.00	936,153.00
2018-2019 Fixed Carry Forward	0.00	0.00	189,194.28
Total Indirect Costs	459,231.00	936,153.00	746,958.72
2018-2019 Direct Costs	5,835,055.00	5,358,133.00	5,358,133.00
2020-2021 Rate	7.87*	17.47*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,048,384.00	4,584,974.00	4,584,974.00
Indirect costs based on rate ** multiplied by actual direct costs	397,307.82	687,746.10	639,145.38
2020-2021 Actual Indirect Costs	483,251.00	946,661.00	946,661.00
2018-2019 Fixed Carry Forward	0.00	0.00	189,194.28
Total Indirect Costs	483,251.00	946,661.00	757,466.72
Over/(Under) Recovery	-85,943.18	0.00	-118,321.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	483,251.00	946,661.00	946,661.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-85,943.18	0.00	-118,321.34
Total Projected Indirect 2022-2023 (Numerator)	569,194.18	946,661.00	1,064,982.34
Direct Costs	5,048,384.00	4,584,974.00	4,584,974.00
Rate for 2022-2023 **	11.27*	20.65*	23.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41923  
Form R0418**

Wellspring Preparatory High School  
1031 PAGE NE  
GRAND RAPIDS, MI 49505

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	88,735.89	1,158,896.81	1,158,896.81
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	88,735.89	1,158,896.81	1,158,896.81
2018-2019 Direct Costs	3,974,004.53	2,903,843.61	2,903,843.61
2020-2021 Rate	2.23*	39.91*	39.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,740,828.00	2,732,952.00	2,732,952.00
Indirect costs based on rate ** multiplied by actual direct costs	83,420.46	409,942.80	683,238.00
2020-2021 Actual Indirect Costs	95,073.00	1,102,949.00	1,102,949.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	95,073.00	1,102,949.00	1,102,949.00
Over/(Under) Recovery	-11,652.54	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	95,073.00	1,102,949.00	1,102,949.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-11,652.54	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	106,725.54	1,102,949.00	1,102,949.00
Direct Costs	3,740,828.00	2,732,952.00	2,732,952.00
Rate for 2022-2023 **	2.85*	40.36*	40.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41924  
Form R0418**

West Michigan Aviation Academy  
5363 44th Street, S.E.  
Grand Rapids, MI 49512

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	135,049.00	710,075.00	710,075.00
2018-2019 Fixed Carry Forward	122,198.98	0.00	103,536.90
Total Indirect Costs	12,850.02	710,075.00	606,538.10
2018-2019 Direct Costs	5,520,343.00	4,945,317.00	4,945,317.00
2020-2021 Rate	0.23*	14.36*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,328,690.00	4,855,448.00	4,855,448.00
Indirect costs based on rate ** multiplied by actual direct costs	12,255.99	697,242.33	595,277.92
2020-2021 Actual Indirect Costs	108,667.00	581,909.00	581,909.00
2018-2019 Fixed Carry Forward	122,198.98	0.00	103,536.90
Total Indirect Costs	-13,531.98	581,909.00	478,372.10
Over/(Under) Recovery	25,787.97	115,333.33	116,905.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	108,667.00	581,909.00	581,909.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	25,787.97	115,333.33	116,905.82
Total Projected Indirect 2022-2023 (Numerator)	82,879.03	466,575.67	465,003.18
Direct Costs	5,328,690.00	4,855,448.00	4,855,448.00
Rate for 2022-2023 **	1.56*	9.61*	9.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41925  
Form R0418**

Michigan Virtual Charter Academy  
1620 E ELZA AVE  
HAZEL PARK, MI 48030

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,573,247.09	1,723,260.45	1,723,260.45
2018-2019 Fixed Carry Forward	0.00	-736,059.88	-736,059.88
Total Indirect Costs	1,573,247.09	2,459,320.33	2,459,320.33
2018-2019 Direct Costs	24,514,300.50	24,364,287.14	24,364,287.14
2020-2021 Rate	6.42*	10.09*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,001,446.67	25,832,205.74	25,832,205.74
Indirect costs based on rate ** multiplied by actual direct costs	1,669,292.88	2,606,469.56	2,606,469.56
2020-2021 Actual Indirect Costs	1,759,260.21	1,928,501.14	1,928,501.14
2018-2019 Fixed Carry Forward	0.00	-736,059.88	-736,059.88
Total Indirect Costs	1,759,260.21	2,664,561.02	2,664,561.02
Over/(Under) Recovery	-89,967.33	-58,091.46	-58,091.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,759,260.21	1,928,501.14	1,928,501.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-89,967.33	-58,091.46	-58,091.46
Total Projected Indirect 2022-2023 (Numerator)	1,849,227.54	1,986,592.60	1,986,592.60
Direct Costs	26,001,446.67	25,832,205.74	25,832,205.74
Rate for 2022-2023 **	7.11*	7.69*	7.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41926  
Form R0418**

Hope Academy of West Michigan  
240 Brown Street, SE  
Grand Rapids, MI 49507

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	242,518.00	636,897.00	636,897.00
2018-2019 Fixed Carry Forward	169,495.10	0.00	0.00
Total Indirect Costs	73,022.90	636,897.00	636,897.00
2018-2019 Direct Costs	4,044,238.00	3,649,859.00	3,649,859.00
2020-2021 Rate	1.81*	17.45*	17.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,024,877.47	3,592,116.71	3,592,116.71
Indirect costs based on rate ** multiplied by actual direct costs	72,850.28	538,817.51	626,824.37
2020-2021 Actual Indirect Costs	267,054.97	699,815.73	699,815.73
2018-2019 Fixed Carry Forward	169,495.10	0.00	0.00
Total Indirect Costs	97,559.87	699,815.73	699,815.73
Over/(Under) Recovery	-24,709.59	0.00	-72,991.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	267,054.97	699,815.73	699,815.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-24,709.59	0.00	-72,991.36
Total Projected Indirect 2022-2023 (Numerator)	291,764.56	699,815.73	772,807.09
Direct Costs	4,024,877.47	3,592,116.71	3,592,116.71
Rate for 2022-2023 **	7.25*	19.48*	21.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41928  
Form R0418**

River City Scholars Charter Academy  
944 Evergreen Street  
Grand Rapids, MI 49507

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	189,566.00	1,594,631.00	1,594,631.00
2018-2019 Fixed Carry Forward	16,002.45	0.00	0.00
Total Indirect Costs	173,563.55	1,594,631.00	1,594,631.00
2018-2019 Direct Costs	5,630,098.00	4,225,033.00	4,225,033.00
2020-2021 Rate	3.08*	37.74*	37.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,774,102.00	4,406,283.00	4,406,283.00
Indirect costs based on rate ** multiplied by actual direct costs	177,842.34	660,942.45	1,101,570.75
2020-2021 Actual Indirect Costs	162,983.00	1,530,802.00	1,530,802.00
2018-2019 Fixed Carry Forward	16,002.45	0.00	0.00
Total Indirect Costs	146,980.55	1,530,802.00	1,530,802.00
Over/(Under) Recovery	30,861.79	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	162,983.00	1,530,802.00	1,530,802.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,861.79	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	132,121.21	1,530,802.00	1,530,802.00
Direct Costs	5,774,102.00	4,406,283.00	4,406,283.00
Rate for 2022-2023 **	2.29*	34.74*	34.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41929  
Form R0418**

NexTech High School  
801 BROADWAY AVE NORTHWEST STE 225  
GRAND RAPIDS, MI 49504

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	9,482.00	376,790.00	376,790.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,482.00	376,790.00	376,790.00
2018-2019 Direct Costs	1,242,116.00	874,808.00	874,808.00
2020-2021 Rate	0.76*	43.07*	43.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,268,155.00	912,949.00	912,949.00
Indirect costs based on rate ** multiplied by actual direct costs	9,637.98	136,942.35	228,237.25
2020-2021 Actual Indirect Costs	1,380.00	356,586.00	356,586.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,380.00	356,586.00	356,586.00
Over/(Under) Recovery	8,257.98	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,380.00	356,586.00	356,586.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,257.98	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	-6,877.98	356,586.00	356,586.00
Direct Costs	1,268,155.00	912,949.00	912,949.00
Rate for 2022-2023 **	0.00*	39.06*	39.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41930  
Form R0418**

Grand River Preparatory High School  
650 52nd Street  
Kentwood, MI 49548

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	169,441.92	1,453,460.36	1,453,460.36
2018-2019 Fixed Carry Forward	452.43	0.00	0.00
Total Indirect Costs	168,989.49	1,453,460.36	1,453,460.36
2018-2019 Direct Costs	5,552,102.97	4,268,084.53	4,268,084.53
2020-2021 Rate	3.04*	34.05*	34.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,558,050.00	4,336,956.00	4,336,956.00
Indirect costs based on rate ** multiplied by actual direct costs	168,964.72	650,543.40	1,084,239.00
2020-2021 Actual Indirect Costs	422,261.00	1,643,355.00	1,643,355.00
2018-2019 Fixed Carry Forward	452.43	0.00	0.00
Total Indirect Costs	421,808.57	1,643,355.00	1,643,355.00
Over/(Under) Recovery	-252,843.85	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	422,261.00	1,643,355.00	1,643,355.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-252,843.85	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	675,104.85	1,643,355.00	1,643,355.00
Direct Costs	5,558,050.00	4,336,956.00	4,336,956.00
Rate for 2022-2023 **	12.15*	37.89*	37.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 41931  
Form R0418**

PrepNet Virtual Academy  
3850 BROADMOOR AVE SE  
GRAND RAPIDS, MI 49512

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,298,779.00	1,202,113.00	1,202,113.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	71,634.00	168,300.00	168,300.00
Total Indirect Costs	71,634.00	168,300.00	168,300.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	71,634.00	168,300.00	168,300.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	71,634.00	168,300.00	168,300.00
Direct Costs	1,298,779.00	1,202,113.00	1,202,113.00
Rate for 2022-2023 **	5.52*	14.00*	14.00**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 42030  
Form R0418**

Grant Township S/D #2  
P.O. Box 74  
Copper Harbor, MI 49918

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	18,277.00	18,277.00
2018-2019 Fixed Carry Forward	0.00	-1,175.18	-1,175.18
Total Indirect Costs	0.00	19,452.18	19,452.18
2018-2019 Direct Costs	215,978.88	197,701.88	197,701.88
2020-2021 Rate	0.00*	9.84*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	221,416.00	205,276.00	205,276.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	20,199.16	20,199.16
2020-2021 Actual Indirect Costs	0.00	16,140.00	16,140.00
2018-2019 Fixed Carry Forward	0.00	-1,175.18	-1,175.18
Total Indirect Costs	0.00	17,315.18	17,315.18
Over/(Under) Recovery	0.00	2,883.98	2,883.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	16,140.00	16,140.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	2,883.98	2,883.98
Total Projected Indirect 2022-2023 (Numerator)	0.00	13,256.02	13,256.02
Direct Costs	221,416.00	205,276.00	205,276.00
Rate for 2022-2023 **	0.00*	6.46*	6.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 43040  
Form R0418**

Baldwin Community Schools  
525 4TH ST  
BALDWIN, MI 49304

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	360,040.62	1,124,876.42	1,124,876.42
2018-2019 Fixed Carry Forward	34,932.00	-151,222.23	-151,144.52
Total Indirect Costs	325,108.62	1,276,098.65	1,276,020.94
2018-2019 Direct Costs	7,587,764.45	6,822,928.65	6,822,928.65
2020-2021 Rate	4.28*	18.70*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,239,219.06	7,497,731.44	7,497,731.44
Indirect costs based on rate ** multiplied by actual direct costs	352,638.58	1,124,659.72	1,402,075.78
2020-2021 Actual Indirect Costs	432,927.42	1,174,415.04	1,174,415.04
2018-2019 Fixed Carry Forward	34,932.00	-151,222.23	-151,144.52
Total Indirect Costs	397,995.42	1,325,637.27	1,325,559.56
Over/(Under) Recovery	-45,356.84	0.00	76,516.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	432,927.42	1,174,415.04	1,174,415.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,356.84	0.00	76,516.22
Total Projected Indirect 2022-2023 (Numerator)	478,284.26	1,174,415.04	1,097,898.82
Direct Costs	8,239,219.06	7,497,731.44	7,497,731.44
Rate for 2022-2023 **	5.80*	15.66*	14.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44000  
Form R0418**

Lapeer ISD  
1996 WEST OREGON ST  
LAPEER, MI 48446

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,299,854.19	2,410,268.93	2,410,268.93
2018-2019 Fixed Carry Forward	0.00	0.00	-327,943.23
Total Indirect Costs	1,299,854.19	2,410,268.93	2,738,212.16
2018-2019 Direct Costs	11,913,698.68	10,953,395.94	10,953,395.94
2020-2021 Rate	10.91*	22.00*	25.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,707,233.94	11,585,463.37	11,585,463.37
Indirect costs based on rate ** multiplied by actual direct costs	1,386,359.22	1,737,819.51	2,896,365.84
2020-2021 Actual Indirect Costs	1,838,932.23	3,114,866.80	3,114,866.80
2018-2019 Fixed Carry Forward	0.00	0.00	-327,943.23
Total Indirect Costs	1,838,932.23	3,114,866.80	3,442,810.03
Over/(Under) Recovery	-452,573.01	0.00	-546,444.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,838,932.23	3,114,866.80	3,114,866.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-452,573.01	0.00	-546,444.19
Total Projected Indirect 2022-2023 (Numerator)	2,291,505.24	3,114,866.80	3,661,310.99
Direct Costs	12,707,233.94	11,585,463.37	11,585,463.37
Rate for 2022-2023 **	18.03*	26.89*	31.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44010  
Form R0418**

Lapeer Community Schools  
250 2ND ST  
LAPEER, MI 48446

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,222,948.45	5,038,204.65	5,038,204.65
2018-2019 Fixed Carry Forward	216,911.74	-339,324.84	-339,324.84
Total Indirect Costs	1,006,036.71	5,377,529.49	5,377,529.49
2018-2019 Direct Costs	48,417,388.00	44,370,627.64	44,370,627.64
2020-2021 Rate	2.08*	12.12*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	51,113,831.05	47,161,254.75	47,161,254.75
Indirect costs based on rate ** multiplied by actual direct costs	1,063,167.69	5,715,944.08	5,715,944.08
2020-2021 Actual Indirect Costs	1,805,553.28	5,513,209.42	5,513,209.42
2018-2019 Fixed Carry Forward	216,911.74	-339,324.84	-339,324.84
Total Indirect Costs	1,588,641.54	5,852,534.26	5,852,534.26
Over/(Under) Recovery	-525,473.85	-136,590.18	-136,590.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,805,553.28	5,513,209.42	5,513,209.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-525,473.85	-136,590.18	-136,590.18
Total Projected Indirect 2022-2023 (Numerator)	2,331,027.13	5,649,799.60	5,649,799.60
Direct Costs	51,113,831.05	47,161,254.75	47,161,254.75
Rate for 2022-2023 **	4.56*	11.98*	11.98**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44020  
Form R0418**

Almont Community Schools  
4701 Howland Rd.  
ALMONT, MI 48003

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	517,811.61	1,493,338.22	1,493,338.22
2018-2019 Fixed Carry Forward	19,453.18	-79,346.46	-79,226.71
Total Indirect Costs	498,358.43	1,572,684.68	1,572,564.93
2018-2019 Direct Costs	12,878,649.14	11,903,122.53	11,903,122.53
2020-2021 Rate	3.87*	13.21*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,254,073.92	13,022,881.39	13,022,881.39
Indirect costs based on rate ** multiplied by actual direct costs	551,632.66	1,720,322.63	1,720,322.63
2020-2021 Actual Indirect Costs	573,756.25	1,804,948.78	1,804,948.78
2018-2019 Fixed Carry Forward	19,453.18	-79,346.46	-79,226.71
Total Indirect Costs	554,303.07	1,884,295.24	1,884,175.49
Over/(Under) Recovery	-2,670.41	-163,972.61	-163,852.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	573,756.25	1,804,948.78	1,804,948.78
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,670.41	-163,972.61	-163,852.86
Total Projected Indirect 2022-2023 (Numerator)	576,426.66	1,968,921.39	1,968,801.64
Direct Costs	14,254,073.92	13,022,881.39	13,022,881.39
Rate for 2022-2023 **	4.04*	15.12*	15.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44050  
Form R0418**

Dryden Community Schools  
3866 ROCHESTER RD  
DRYDEN, MI 48428

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	112,324.80	563,307.05	563,307.05
2018-2019 Fixed Carry Forward	10,273.74	-30,248.07	-30,236.56
Total Indirect Costs	102,051.06	593,555.12	593,543.61
2018-2019 Direct Costs	4,705,243.88	4,254,261.63	4,254,261.63
2020-2021 Rate	2.17*	13.95*	13.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,753,245.59	4,344,841.86	4,344,841.86
Indirect costs based on rate ** multiplied by actual direct costs	103,145.43	606,105.44	606,105.44
2020-2021 Actual Indirect Costs	128,490.93	536,894.66	536,894.66
2018-2019 Fixed Carry Forward	10,273.74	-30,248.07	-30,236.56
Total Indirect Costs	118,217.19	567,142.73	567,131.22
Over/(Under) Recovery	-15,071.76	38,962.71	38,974.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	128,490.93	536,894.66	536,894.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-15,071.76	38,962.71	38,974.22
Total Projected Indirect 2022-2023 (Numerator)	143,562.69	497,931.95	497,920.44
Direct Costs	4,753,245.59	4,344,841.86	4,344,841.86
Rate for 2022-2023 **	3.02*	11.46*	11.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44060  
Form R0418**

Imlay City Community Schools  
634 WEST BORLAND RD  
IMLAY CITY, MI 48444

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	584,325.09	2,179,536.54	2,179,536.54
2018-2019 Fixed Carry Forward	-113,565.59	-62,287.27	-62,461.12
Total Indirect Costs	697,890.68	2,241,823.81	2,241,997.66
2018-2019 Direct Costs	20,649,826.10	19,054,614.65	19,054,614.65
2020-2021 Rate	3.38*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,255,511.76	18,740,320.81	18,740,320.81
Indirect costs based on rate ** multiplied by actual direct costs	684,636.30	2,205,735.76	2,205,735.76
2020-2021 Actual Indirect Costs	610,204.09	2,125,395.04	2,125,395.04
2018-2019 Fixed Carry Forward	-113,565.59	-62,287.27	-62,461.12
Total Indirect Costs	723,769.68	2,187,682.31	2,187,856.16
Over/(Under) Recovery	-39,133.38	18,053.45	17,879.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	610,204.09	2,125,395.04	2,125,395.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,133.38	18,053.45	17,879.60
Total Projected Indirect 2022-2023 (Numerator)	649,337.47	2,107,341.59	2,107,515.44
Direct Costs	20,255,511.76	18,740,320.81	18,740,320.81
Rate for 2022-2023 **	3.21*	11.24*	11.25**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44090  
Form R0418**

North Branch Area Schools  
P.O. Box 3620  
North Branch, MI 48461

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	596,231.81	2,016,091.98	2,016,091.98
2018-2019 Fixed Carry Forward	-92,228.46	-125,479.36	-124,048.21
Total Indirect Costs	688,460.27	2,141,571.34	2,140,140.19
2018-2019 Direct Costs	20,656,518.40	19,236,658.23	19,236,658.23
2020-2021 Rate	3.33*	11.13*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,860,668.40	20,471,442.27	20,471,442.27
Indirect costs based on rate ** multiplied by actual direct costs	727,960.26	2,278,471.52	2,278,471.52
2020-2021 Actual Indirect Costs	638,104.04	2,027,330.17	2,027,330.17
2018-2019 Fixed Carry Forward	-92,228.46	-125,479.36	-124,048.21
Total Indirect Costs	730,332.50	2,152,809.53	2,151,378.38
Over/(Under) Recovery	-2,372.24	125,661.99	127,093.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	638,104.04	2,027,330.17	2,027,330.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,372.24	125,661.99	127,093.14
Total Projected Indirect 2022-2023 (Numerator)	640,476.28	1,901,668.18	1,900,237.03
Direct Costs	21,860,668.40	20,471,442.27	20,471,442.27
Rate for 2022-2023 **	2.93*	9.29*	9.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 44901  
Form R0418**

Chatfield School  
231 LAKE DR  
LAPEER, MI 48446

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	175,804.47	511,349.44	511,349.44
2018-2019 Fixed Carry Forward	8,885.71	0.00	48,758.79
Total Indirect Costs	166,918.76	511,349.44	462,590.65
2018-2019 Direct Costs	3,817,443.81	3,481,898.84	3,481,898.84
2020-2021 Rate	4.37*	14.69*	13.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,618,182.87	3,208,681.76	3,208,681.76
Indirect costs based on rate ** multiplied by actual direct costs	158,114.59	471,355.35	426,433.81
2020-2021 Actual Indirect Costs	144,445.70	553,946.81	553,946.81
2018-2019 Fixed Carry Forward	8,885.71	0.00	48,758.79
Total Indirect Costs	135,559.99	553,946.81	505,188.02
Over/(Under) Recovery	22,554.60	-82,591.46	-78,754.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	144,445.70	553,946.81	553,946.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	22,554.60	-82,591.46	-78,754.21
Total Projected Indirect 2022-2023 (Numerator)	121,891.10	636,538.27	632,701.02
Direct Costs	3,618,182.87	3,208,681.76	3,208,681.76
Rate for 2022-2023 **	3.37*	19.84*	19.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 45010  
Form R0418**

Glen Lake Community Schools  
3375 WEST BURDICKVILLE RD  
MAPLE CITY, MI 49664

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	496,625.69	1,548,590.05	1,548,590.05
2018-2019 Fixed Carry Forward	-80,414.39	0.00	-43,456.39
Total Indirect Costs	577,040.08	1,548,590.05	1,592,046.44
2018-2019 Direct Costs	11,667,423.95	10,615,459.59	10,615,459.59
2020-2021 Rate	4.95*	14.59*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,960,362.31	11,770,737.17	11,770,737.17
Indirect costs based on rate ** multiplied by actual direct costs	641,537.93	1,717,350.55	1,765,610.58
2020-2021 Actual Indirect Costs	554,579.82	1,744,204.96	1,744,204.96
2018-2019 Fixed Carry Forward	-80,414.39	0.00	-43,456.39
Total Indirect Costs	634,994.21	1,744,204.96	1,787,661.35
Over/(Under) Recovery	6,543.72	-26,854.41	-22,050.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	554,579.82	1,744,204.96	1,744,204.96
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,543.72	-26,854.41	-22,050.77
Total Projected Indirect 2022-2023 (Numerator)	548,036.10	1,771,059.37	1,766,255.73
Direct Costs	12,960,362.31	11,770,737.17	11,770,737.17
Rate for 2022-2023 **	4.23*	15.05*	15.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 45020  
Form R0418**

Leland Public School District  
P.O. Box 498  
Leland, MI 49654

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	364,167.64	850,637.28	850,637.28
2018-2019 Fixed Carry Forward	17,929.19	22,463.50	22,785.65
Total Indirect Costs	346,238.45	828,173.78	827,851.63
2018-2019 Direct Costs	6,841,044.40	6,354,574.76	6,354,574.76
2020-2021 Rate	5.06*	13.03*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,258,359.41	5,770,987.02	5,770,987.02
Indirect costs based on rate ** multiplied by actual direct costs	316,672.99	751,959.61	751,959.61
2020-2021 Actual Indirect Costs	361,250.08	848,622.47	848,622.47
2018-2019 Fixed Carry Forward	17,929.19	22,463.50	22,785.65
Total Indirect Costs	343,320.89	826,158.97	825,836.82
Over/(Under) Recovery	-26,647.90	-74,199.36	-73,877.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	361,250.08	848,622.47	848,622.47
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,647.90	-74,199.36	-73,877.21
Total Projected Indirect 2022-2023 (Numerator)	387,897.98	922,821.83	922,499.68
Direct Costs	6,258,359.41	5,770,987.02	5,770,987.02
Rate for 2022-2023 **	6.20*	15.99*	15.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 45040  
Form R0418**

Northport Public School District  
P.O. Box 188  
Northport, MI 49670

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	192,773.47	694,056.70	694,056.70
2018-2019 Fixed Carry Forward	14,949.48	0.00	19,128.04
Total Indirect Costs	177,823.99	694,056.70	674,928.66
2018-2019 Direct Costs	3,608,841.99	3,107,558.76	3,107,558.76
2020-2021 Rate	4.93*	22.33*	21.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,011,201.25	3,560,262.52	3,560,262.52
Indirect costs based on rate ** multiplied by actual direct costs	197,752.22	534,039.38	773,289.02
2020-2021 Actual Indirect Costs	213,991.42	664,930.15	664,930.15
2018-2019 Fixed Carry Forward	14,949.48	0.00	19,128.04
Total Indirect Costs	199,041.94	664,930.15	645,802.11
Over/(Under) Recovery	-1,289.72	0.00	127,486.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	213,991.42	664,930.15	664,930.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,289.72	0.00	127,486.91
Total Projected Indirect 2022-2023 (Numerator)	215,281.14	664,930.15	537,443.24
Direct Costs	4,011,201.25	3,560,262.52	3,560,262.52
Rate for 2022-2023 **	5.37*	18.68*	15.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 45050  
Form R0418**

Suttons Bay Public Schools  
310 Elm Street  
Suttons Bay, MI 49682

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	287,407.27	1,035,146.77	1,035,146.77
2018-2019 Fixed Carry Forward	58,483.81	0.00	75,735.15
Total Indirect Costs	228,923.46	1,035,146.77	959,411.62
2018-2019 Direct Costs	6,923,316.68	6,175,577.18	6,175,577.18
2020-2021 Rate	3.31*	16.76*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,963,727.31	6,242,742.67	6,242,742.67
Indirect costs based on rate ** multiplied by actual direct costs	230,499.37	936,411.40	970,122.21
2020-2021 Actual Indirect Costs	275,928.50	996,913.14	996,913.14
2018-2019 Fixed Carry Forward	58,483.81	0.00	75,735.15
Total Indirect Costs	217,444.69	996,913.14	921,177.99
Over/(Under) Recovery	13,054.68	0.00	48,944.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	275,928.50	996,913.14	996,913.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	13,054.68	0.00	48,944.22
Total Projected Indirect 2022-2023 (Numerator)	262,873.82	996,913.14	947,968.92
Direct Costs	6,963,727.31	6,242,742.67	6,242,742.67
Rate for 2022-2023 **	3.77*	15.97*	15.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 45901  
Form R0418**

Leelanau Montessori Public School Academy  
7401 E Duck Lake Road  
Lake Leelanau, MI 49653

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	39,935.28	146,093.08	146,093.08
2018-2019 Fixed Carry Forward	-1,716.74	0.00	-51,680.19
Total Indirect Costs	41,652.02	146,093.08	197,773.27
2018-2019 Direct Costs	709,263.09	603,105.29	603,105.29
2020-2021 Rate	5.87*	24.22*	32.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	853,029.19	753,295.22	753,295.22
Indirect costs based on rate ** multiplied by actual direct costs	50,072.81	112,994.28	188,323.81
2020-2021 Actual Indirect Costs	43,772.84	143,506.81	143,506.81
2018-2019 Fixed Carry Forward	-1,716.74	0.00	-51,680.19
Total Indirect Costs	45,489.58	143,506.81	195,187.00
Over/(Under) Recovery	4,583.23	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	43,772.84	143,506.81	143,506.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,583.23	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	39,189.61	143,506.81	143,506.81
Direct Costs	853,029.19	753,295.22	753,295.22
Rate for 2022-2023 **	4.59*	19.05*	19.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46000  
Form R0418**

Lenawee ISD  
4107 NORTH ADRIAN HWY  
ADRIAN, MI 49221

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,484,858.61	4,324,884.97	4,324,884.97
2018-2019 Fixed Carry Forward	86,570.13	81,182.53	81,309.78
Total Indirect Costs	2,398,288.48	4,243,702.44	4,243,575.19
2018-2019 Direct Costs	38,770,823.91	36,930,797.55	36,930,797.55
2020-2021 Rate	6.19*	11.49*	11.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	42,004,563.11	39,978,672.81	39,978,672.81
Indirect costs based on rate ** multiplied by actual direct costs	2,600,082.46	4,593,549.51	4,593,549.51
2020-2021 Actual Indirect Costs	2,743,641.87	4,769,532.17	4,769,532.17
2018-2019 Fixed Carry Forward	86,570.13	81,182.53	81,309.78
Total Indirect Costs	2,657,071.74	4,688,349.64	4,688,222.39
Over/(Under) Recovery	-56,989.28	-94,800.13	-94,672.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,743,641.87	4,769,532.17	4,769,532.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-56,989.28	-94,800.13	-94,672.88
Total Projected Indirect 2022-2023 (Numerator)	2,800,631.15	4,864,332.30	4,864,205.05
Direct Costs	42,004,563.11	39,978,672.81	39,978,672.81
Rate for 2022-2023 **	6.67*	12.17*	12.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46010  
Form R0418**

Adrian Public Schools  
785 RIVERSIDE AVE STE 1  
ADRIAN, MI 49221

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,181,017.49	3,904,686.38	3,904,686.38
2018-2019 Fixed Carry Forward	409,549.24	292,210.06	287,207.98
Total Indirect Costs	771,468.25	3,612,476.32	3,617,478.40
2018-2019 Direct Costs	32,237,708.52	29,514,039.63	29,514,039.63
2020-2021 Rate	2.39*	12.24*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,342,464.55	31,768,762.60	31,768,762.60
Indirect costs based on rate ** multiplied by actual direct costs	820,784.90	3,888,496.54	3,894,850.29
2020-2021 Actual Indirect Costs	1,292,496.42	3,866,198.37	3,866,198.37
2018-2019 Fixed Carry Forward	409,549.24	292,210.06	287,207.98
Total Indirect Costs	882,947.18	3,573,988.31	3,578,990.39
Over/(Under) Recovery	-62,162.28	314,508.23	315,859.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,292,496.42	3,866,198.37	3,866,198.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-62,162.28	314,508.23	315,859.90
Total Projected Indirect 2022-2023 (Numerator)	1,354,658.70	3,551,690.14	3,550,338.47
Direct Costs	34,342,464.55	31,768,762.60	31,768,762.60
Rate for 2022-2023 **	3.94*	11.18*	11.18**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46020  
Form R0418**

Addison Community Schools  
219 NORTH COMSTOCK ST  
ADDISON, MI 49220

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	239,435.81	1,094,301.51	1,094,301.51
2018-2019 Fixed Carry Forward	-63,087.18	0.00	30,089.57
Total Indirect Costs	302,522.99	1,094,301.51	1,064,211.94
2018-2019 Direct Costs	8,347,469.52	7,492,603.82	7,492,603.82
2020-2021 Rate	3.62*	14.61*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,452,943.48	7,719,928.78	7,719,928.78
Indirect costs based on rate ** multiplied by actual direct costs	305,996.55	1,127,881.59	1,096,229.89
2020-2021 Actual Indirect Costs	243,066.38	976,081.08	976,081.08
2018-2019 Fixed Carry Forward	-63,087.18	0.00	30,089.57
Total Indirect Costs	306,153.56	976,081.08	945,991.51
Over/(Under) Recovery	-157.01	151,800.51	150,238.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	243,066.38	976,081.08	976,081.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-157.01	151,800.51	150,238.38
Total Projected Indirect 2022-2023 (Numerator)	243,223.39	824,280.57	825,842.70
Direct Costs	8,452,943.48	7,719,928.78	7,719,928.78
Rate for 2022-2023 **	2.88*	10.68*	10.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46040  
Form R0418**

Blissfield Community Schools  
630 SOUTH LANE ST  
BLISSFIELD, MI 49228

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	479,424.49	1,647,973.88	1,647,973.88
2018-2019 Fixed Carry Forward	-50,778.98	-462,442.76	-462,735.99
Total Indirect Costs	530,203.47	2,110,416.64	2,110,709.87
2018-2019 Direct Costs	10,881,788.28	9,713,238.89	9,713,238.89
2020-2021 Rate	4.87*	21.73*	21.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,281,668.43	11,138,796.88	11,138,796.88
Indirect costs based on rate ** multiplied by actual direct costs	598,117.25	1,670,819.53	2,420,460.56
2020-2021 Actual Indirect Costs	498,914.42	1,641,785.97	1,641,785.97
2018-2019 Fixed Carry Forward	-50,778.98	-462,442.76	-462,735.99
Total Indirect Costs	549,693.40	2,104,228.73	2,104,521.96
Over/(Under) Recovery	48,423.85	0.00	315,938.60

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	498,914.42	1,641,785.97	1,641,785.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	48,423.85	0.00	315,938.60
Total Projected Indirect 2022-2023 (Numerator)	450,490.57	1,641,785.97	1,325,847.37
Direct Costs	12,281,668.43	11,138,796.88	11,138,796.88
Rate for 2022-2023 **	3.67*	14.74*	11.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46050  
Form R0418**

Britton Deerfield Schools  
201 COLLEGE AVE  
BRITTON, MI 49229

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	114,924.76	717,410.98	717,410.98
2018-2019 Fixed Carry Forward	-23,051.68	-119,705.38	-119,766.25
Total Indirect Costs	137,976.44	837,116.36	837,177.23
2018-2019 Direct Costs	5,389,010.58	4,786,524.36	4,786,524.36
2020-2021 Rate	2.56*	17.49*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,303,427.18	4,642,920.46	4,642,920.46
Indirect costs based on rate ** multiplied by actual direct costs	135,767.74	696,438.07	812,046.79
2020-2021 Actual Indirect Costs	109,801.79	770,308.51	770,308.51
2018-2019 Fixed Carry Forward	-23,051.68	-119,705.38	-119,766.25
Total Indirect Costs	132,853.47	890,013.89	890,074.76
Over/(Under) Recovery	2,914.27	0.00	-78,027.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	109,801.79	770,308.51	770,308.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,914.27	0.00	-78,027.97
Total Projected Indirect 2022-2023 (Numerator)	106,887.52	770,308.51	848,336.48
Direct Costs	5,303,427.18	4,642,920.46	4,642,920.46
Rate for 2022-2023 **	2.02*	16.59*	18.27**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46060  
Form R0418**

Clinton Community Schools  
340 E MICHIGAN AVE  
CLINTON, MI 49236

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	230,497.21	1,097,381.00	1,097,381.00
2018-2019 Fixed Carry Forward	17,010.57	214,340.63	214,574.14
Total Indirect Costs	213,486.64	883,040.37	882,806.86
2018-2019 Direct Costs	10,580,223.50	9,713,339.71	9,713,339.71
2020-2021 Rate	2.02*	9.09*	9.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,169,306.18	11,245,799.38	11,245,799.38
Indirect costs based on rate ** multiplied by actual direct costs	245,819.98	1,022,243.16	1,022,243.16
2020-2021 Actual Indirect Costs	264,553.01	1,189,363.28	1,189,363.28
2018-2019 Fixed Carry Forward	17,010.57	214,340.63	214,574.14
Total Indirect Costs	247,542.44	975,022.65	974,789.14
Over/(Under) Recovery	-1,722.46	47,220.51	47,454.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	264,553.01	1,189,363.28	1,189,363.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,722.46	47,220.51	47,454.02
Total Projected Indirect 2022-2023 (Numerator)	266,275.47	1,142,142.77	1,141,909.26
Direct Costs	12,169,306.18	11,245,799.38	11,245,799.38
Rate for 2022-2023 **	2.19*	10.16*	10.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46080  
Form R0418**

Hudson Area Schools  
781 NORTH MAPLE GROVE AVE  
HUDSON, MI 49247

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	290,147.22	1,311,930.47	1,311,930.47
2018-2019 Fixed Carry Forward	30,967.36	-36,290.35	-36,863.77
Total Indirect Costs	259,179.86	1,348,220.82	1,348,794.24
2018-2019 Direct Costs	10,736,934.42	9,715,151.17	9,715,151.17
2020-2021 Rate	2.41*	13.88*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,639,089.07	11,613,046.28	11,613,046.28
Indirect costs based on rate ** multiplied by actual direct costs	304,602.05	1,611,890.82	1,611,890.82
2020-2021 Actual Indirect Costs	244,179.61	1,270,222.40	1,270,222.40
2018-2019 Fixed Carry Forward	30,967.36	-36,290.35	-36,863.77
Total Indirect Costs	213,212.25	1,306,512.75	1,307,086.17
Over/(Under) Recovery	91,389.80	305,378.07	304,804.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	244,179.61	1,270,222.40	1,270,222.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	91,389.80	305,378.07	304,804.65
Total Projected Indirect 2022-2023 (Numerator)	152,789.81	964,844.33	965,417.75
Direct Costs	12,639,089.07	11,613,046.28	11,613,046.28
Rate for 2022-2023 **	1.21*	8.31*	8.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46090  
Form R0418**

Madison School District (Lenawee)  
3498 TREAT HWY  
ADRIAN, MI 49221

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	220,895.27	1,263,224.00	1,263,224.00
2018-2019 Fixed Carry Forward	10,523.56	110,792.90	111,448.23
Total Indirect Costs	210,371.71	1,152,431.10	1,151,775.77
2018-2019 Direct Costs	17,025,344.37	15,983,015.64	15,983,015.64
2020-2021 Rate	1.24*	7.21*	7.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,698,221.63	16,552,690.41	16,552,690.41
Indirect costs based on rate ** multiplied by actual direct costs	219,457.95	1,193,448.98	1,193,448.98
2020-2021 Actual Indirect Costs	309,747.48	1,455,278.70	1,455,278.70
2018-2019 Fixed Carry Forward	10,523.56	110,792.90	111,448.23
Total Indirect Costs	299,223.92	1,344,485.80	1,343,830.47
Over/(Under) Recovery	-79,765.97	-151,036.82	-150,381.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	309,747.48	1,455,278.70	1,455,278.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-79,765.97	-151,036.82	-150,381.49
Total Projected Indirect 2022-2023 (Numerator)	389,513.45	1,606,315.52	1,605,660.19
Direct Costs	17,698,221.63	16,552,690.41	16,552,690.41
Rate for 2022-2023 **	2.20*	9.70*	9.70**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46100  
Form R0418**

Morenci Area Schools  
788 COOMER ST  
MORENCI, MI 49256

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	279,693.65	1,165,472.58	1,165,472.58
2018-2019 Fixed Carry Forward	-10,535.02	0.00	-11,601.23
Total Indirect Costs	290,228.67	1,165,472.58	1,177,073.81
2018-2019 Direct Costs	6,442,486.71	5,556,707.78	5,556,707.78
2020-2021 Rate	4.50*	20.97*	21.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,704,271.54	5,826,305.21	5,826,305.21
Indirect costs based on rate ** multiplied by actual direct costs	301,692.22	873,945.78	1,234,011.44
2020-2021 Actual Indirect Costs	336,516.10	1,214,482.43	1,214,482.43
2018-2019 Fixed Carry Forward	-10,535.02	0.00	-11,601.23
Total Indirect Costs	347,051.12	1,214,482.43	1,226,083.66
Over/(Under) Recovery	-45,358.90	0.00	7,927.78

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	336,516.10	1,214,482.43	1,214,482.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,358.90	0.00	7,927.78
Total Projected Indirect 2022-2023 (Numerator)	381,875.00	1,214,482.43	1,206,554.65
Direct Costs	6,704,271.54	5,826,305.21	5,826,305.21
Rate for 2022-2023 **	5.70*	20.84*	20.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46110  
Form R0418**

Onsted Community Schools  
10109 Slee Rd  
Onsted, MI 49265

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	403,439.90	1,577,216.59	1,577,216.59
2018-2019 Fixed Carry Forward	-33,826.55	23,100.33	23,100.33
Total Indirect Costs	437,266.45	1,554,116.26	1,554,116.26
2018-2019 Direct Costs	12,727,898.77	11,554,122.08	11,554,122.08
2020-2021 Rate	3.44*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,517,978.49	12,292,234.11	12,292,234.11
Indirect costs based on rate ** multiplied by actual direct costs	465,018.46	1,653,305.49	1,653,305.49
2020-2021 Actual Indirect Costs	416,932.98	1,642,677.36	1,642,677.36
2018-2019 Fixed Carry Forward	-33,826.55	23,100.33	23,100.33
Total Indirect Costs	450,759.53	1,619,577.03	1,619,577.03
Over/(Under) Recovery	14,258.93	33,728.46	33,728.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	416,932.98	1,642,677.36	1,642,677.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,258.93	33,728.46	33,728.46
Total Projected Indirect 2022-2023 (Numerator)	402,674.05	1,608,948.90	1,608,948.90
Direct Costs	13,517,978.49	12,292,234.11	12,292,234.11
Rate for 2022-2023 **	2.98*	13.09*	13.09**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46130  
Form R0418**

Sand Creek Community Schools  
6850 SAND CREEK HWY  
SAND CREEK, MI 49279

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	150,622.56	964,548.85	964,548.85
2018-2019 Fixed Carry Forward	-51,096.37	-71,427.53	-71,930.34
Total Indirect Costs	201,718.93	1,035,976.38	1,036,479.19
2018-2019 Direct Costs	8,221,684.79	7,407,758.50	7,407,758.50
2020-2021 Rate	2.45*	13.99*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,986,051.63	7,904,828.53	7,904,828.53
Indirect costs based on rate ** multiplied by actual direct costs	220,158.26	1,105,885.51	1,105,885.51
2020-2021 Actual Indirect Costs	247,895.70	1,329,118.80	1,329,118.80
2018-2019 Fixed Carry Forward	-51,096.37	-71,427.53	-71,930.34
Total Indirect Costs	298,992.07	1,400,546.33	1,401,049.14
Over/(Under) Recovery	-78,833.81	-294,660.82	-295,163.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	247,895.70	1,329,118.80	1,329,118.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-78,833.81	-294,660.82	-295,163.63
Total Projected Indirect 2022-2023 (Numerator)	326,729.51	1,623,779.62	1,624,282.43
Direct Costs	8,986,051.63	7,904,828.53	7,904,828.53
Rate for 2022-2023 **	3.64*	20.54*	20.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 46140  
Form R0418**

Tecumseh Public Schools  
760 BROWN ST  
TECUMSEH, MI 49286

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	815,084.81	3,872,414.63	3,872,414.63
2018-2019 Fixed Carry Forward	100,140.24	-293,996.22	-312,431.92
Total Indirect Costs	714,944.57	4,166,410.85	4,184,846.55
2018-2019 Direct Costs	27,787,242.78	24,729,912.96	24,729,912.96
2020-2021 Rate	2.57*	16.85*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,626,700.65	25,093,546.94	25,093,546.94
Indirect costs based on rate ** multiplied by actual direct costs	710,006.21	3,764,032.04	4,245,828.14
2020-2021 Actual Indirect Costs	790,123.67	3,323,277.38	3,323,277.38
2018-2019 Fixed Carry Forward	100,140.24	-293,996.22	-312,431.92
Total Indirect Costs	689,983.43	3,617,273.60	3,635,709.30
Over/(Under) Recovery	20,022.78	0.00	610,118.84

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	790,123.67	3,323,277.38	3,323,277.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,022.78	0.00	610,118.84
Total Projected Indirect 2022-2023 (Numerator)	770,100.89	3,323,277.38	2,713,158.54
Direct Costs	27,626,700.65	25,093,546.94	25,093,546.94
Rate for 2022-2023 **	2.79*	13.24*	10.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47000  
Form R0418**

Livingston ESA  
1425 WEST GRAND RIVER AVE  
HOWELL, MI 48843

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,707,139.44	3,394,616.51	3,394,616.51
2018-2019 Fixed Carry Forward	-69,838.67	-48,546.72	-48,546.72
Total Indirect Costs	2,776,978.11	3,443,163.23	3,443,163.23
2018-2019 Direct Costs	43,144,577.11	42,457,100.04	42,457,100.04
2020-2021 Rate	6.44*	8.11*	8.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	47,421,158.42	46,007,373.57	46,007,373.57
Indirect costs based on rate ** multiplied by actual direct costs	3,053,922.60	3,731,198.00	3,731,198.00
2020-2021 Actual Indirect Costs	2,910,653.18	4,324,438.03	4,324,438.03
2018-2019 Fixed Carry Forward	-69,838.67	-48,546.72	-48,546.72
Total Indirect Costs	2,980,491.85	4,372,984.75	4,372,984.75
Over/(Under) Recovery	73,430.75	-641,786.75	-641,786.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,910,653.18	4,324,438.03	4,324,438.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	73,430.75	-641,786.75	-641,786.75
Total Projected Indirect 2022-2023 (Numerator)	2,837,222.43	4,966,224.78	4,966,224.78
Direct Costs	47,421,158.42	46,007,373.57	46,007,373.57
Rate for 2022-2023 **	5.98*	10.79*	10.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47010  
Form R0418**

Brighton Area Schools  
125 S CHURCH ST  
BRIGHTON, MI 48116

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,707,259.64	6,701,967.43	6,701,967.43
2018-2019 Fixed Carry Forward	213,827.12	785,007.56	789,755.53
Total Indirect Costs	1,493,432.52	5,916,959.87	5,912,211.90
2018-2019 Direct Costs	77,096,545.36	71,809,581.01	71,809,581.01
2020-2021 Rate	1.94*	8.24*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	86,623,996.77	81,053,521.42	81,053,521.42
Indirect costs based on rate ** multiplied by actual direct costs	1,680,505.54	6,678,810.17	6,670,704.81
2020-2021 Actual Indirect Costs	1,769,749.28	7,105,582.58	7,105,582.58
2018-2019 Fixed Carry Forward	213,827.12	785,007.56	789,755.53
Total Indirect Costs	1,555,922.16	6,320,575.02	6,315,827.05
Over/(Under) Recovery	124,583.38	358,235.15	354,877.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,769,749.28	7,105,582.58	7,105,582.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	124,583.38	358,235.15	354,877.76
Total Projected Indirect 2022-2023 (Numerator)	1,645,165.90	6,747,347.43	6,750,704.82
Direct Costs	86,623,996.77	81,053,521.42	81,053,521.42
Rate for 2022-2023 **	1.90*	8.32*	8.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47030  
Form R0418**

Fowlerville Community Schools  
7677 WEST SHARPE RD STE A  
FOWLERVILLE, MI 48836

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	977,227.27	3,626,246.22	3,626,246.22
2018-2019 Fixed Carry Forward	1,846.85	0.00	-23,666.99
Total Indirect Costs	975,380.42	3,626,246.22	3,649,913.21
2018-2019 Direct Costs	27,286,013.69	24,636,994.74	24,636,994.74
2020-2021 Rate	3.57*	14.72*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,360,456.03	25,762,307.93	25,762,307.93
Indirect costs based on rate ** multiplied by actual direct costs	1,012,468.28	3,792,211.73	3,815,397.80
2020-2021 Actual Indirect Costs	1,022,219.43	3,620,367.53	3,620,367.53
2018-2019 Fixed Carry Forward	1,846.85	0.00	-23,666.99
Total Indirect Costs	1,020,372.58	3,620,367.53	3,644,034.52
Over/(Under) Recovery	-7,904.30	171,844.20	171,363.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,022,219.43	3,620,367.53	3,620,367.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,904.30	171,844.20	171,363.28
Total Projected Indirect 2022-2023 (Numerator)	1,030,123.73	3,448,523.33	3,449,004.25
Direct Costs	28,360,456.03	25,762,307.93	25,762,307.93
Rate for 2022-2023 **	3.63*	13.39*	13.39**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47060  
Form R0418**

Hartland Consolidated Schools  
9525 EAST HIGHLAND RD  
HOWELL, MI 48843

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	898,515.53	6,106,498.41	6,106,498.41
2018-2019 Fixed Carry Forward	-21,733.84	111,405.46	109,679.91
Total Indirect Costs	920,249.37	5,995,092.95	5,996,818.50
2018-2019 Direct Costs	51,636,295.42	46,310,003.54	46,310,003.54
2020-2021 Rate	1.78*	12.95*	12.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	52,756,390.96	47,398,798.51	47,398,798.51
Indirect costs based on rate ** multiplied by actual direct costs	939,063.76	6,138,144.41	6,138,144.41
2020-2021 Actual Indirect Costs	805,420.40	6,033,501.61	6,033,501.61
2018-2019 Fixed Carry Forward	-21,733.84	111,405.46	109,679.91
Total Indirect Costs	827,154.24	5,922,096.15	5,923,821.70
Over/(Under) Recovery	111,909.52	216,048.26	214,322.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	805,420.40	6,033,501.61	6,033,501.61
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	111,909.52	216,048.26	214,322.71
Total Projected Indirect 2022-2023 (Numerator)	693,510.88	5,817,453.35	5,819,178.90
Direct Costs	52,756,390.96	47,398,798.51	47,398,798.51
Rate for 2022-2023 **	1.31*	12.27*	12.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47070  
Form R0418**

Howell Public Schools  
411 NORTH HIGHLANDER WAY  
HOWELL, MI 48843

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,441,693.37	8,470,338.92	8,470,338.92
2018-2019 Fixed Carry Forward	86,123.05	-304,859.26	-305,304.50
Total Indirect Costs	2,355,570.32	8,775,198.18	8,775,643.42
2018-2019 Direct Costs	61,306,031.51	55,134,906.52	55,134,906.52
2020-2021 Rate	3.84*	15.92*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	66,285,096.58	61,839,263.59	61,839,263.59
Indirect costs based on rate ** multiplied by actual direct costs	2,545,347.71	9,275,889.54	9,844,810.76
2020-2021 Actual Indirect Costs	2,564,040.76	8,244,976.75	8,244,976.75
2018-2019 Fixed Carry Forward	86,123.05	-304,859.26	-305,304.50
Total Indirect Costs	2,477,917.71	8,549,836.01	8,550,281.25
Over/(Under) Recovery	67,430.00	0.00	1,294,529.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,564,040.76	8,244,976.75	8,244,976.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	67,430.00	0.00	1,294,529.51
Total Projected Indirect 2022-2023 (Numerator)	2,496,610.76	8,244,976.75	6,950,447.24
Direct Costs	66,285,096.58	61,839,263.59	61,839,263.59
Rate for 2022-2023 **	3.77*	13.33*	11.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47080  
Form R0418**

Pinckney Community Schools  
2130 EAST M 36  
PINCKNEY, MI 48169

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,135,203.75	4,272,869.21	4,272,869.21
2018-2019 Fixed Carry Forward	-145,738.68	0.00	-508,056.31
Total Indirect Costs	1,280,942.43	4,272,869.21	4,780,925.52
2018-2019 Direct Costs	27,268,765.57	24,131,100.11	24,131,100.11
2020-2021 Rate	4.70*	17.71*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	24,934,600.56	22,105,190.50	22,105,190.50
Indirect costs based on rate ** multiplied by actual direct costs	1,171,926.23	3,315,778.58	4,379,038.24
2020-2021 Actual Indirect Costs	1,128,361.08	3,957,771.14	3,957,771.14
2018-2019 Fixed Carry Forward	-145,738.68	0.00	-508,056.31
Total Indirect Costs	1,274,099.76	3,957,771.14	4,465,827.45
Over/(Under) Recovery	-102,173.53	0.00	-86,789.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,128,361.08	3,957,771.14	3,957,771.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-102,173.53	0.00	-86,789.21
Total Projected Indirect 2022-2023 (Numerator)	1,230,534.61	3,957,771.14	4,044,560.35
Direct Costs	24,934,600.56	22,105,190.50	22,105,190.50
Rate for 2022-2023 **	4.94*	17.90*	18.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47900  
Form R0418**

Light of the World Academy  
550 E. Hamburg  
Pinckney, MI 48169

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	150,676.00	304,294.00	304,294.00
2018-2019 Fixed Carry Forward	-74.66	0.00	1,159.64
Total Indirect Costs	150,750.66	304,294.00	303,134.36
2018-2019 Direct Costs	1,697,873.00	1,544,255.00	1,544,255.00
2020-2021 Rate	8.88*	19.70*	19.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,779,120.00	1,629,844.00	1,629,844.00
Indirect costs based on rate ** multiplied by actual direct costs	157,985.86	244,476.60	319,938.38
2020-2021 Actual Indirect Costs	126,487.00	275,763.00	275,763.00
2018-2019 Fixed Carry Forward	-74.66	0.00	1,159.64
Total Indirect Costs	126,561.66	275,763.00	274,603.36
Over/(Under) Recovery	31,424.20	0.00	45,335.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	126,487.00	275,763.00	275,763.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	31,424.20	0.00	45,335.02
Total Projected Indirect 2022-2023 (Numerator)	95,062.80	275,763.00	230,427.98
Direct Costs	1,779,120.00	1,629,844.00	1,629,844.00
Rate for 2022-2023 **	5.34*	16.92*	14.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47901  
Form R0418**

Kensington Woods Schools  
9501 Pettys Road  
Lakeland, MI 48143

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	14,021.38	223,826.10	223,826.10
2018-2019 Fixed Carry Forward	9,724.97	0.00	-7,504.59
Total Indirect Costs	4,296.41	223,826.10	231,330.69
2018-2019 Direct Costs	1,100,383.18	890,578.46	890,578.46
2020-2021 Rate	0.39*	25.13*	25.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,126,024.00	921,175.00	921,175.00
Indirect costs based on rate ** multiplied by actual direct costs	4,391.49	138,176.25	230,293.75
2020-2021 Actual Indirect Costs	13,577.00	218,426.00	218,426.00
2018-2019 Fixed Carry Forward	9,724.97	0.00	-7,504.59
Total Indirect Costs	3,852.03	218,426.00	225,930.59
Over/(Under) Recovery	539.46	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	13,577.00	218,426.00	218,426.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	539.46	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	13,037.54	218,426.00	218,426.00
Direct Costs	1,126,024.00	921,175.00	921,175.00
Rate for 2022-2023 **	1.16*	23.71*	23.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47902  
Form R0418**

Charyl Stockwell Academy  
9758 EAST HIGHLAND RD  
HOWELL, MI 48843

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	78,989.00	960,004.00	960,004.00
2018-2019 Fixed Carry Forward	79,740.42	136,928.93	128,165.07
Total Indirect Costs	-751.42	823,075.07	831,838.93
2018-2019 Direct Costs	8,818,301.01	7,937,286.01	7,937,286.01
2020-2021 Rate	0.00*	10.37*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,619,008.00	9,383,032.00	9,383,032.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	973,020.42	983,341.75
2020-2021 Actual Indirect Costs	62,626.00	1,298,602.00	1,298,602.00
2018-2019 Fixed Carry Forward	79,740.42	136,928.93	128,165.07
Total Indirect Costs	-17,114.42	1,161,673.07	1,170,436.93
Over/(Under) Recovery	0.00	-188,652.65	-187,095.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	62,626.00	1,298,602.00	1,298,602.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-188,652.65	-187,095.18
Total Projected Indirect 2022-2023 (Numerator)	62,626.00	1,487,254.65	1,485,697.18
Direct Costs	10,619,008.00	9,383,032.00	9,383,032.00
Rate for 2022-2023 **	0.59*	15.85*	15.83**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 47903  
Form R0418**

FlexTech High School  
7707 Conference Center Road  
Brighton, MI 48114

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	47,173.00	197,014.00	197,014.00
2018-2019 Fixed Carry Forward	53,363.03	0.00	131,968.66
Total Indirect Costs	-6,190.03	197,014.00	65,045.34
2018-2019 Direct Costs	1,858,337.00	1,708,496.00	1,708,496.00
2020-2021 Rate	0.00*	11.53*	3.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,046,535.00	1,906,931.00	1,906,931.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	219,869.14	72,654.07
2020-2021 Actual Indirect Costs	36,548.00	176,152.00	176,152.00
2018-2019 Fixed Carry Forward	53,363.03	0.00	131,968.66
Total Indirect Costs	-16,815.03	176,152.00	44,183.34
Over/(Under) Recovery	0.00	43,717.14	28,470.73

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	36,548.00	176,152.00	176,152.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	43,717.14	28,470.73
Total Projected Indirect 2022-2023 (Numerator)	36,548.00	132,434.86	147,681.27
Direct Costs	2,046,535.00	1,906,931.00	1,906,931.00
Rate for 2022-2023 **	1.79*	6.94*	7.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 48040  
Form R0418**

Tahquamenon Area Schools  
700 NEWBERRY AVE  
NEWBERRY, MI 49868

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	322,130.72	898,199.50	898,199.50
2018-2019 Fixed Carry Forward	-34,079.38	-73,124.52	-72,797.45
Total Indirect Costs	356,210.10	971,324.02	970,996.95
2018-2019 Direct Costs	6,615,851.20	6,039,782.42	6,039,782.42
2020-2021 Rate	5.38*	16.08*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,723,112.14	6,086,547.38	6,086,547.38
Indirect costs based on rate ** multiplied by actual direct costs	361,703.43	912,982.11	978,716.82
2020-2021 Actual Indirect Costs	382,111.33	1,018,676.09	1,018,676.09
2018-2019 Fixed Carry Forward	-34,079.38	-73,124.52	-72,797.45
Total Indirect Costs	416,190.71	1,091,800.61	1,091,473.54
Over/(Under) Recovery	-54,487.28	0.00	-112,756.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	382,111.33	1,018,676.09	1,018,676.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-54,487.28	0.00	-112,756.72
Total Projected Indirect 2022-2023 (Numerator)	436,598.61	1,018,676.09	1,131,432.81
Direct Costs	6,723,112.14	6,086,547.38	6,086,547.38
Rate for 2022-2023 **	6.49*	16.74*	18.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49010  
Form R0418**

St. Ignace Area Schools  
W429 PORTAGE ST  
SAINT IGNACE, MI 49781

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,597.19	664,958.36	664,958.36
2018-2019 Fixed Carry Forward	37,269.19	-60,362.62	-60,097.42
Total Indirect Costs	50,328.00	725,320.98	725,055.78
2018-2019 Direct Costs	5,771,804.92	5,194,443.75	5,194,443.75
2020-2021 Rate	0.87*	13.96*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,089,341.89	5,535,693.97	5,535,693.97
Indirect costs based on rate ** multiplied by actual direct costs	52,977.27	772,782.88	772,782.88
2020-2021 Actual Indirect Costs	83,786.90	637,434.82	637,434.82
2018-2019 Fixed Carry Forward	37,269.19	-60,362.62	-60,097.42
Total Indirect Costs	46,517.71	697,797.44	697,532.24
Over/(Under) Recovery	6,459.56	74,985.44	75,250.64

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	83,786.90	637,434.82	637,434.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,459.56	74,985.44	75,250.64
Total Projected Indirect 2022-2023 (Numerator)	77,327.34	562,449.38	562,184.18
Direct Costs	6,089,341.89	5,535,693.97	5,535,693.97
Rate for 2022-2023 **	1.27*	10.16*	10.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49020  
Form R0418**

Bois Blanc Pines School District  
P.O. Box 876  
Pointe Aux Pins, MI 49775

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	33,511.44	42,045.21	42,045.21
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	33,511.44	42,045.21	42,045.21
2018-2019 Direct Costs	131,593.34	123,059.57	123,059.57
2020-2021 Rate	25.47*	34.17*	34.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	182,541.75	167,121.91	167,121.91
Indirect costs based on rate ** multiplied by actual direct costs	27,381.26	25,068.29	41,780.48
2020-2021 Actual Indirect Costs	21,675.00	37,094.84	37,094.84
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,675.00	37,094.84	37,094.84
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	21,675.00	37,094.84	37,094.84
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	21,675.00	37,094.84	37,094.84
Direct Costs	182,541.75	167,121.91	167,121.91
Rate for 2022-2023 **	11.87*	22.20*	22.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49040  
Form R0418**

Les Cheneaux Community Schools  
P.O. Box 366  
Cedarville, MI 49719

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	207,882.06	603,903.31	603,903.31
2018-2019 Fixed Carry Forward	-249.06	0.00	-1,820.18
Total Indirect Costs	208,131.12	603,903.31	605,723.49
2018-2019 Direct Costs	3,066,012.96	2,669,991.71	2,669,991.71
2020-2021 Rate	6.79*	22.62*	22.69**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,186,634.19	2,724,849.84	2,724,849.84
Indirect costs based on rate ** multiplied by actual direct costs	216,372.46	408,727.48	618,268.43
2020-2021 Actual Indirect Costs	267,701.54	844,810.33	844,810.33
2018-2019 Fixed Carry Forward	-249.06	0.00	-1,820.18
Total Indirect Costs	267,950.60	844,810.33	846,630.51
Over/(Under) Recovery	-51,578.14	0.00	-228,362.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	267,701.54	844,810.33	844,810.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-51,578.14	0.00	-228,362.08
Total Projected Indirect 2022-2023 (Numerator)	319,279.68	844,810.33	1,073,172.41
Direct Costs	3,186,634.19	2,724,849.84	2,724,849.84
Rate for 2022-2023 **	10.02*	31.00*	39.38**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49055  
Form R0418**

Engadine Consolidated Schools  
W13920 MELVILLE ST  
ENGADINE, MI 49827

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	172,071.18	582,886.39	582,886.39
2018-2019 Fixed Carry Forward	-35,275.73	0.00	83,886.46
Total Indirect Costs	207,346.91	582,886.39	498,999.93
2018-2019 Direct Costs	4,662,389.07	4,251,573.86	4,251,573.86
2020-2021 Rate	4.45*	13.71*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,473,507.14	4,032,315.03	4,032,315.03
Indirect costs based on rate ** multiplied by actual direct costs	199,071.07	552,830.39	473,393.78
2020-2021 Actual Indirect Costs	218,557.18	659,749.29	659,749.29
2018-2019 Fixed Carry Forward	-35,275.73	0.00	83,886.46
Total Indirect Costs	253,832.91	659,749.29	575,862.83
Over/(Under) Recovery	-54,761.84	-106,918.90	-102,469.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,557.18	659,749.29	659,749.29
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-54,761.84	-106,918.90	-102,469.05
Total Projected Indirect 2022-2023 (Numerator)	273,319.02	766,668.19	762,218.34
Direct Costs	4,473,507.14	4,032,315.03	4,032,315.03
Rate for 2022-2023 **	6.11*	19.01*	18.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49070  
Form R0418**

Moran Township School District  
W1828 GROS CAP RD  
SAINT IGNACE, MI 49781

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	82,695.38	272,823.43	272,823.43
2018-2019 Fixed Carry Forward	-21,717.26	0.00	0.00
Total Indirect Costs	104,412.64	272,823.43	272,823.43
2018-2019 Direct Costs	1,595,980.09	1,405,852.04	1,405,852.04
2020-2021 Rate	6.54*	19.41*	19.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,786,027.26	1,544,992.58	1,544,992.58
Indirect costs based on rate ** multiplied by actual direct costs	116,806.18	231,748.89	299,883.06
2020-2021 Actual Indirect Costs	104,968.08	346,002.76	346,002.76
2018-2019 Fixed Carry Forward	-21,717.26	0.00	0.00
Total Indirect Costs	126,685.34	346,002.76	346,002.76
Over/(Under) Recovery	-9,879.16	0.00	-46,119.70

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	104,968.08	346,002.76	346,002.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-9,879.16	0.00	-46,119.70
Total Projected Indirect 2022-2023 (Numerator)	114,847.24	346,002.76	392,122.46
Direct Costs	1,786,027.26	1,544,992.58	1,544,992.58
Rate for 2022-2023 **	6.43*	22.40*	25.38**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49110  
Form R0418**

Mackinac Island Public Schools  
P.O. Box 340  
Mackinac Island, MI 49757

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	63,296.62	491,019.96	491,019.96
2018-2019 Fixed Carry Forward	-17,065.22	0.00	0.00
Total Indirect Costs	80,361.84	491,019.96	491,019.96
2018-2019 Direct Costs	1,823,442.15	1,395,718.81	1,395,718.81
2020-2021 Rate	4.41*	35.18*	35.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,864,069.83	1,453,009.26	1,453,009.26
Indirect costs based on rate ** multiplied by actual direct costs	82,205.48	217,951.39	363,252.32
2020-2021 Actual Indirect Costs	95,222.64	506,283.21	506,283.21
2018-2019 Fixed Carry Forward	-17,065.22	0.00	0.00
Total Indirect Costs	112,287.86	506,283.21	506,283.21
Over/(Under) Recovery	-30,082.38	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	95,222.64	506,283.21	506,283.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-30,082.38	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	125,305.02	506,283.21	506,283.21
Direct Costs	1,864,069.83	1,453,009.26	1,453,009.26
Rate for 2022-2023 **	6.72*	34.84*	34.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 49901  
Form R0418**

Three Lakes Academy  
W17540 Main Street  
CURTIS, MI 49820

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	80,961.10	194,032.46	194,032.46
2018-2019 Fixed Carry Forward	11,116.28	0.00	26,775.05
Total Indirect Costs	69,844.82	194,032.46	167,257.41
2018-2019 Direct Costs	1,356,432.40	1,243,361.04	1,243,361.04
2020-2021 Rate	5.15*	15.61*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,245,653.60	1,148,773.79	1,148,773.79
Indirect costs based on rate ** multiplied by actual direct costs	64,151.16	172,316.07	154,510.07
2020-2021 Actual Indirect Costs	101,156.64	198,036.45	198,036.45
2018-2019 Fixed Carry Forward	11,116.28	0.00	26,775.05
Total Indirect Costs	90,040.36	198,036.45	171,261.40
Over/(Under) Recovery	-25,889.20	0.00	-16,751.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	101,156.64	198,036.45	198,036.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-25,889.20	0.00	-16,751.33
Total Projected Indirect 2022-2023 (Numerator)	127,045.84	198,036.45	214,787.78
Direct Costs	1,245,653.60	1,148,773.79	1,148,773.79
Rate for 2022-2023 **	10.20*	17.24*	18.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50000  
Form R0418**

Macomb ISD  
44001 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,113,063.74	12,535,962.36	12,535,962.36
2018-2019 Fixed Carry Forward	-543,273.06	-1,110,220.18	-1,110,220.18
Total Indirect Costs	5,656,336.80	13,646,182.54	13,646,182.54
2018-2019 Direct Costs	127,232,885.07	119,809,986.45	119,809,986.45
2020-2021 Rate	4.45*	11.39*	11.39**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	134,589,665.85	125,959,669.39	125,959,669.39
Indirect costs based on rate ** multiplied by actual direct costs	5,989,240.13	14,346,806.34	14,346,806.34
2020-2021 Actual Indirect Costs	6,036,756.13	14,666,752.59	14,666,752.59
2018-2019 Fixed Carry Forward	-543,273.06	-1,110,220.18	-1,110,220.18
Total Indirect Costs	6,580,029.19	15,776,972.77	15,776,972.77
Over/(Under) Recovery	-590,789.06	-1,430,166.43	-1,430,166.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,036,756.13	14,666,752.59	14,666,752.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-590,789.06	-1,430,166.43	-1,430,166.43
Total Projected Indirect 2022-2023 (Numerator)	6,627,545.19	16,096,919.02	16,096,919.02
Direct Costs	134,589,665.85	125,959,669.39	125,959,669.39
Rate for 2022-2023 **	4.92*	12.78*	12.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50010  
Form R0418**

Center Line Public Schools  
26400 Arsenal  
Center Line, MI 48015

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,274,338.59	4,352,514.15	4,352,514.15
2018-2019 Fixed Carry Forward	-114,911.30	-135,902.18	-161,214.41
Total Indirect Costs	1,389,249.89	4,488,416.33	4,513,728.56
2018-2019 Direct Costs	32,319,590.05	29,241,414.49	29,241,414.49
2020-2021 Rate	4.30*	15.35*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,830,088.92	28,911,588.43	28,911,588.43
Indirect costs based on rate ** multiplied by actual direct costs	1,368,693.82	4,336,738.26	4,463,949.25
2020-2021 Actual Indirect Costs	1,407,456.17	4,329,080.20	4,329,080.20
2018-2019 Fixed Carry Forward	-114,911.30	-135,902.18	-161,214.41
Total Indirect Costs	1,522,367.47	4,464,982.38	4,490,294.61
Over/(Under) Recovery	-153,673.65	0.00	-26,345.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,407,456.17	4,329,080.20	4,329,080.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-153,673.65	0.00	-26,345.36
Total Projected Indirect 2022-2023 (Numerator)	1,561,129.82	4,329,080.20	4,355,425.56
Direct Costs	31,830,088.92	28,911,588.43	28,911,588.43
Rate for 2022-2023 **	4.90*	14.97*	15.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50020  
Form R0418**

Eastpointe Community Schools  
24685 KELLY RD  
EASTPOINTE, MI 48021

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,288,646.05	4,727,085.80	4,727,085.80
2018-2019 Fixed Carry Forward	-128,609.03	0.00	-638,477.26
Total Indirect Costs	1,417,255.08	4,727,085.80	5,365,563.06
2018-2019 Direct Costs	30,417,564.74	26,979,124.99	26,979,124.99
2020-2021 Rate	4.66*	17.52*	19.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,800,647.30	25,121,672.47	25,121,672.47
Indirect costs based on rate ** multiplied by actual direct costs	1,295,510.16	3,768,250.87	4,996,700.65
2020-2021 Actual Indirect Costs	1,394,006.98	4,072,981.81	4,072,981.81
2018-2019 Fixed Carry Forward	-128,609.03	0.00	-638,477.26
Total Indirect Costs	1,522,616.01	4,072,981.81	4,711,459.07
Over/(Under) Recovery	-227,105.85	0.00	285,241.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,394,006.98	4,072,981.81	4,072,981.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-227,105.85	0.00	285,241.58
Total Projected Indirect 2022-2023 (Numerator)	1,621,112.83	4,072,981.81	3,787,740.23
Direct Costs	27,800,647.30	25,121,672.47	25,121,672.47
Rate for 2022-2023 **	5.83*	16.21*	15.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50030  
Form R0418**

Roseville Community Schools  
18975 CHURCH ST  
ROSEVILLE, MI 48066

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,007,262.90	7,273,942.54	7,273,942.54
2018-2019 Fixed Carry Forward	69,051.66	0.00	-55,235.03
Total Indirect Costs	1,938,211.24	7,273,942.54	7,329,177.57
2018-2019 Direct Costs	50,560,772.65	45,119,063.01	45,119,063.01
2020-2021 Rate	3.83*	16.12*	16.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	51,182,588.23	45,718,874.35	45,718,874.35
Indirect costs based on rate ** multiplied by actual direct costs	1,960,293.13	6,857,831.15	7,424,745.19
2020-2021 Actual Indirect Costs	2,144,037.45	7,418,540.72	7,418,540.72
2018-2019 Fixed Carry Forward	69,051.66	0.00	-55,235.03
Total Indirect Costs	2,074,985.79	7,418,540.72	7,473,775.75
Over/(Under) Recovery	-114,692.66	0.00	-49,030.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,144,037.45	7,418,540.72	7,418,540.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-114,692.66	0.00	-49,030.56
Total Projected Indirect 2022-2023 (Numerator)	2,258,730.11	7,418,540.72	7,467,571.28
Direct Costs	51,182,588.23	45,718,874.35	45,718,874.35
Rate for 2022-2023 **	4.41*	16.23*	16.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50040  
Form R0418**

Anchor Bay School District  
5201 COUNTY LINE RD  
CASCO, MI 48064

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	780,293.57	6,704,524.68	6,704,524.68
2018-2019 Fixed Carry Forward	-216,228.67	-251,677.28	-249,391.35
Total Indirect Costs	996,522.24	6,956,201.96	6,953,916.03
2018-2019 Direct Costs	61,030,051.46	54,945,511.97	54,945,511.97
2020-2021 Rate	1.63*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	65,024,566.85	59,301,582.24	59,301,582.24
Indirect costs based on rate ** multiplied by actual direct costs	1,059,900.44	7,507,580.31	7,507,580.31
2020-2021 Actual Indirect Costs	871,312.54	6,451,984.63	6,451,984.63
2018-2019 Fixed Carry Forward	-216,228.67	-251,677.28	-249,391.35
Total Indirect Costs	1,087,541.21	6,703,661.91	6,701,375.98
Over/(Under) Recovery	-27,640.77	803,918.40	806,204.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	871,312.54	6,451,984.63	6,451,984.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-27,640.77	803,918.40	806,204.33
Total Projected Indirect 2022-2023 (Numerator)	898,953.31	5,648,066.23	5,645,780.30
Direct Costs	65,024,566.85	59,301,582.24	59,301,582.24
Rate for 2022-2023 **	1.38*	9.52*	9.52**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50050  
Form R0418**

Armada Area Schools  
74500 BURK ST  
ARMADA, MI 48005

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	785,240.58	2,148,625.71	2,148,625.71
2018-2019 Fixed Carry Forward	80,127.92	0.00	521,742.06
Total Indirect Costs	705,112.66	2,148,625.71	1,626,883.65
2018-2019 Direct Costs	16,635,568.73	15,272,183.60	15,272,183.60
2020-2021 Rate	4.24*	14.07*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,844,319.15	17,251,701.56	17,251,701.56
Indirect costs based on rate ** multiplied by actual direct costs	798,999.13	2,427,314.41	1,837,306.22
2020-2021 Actual Indirect Costs	944,400.34	2,537,017.93	2,537,017.93
2018-2019 Fixed Carry Forward	80,127.92	0.00	521,742.06
Total Indirect Costs	864,272.42	2,537,017.93	2,015,275.87
Over/(Under) Recovery	-65,273.29	-109,703.52	-177,969.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	944,400.34	2,537,017.93	2,537,017.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-65,273.29	-109,703.52	-177,969.65
Total Projected Indirect 2022-2023 (Numerator)	1,009,673.63	2,646,721.45	2,714,987.58
Direct Costs	18,844,319.15	17,251,701.56	17,251,701.56
Rate for 2022-2023 **	5.36*	15.34*	15.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50070  
Form R0418**

Clintondale Community Schools  
35100 LITTLE MACK AVE  
CLINTON TOWNSHIP, MI 48035

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,070,576.73	3,486,894.14	3,486,894.14
2018-2019 Fixed Carry Forward	-145,812.98	-279,765.40	-279,946.45
Total Indirect Costs	1,216,389.71	3,766,659.54	3,766,840.59
2018-2019 Direct Costs	28,787,053.46	26,370,736.05	26,370,736.05
2020-2021 Rate	4.23*	14.28*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	30,482,446.02	28,245,573.93	28,245,573.93
Indirect costs based on rate ** multiplied by actual direct costs	1,289,407.47	4,033,467.96	4,033,467.96
2020-2021 Actual Indirect Costs	785,350.26	3,022,222.35	3,022,222.35
2018-2019 Fixed Carry Forward	-145,812.98	-279,765.40	-279,946.45
Total Indirect Costs	931,163.24	3,301,987.75	3,302,168.80
Over/(Under) Recovery	119,414.74	731,480.21	731,299.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	785,350.26	3,022,222.35	3,022,222.35
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	119,414.74	731,480.21	731,299.16
Total Projected Indirect 2022-2023 (Numerator)	665,935.52	2,290,742.14	2,290,923.19
Direct Costs	30,482,446.02	28,245,573.93	28,245,573.93
Rate for 2022-2023 **	2.18*	8.11*	8.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50080  
Form R0418**

Chippewa Valley Schools  
19120 CASS AVE  
CLINTON TOWNSHIP, MI 48038

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,088,429.94	16,758,646.23	16,758,646.23
2018-2019 Fixed Carry Forward	-146,378.01	-257,487.93	-254,414.49
Total Indirect Costs	5,234,807.95	17,016,134.16	17,013,060.72
2018-2019 Direct Costs	154,728,611.04	142,986,879.57	142,986,879.57
2020-2021 Rate	3.38*	11.90*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	166,336,480.55	154,525,852.47	154,525,852.47
Indirect costs based on rate ** multiplied by actual direct costs	5,622,173.04	18,388,576.44	18,388,576.44
2020-2021 Actual Indirect Costs	5,258,319.20	16,833,269.97	16,833,269.97
2018-2019 Fixed Carry Forward	-146,378.01	-257,487.93	-254,414.49
Total Indirect Costs	5,404,697.21	17,090,757.90	17,087,684.46
Over/(Under) Recovery	217,475.83	1,297,818.54	1,300,891.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	5,258,319.20	16,833,269.97	16,833,269.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	217,475.83	1,297,818.54	1,300,891.98
Total Projected Indirect 2022-2023 (Numerator)	5,040,843.37	15,535,451.43	15,532,377.99
Direct Costs	166,336,480.55	154,525,852.47	154,525,852.47
Rate for 2022-2023 **	3.03*	10.05*	10.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50090  
Form R0418**

Fitzgerald Public Schools  
23200 RYAN RD  
WARREN, MI 48091

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,528,331.39	4,200,471.01	4,200,471.01
2018-2019 Fixed Carry Forward	-293,503.96	-401,952.87	-402,190.76
Total Indirect Costs	1,821,835.35	4,602,423.88	4,602,661.77
2018-2019 Direct Costs	28,268,623.04	25,596,483.42	25,596,483.42
2020-2021 Rate	6.44*	17.98*	17.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,380,188.95	26,743,987.80	26,743,987.80
Indirect costs based on rate ** multiplied by actual direct costs	1,892,084.17	4,011,598.17	4,808,569.01
2020-2021 Actual Indirect Costs	1,322,540.30	3,958,741.45	3,958,741.45
2018-2019 Fixed Carry Forward	-293,503.96	-401,952.87	-402,190.76
Total Indirect Costs	1,616,044.26	4,360,694.32	4,360,932.21
Over/(Under) Recovery	276,039.91	0.00	447,636.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,322,540.30	3,958,741.45	3,958,741.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	276,039.91	0.00	447,636.80
Total Projected Indirect 2022-2023 (Numerator)	1,046,500.39	3,958,741.45	3,511,104.65
Direct Costs	29,380,188.95	26,743,987.80	26,743,987.80
Rate for 2022-2023 **	3.56*	14.80*	13.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50100  
Form R0418**

Fraser Public Schools  
33466 GARFIELD RD  
FRASER, MI 48026

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,620,779.48	6,712,225.59	6,712,225.59
2018-2019 Fixed Carry Forward	-79,326.98	-121,792.03	-124,048.07
Total Indirect Costs	1,700,106.46	6,834,017.62	6,836,273.66
2018-2019 Direct Costs	54,889,288.39	49,598,632.28	49,598,632.28
2020-2021 Rate	3.10*	13.78*	13.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	57,183,102.08	51,396,823.60	51,396,823.60
Indirect costs based on rate ** multiplied by actual direct costs	1,772,676.16	7,082,482.29	7,082,482.29
2020-2021 Actual Indirect Costs	1,741,521.34	7,336,445.57	7,336,445.57
2018-2019 Fixed Carry Forward	-79,326.98	-121,792.03	-124,048.07
Total Indirect Costs	1,820,848.32	7,458,237.60	7,460,493.64
Over/(Under) Recovery	-48,172.16	-375,755.31	-378,011.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,741,521.34	7,336,445.57	7,336,445.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-48,172.16	-375,755.31	-378,011.35
Total Projected Indirect 2022-2023 (Numerator)	1,789,693.50	7,712,200.88	7,714,456.92
Direct Costs	57,183,102.08	51,396,823.60	51,396,823.60
Rate for 2022-2023 **	3.13*	15.01*	15.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50120  
Form R0418**

Lake Shore Public Schools (Macomb)  
28850 HARPER AVE  
SAINT CLAIR SHORES, MI 48081

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,525,424.47	5,842,909.89	5,842,909.89
2018-2019 Fixed Carry Forward	-74,836.74	-580,836.10	-579,666.62
Total Indirect Costs	1,600,261.21	6,423,745.99	6,422,576.51
2018-2019 Direct Costs	42,046,870.85	37,532,623.29	37,532,623.29
2020-2021 Rate	3.81*	17.12*	17.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	42,573,480.37	38,178,240.76	38,178,240.76
Indirect costs based on rate ** multiplied by actual direct costs	1,622,049.60	5,726,736.11	6,532,296.99
2020-2021 Actual Indirect Costs	1,800,247.56	5,972,386.77	5,972,386.77
2018-2019 Fixed Carry Forward	-74,836.74	-580,836.10	-579,666.62
Total Indirect Costs	1,875,084.30	6,553,222.87	6,552,053.39
Over/(Under) Recovery	-253,034.70	0.00	-19,756.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,800,247.56	5,972,386.77	5,972,386.77
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-253,034.70	0.00	-19,756.40
Total Projected Indirect 2022-2023 (Numerator)	2,053,282.26	5,972,386.77	5,992,143.17
Direct Costs	42,573,480.37	38,178,240.76	38,178,240.76
Rate for 2022-2023 **	4.82*	15.64*	15.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50130  
Form R0418**

Lakeview Public Schools (Macomb)  
27575 Harper Ave  
SAINT CLAIR SHORES, MI 48081

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	796,490.99	4,100,068.38	4,100,068.38
2018-2019 Fixed Carry Forward	-181,362.75	-370,895.24	-371,394.85
Total Indirect Costs	977,853.74	4,470,963.62	4,471,463.23
2018-2019 Direct Costs	42,094,549.13	38,622,858.01	38,622,858.01
2020-2021 Rate	2.32*	11.58*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	50,629,265.96	46,632,096.46	46,632,096.46
Indirect costs based on rate ** multiplied by actual direct costs	1,174,598.97	5,399,996.77	5,399,996.77
2020-2021 Actual Indirect Costs	1,049,716.36	4,901,880.99	4,901,880.99
2018-2019 Fixed Carry Forward	-181,362.75	-370,895.24	-371,394.85
Total Indirect Costs	1,231,079.11	5,272,776.23	5,273,275.84
Over/(Under) Recovery	-56,480.14	127,220.54	126,720.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,049,716.36	4,901,880.99	4,901,880.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-56,480.14	127,220.54	126,720.93
Total Projected Indirect 2022-2023 (Numerator)	1,106,196.50	4,774,660.45	4,775,160.06
Direct Costs	50,629,265.96	46,632,096.46	46,632,096.46
Rate for 2022-2023 **	2.18*	10.24*	10.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50140  
Form R0418**

L'Anse Creuse Public Schools  
24076 F.V. Pankow Blvd.  
Clinton Township, MI 48036

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,414,807.17	13,594,710.08	13,594,710.08
2018-2019 Fixed Carry Forward	644,898.07	-160,171.43	-156,235.37
Total Indirect Costs	2,769,909.10	13,754,881.51	13,750,945.45
2018-2019 Direct Costs	109,323,493.23	98,935,507.61	98,935,507.61
2020-2021 Rate	2.53*	13.90*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	111,933,525.06	102,067,111.26	102,067,111.26
Indirect costs based on rate ** multiplied by actual direct costs	2,831,918.18	14,187,328.47	14,187,328.47
2020-2021 Actual Indirect Costs	3,561,696.22	13,194,387.02	13,194,387.02
2018-2019 Fixed Carry Forward	644,898.07	-160,171.43	-156,235.37
Total Indirect Costs	2,916,798.15	13,354,558.45	13,350,622.39
Over/(Under) Recovery	-84,879.97	832,770.02	836,706.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,561,696.22	13,194,387.02	13,194,387.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-84,879.97	832,770.02	836,706.08
Total Projected Indirect 2022-2023 (Numerator)	3,646,576.19	12,361,617.00	12,357,680.94
Direct Costs	111,933,525.06	102,067,111.26	102,067,111.26
Rate for 2022-2023 **	3.26*	12.11*	12.11**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50160  
Form R0418**

Mount Clemens Community School District  
167 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	601,341.04	2,293,055.05	2,293,055.05
2018-2019 Fixed Carry Forward	15,277.65	0.00	-360,480.49
Total Indirect Costs	586,063.39	2,293,055.05	2,653,535.54
2018-2019 Direct Costs	13,397,192.89	11,705,478.88	11,705,478.88
2020-2021 Rate	4.37*	19.59*	22.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,416,666.91	12,802,462.78	12,802,462.78
Indirect costs based on rate ** multiplied by actual direct costs	630,008.34	1,920,369.42	2,902,318.31
2020-2021 Actual Indirect Costs	753,184.09	2,367,388.22	2,367,388.22
2018-2019 Fixed Carry Forward	15,277.65	0.00	-360,480.49
Total Indirect Costs	737,906.44	2,367,388.22	2,727,868.71
Over/(Under) Recovery	-107,898.10	0.00	58,149.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	753,184.09	2,367,388.22	2,367,388.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-107,898.10	0.00	58,149.87
Total Projected Indirect 2022-2023 (Numerator)	861,082.19	2,367,388.22	2,309,238.35
Direct Costs	14,416,666.91	12,802,462.78	12,802,462.78
Rate for 2022-2023 **	5.97*	18.49*	18.04**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50170  
Form R0418**

New Haven Community Schools  
P.O. Box 482000  
New Haven, MI 48048

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	491,616.31	2,186,329.61	2,186,329.61
2018-2019 Fixed Carry Forward	-176,527.78	-597,907.79	-597,469.15
Total Indirect Costs	668,144.09	2,784,237.40	2,783,798.76
2018-2019 Direct Costs	12,543,590.72	10,848,877.42	10,848,877.42
2020-2021 Rate	5.33*	25.66*	25.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,465,054.75	13,016,200.11	13,016,200.11
Indirect costs based on rate ** multiplied by actual direct costs	770,987.42	1,952,430.02	3,254,050.03
2020-2021 Actual Indirect Costs	562,193.04	2,011,047.68	2,011,047.68
2018-2019 Fixed Carry Forward	-176,527.78	-597,907.79	-597,469.15
Total Indirect Costs	738,720.82	2,608,955.47	2,608,516.83
Over/(Under) Recovery	32,266.60	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	562,193.04	2,011,047.68	2,011,047.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	32,266.60	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	529,926.44	2,011,047.68	2,011,047.68
Direct Costs	14,465,054.75	13,016,200.11	13,016,200.11
Rate for 2022-2023 **	3.66*	15.45*	15.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50180  
Form R0418**

Richmond Community Schools  
35276 Division Rd  
Richmond, MI 48062

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	512,721.04	1,698,123.84	1,698,123.84
2018-2019 Fixed Carry Forward	-57,661.02	-171,945.58	-171,732.22
Total Indirect Costs	570,382.06	1,870,069.42	1,869,856.06
2018-2019 Direct Costs	14,034,577.67	12,849,174.87	12,849,174.87
2020-2021 Rate	4.06*	14.55*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,607,021.34	14,527,773.45	14,527,773.45
Indirect costs based on rate ** multiplied by actual direct costs	633,645.07	2,113,791.04	2,113,791.04
2020-2021 Actual Indirect Costs	529,515.55	1,608,763.44	1,608,763.44
2018-2019 Fixed Carry Forward	-57,661.02	-171,945.58	-171,732.22
Total Indirect Costs	587,176.57	1,780,709.02	1,780,495.66
Over/(Under) Recovery	46,468.50	333,082.02	333,295.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	529,515.55	1,608,763.44	1,608,763.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	46,468.50	333,082.02	333,295.38
Total Projected Indirect 2022-2023 (Numerator)	483,047.05	1,275,681.42	1,275,468.06
Direct Costs	15,607,021.34	14,527,773.45	14,527,773.45
Rate for 2022-2023 **	3.10*	8.78*	8.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50190  
Form R0418**

Romeo Community Schools  
316 NORTH MAIN ST  
ROMEEO, MI 48065

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,122,875.71	5,502,213.06	5,502,213.06
2018-2019 Fixed Carry Forward	-61,173.57	-802.88	424.35
Total Indirect Costs	1,184,049.28	5,503,015.94	5,501,788.71
2018-2019 Direct Costs	51,673,178.67	47,094,592.32	47,094,592.32
2020-2021 Rate	2.29*	11.69*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	58,051,298.19	53,156,824.01	53,156,824.01
Indirect costs based on rate ** multiplied by actual direct costs	1,329,374.73	6,214,032.73	6,208,717.04
2020-2021 Actual Indirect Costs	1,274,706.55	5,946,442.91	5,946,442.91
2018-2019 Fixed Carry Forward	-61,173.57	-802.88	424.35
Total Indirect Costs	1,335,880.12	5,947,245.79	5,946,018.56
Over/(Under) Recovery	-6,505.39	266,786.94	262,698.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,274,706.55	5,946,442.91	5,946,442.91
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,505.39	266,786.94	262,698.48
Total Projected Indirect 2022-2023 (Numerator)	1,281,211.94	5,679,655.97	5,683,744.43
Direct Costs	58,051,298.19	53,156,824.01	53,156,824.01
Rate for 2022-2023 **	2.21*	10.68*	10.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50200  
Form R0418**

South Lake Schools  
23101 STADIUM DR  
SAINT CLAIR SHORES, MI 48080

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	286,403.25	2,334,176.48	2,334,176.48
2018-2019 Fixed Carry Forward	-5,227.92	-156,867.57	-157,840.19
Total Indirect Costs	291,631.17	2,491,044.05	2,492,016.67
2018-2019 Direct Costs	19,607,159.38	17,559,386.15	17,559,386.15
2020-2021 Rate	1.49*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,325,132.27	17,598,386.75	17,598,386.75
Indirect costs based on rate ** multiplied by actual direct costs	287,944.47	2,497,211.08	2,497,211.08
2020-2021 Actual Indirect Costs	330,809.38	2,057,554.90	2,057,554.90
2018-2019 Fixed Carry Forward	-5,227.92	-156,867.57	-157,840.19
Total Indirect Costs	336,037.30	2,214,422.47	2,215,395.09
Over/(Under) Recovery	-48,092.83	282,788.61	281,815.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	330,809.38	2,057,554.90	2,057,554.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-48,092.83	282,788.61	281,815.99
Total Projected Indirect 2022-2023 (Numerator)	378,902.21	1,774,766.29	1,775,738.91
Direct Costs	19,325,132.27	17,598,386.75	17,598,386.75
Rate for 2022-2023 **	1.96*	10.08*	10.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50210  
Form R0418**

Utica Community Schools  
11303 GREENDALE DR  
STERLING HEIGHTS, MI 48312

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,493,886.97	24,472,868.18	24,472,868.18
2018-2019 Fixed Carry Forward	-202,574.18	-3,193,578.42	-3,213,614.58
Total Indirect Costs	4,696,461.15	27,666,446.60	27,686,482.76
2018-2019 Direct Costs	260,224,137.69	246,919,610.43	246,919,610.43
2020-2021 Rate	1.80*	11.20*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	288,630,726.67	267,226,459.98	267,226,459.98
Indirect costs based on rate ** multiplied by actual direct costs	5,195,353.08	29,929,363.52	29,956,086.16
2020-2021 Actual Indirect Costs	4,840,729.94	26,552,490.22	26,552,490.22
2018-2019 Fixed Carry Forward	-202,574.18	-3,193,578.42	-3,213,614.58
Total Indirect Costs	5,043,304.12	29,746,068.64	29,766,104.80
Over/(Under) Recovery	152,048.96	183,294.88	189,981.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,840,729.94	26,552,490.22	26,552,490.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	152,048.96	183,294.88	189,981.36
Total Projected Indirect 2022-2023 (Numerator)	4,688,680.98	26,369,195.34	26,362,508.86
Direct Costs	288,630,726.67	267,226,459.98	267,226,459.98
Rate for 2022-2023 **	1.62*	9.87*	9.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50220  
Form R0418**

Van Dyke Public Schools  
23500 MAC ARTHUR BLVD  
WARREN, MI 48089

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,100,581.00	3,543,609.40	3,543,609.40
2018-2019 Fixed Carry Forward	-111,404.97	0.00	365,818.71
Total Indirect Costs	1,211,985.97	3,543,609.40	3,177,790.69
2018-2019 Direct Costs	28,491,471.06	26,048,442.66	26,048,442.66
2020-2021 Rate	4.25*	13.60*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,024,553.68	25,563,056.61	25,563,056.61
Indirect costs based on rate ** multiplied by actual direct costs	1,191,043.53	3,476,575.70	3,118,692.91
2020-2021 Actual Indirect Costs	1,519,704.04	3,981,201.11	3,981,201.11
2018-2019 Fixed Carry Forward	-111,404.97	0.00	365,818.71
Total Indirect Costs	1,631,109.01	3,981,201.11	3,615,382.40
Over/(Under) Recovery	-440,065.48	-504,625.41	-496,689.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,519,704.04	3,981,201.11	3,981,201.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-440,065.48	-504,625.41	-496,689.49
Total Projected Indirect 2022-2023 (Numerator)	1,959,769.52	4,485,826.52	4,477,890.60
Direct Costs	28,024,553.68	25,563,056.61	25,563,056.61
Rate for 2022-2023 **	6.99*	17.55*	17.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50230  
Form R0418**

Warren Consolidated Schools  
31300 ANITA DRIVE  
WARREN, MI 48093

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,102,201.37	19,850,889.98	19,850,889.98
2018-2019 Fixed Carry Forward	-381,766.06	-989,518.16	-1,003,491.68
Total Indirect Costs	5,483,967.43	20,840,408.14	20,854,381.66
2018-2019 Direct Costs	159,590,219.67	144,612,045.77	144,612,045.77
2020-2021 Rate	3.44*	14.41*	14.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	173,560,295.17	159,230,679.07	159,230,679.07
Indirect costs based on rate ** multiplied by actual direct costs	5,970,474.15	22,945,140.85	22,961,063.92
2020-2021 Actual Indirect Costs	6,009,736.98	20,249,790.67	20,249,790.67
2018-2019 Fixed Carry Forward	-381,766.06	-989,518.16	-1,003,491.68
Total Indirect Costs	6,391,503.04	21,239,308.83	21,253,282.35
Over/(Under) Recovery	-421,028.89	1,705,832.02	1,707,781.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,009,736.98	20,249,790.67	20,249,790.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-421,028.89	1,705,832.02	1,707,781.57
Total Projected Indirect 2022-2023 (Numerator)	6,430,765.87	18,543,958.65	18,542,009.10
Direct Costs	173,560,295.17	159,230,679.07	159,230,679.07
Rate for 2022-2023 **	3.71*	11.65*	11.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50240  
Form R0418**

Warren Woods Public Schools  
12900 FRAZHO RD  
WARREN, MI 48089

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,131,114.67	4,804,783.97	4,804,783.97
2018-2019 Fixed Carry Forward	-58,270.92	-80,825.83	-82,368.27
Total Indirect Costs	1,189,385.59	4,885,609.80	4,887,152.24
2018-2019 Direct Costs	37,410,456.15	33,565,854.15	33,565,854.15
2020-2021 Rate	3.18*	14.56*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	40,612,784.03	36,784,750.79	36,784,750.79
Indirect costs based on rate ** multiplied by actual direct costs	1,291,486.53	5,355,859.72	5,355,859.72
2020-2021 Actual Indirect Costs	1,098,183.43	4,782,185.54	4,782,185.54
2018-2019 Fixed Carry Forward	-58,270.92	-80,825.83	-82,368.27
Total Indirect Costs	1,156,454.35	4,863,011.37	4,864,553.81
Over/(Under) Recovery	135,032.18	492,848.35	491,305.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,098,183.43	4,782,185.54	4,782,185.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	135,032.18	492,848.35	491,305.91
Total Projected Indirect 2022-2023 (Numerator)	963,151.25	4,289,337.19	4,290,879.63
Direct Costs	40,612,784.03	36,784,750.79	36,784,750.79
Rate for 2022-2023 **	2.37*	11.66*	11.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50901  
Form R0418**

Macomb Academy  
39092 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	43,736.80	175,373.72	175,373.72
2018-2019 Fixed Carry Forward	-16,504.77	-114,195.87	-114,195.87
Total Indirect Costs	60,241.57	289,569.59	289,569.59
2018-2019 Direct Costs	1,043,372.98	911,736.06	911,736.06
2020-2021 Rate	5.77*	31.76*	31.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	716,031.41	634,410.64	634,410.64
Indirect costs based on rate ** multiplied by actual direct costs	41,315.01	95,161.60	158,602.66
2020-2021 Actual Indirect Costs	30,687.72	112,308.49	112,308.49
2018-2019 Fixed Carry Forward	-16,504.77	-114,195.87	-114,195.87
Total Indirect Costs	47,192.49	226,504.36	226,504.36
Over/(Under) Recovery	-5,877.48	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	30,687.72	112,308.49	112,308.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,877.48	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	36,565.20	112,308.49	112,308.49
Direct Costs	716,031.41	634,410.64	634,410.64
Rate for 2022-2023 **	5.11*	17.70*	17.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50902  
Form R0418**

Michigan Collegiate  
16911 EASTLAND ST  
ROSEVILLE, MI 48066

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	89,923.00	1,042,825.00	1,042,825.00
2018-2019 Fixed Carry Forward	16,631.86	30,969.58	27,909.63
Total Indirect Costs	73,291.14	1,011,855.42	1,014,915.37
2018-2019 Direct Costs	8,159,577.00	7,206,675.00	7,206,675.00
2020-2021 Rate	0.90*	14.04*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,872,861.00	7,127,945.00	7,127,945.00
Indirect costs based on rate ** multiplied by actual direct costs	70,855.75	1,000,763.48	1,003,614.66
2020-2021 Actual Indirect Costs	122,863.00	867,779.00	867,779.00
2018-2019 Fixed Carry Forward	16,631.86	30,969.58	27,909.63
Total Indirect Costs	106,231.14	836,809.42	839,869.37
Over/(Under) Recovery	-35,375.39	163,954.06	163,745.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	122,863.00	867,779.00	867,779.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,375.39	163,954.06	163,745.29
Total Projected Indirect 2022-2023 (Numerator)	158,238.39	703,824.94	704,033.71
Direct Costs	7,872,861.00	7,127,945.00	7,127,945.00
Rate for 2022-2023 **	2.01*	9.87*	9.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50903  
Form R0418**

Huron Academy  
11401 METROPOLITAN PKWY  
STERLING HEIGHTS, MI 48312

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	50,538.00	505,323.00	505,323.00
2018-2019 Fixed Carry Forward	-14,592.04	71,601.86	22,864.68
Total Indirect Costs	65,130.04	433,721.14	482,458.32
2018-2019 Direct Costs	5,062,811.00	4,608,026.00	4,608,026.00
2020-2021 Rate	1.29*	9.41*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,927,402.00	5,441,197.00	5,441,197.00
Indirect costs based on rate ** multiplied by actual direct costs	76,463.49	512,016.64	569,693.33
2020-2021 Actual Indirect Costs	81,223.00	567,428.00	567,428.00
2018-2019 Fixed Carry Forward	-14,592.04	71,601.86	22,864.68
Total Indirect Costs	95,815.04	495,826.14	544,563.32
Over/(Under) Recovery	-19,351.55	16,190.50	25,130.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	81,223.00	567,428.00	567,428.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-19,351.55	16,190.50	25,130.01
Total Projected Indirect 2022-2023 (Numerator)	100,574.55	551,237.50	542,297.99
Direct Costs	5,927,402.00	5,441,197.00	5,441,197.00
Rate for 2022-2023 **	1.70*	10.13*	9.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50905  
Form R0418**

Arts Academy in the Woods  
32101 Caroline  
Fraser, MI 48026

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	37,702.73	354,044.88	354,044.88
2018-2019 Fixed Carry Forward	-11,802.31	-62,417.64	-62,417.64
Total Indirect Costs	49,505.04	416,462.52	416,462.52
2018-2019 Direct Costs	3,210,001.46	2,893,659.31	2,893,659.31
2020-2021 Rate	1.54*	14.39*	14.39**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,581,261.61	3,368,809.74	3,368,809.74
Indirect costs based on rate ** multiplied by actual direct costs	55,151.43	484,771.72	484,771.72
2020-2021 Actual Indirect Costs	25,685.39	238,137.26	238,137.26
2018-2019 Fixed Carry Forward	-11,802.31	-62,417.64	-62,417.64
Total Indirect Costs	37,487.70	300,554.90	300,554.90
Over/(Under) Recovery	17,663.73	184,216.82	184,216.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	25,685.39	238,137.26	238,137.26
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,663.73	184,216.82	184,216.82
Total Projected Indirect 2022-2023 (Numerator)	8,021.66	53,920.44	53,920.44
Direct Costs	3,581,261.61	3,368,809.74	3,368,809.74
Rate for 2022-2023 **	0.22*	1.60*	1.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50906  
Form R0418**

Merritt Academy  
59900 HAVENRIDGE RD  
NEW HAVEN, MI 48048

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	54,859.83	526,496.79	526,496.79
2018-2019 Fixed Carry Forward	4,601.98	-14,705.22	-14,705.22
Total Indirect Costs	50,257.85	541,202.01	541,202.01
2018-2019 Direct Costs	5,631,514.65	5,159,877.69	5,159,877.69
2020-2021 Rate	0.89*	10.49*	10.49**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,249,566.29	5,796,073.94	5,796,073.94
Indirect costs based on rate ** multiplied by actual direct costs	55,621.14	608,008.16	608,008.16
2020-2021 Actual Indirect Costs	34,407.93	487,900.28	487,900.28
2018-2019 Fixed Carry Forward	4,601.98	-14,705.22	-14,705.22
Total Indirect Costs	29,805.95	502,605.50	502,605.50
Over/(Under) Recovery	25,815.19	105,402.66	105,402.66

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	34,407.93	487,900.28	487,900.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	25,815.19	105,402.66	105,402.66
Total Projected Indirect 2022-2023 (Numerator)	8,592.74	382,497.62	382,497.62
Direct Costs	6,249,566.29	5,796,073.94	5,796,073.94
Rate for 2022-2023 **	0.14*	6.60*	6.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50908  
Form R0418**

Mt. Clemens Montessori Academy  
1070 HAMPTON RD  
MOUNT CLEMENS, MI 48043

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	36,995.00	709,227.00	709,227.00
2018-2019 Fixed Carry Forward	-7,167.94	0.00	0.00
Total Indirect Costs	44,162.94	709,227.00	709,227.00
2018-2019 Direct Costs	2,838,955.00	2,166,723.00	2,166,723.00
2020-2021 Rate	1.56*	32.73*	32.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,615,932.00	2,441,356.00	2,441,356.00
Indirect costs based on rate ** multiplied by actual direct costs	40,808.54	366,203.40	610,339.00
2020-2021 Actual Indirect Costs	117,326.00	291,902.00	291,902.00
2018-2019 Fixed Carry Forward	-7,167.94	0.00	0.00
Total Indirect Costs	124,493.94	291,902.00	291,902.00
Over/(Under) Recovery	-83,685.40	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	117,326.00	291,902.00	291,902.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-83,685.40	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	201,011.40	291,902.00	291,902.00
Direct Costs	2,615,932.00	2,441,356.00	2,441,356.00
Rate for 2022-2023 **	7.68*	11.96*	11.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50909  
Form R0418**

Prevail Academy  
353 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	241,311.00	1,575,087.00	1,575,087.00
2018-2019 Fixed Carry Forward	-12,396.46	0.00	0.00
Total Indirect Costs	253,707.46	1,575,087.00	1,575,087.00
2018-2019 Direct Costs	6,319,644.00	4,985,868.00	4,985,868.00
2020-2021 Rate	4.01*	31.59*	31.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,901,363.00	5,554,224.00	5,554,224.00
Indirect costs based on rate ** multiplied by actual direct costs	276,744.66	833,133.60	1,388,556.00
2020-2021 Actual Indirect Costs	324,243.00	1,671,382.00	1,671,382.00
2018-2019 Fixed Carry Forward	-12,396.46	0.00	0.00
Total Indirect Costs	336,639.46	1,671,382.00	1,671,382.00
Over/(Under) Recovery	-59,894.80	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	324,243.00	1,671,382.00	1,671,382.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-59,894.80	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	384,137.80	1,671,382.00	1,671,382.00
Direct Costs	6,901,363.00	5,554,224.00	5,554,224.00
Rate for 2022-2023 **	5.57*	30.09*	30.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50911  
Form R0418**

Academy of Warren  
13943 EAST 8 MILE RD  
WARREN, MI 48089

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	92,897.00	686,659.00	686,659.00
2018-2019 Fixed Carry Forward	-21,366.77	20,544.62	-1,712.04
Total Indirect Costs	114,263.77	666,114.38	688,371.04
2018-2019 Direct Costs	5,467,667.00	4,873,905.00	4,873,905.00
2020-2021 Rate	2.09*	13.67*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,271,579.00	5,584,702.00	5,584,702.00
Indirect costs based on rate ** multiplied by actual direct costs	131,076.00	763,428.76	788,559.92
2020-2021 Actual Indirect Costs	193,685.00	880,562.00	880,562.00
2018-2019 Fixed Carry Forward	-21,366.77	20,544.62	-1,712.04
Total Indirect Costs	215,051.77	860,017.38	882,274.04
Over/(Under) Recovery	-83,975.77	-96,588.62	-93,714.12

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	193,685.00	880,562.00	880,562.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-83,975.77	-96,588.62	-93,714.12
Total Projected Indirect 2022-2023 (Numerator)	277,660.77	977,150.62	974,276.12
Direct Costs	6,271,579.00	5,584,702.00	5,584,702.00
Rate for 2022-2023 **	4.43*	17.50*	17.45**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50912  
Form R0418**

Reach Charter Academy  
25275 CHIPPENDALE ST  
ROSEVILLE, MI 48066

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	240,897.00	1,661,987.00	1,661,987.00
2018-2019 Fixed Carry Forward	13,930.88	0.00	0.00
Total Indirect Costs	226,966.12	1,661,987.00	1,661,987.00
2018-2019 Direct Costs	6,520,660.00	5,099,570.00	5,099,570.00
2020-2021 Rate	3.48*	32.59*	32.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,670,019.00	5,235,827.00	5,235,827.00
Indirect costs based on rate ** multiplied by actual direct costs	232,116.66	785,374.05	1,308,956.75
2020-2021 Actual Indirect Costs	237,653.00	1,671,845.00	1,671,845.00
2018-2019 Fixed Carry Forward	13,930.88	0.00	0.00
Total Indirect Costs	223,722.12	1,671,845.00	1,671,845.00
Over/(Under) Recovery	8,394.54	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	237,653.00	1,671,845.00	1,671,845.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,394.54	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	229,258.46	1,671,845.00	1,671,845.00
Direct Costs	6,670,019.00	5,235,827.00	5,235,827.00
Rate for 2022-2023 **	3.44*	31.93*	31.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50913  
Form R0418**

Noor International Academy  
37412 DEQUINDRE RD  
STERLING HEIGHTS, MI 48310

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	73,379.91	186,628.05	186,628.05
2018-2019 Fixed Carry Forward	-25,665.39	-109.67	9,905.06
Total Indirect Costs	99,045.30	186,737.72	176,722.99
2018-2019 Direct Costs	1,395,161.40	1,281,913.26	1,281,913.26
2020-2021 Rate	7.10*	14.57*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,476,001.73	1,344,911.07	1,344,911.07
Indirect costs based on rate ** multiplied by actual direct costs	104,796.12	195,953.54	185,463.24
2020-2021 Actual Indirect Costs	25,417.76	156,508.42	156,508.42
2018-2019 Fixed Carry Forward	-25,665.39	-109.67	9,905.06
Total Indirect Costs	51,083.15	156,618.09	146,603.36
Over/(Under) Recovery	53,712.97	39,335.45	38,859.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	25,417.76	156,508.42	156,508.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	53,712.97	39,335.45	38,859.88
Total Projected Indirect 2022-2023 (Numerator)	-28,295.21	117,172.97	117,648.54
Direct Costs	1,476,001.73	1,344,911.07	1,344,911.07
Rate for 2022-2023 **	0.00*	8.71*	8.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50914  
Form R0418**

Macomb Montessori Academy  
14057 East Nine Mile Road  
Warren, MI 48089

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	30,309.45	378,259.70	378,259.70
2018-2019 Fixed Carry Forward	6,648.53	0.00	0.00
Total Indirect Costs	23,660.92	378,259.70	378,259.70
2018-2019 Direct Costs	2,099,466.33	1,751,516.08	1,751,516.08
2020-2021 Rate	1.13*	21.60*	21.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,421,421.66	2,060,403.11	2,060,403.11
Indirect costs based on rate ** multiplied by actual direct costs	27,362.06	309,060.47	445,047.07
2020-2021 Actual Indirect Costs	16,372.67	377,391.22	377,391.22
2018-2019 Fixed Carry Forward	6,648.53	0.00	0.00
Total Indirect Costs	9,724.14	377,391.22	377,391.22
Over/(Under) Recovery	17,637.92	0.00	67,655.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	16,372.67	377,391.22	377,391.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,637.92	0.00	67,655.85
Total Projected Indirect 2022-2023 (Numerator)	-1,265.25	377,391.22	309,735.37
Direct Costs	2,421,421.66	2,060,403.11	2,060,403.11
Rate for 2022-2023 **	0.00*	18.32*	15.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50915  
Form R0418**

Rising Stars Academy  
23855 Lawrence  
Center Line, MI 48015

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	46,308.55	140,251.78	140,251.78
2018-2019 Fixed Carry Forward	-12,376.51	0.00	46,458.75
Total Indirect Costs	58,685.06	140,251.78	93,793.03
2018-2019 Direct Costs	973,418.30	879,475.07	879,475.07
2020-2021 Rate	6.03*	15.95*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,066,381.41	1,916,292.59	1,916,292.59
Indirect costs based on rate ** multiplied by actual direct costs	124,602.80	287,443.89	204,276.79
2020-2021 Actual Indirect Costs	60,147.40	210,236.22	210,236.22
2018-2019 Fixed Carry Forward	-12,376.51	0.00	46,458.75
Total Indirect Costs	72,523.91	210,236.22	163,777.47
Over/(Under) Recovery	52,078.89	0.00	40,499.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	60,147.40	210,236.22	210,236.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,078.89	0.00	40,499.32
Total Projected Indirect 2022-2023 (Numerator)	8,068.51	210,236.22	169,736.90
Direct Costs	2,066,381.41	1,916,292.59	1,916,292.59
Rate for 2022-2023 **	0.39*	10.97*	8.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 50918  
Form R0418**

Center Line Preparatory Academy  
8155 RITTER  
CENTER LINE, MI 48015

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,579,188.00	4,137,129.00	4,137,129.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
Total Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	151,890.00	1,593,949.00	1,593,949.00
Direct Costs	5,579,188.00	4,137,129.00	4,137,129.00
Rate for 2022-2023 **	2.72*	38.53*	38.53**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51000  
Form R0418**

Manistee ISD  
772 EAST PARKDALE AVE  
MANISTEE, MI 49660

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	719,492.89	973,663.87	973,663.87
2018-2019 Fixed Carry Forward	-107,565.06	0.00	-142,419.95
Total Indirect Costs	827,057.95	973,663.87	1,116,083.82
2018-2019 Direct Costs	5,769,167.28	5,514,996.30	5,514,996.30
2020-2021 Rate	14.34*	17.65*	20.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,021,028.93	5,761,816.91	5,761,816.91
Indirect costs based on rate ** multiplied by actual direct costs	863,415.55	864,272.54	1,166,191.74
2020-2021 Actual Indirect Costs	832,222.48	1,091,434.50	1,091,434.50
2018-2019 Fixed Carry Forward	-107,565.06	0.00	-142,419.95
Total Indirect Costs	939,787.54	1,091,434.50	1,233,854.45
Over/(Under) Recovery	-76,371.99	0.00	-67,662.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	832,222.48	1,091,434.50	1,091,434.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-76,371.99	0.00	-67,662.71
Total Projected Indirect 2022-2023 (Numerator)	908,594.47	1,091,434.50	1,159,097.21
Direct Costs	6,021,028.93	5,761,816.91	5,761,816.91
Rate for 2022-2023 **	15.09*	18.94*	20.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51020  
Form R0418**

Bear Lake Schools  
7748 CODY ST  
BEAR LAKE, MI 49614

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	127,508.81	437,051.55	437,051.55
2018-2019 Fixed Carry Forward	33,609.25	0.00	18,568.54
Total Indirect Costs	93,899.56	437,051.55	418,483.01
2018-2019 Direct Costs	2,919,070.22	2,609,527.48	2,609,527.48
2020-2021 Rate	3.22*	16.75*	16.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,127,939.90	2,874,273.00	2,874,273.00
Indirect costs based on rate ** multiplied by actual direct costs	100,719.66	431,140.95	461,033.39
2020-2021 Actual Indirect Costs	152,220.89	405,887.79	405,887.79
2018-2019 Fixed Carry Forward	33,609.25	0.00	18,568.54
Total Indirect Costs	118,611.64	405,887.79	387,319.25
Over/(Under) Recovery	-17,891.98	0.00	73,714.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	152,220.89	405,887.79	405,887.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,891.98	0.00	73,714.14
Total Projected Indirect 2022-2023 (Numerator)	170,112.87	405,887.79	332,173.65
Direct Costs	3,127,939.90	2,874,273.00	2,874,273.00
Rate for 2022-2023 **	5.44*	14.12*	11.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51045  
Form R0418**

Kaleva Norman Dickson School District  
4400 NORTH HIGH BRIDGE RD  
BRETHREN, MI 49619

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	264,981.85	809,321.85	809,321.85
2018-2019 Fixed Carry Forward	-47,055.35	0.00	23,112.35
Total Indirect Costs	312,037.20	809,321.85	786,209.50
2018-2019 Direct Costs	5,078,946.54	4,534,606.54	4,534,606.54
2020-2021 Rate	6.14*	17.85*	17.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,381,888.79	4,966,756.33	4,966,756.33
Indirect costs based on rate ** multiplied by actual direct costs	330,447.97	745,013.45	861,235.55
2020-2021 Actual Indirect Costs	282,611.63	697,744.09	697,744.09
2018-2019 Fixed Carry Forward	-47,055.35	0.00	23,112.35
Total Indirect Costs	329,666.98	697,744.09	674,631.74
Over/(Under) Recovery	780.99	0.00	186,603.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	282,611.63	697,744.09	697,744.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	780.99	0.00	186,603.81
Total Projected Indirect 2022-2023 (Numerator)	281,830.64	697,744.09	511,140.28
Direct Costs	5,381,888.79	4,966,756.33	4,966,756.33
Rate for 2022-2023 **	5.24*	14.05*	10.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51060  
Form R0418**

Onekama Consolidated Schools  
5016 MAIN ST  
ONEKAMA, MI 49675

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	250,276.63	851,398.98	851,398.98
2018-2019 Fixed Carry Forward	9,115.82	0.00	0.00
Total Indirect Costs	241,160.81	851,398.98	851,398.98
2018-2019 Direct Costs	4,371,660.76	3,770,538.41	3,770,538.41
2020-2021 Rate	5.52*	22.58*	22.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,880,705.51	3,336,012.35	3,336,012.35
Indirect costs based on rate ** multiplied by actual direct costs	214,214.94	500,401.85	753,271.59
2020-2021 Actual Indirect Costs	207,276.49	751,969.65	751,969.65
2018-2019 Fixed Carry Forward	9,115.82	0.00	0.00
Total Indirect Costs	198,160.67	751,969.65	751,969.65
Over/(Under) Recovery	16,054.27	0.00	1,301.94

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	207,276.49	751,969.65	751,969.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,054.27	0.00	1,301.94
Total Projected Indirect 2022-2023 (Numerator)	191,222.22	751,969.65	750,667.71
Direct Costs	3,880,705.51	3,336,012.35	3,336,012.35
Rate for 2022-2023 **	4.93*	22.54*	22.50**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51070  
Form R0418**

Manistee Area Public Schools  
550 MAPLE ST  
MANISTEE, MI 49660

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	719,411.25	2,081,414.46	2,081,414.46
2018-2019 Fixed Carry Forward	-9,194.80	0.00	-53,442.21
Total Indirect Costs	728,606.05	2,081,414.46	2,134,856.67
2018-2019 Direct Costs	14,062,880.46	12,700,877.25	12,700,877.25
2020-2021 Rate	5.18*	16.39*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,949,850.38	12,712,666.31	12,712,666.31
Indirect costs based on rate ** multiplied by actual direct costs	722,602.25	1,906,899.95	2,136,999.21
2020-2021 Actual Indirect Costs	714,433.30	1,951,617.37	1,951,617.37
2018-2019 Fixed Carry Forward	-9,194.80	0.00	-53,442.21
Total Indirect Costs	723,628.10	1,951,617.37	2,005,059.58
Over/(Under) Recovery	-1,025.85	0.00	131,939.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	714,433.30	1,951,617.37	1,951,617.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,025.85	0.00	131,939.63
Total Projected Indirect 2022-2023 (Numerator)	715,459.15	1,951,617.37	1,819,677.74
Direct Costs	13,949,850.38	12,712,666.31	12,712,666.31
Rate for 2022-2023 **	5.13*	15.35*	14.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51903  
Form R0418**

Casman Alternative Academy  
225 9TH ST  
MANISTEE, MI 49660

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	49,343.00	112,412.97	112,412.97
2018-2019 Fixed Carry Forward	-3,462.41	0.00	0.00
Total Indirect Costs	52,805.41	112,412.97	112,412.97
2018-2019 Direct Costs	495,450.53	432,380.56	432,380.56
2020-2021 Rate	10.66*	26.00*	26.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	494,856.17	456,299.83	456,299.83
Indirect costs based on rate ** multiplied by actual direct costs	52,751.67	68,444.97	114,074.96
2020-2021 Actual Indirect Costs	46,878.97	85,435.31	85,435.31
2018-2019 Fixed Carry Forward	-3,462.41	0.00	0.00
Total Indirect Costs	50,341.38	85,435.31	85,435.31
Over/(Under) Recovery	2,410.29	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	46,878.97	85,435.31	85,435.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,410.29	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	44,468.68	85,435.31	85,435.31
Direct Costs	494,856.17	456,299.83	456,299.83
Rate for 2022-2023 **	8.99*	18.72*	18.72**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 51905  
Form R0418**

Michigan Great Lakes Virtual Academy  
50 FILER ST  
MANISTEE, MI 49660

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,758,335.64	1,973,748.27	1,973,748.27
2018-2019 Fixed Carry Forward	15,853.19	-152,617.25	-152,617.25
Total Indirect Costs	1,742,482.45	2,126,365.52	2,126,365.52
2018-2019 Direct Costs	24,237,222.28	23,951,533.27	23,951,533.27
2020-2021 Rate	7.19*	8.88*	8.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,141,584.74	27,800,131.99	27,800,131.99
Indirect costs based on rate ** multiplied by actual direct costs	2,023,379.94	2,468,651.72	2,468,651.72
2020-2021 Actual Indirect Costs	2,333,395.75	2,674,848.50	2,674,848.50
2018-2019 Fixed Carry Forward	15,853.19	-152,617.25	-152,617.25
Total Indirect Costs	2,317,542.56	2,827,465.75	2,827,465.75
Over/(Under) Recovery	-294,162.62	-358,814.03	-358,814.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,333,395.75	2,674,848.50	2,674,848.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-294,162.62	-358,814.03	-358,814.03
Total Projected Indirect 2022-2023 (Numerator)	2,627,558.37	3,033,662.53	3,033,662.53
Direct Costs	28,141,584.74	27,800,131.99	27,800,131.99
Rate for 2022-2023 **	9.34*	10.91*	10.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52000  
Form R0418**

Marquette-Alger RESA  
321 EAST OHIO ST  
MARQUETTE, MI 49855

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,506,403.58	2,923,990.07	2,923,990.07
2018-2019 Fixed Carry Forward	0.00	0.00	-856,044.80
Total Indirect Costs	2,506,403.58	2,923,990.07	3,780,034.87
2018-2019 Direct Costs	10,371,793.11	9,954,206.62	9,954,206.62
2020-2021 Rate	24.17*	29.37*	37.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,776,488.28	10,301,845.85	10,301,845.85
Indirect costs based on rate ** multiplied by actual direct costs	1,616,473.24	1,545,276.88	2,575,461.46
2020-2021 Actual Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2018-2019 Fixed Carry Forward	0.00	0.00	-856,044.80
Total Indirect Costs	2,450,453.33	2,925,095.76	3,781,140.56
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	2,450,453.33	2,925,095.76	2,925,095.76
Direct Costs	10,776,488.28	10,301,845.85	10,301,845.85
Rate for 2022-2023 **	22.74*	28.39*	28.39**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52015  
Form R0418**

NICE Community School District  
300 SOUTH WESTWOOD DR  
ISHPEMING, MI 49849

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	203,231.57	1,242,627.90	1,242,627.90
2018-2019 Fixed Carry Forward	-1,772.83	15,653.03	15,653.03
Total Indirect Costs	205,004.40	1,226,974.87	1,226,974.87
2018-2019 Direct Costs	13,010,185.26	11,970,788.93	11,970,788.93
2020-2021 Rate	1.58*	10.25*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,060,788.06	12,798,325.20	12,798,325.20
Indirect costs based on rate ** multiplied by actual direct costs	222,160.45	1,311,828.33	1,311,828.33
2020-2021 Actual Indirect Costs	218,607.17	1,481,070.03	1,481,070.03
2018-2019 Fixed Carry Forward	-1,772.83	15,653.03	15,653.03
Total Indirect Costs	220,380.00	1,465,417.00	1,465,417.00
Over/(Under) Recovery	1,780.45	-153,588.67	-153,588.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,607.17	1,481,070.03	1,481,070.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,780.45	-153,588.67	-153,588.67
Total Projected Indirect 2022-2023 (Numerator)	216,826.72	1,634,658.70	1,634,658.70
Direct Costs	14,060,788.06	12,798,325.20	12,798,325.20
Rate for 2022-2023 **	1.54*	12.77*	12.77**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52040  
Form R0418**

Gwinn Area Community Schools  
50 WEST STATE HIGHWAY M35  
GWINN, MI 49841

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	406,310.00	1,242,247.05	1,242,247.05
2018-2019 Fixed Carry Forward	-37,133.85	-85,624.88	-85,832.82
Total Indirect Costs	443,443.85	1,327,871.93	1,328,079.87
2018-2019 Direct Costs	10,912,828.97	10,076,891.92	10,076,891.92
2020-2021 Rate	4.06*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,792,348.63	10,798,434.08	10,798,434.08
Indirect costs based on rate ** multiplied by actual direct costs	478,769.35	1,423,233.61	1,423,233.61
2020-2021 Actual Indirect Costs	486,695.44	1,480,609.99	1,480,609.99
2018-2019 Fixed Carry Forward	-37,133.85	-85,624.88	-85,832.82
Total Indirect Costs	523,829.29	1,566,234.87	1,566,442.81
Over/(Under) Recovery	-45,059.94	-143,001.26	-143,209.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	486,695.44	1,480,609.99	1,480,609.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,059.94	-143,001.26	-143,209.20
Total Projected Indirect 2022-2023 (Numerator)	531,755.38	1,623,611.25	1,623,819.19
Direct Costs	11,792,348.63	10,798,434.08	10,798,434.08
Rate for 2022-2023 **	4.51*	15.04*	15.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52090  
Form R0418**

Negaunee Public Schools  
101 SOUTH PIONEER AVE  
NEGAUNEE, MI 49866

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	433,792.37	1,443,381.07	1,443,381.07
2018-2019 Fixed Carry Forward	-20,487.40	156,318.35	156,318.35
Total Indirect Costs	454,279.77	1,287,062.72	1,287,062.72
2018-2019 Direct Costs	15,141,903.04	14,132,314.34	14,132,314.34
2020-2021 Rate	3.00*	9.11*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,629,633.70	15,528,607.10	15,528,607.10
Indirect costs based on rate ** multiplied by actual direct costs	498,889.01	1,414,656.11	1,414,656.11
2020-2021 Actual Indirect Costs	458,355.30	1,559,381.90	1,559,381.90
2018-2019 Fixed Carry Forward	-20,487.40	156,318.35	156,318.35
Total Indirect Costs	478,842.70	1,403,063.55	1,403,063.55
Over/(Under) Recovery	20,046.31	11,592.56	11,592.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	458,355.30	1,559,381.90	1,559,381.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,046.31	11,592.56	11,592.56
Total Projected Indirect 2022-2023 (Numerator)	438,308.99	1,547,789.34	1,547,789.34
Direct Costs	16,629,633.70	15,528,607.10	15,528,607.10
Rate for 2022-2023 **	2.64*	9.97*	9.97**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52100  
Form R0418**

Powell Township Schools  
P.O. Box 160  
Big Bay, MI 49808

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	15,362.84	116,584.35	116,584.35
2018-2019 Fixed Carry Forward	2,227.34	-2,097.44	-2,109.11
Total Indirect Costs	13,135.50	118,681.79	118,693.46
2018-2019 Direct Costs	1,074,120.60	972,899.09	972,899.09
2020-2021 Rate	1.22*	12.20*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,172,098.02	1,061,352.34	1,061,352.34
Indirect costs based on rate ** multiplied by actual direct costs	14,299.60	129,484.99	129,484.99
2020-2021 Actual Indirect Costs	18,389.77	129,135.45	129,135.45
2018-2019 Fixed Carry Forward	2,227.34	-2,097.44	-2,109.11
Total Indirect Costs	16,162.43	131,232.89	131,244.56
Over/(Under) Recovery	-1,862.83	-1,747.90	-1,759.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	18,389.77	129,135.45	129,135.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,862.83	-1,747.90	-1,759.57
Total Projected Indirect 2022-2023 (Numerator)	20,252.60	130,883.35	130,895.02
Direct Costs	1,172,098.02	1,061,352.34	1,061,352.34
Rate for 2022-2023 **	1.73*	12.33*	12.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52110  
Form R0418**

Republic-Michigamme Schools  
227 MAPLE ST  
REPUBLIC, MI 49879

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	105,939.06	382,627.22	382,627.22
2018-2019 Fixed Carry Forward	-15,476.50	0.00	-10,251.15
Total Indirect Costs	121,415.56	382,627.22	392,878.37
2018-2019 Direct Costs	2,026,035.96	1,749,347.80	1,749,347.80
2020-2021 Rate	5.99*	21.87*	22.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,189,055.31	1,916,302.43	1,916,302.43
Indirect costs based on rate ** multiplied by actual direct costs	131,124.41	287,445.36	430,401.53
2020-2021 Actual Indirect Costs	113,073.17	385,826.05	385,826.05
2018-2019 Fixed Carry Forward	-15,476.50	0.00	-10,251.15
Total Indirect Costs	128,549.67	385,826.05	396,077.20
Over/(Under) Recovery	2,574.74	0.00	34,324.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	113,073.17	385,826.05	385,826.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,574.74	0.00	34,324.33
Total Projected Indirect 2022-2023 (Numerator)	110,498.43	385,826.05	351,501.72
Direct Costs	2,189,055.31	1,916,302.43	1,916,302.43
Rate for 2022-2023 **	5.05*	20.13*	18.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52160  
Form R0418**

Wells Township School District  
38211 COUNTY ROAD 426  
ARNOLD, MI 49819

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	14,605.19	49,801.17	49,801.17
2018-2019 Fixed Carry Forward	1,861.21	0.00	13,878.62
Total Indirect Costs	12,743.98	49,801.17	35,922.55
2018-2019 Direct Costs	345,439.77	310,243.79	310,243.79
2020-2021 Rate	3.69*	16.05*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	474,923.49	439,332.41	439,332.41
Indirect costs based on rate ** multiplied by actual direct costs	17,524.68	65,899.86	50,874.69
2020-2021 Actual Indirect Costs	17,368.10	52,959.18	52,959.18
2018-2019 Fixed Carry Forward	1,861.21	0.00	13,878.62
Total Indirect Costs	15,506.89	52,959.18	39,080.56
Over/(Under) Recovery	2,017.79	0.00	11,794.13

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	17,368.10	52,959.18	52,959.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,017.79	0.00	11,794.13
Total Projected Indirect 2022-2023 (Numerator)	15,350.31	52,959.18	41,165.05
Direct Costs	474,923.49	439,332.41	439,332.41
Rate for 2022-2023 **	3.23*	12.05*	9.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52170  
Form R0418**

Marquette Area Public Schools  
1201 WEST FAIR AVE  
MARQUETTE, MI 49855

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	906,017.01	4,493,425.06	4,493,425.06
2018-2019 Fixed Carry Forward	133,618.76	0.00	-1,355.94
Total Indirect Costs	772,398.25	4,493,425.06	4,494,781.00
2018-2019 Direct Costs	32,726,907.07	28,962,883.02	28,962,883.02
2020-2021 Rate	2.36*	15.51*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	34,313,718.07	31,155,488.25	31,155,488.25
Indirect costs based on rate ** multiplied by actual direct costs	809,803.75	4,673,323.24	4,835,331.78
2020-2021 Actual Indirect Costs	928,929.46	3,939,533.28	3,939,533.28
2018-2019 Fixed Carry Forward	133,618.76	0.00	-1,355.94
Total Indirect Costs	795,310.70	3,939,533.28	3,940,889.22
Over/(Under) Recovery	14,493.05	0.00	894,442.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	928,929.46	3,939,533.28	3,939,533.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,493.05	0.00	894,442.56
Total Projected Indirect 2022-2023 (Numerator)	914,436.41	3,939,533.28	3,045,090.72
Direct Costs	34,313,718.07	31,155,488.25	31,155,488.25
Rate for 2022-2023 **	2.66*	12.64*	9.77**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52180  
Form R0418**

Ishpeming Public School District No. 1  
319 EAST DIVISION ST  
ISHPEMING, MI 49849

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	226,027.81	1,067,402.94	1,067,402.94
2018-2019 Fixed Carry Forward	13,552.36	-88,808.94	-88,903.14
Total Indirect Costs	212,475.45	1,156,211.88	1,156,306.08
2018-2019 Direct Costs	8,397,841.71	7,556,466.58	7,556,466.58
2020-2021 Rate	2.53*	15.30*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,435,074.73	7,824,927.00	7,824,927.00
Indirect costs based on rate ** multiplied by actual direct costs	213,407.39	1,173,739.05	1,197,213.83
2020-2021 Actual Indirect Costs	198,978.45	809,126.18	809,126.18
2018-2019 Fixed Carry Forward	13,552.36	-88,808.94	-88,903.14
Total Indirect Costs	185,426.09	897,935.12	898,029.32
Over/(Under) Recovery	27,981.30	0.00	299,184.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	198,978.45	809,126.18	809,126.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	27,981.30	0.00	299,184.51
Total Projected Indirect 2022-2023 (Numerator)	170,997.15	809,126.18	509,941.67
Direct Costs	8,435,074.73	7,824,927.00	7,824,927.00
Rate for 2022-2023 **	2.03*	10.34*	6.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 52901  
Form R0418**

North Star Montessori Academy  
3030 WRIGHT ST  
MARQUETTE, MI 49855

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	68,143.82	270,658.99	270,658.99
2018-2019 Fixed Carry Forward	-4,783.91	39,189.05	39,189.05
Total Indirect Costs	72,927.73	231,469.94	231,469.94
2018-2019 Direct Costs	2,516,860.55	2,314,345.38	2,314,345.38
2020-2021 Rate	2.90*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,379,431.76	2,222,145.03	2,222,145.03
Indirect costs based on rate ** multiplied by actual direct costs	69,003.52	222,214.50	222,214.50
2020-2021 Actual Indirect Costs	67,576.65	224,863.38	224,863.38
2018-2019 Fixed Carry Forward	-4,783.91	39,189.05	39,189.05
Total Indirect Costs	72,360.56	185,674.33	185,674.33
Over/(Under) Recovery	-3,357.04	36,540.17	36,540.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	67,576.65	224,863.38	224,863.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,357.04	36,540.17	36,540.17
Total Projected Indirect 2022-2023 (Numerator)	70,933.69	188,323.21	188,323.21
Direct Costs	2,379,431.76	2,222,145.03	2,222,145.03
Rate for 2022-2023 **	2.98*	8.47*	8.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 53000  
Form R0418**

West Shore Educational Service District  
2130 WEST US HIGHWAY 10  
LUDINGTON, MI 49431

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,589,195.64	2,216,616.15	2,216,616.15
2018-2019 Fixed Carry Forward	40,472.67	255,996.36	255,924.19
Total Indirect Costs	1,548,722.97	1,960,619.79	1,960,691.96
2018-2019 Direct Costs	19,774,675.78	19,147,255.27	19,147,255.27
2020-2021 Rate	7.83*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,472,234.86	19,865,604.92	19,865,604.92
Indirect costs based on rate ** multiplied by actual direct costs	1,602,975.99	2,034,237.94	2,034,237.94
2020-2021 Actual Indirect Costs	1,584,172.06	2,190,802.00	2,190,802.00
2018-2019 Fixed Carry Forward	40,472.67	255,996.36	255,924.19
Total Indirect Costs	1,543,699.39	1,934,805.64	1,934,877.81
Over/(Under) Recovery	59,276.60	99,432.30	99,360.13

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,584,172.06	2,190,802.00	2,190,802.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	59,276.60	99,432.30	99,360.13
Total Projected Indirect 2022-2023 (Numerator)	1,524,895.46	2,091,369.70	2,091,441.87
Direct Costs	20,472,234.86	19,865,604.92	19,865,604.92
Rate for 2022-2023 **	7.45*	10.53*	10.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 53010  
Form R0418**

Mason County Central Schools  
300 WEST BROADWAY AVE  
SCOTTVILLE, MI 49454

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	423,498.78	1,518,829.64	1,518,829.64
2018-2019 Fixed Carry Forward	-18,380.53	-53,150.07	-53,150.07
Total Indirect Costs	441,879.31	1,571,979.71	1,571,979.71
2018-2019 Direct Costs	13,052,349.89	11,957,019.03	11,957,019.03
2020-2021 Rate	3.39*	13.15*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,748,418.58	12,687,848.93	12,687,848.93
Indirect costs based on rate ** multiplied by actual direct costs	466,071.39	1,668,452.13	1,668,452.13
2020-2021 Actual Indirect Costs	453,880.30	1,514,449.95	1,514,449.95
2018-2019 Fixed Carry Forward	-18,380.53	-53,150.07	-53,150.07
Total Indirect Costs	472,260.83	1,567,600.02	1,567,600.02
Over/(Under) Recovery	-6,189.44	100,852.11	100,852.11

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	453,880.30	1,514,449.95	1,514,449.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,189.44	100,852.11	100,852.11
Total Projected Indirect 2022-2023 (Numerator)	460,069.74	1,413,597.84	1,413,597.84
Direct Costs	13,748,418.58	12,687,848.93	12,687,848.93
Rate for 2022-2023 **	3.35*	11.14*	11.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 53020  
Form R0418**

Mason County Eastern Schools  
18 SOUTH MAIN ST  
CUSTER, MI 49405

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	135,083.62	459,498.10	459,498.10
2018-2019 Fixed Carry Forward	-16,017.55	-22,286.73	-22,364.08
Total Indirect Costs	151,101.17	481,784.83	481,862.18
2018-2019 Direct Costs	4,219,252.24	3,894,837.76	3,894,837.76
2020-2021 Rate	3.58*	12.37*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,278,549.58	3,982,206.55	3,982,206.55
Indirect costs based on rate ** multiplied by actual direct costs	153,172.07	492,598.95	492,598.95
2020-2021 Actual Indirect Costs	148,102.14	444,445.17	444,445.17
2018-2019 Fixed Carry Forward	-16,017.55	-22,286.73	-22,364.08
Total Indirect Costs	164,119.69	466,731.90	466,809.25
Over/(Under) Recovery	-10,947.62	25,867.05	25,789.70

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	148,102.14	444,445.17	444,445.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,947.62	25,867.05	25,789.70
Total Projected Indirect 2022-2023 (Numerator)	159,049.76	418,578.12	418,655.47
Direct Costs	4,278,549.58	3,982,206.55	3,982,206.55
Rate for 2022-2023 **	3.72*	10.51*	10.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 53040  
Form R0418**

Ludington Area School District  
809 EAST TINKHAM AVE  
LUDINGTON, MI 49431

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	469,492.70	2,114,464.58	2,114,464.58
2018-2019 Fixed Carry Forward	77,944.52	162,559.90	162,559.90
Total Indirect Costs	391,548.18	1,951,904.68	1,951,904.68
2018-2019 Direct Costs	21,338,688.09	19,693,716.21	19,693,716.21
2020-2021 Rate	1.83*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	23,825,637.97	21,980,453.81	21,980,453.81
Indirect costs based on rate ** multiplied by actual direct costs	436,009.17	2,178,262.97	2,178,262.97
2020-2021 Actual Indirect Costs	542,332.90	2,387,517.06	2,387,517.06
2018-2019 Fixed Carry Forward	77,944.52	162,559.90	162,559.90
Total Indirect Costs	464,388.38	2,224,957.16	2,224,957.16
Over/(Under) Recovery	-28,379.21	-46,694.19	-46,694.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	542,332.90	2,387,517.06	2,387,517.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-28,379.21	-46,694.19	-46,694.19
Total Projected Indirect 2022-2023 (Numerator)	570,712.11	2,434,211.25	2,434,211.25
Direct Costs	23,825,637.97	21,980,453.81	21,980,453.81
Rate for 2022-2023 **	2.40*	11.07*	11.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 53901  
Form R0418**

Gateway To Success Academy  
526 N SCOTTVILLE RD  
SCOTTVILLE, MI 49454

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	86,659.76	223,115.67	223,115.67
2018-2019 Fixed Carry Forward	-15,666.44	-108,499.33	-108,499.33
Total Indirect Costs	102,326.20	331,615.00	331,615.00
2018-2019 Direct Costs	1,154,362.98	1,017,907.07	1,017,907.07
2020-2021 Rate	8.86*	32.58*	32.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,358,688.69	1,144,311.75	1,144,311.75
Indirect costs based on rate ** multiplied by actual direct costs	120,379.82	171,646.76	286,077.94
2020-2021 Actual Indirect Costs	169,781.48	384,158.42	384,158.42
2018-2019 Fixed Carry Forward	-15,666.44	-108,499.33	-108,499.33
Total Indirect Costs	185,447.92	492,657.75	492,657.75
Over/(Under) Recovery	-65,068.10	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	169,781.48	384,158.42	384,158.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-65,068.10	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	234,849.58	384,158.42	384,158.42
Direct Costs	1,358,688.69	1,144,311.75	1,144,311.75
Rate for 2022-2023 **	17.29*	33.57*	33.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 54000  
Form R0418**

Mecosta-Osceola ISD  
15760 190TH AVE  
BIG RAPIDS, MI 49307

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,544,589.96	2,633,148.21	2,633,148.21
2018-2019 Fixed Carry Forward	-92,798.40	-155,516.61	-142,932.87
Total Indirect Costs	1,637,388.36	2,788,664.82	2,776,081.08
2018-2019 Direct Costs	19,773,562.79	18,685,004.54	18,685,004.54
2020-2021 Rate	8.28*	14.92*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,431,335.10	20,242,573.61	20,242,573.61
Indirect costs based on rate ** multiplied by actual direct costs	1,774,514.55	3,020,191.98	3,008,046.44
2020-2021 Actual Indirect Costs	1,442,120.25	2,630,881.74	2,630,881.74
2018-2019 Fixed Carry Forward	-92,798.40	-155,516.61	-142,932.87
Total Indirect Costs	1,534,918.65	2,786,398.35	2,773,814.61
Over/(Under) Recovery	239,595.90	233,793.63	234,231.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,442,120.25	2,630,881.74	2,630,881.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	239,595.90	233,793.63	234,231.83
Total Projected Indirect 2022-2023 (Numerator)	1,202,524.35	2,397,088.11	2,396,649.91
Direct Costs	21,431,335.10	20,242,573.61	20,242,573.61
Rate for 2022-2023 **	5.61*	11.84*	11.84**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 54010  
Form R0418**

Big Rapids Public Schools  
21034 15 MILE RD  
BIG RAPIDS, MI 49307

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	715,227.81	2,707,507.46	2,707,507.46
2018-2019 Fixed Carry Forward	6,893.78	0.00	16,105.26
Total Indirect Costs	708,334.03	2,707,507.46	2,691,402.20
2018-2019 Direct Costs	18,999,830.75	17,007,551.10	17,007,551.10
2020-2021 Rate	3.73*	15.92*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,351,791.22	20,224,059.16	20,224,059.16
Indirect costs based on rate ** multiplied by actual direct costs	833,721.81	3,033,608.87	3,199,446.16
2020-2021 Actual Indirect Costs	728,156.30	2,855,888.36	2,855,888.36
2018-2019 Fixed Carry Forward	6,893.78	0.00	16,105.26
Total Indirect Costs	721,262.52	2,855,888.36	2,839,783.10
Over/(Under) Recovery	112,459.29	0.00	359,663.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	728,156.30	2,855,888.36	2,855,888.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	112,459.29	0.00	359,663.06
Total Projected Indirect 2022-2023 (Numerator)	615,697.01	2,855,888.36	2,496,225.30
Direct Costs	22,351,791.22	20,224,059.16	20,224,059.16
Rate for 2022-2023 **	2.75*	14.12*	12.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 54025  
Form R0418**

Chippewa Hills School District  
3226 ARTHUR RD  
REMUS, MI 49340

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	704,695.96	2,203,664.43	2,203,664.43
2018-2019 Fixed Carry Forward	-101,834.79	-64,097.60	-63,604.37
Total Indirect Costs	806,530.75	2,267,762.03	2,267,268.80
2018-2019 Direct Costs	19,681,122.56	18,182,154.09	18,182,154.09
2020-2021 Rate	4.10*	12.47*	12.47**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,089,687.69	18,553,061.06	18,553,061.06
Indirect costs based on rate ** multiplied by actual direct costs	823,677.20	2,313,566.71	2,313,566.71
2020-2021 Actual Indirect Costs	703,038.79	2,239,665.42	2,239,665.42
2018-2019 Fixed Carry Forward	-101,834.79	-64,097.60	-63,604.37
Total Indirect Costs	804,873.58	2,303,763.02	2,303,269.79
Over/(Under) Recovery	18,803.62	9,803.69	10,296.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	703,038.79	2,239,665.42	2,239,665.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	18,803.62	9,803.69	10,296.92
Total Projected Indirect 2022-2023 (Numerator)	684,235.17	2,229,861.73	2,229,368.50
Direct Costs	20,089,687.69	18,553,061.06	18,553,061.06
Rate for 2022-2023 **	3.41*	12.02*	12.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 54040  
Form R0418**

Morley Stanwood Community Schools  
4700 NORTHLAND DR  
MORLEY, MI 49336

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	318,216.44	1,092,424.36	1,092,424.36
2018-2019 Fixed Carry Forward	17,327.82	-61,844.79	-62,718.30
Total Indirect Costs	300,888.62	1,154,269.15	1,155,142.66
2018-2019 Direct Costs	11,842,916.42	11,068,708.50	11,068,708.50
2020-2021 Rate	2.54*	10.43*	10.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,530,196.78	12,425,501.89	12,425,501.89
Indirect costs based on rate ** multiplied by actual direct costs	343,667.00	1,295,979.85	1,297,222.40
2020-2021 Actual Indirect Costs	308,513.46	1,413,208.35	1,413,208.35
2018-2019 Fixed Carry Forward	17,327.82	-61,844.79	-62,718.30
Total Indirect Costs	291,185.64	1,475,053.14	1,475,926.65
Over/(Under) Recovery	52,481.36	-179,073.29	-178,704.25

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	308,513.46	1,413,208.35	1,413,208.35
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,481.36	-179,073.29	-178,704.25
Total Projected Indirect 2022-2023 (Numerator)	256,032.10	1,592,281.64	1,591,912.60
Direct Costs	13,530,196.78	12,425,501.89	12,425,501.89
Rate for 2022-2023 **	1.89*	12.81*	12.81**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 54901  
Form R0418**

Crossroads Charter Academy  
215 NORTH STATE ST  
BIG RAPIDS, MI 49307

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	325,553.40	826,264.07	826,264.07
2018-2019 Fixed Carry Forward	15,521.59	0.00	7,289.42
Total Indirect Costs	310,031.81	826,264.07	818,974.65
2018-2019 Direct Costs	4,352,621.45	3,851,910.78	3,851,910.78
2020-2021 Rate	7.12*	21.45*	21.26**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,098,112.00	3,599,727.00	3,599,727.00
Indirect costs based on rate ** multiplied by actual direct costs	291,785.57	539,959.05	765,301.96
2020-2021 Actual Indirect Costs	267,100.00	765,485.00	765,485.00
2018-2019 Fixed Carry Forward	15,521.59	0.00	7,289.42
Total Indirect Costs	251,578.41	765,485.00	758,195.58
Over/(Under) Recovery	40,207.16	0.00	7,106.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	267,100.00	765,485.00	765,485.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,207.16	0.00	7,106.38
Total Projected Indirect 2022-2023 (Numerator)	226,892.84	765,485.00	758,378.62
Direct Costs	4,098,112.00	3,599,727.00	3,599,727.00
Rate for 2022-2023 **	5.54*	21.27*	21.07**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55000  
Form R0418**

Menominee ISD  
1201 41ST AVE  
MENOMINEE, MI 49858

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	472,064.01	581,931.44	581,931.44
2018-2019 Fixed Carry Forward	0.00	0.00	327,473.03
Total Indirect Costs	472,064.01	581,931.44	254,458.41
2018-2019 Direct Costs	4,329,038.78	4,219,171.35	4,219,171.35
2020-2021 Rate	10.90*	13.79*	6.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,212,242.77	5,080,579.87	5,080,579.87
Indirect costs based on rate ** multiplied by actual direct costs	568,134.46	700,611.96	306,358.97
2020-2021 Actual Indirect Costs	512,309.31	643,972.21	643,972.21
2018-2019 Fixed Carry Forward	0.00	0.00	327,473.03
Total Indirect Costs	512,309.31	643,972.21	316,499.18
Over/(Under) Recovery	55,825.15	56,639.75	-10,140.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	512,309.31	643,972.21	643,972.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	55,825.15	56,639.75	-10,140.21
Total Projected Indirect 2022-2023 (Numerator)	456,484.16	587,332.46	654,112.42
Direct Costs	5,212,242.77	5,080,579.87	5,080,579.87
Rate for 2022-2023 **	8.76*	11.56*	12.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55010  
Form R0418**

Carney-Nadeau Public Schools  
P.O. Box 68  
Carney, MI 49812

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	147,440.33	387,662.27	387,662.27
2018-2019 Fixed Carry Forward	-51,700.04	-69,863.51	-69,920.07
Total Indirect Costs	199,140.37	457,525.78	457,582.34
2018-2019 Direct Costs	3,081,524.77	2,841,302.83	2,841,302.83
2020-2021 Rate	6.46*	16.10*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,137,951.29	2,877,937.71	2,877,937.71
Indirect costs based on rate ** multiplied by actual direct costs	202,711.65	431,690.66	463,347.97
2020-2021 Actual Indirect Costs	137,617.49	397,631.07	397,631.07
2018-2019 Fixed Carry Forward	-51,700.04	-69,863.51	-69,920.07
Total Indirect Costs	189,317.53	467,494.58	467,551.14
Over/(Under) Recovery	13,394.12	0.00	-4,203.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	137,617.49	397,631.07	397,631.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	13,394.12	0.00	-4,203.17
Total Projected Indirect 2022-2023 (Numerator)	124,223.37	397,631.07	401,834.24
Direct Costs	3,137,951.29	2,877,937.71	2,877,937.71
Rate for 2022-2023 **	3.96*	13.82*	13.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55100  
Form R0418**

Menominee Area Public Schools  
1230 13TH ST  
MENOMINEE, MI 49858

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	609,639.24	1,801,464.03	1,801,464.03
2018-2019 Fixed Carry Forward	-99,949.63	0.00	-134,361.36
Total Indirect Costs	709,588.87	1,801,464.03	1,935,825.39
2018-2019 Direct Costs	12,192,254.67	11,000,429.88	11,000,429.88
2020-2021 Rate	5.82*	16.38*	17.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,341,544.78	12,070,551.40	12,070,551.40
Indirect costs based on rate ** multiplied by actual direct costs	776,477.91	1,810,582.71	2,124,417.05
2020-2021 Actual Indirect Costs	605,197.25	1,876,190.63	1,876,190.63
2018-2019 Fixed Carry Forward	-99,949.63	0.00	-134,361.36
Total Indirect Costs	705,146.88	1,876,190.63	2,010,551.99
Over/(Under) Recovery	71,331.03	0.00	113,865.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	605,197.25	1,876,190.63	1,876,190.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	71,331.03	0.00	113,865.06
Total Projected Indirect 2022-2023 (Numerator)	533,866.22	1,876,190.63	1,762,325.57
Direct Costs	13,341,544.78	12,070,551.40	12,070,551.40
Rate for 2022-2023 **	4.00*	15.54*	14.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55115  
Form R0418**

North Central Area Schools  
W5465 E 3RD ST  
HERMANVILLE, MI 49847

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,761.89	354,187.01	354,187.01
2018-2019 Fixed Carry Forward	-5,412.75	44,453.06	44,453.06
Total Indirect Costs	14,174.64	309,733.95	309,733.95
2018-2019 Direct Costs	3,669,093.22	3,323,668.10	3,323,668.10
2020-2021 Rate	0.39*	9.32*	9.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,876,557.53	3,469,360.96	3,469,360.96
Indirect costs based on rate ** multiplied by actual direct costs	15,118.57	323,344.44	323,344.44
2020-2021 Actual Indirect Costs	96,096.91	503,293.48	503,293.48
2018-2019 Fixed Carry Forward	-5,412.75	44,453.06	44,453.06
Total Indirect Costs	101,509.66	458,840.42	458,840.42
Over/(Under) Recovery	-86,391.09	-135,495.98	-135,495.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	96,096.91	503,293.48	503,293.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-86,391.09	-135,495.98	-135,495.98
Total Projected Indirect 2022-2023 (Numerator)	182,488.00	638,789.46	638,789.46
Direct Costs	3,876,557.53	3,469,360.96	3,469,360.96
Rate for 2022-2023 **	4.71*	18.41*	18.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55120  
Form R0418**

Stephenson Area Public Schools  
P.O. Box 509  
Stephenson, MI 49887

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	201,770.60	669,068.15	669,068.15
2018-2019 Fixed Carry Forward	11,757.85	0.00	-27,723.41
Total Indirect Costs	190,012.75	669,068.15	696,791.56
2018-2019 Direct Costs	4,928,154.44	4,460,856.89	4,460,856.89
2020-2021 Rate	3.86*	15.00*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,563,157.93	4,147,278.71	4,147,278.71
Indirect costs based on rate ** multiplied by actual direct costs	176,137.90	622,091.81	647,804.93
2020-2021 Actual Indirect Costs	379,881.02	795,760.24	795,760.24
2018-2019 Fixed Carry Forward	11,757.85	0.00	-27,723.41
Total Indirect Costs	368,123.17	795,760.24	823,483.65
Over/(Under) Recovery	-191,985.27	-173,668.43	-175,678.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	379,881.02	795,760.24	795,760.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-191,985.27	-173,668.43	-175,678.72
Total Projected Indirect 2022-2023 (Numerator)	571,866.29	969,428.67	971,438.96
Direct Costs	4,563,157.93	4,147,278.71	4,147,278.71
Rate for 2022-2023 **	12.53*	23.38*	23.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55900  
Form R0418**

Uplift Michigan Academy  
W526 DIVISION ST  
STEPHENSON, MI 49887

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	0.00	0.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2018-2019 Direct Costs	667,378.00	667,378.00	667,378.00
2020-2021 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,118,707.78	3,099,567.22	3,099,567.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	405,515.49	424,656.05	424,656.05
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	405,515.49	424,656.05	424,656.05
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	405,515.49	424,656.05	424,656.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	405,515.49	424,656.05	424,656.05
Direct Costs	3,118,707.78	3,099,567.22	3,099,567.22
Rate for 2022-2023 **	13.00*	13.70*	13.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 55901  
Form R0418**

Nah Tah Wahsh Public School Academy  
N14911 HANNAHVILLE ROAD B 1  
WILSON, MI 49896

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	0.00	0.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2018-2019 Direct Costs	3,503,426.00	3,503,426.00	3,503,426.00
2020-2021 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,580,629.00	3,580,629.00	3,580,629.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	0.00	0.00	0.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	0.00	0.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	0.00	0.00	0.00
Direct Costs	3,580,629.00	3,580,629.00	3,580,629.00
Rate for 2022-2023 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56000  
Form R0418**

Midland County Educational Service Agency  
3917 JEFFERSON AVE  
MIDLAND, MI 48640

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	791,450.30	1,735,883.71	1,735,883.71
2018-2019 Fixed Carry Forward	36,190.07	-47,937.63	-47,887.19
Total Indirect Costs	755,260.23	1,783,821.34	1,783,770.90
2018-2019 Direct Costs	14,204,392.25	13,441,714.39	13,441,714.39
2020-2021 Rate	5.32*	13.27*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,518,298.99	13,566,950.60	13,566,950.60
Indirect costs based on rate ** multiplied by actual direct costs	772,373.51	1,800,334.34	1,800,334.34
2020-2021 Actual Indirect Costs	899,764.74	2,003,213.49	2,003,213.49
2018-2019 Fixed Carry Forward	36,190.07	-47,937.63	-47,887.19
Total Indirect Costs	863,574.67	2,051,151.12	2,051,100.68
Over/(Under) Recovery	-91,201.16	-250,816.78	-250,766.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	899,764.74	2,003,213.49	2,003,213.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-91,201.16	-250,816.78	-250,766.34
Total Projected Indirect 2022-2023 (Numerator)	990,965.90	2,254,030.27	2,253,979.83
Direct Costs	14,518,298.99	13,566,950.60	13,566,950.60
Rate for 2022-2023 **	6.83*	16.61*	16.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56010  
Form R0418**

Midland Public Schools  
600 EAST CARPENTER ST  
MIDLAND, MI 48640

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,269,289.52	7,909,040.59	7,909,040.59
2018-2019 Fixed Carry Forward	93,135.82	-37,330.95	-37,330.95
Total Indirect Costs	2,176,153.70	7,946,371.54	7,946,371.54
2018-2019 Direct Costs	77,020,905.76	71,328,686.44	71,328,686.44
2020-2021 Rate	2.83*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	85,672,515.58	80,134,934.80	80,134,934.80
Indirect costs based on rate ** multiplied by actual direct costs	2,424,532.19	8,927,031.74	8,927,031.74
2020-2021 Actual Indirect Costs	2,673,879.24	8,159,240.52	8,159,240.52
2018-2019 Fixed Carry Forward	93,135.82	-37,330.95	-37,330.95
Total Indirect Costs	2,580,743.42	8,196,571.47	8,196,571.47
Over/(Under) Recovery	-156,211.23	730,460.27	730,460.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,673,879.24	8,159,240.52	8,159,240.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-156,211.23	730,460.27	730,460.27
Total Projected Indirect 2022-2023 (Numerator)	2,830,090.47	7,428,780.25	7,428,780.25
Direct Costs	85,672,515.58	80,134,934.80	80,134,934.80
Rate for 2022-2023 **	3.30*	9.27*	9.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56020  
Form R0418**

Bullock Creek School District  
1420 SOUTH BADOUR RD  
MIDLAND, MI 48640

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	261,948.83	1,677,005.26	1,677,005.26
2018-2019 Fixed Carry Forward	20,673.61	-72,283.76	-72,283.76
Total Indirect Costs	241,275.22	1,749,289.02	1,749,289.02
2018-2019 Direct Costs	19,495,824.31	18,080,767.88	18,080,767.88
2020-2021 Rate	1.24*	9.67*	9.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,149,448.89	19,649,948.92	19,649,948.92
Indirect costs based on rate ** multiplied by actual direct costs	262,253.17	1,900,150.06	1,900,150.06
2020-2021 Actual Indirect Costs	279,190.13	1,778,690.10	1,778,690.10
2018-2019 Fixed Carry Forward	20,673.61	-72,283.76	-72,283.76
Total Indirect Costs	258,516.52	1,850,973.86	1,850,973.86
Over/(Under) Recovery	3,736.65	49,176.20	49,176.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	279,190.13	1,778,690.10	1,778,690.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,736.65	49,176.20	49,176.20
Total Projected Indirect 2022-2023 (Numerator)	275,453.48	1,729,513.90	1,729,513.90
Direct Costs	21,149,448.89	19,649,948.92	19,649,948.92
Rate for 2022-2023 **	1.30*	8.80*	8.80**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56030  
Form R0418**

Coleman Community Schools  
4823 NORTH COLEMAN SCHOOLS DR  
COLEMAN, MI 48618

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	377,972.84	1,093,295.90	1,093,295.90
2018-2019 Fixed Carry Forward	33,339.82	0.00	-13,079.09
Total Indirect Costs	344,633.02	1,093,295.90	1,106,374.99
2018-2019 Direct Costs	6,669,825.29	5,954,502.23	5,954,502.23
2020-2021 Rate	5.17*	18.36*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,808,259.68	6,120,866.92	6,120,866.92
Indirect costs based on rate ** multiplied by actual direct costs	351,987.03	918,130.04	1,137,257.07
2020-2021 Actual Indirect Costs	420,586.74	1,108,326.72	1,108,326.72
2018-2019 Fixed Carry Forward	33,339.82	0.00	-13,079.09
Total Indirect Costs	387,246.92	1,108,326.72	1,121,405.81
Over/(Under) Recovery	-35,259.89	0.00	15,851.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	420,586.74	1,108,326.72	1,108,326.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,259.89	0.00	15,851.26
Total Projected Indirect 2022-2023 (Numerator)	455,846.63	1,108,326.72	1,092,475.46
Direct Costs	6,808,259.68	6,120,866.92	6,120,866.92
Rate for 2022-2023 **	6.70*	18.11*	17.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56050  
Form R0418**

Meridian Public Schools  
3361 NORTH MERIDIAN RD  
SANFORD, MI 48657

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	538,177.04	1,610,636.82	1,610,636.82
2018-2019 Fixed Carry Forward	-31,834.19	178,171.56	180,922.71
Total Indirect Costs	570,011.23	1,432,465.26	1,429,714.11
2018-2019 Direct Costs	14,350,938.27	13,278,478.49	13,278,478.49
2020-2021 Rate	3.97*	10.79*	10.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,093,508.76	13,904,840.83	13,904,840.83
Indirect costs based on rate ** multiplied by actual direct costs	599,212.30	1,500,332.33	1,497,551.36
2020-2021 Actual Indirect Costs	678,341.02	1,867,008.95	1,867,008.95
2018-2019 Fixed Carry Forward	-31,834.19	178,171.56	180,922.71
Total Indirect Costs	710,175.21	1,688,837.39	1,686,086.24
Over/(Under) Recovery	-110,962.91	-188,505.06	-188,534.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	678,341.02	1,867,008.95	1,867,008.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-110,962.91	-188,505.06	-188,534.88
Total Projected Indirect 2022-2023 (Numerator)	789,303.93	2,055,514.01	2,055,543.83
Direct Costs	15,093,508.76	13,904,840.83	13,904,840.83
Rate for 2022-2023 **	5.23*	14.78*	14.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56901  
Form R0418**

Windover High School  
919 SMITH RD  
MIDLAND, MI 48640

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	83,754.33	210,783.01	210,783.01
2018-2019 Fixed Carry Forward	-8,738.01	-32,886.77	-25,072.37
Total Indirect Costs	92,492.34	243,669.78	235,855.38
2018-2019 Direct Costs	1,397,716.10	1,270,687.42	1,270,687.42
2020-2021 Rate	6.62*	19.18*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,396,433.58	949,803.06	949,803.06
Indirect costs based on rate ** multiplied by actual direct costs	92,443.90	142,470.46	176,283.45
2020-2021 Actual Indirect Costs	71,189.70	517,820.22	517,820.22
2018-2019 Fixed Carry Forward	-8,738.01	-32,886.77	-25,072.37
Total Indirect Costs	79,927.71	550,706.99	542,892.59
Over/(Under) Recovery	12,516.19	0.00	-366,609.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	71,189.70	517,820.22	517,820.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,516.19	0.00	-366,609.14
Total Projected Indirect 2022-2023 (Numerator)	58,673.51	517,820.22	884,429.36
Direct Costs	1,396,433.58	949,803.06	949,803.06
Rate for 2022-2023 **	4.20*	54.52*	93.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 56903  
Form R0418**

Academic and Career Education Academy  
884 EAST ISABELLA RD  
MIDLAND, MI 48640

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	81,013.56	255,899.34	255,899.34
2018-2019 Fixed Carry Forward	5,978.14	0.00	0.00
Total Indirect Costs	75,035.42	255,899.34	255,899.34
2018-2019 Direct Costs	885,875.98	710,990.20	710,990.20
2020-2021 Rate	8.47*	35.99*	35.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	863,719.16	689,951.67	689,951.67
Indirect costs based on rate ** multiplied by actual direct costs	73,157.01	103,492.75	172,487.92
2020-2021 Actual Indirect Costs	80,283.05	254,050.54	254,050.54
2018-2019 Fixed Carry Forward	5,978.14	0.00	0.00
Total Indirect Costs	74,304.91	254,050.54	254,050.54
Over/(Under) Recovery	-1,147.90	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	80,283.05	254,050.54	254,050.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,147.90	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	81,430.95	254,050.54	254,050.54
Direct Costs	863,719.16	689,951.67	689,951.67
Rate for 2022-2023 **	9.43*	36.82*	36.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 57020  
Form R0418**

Lake City Area School District  
P.O. Box 900  
Lake City, MI 49651

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	286,383.66	1,330,418.27	1,330,418.27
2018-2019 Fixed Carry Forward	14,354.09	-122,706.23	-122,706.23
Total Indirect Costs	272,029.57	1,453,124.50	1,453,124.50
2018-2019 Direct Costs	12,027,090.22	10,983,055.61	10,983,055.61
2020-2021 Rate	2.26*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,460,904.88	11,489,237.53	11,489,237.53
Indirect costs based on rate ** multiplied by actual direct costs	281,616.45	1,520,026.13	1,520,026.13
2020-2021 Actual Indirect Costs	287,944.53	1,259,611.88	1,259,611.88
2018-2019 Fixed Carry Forward	14,354.09	-122,706.23	-122,706.23
Total Indirect Costs	273,590.44	1,382,318.11	1,382,318.11
Over/(Under) Recovery	8,026.01	137,708.02	137,708.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	287,944.53	1,259,611.88	1,259,611.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	8,026.01	137,708.02	137,708.02
Total Projected Indirect 2022-2023 (Numerator)	279,918.52	1,121,903.86	1,121,903.86
Direct Costs	12,460,904.88	11,489,237.53	11,489,237.53
Rate for 2022-2023 **	2.25*	9.76*	9.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 57030  
Form R0418**

McBain Rural Agricultural Schools  
107 EAST MAPLE ST  
MC BAIN, MI 49657

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	370,744.79	1,328,074.92	1,328,074.92
2018-2019 Fixed Carry Forward	-19,748.37	0.00	-35,342.22
Total Indirect Costs	390,493.16	1,328,074.92	1,363,417.14
2018-2019 Direct Costs	9,870,506.54	8,913,176.41	8,913,176.41
2020-2021 Rate	3.96*	14.90*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,558,820.66	9,644,597.49	9,644,597.49
Indirect costs based on rate ** multiplied by actual direct costs	418,129.30	1,437,045.03	1,475,623.42
2020-2021 Actual Indirect Costs	433,073.97	1,347,297.14	1,347,297.14
2018-2019 Fixed Carry Forward	-19,748.37	0.00	-35,342.22
Total Indirect Costs	452,822.34	1,347,297.14	1,382,639.36
Over/(Under) Recovery	-34,693.04	89,747.89	92,984.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	433,073.97	1,347,297.14	1,347,297.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-34,693.04	89,747.89	92,984.06
Total Projected Indirect 2022-2023 (Numerator)	467,767.01	1,257,549.25	1,254,313.08
Direct Costs	10,558,820.66	9,644,597.49	9,644,597.49
Rate for 2022-2023 **	4.43*	13.04*	13.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58000  
Form R0418**

Monroe ISD  
1101 SOUTH RAISINVILLE RD  
MONROE, MI 48161

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,727,845.87	3,771,467.06	3,771,467.06
2018-2019 Fixed Carry Forward	8,175.51	-580,994.34	-580,994.34
Total Indirect Costs	2,719,670.36	4,352,461.40	4,352,461.40
2018-2019 Direct Costs	39,476,863.43	38,433,242.24	38,433,242.24
2020-2021 Rate	6.89*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	44,708,530.79	43,270,107.46	43,270,107.46
Indirect costs based on rate ** multiplied by actual direct costs	3,080,417.77	4,898,176.16	4,898,176.16
2020-2021 Actual Indirect Costs	2,825,796.11	4,264,219.44	4,264,219.44
2018-2019 Fixed Carry Forward	8,175.51	-580,994.34	-580,994.34
Total Indirect Costs	2,817,620.60	4,845,213.78	4,845,213.78
Over/(Under) Recovery	262,797.17	52,962.38	52,962.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,825,796.11	4,264,219.44	4,264,219.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	262,797.17	52,962.38	52,962.38
Total Projected Indirect 2022-2023 (Numerator)	2,562,998.94	4,211,257.06	4,211,257.06
Direct Costs	44,708,530.79	43,270,107.46	43,270,107.46
Rate for 2022-2023 **	5.73*	9.73*	9.73**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58010  
Form R0418**

Monroe Public Schools  
P.O. Box 733  
Monroe, MI 48162

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,366,219.82	7,800,058.13	7,800,058.13
2018-2019 Fixed Carry Forward	14,696.40	0.00	31,329.03
Total Indirect Costs	2,351,523.42	7,800,058.13	7,768,729.10
2018-2019 Direct Costs	50,296,172.10	44,711,432.45	44,711,432.45
2020-2021 Rate	4.68*	17.45*	17.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	52,925,382.78	47,380,212.31	47,380,212.31
Indirect costs based on rate ** multiplied by actual direct costs	2,476,907.91	7,107,031.85	8,234,680.90
2020-2021 Actual Indirect Costs	2,529,954.48	7,905,571.42	7,905,571.42
2018-2019 Fixed Carry Forward	14,696.40	0.00	31,329.03
Total Indirect Costs	2,515,258.08	7,905,571.42	7,874,242.39
Over/(Under) Recovery	-38,350.17	0.00	360,438.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,529,954.48	7,905,571.42	7,905,571.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-38,350.17	0.00	360,438.51
Total Projected Indirect 2022-2023 (Numerator)	2,568,304.65	7,905,571.42	7,545,132.91
Direct Costs	52,925,382.78	47,380,212.31	47,380,212.31
Rate for 2022-2023 **	4.85*	16.69*	15.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58020  
Form R0418**

Airport Community Schools  
11270 GRAFTON RD  
CARLETON, MI 48117

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	921,257.63	3,622,242.41	3,622,242.41
2018-2019 Fixed Carry Forward	-39,644.27	0.00	-67,469.13
Total Indirect Costs	960,901.90	3,622,242.41	3,689,711.54
2018-2019 Direct Costs	23,108,277.49	20,407,292.71	20,407,292.71
2020-2021 Rate	4.16*	17.75*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,897,522.76	23,115,209.99	23,115,209.99
Indirect costs based on rate ** multiplied by actual direct costs	1,077,336.95	3,467,281.50	4,179,229.97
2020-2021 Actual Indirect Costs	1,089,007.87	3,891,865.69	3,891,865.69
2018-2019 Fixed Carry Forward	-39,644.27	0.00	-67,469.13
Total Indirect Costs	1,128,652.14	3,891,865.69	3,959,334.82
Over/(Under) Recovery	-51,315.19	0.00	219,895.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,089,007.87	3,891,865.69	3,891,865.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-51,315.19	0.00	219,895.15
Total Projected Indirect 2022-2023 (Numerator)	1,140,323.06	3,891,865.69	3,671,970.54
Direct Costs	25,897,522.76	23,115,209.99	23,115,209.99
Rate for 2022-2023 **	4.40*	16.84*	15.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58030  
Form R0418**

Bedford Public Schools  
1135 SMITH RD  
TEMPERANCE, MI 48182

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,751,639.31	5,038,868.97	5,038,868.97
2018-2019 Fixed Carry Forward	-216,993.64	209,339.78	208,471.26
Total Indirect Costs	1,968,632.95	4,829,529.19	4,830,397.71
2018-2019 Direct Costs	40,048,103.88	36,617,893.17	36,617,893.17
2020-2021 Rate	4.92*	13.19*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	40,989,374.19	37,894,876.80	37,894,876.80
Indirect costs based on rate ** multiplied by actual direct costs	2,016,677.21	4,998,334.25	4,998,334.25
2020-2021 Actual Indirect Costs	1,764,850.46	4,699,161.93	4,699,161.93
2018-2019 Fixed Carry Forward	-216,993.64	209,339.78	208,471.26
Total Indirect Costs	1,981,844.10	4,489,822.15	4,490,690.67
Over/(Under) Recovery	34,833.11	508,512.10	507,643.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,764,850.46	4,699,161.93	4,699,161.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	34,833.11	508,512.10	507,643.58
Total Projected Indirect 2022-2023 (Numerator)	1,730,017.35	4,190,649.83	4,191,518.35
Direct Costs	40,989,374.19	37,894,876.80	37,894,876.80
Rate for 2022-2023 **	4.22*	11.06*	11.06**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58050  
Form R0418**

Dundee Community Schools  
420 YPSILANTI ST  
DUNDEE, MI 48131

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	762,992.93	2,328,539.55	2,328,539.55
2018-2019 Fixed Carry Forward	-57,647.09	0.00	-7,998.17
Total Indirect Costs	820,640.02	2,328,539.55	2,336,537.72
2018-2019 Direct Costs	15,533,982.56	13,968,435.94	13,968,435.94
2020-2021 Rate	5.28*	16.67*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,734,623.63	16,097,504.83	16,097,504.83
Indirect costs based on rate ** multiplied by actual direct costs	936,388.13	2,414,625.72	2,693,112.56
2020-2021 Actual Indirect Costs	914,802.85	2,551,921.65	2,551,921.65
2018-2019 Fixed Carry Forward	-57,647.09	0.00	-7,998.17
Total Indirect Costs	972,449.94	2,551,921.65	2,559,919.82
Over/(Under) Recovery	-36,061.81	0.00	133,192.74

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	914,802.85	2,551,921.65	2,551,921.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-36,061.81	0.00	133,192.74
Total Projected Indirect 2022-2023 (Numerator)	950,864.66	2,551,921.65	2,418,728.91
Direct Costs	17,734,623.63	16,097,504.83	16,097,504.83
Rate for 2022-2023 **	5.36*	15.85*	15.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58070  
Form R0418**

Ida Public School District  
3145 PRAIRIE ST  
IDA, MI 48140

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	446,106.33	1,524,680.27	1,524,680.27
2018-2019 Fixed Carry Forward	-38,782.02	-90,431.84	-89,495.65
Total Indirect Costs	484,888.35	1,615,112.11	1,614,175.92
2018-2019 Direct Costs	13,348,742.37	12,270,168.43	12,270,168.43
2020-2021 Rate	3.63*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,576,531.68	13,561,043.12	13,561,043.12
Indirect costs based on rate ** multiplied by actual direct costs	529,128.10	1,784,633.27	1,784,633.27
2020-2021 Actual Indirect Costs	490,627.19	1,506,115.75	1,506,115.75
2018-2019 Fixed Carry Forward	-38,782.02	-90,431.84	-89,495.65
Total Indirect Costs	529,409.21	1,596,547.59	1,595,611.40
Over/(Under) Recovery	-281.11	188,085.68	189,021.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	490,627.19	1,506,115.75	1,506,115.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-281.11	188,085.68	189,021.87
Total Projected Indirect 2022-2023 (Numerator)	490,908.30	1,318,030.07	1,317,093.88
Direct Costs	14,576,531.68	13,561,043.12	13,561,043.12
Rate for 2022-2023 **	3.37*	9.72*	9.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58080  
Form R0418**

Jefferson Schools (Monroe)  
5707 WILLIAMS RD  
NEWPORT, MI 48166

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	688,627.24	2,683,526.58	2,683,526.58
2018-2019 Fixed Carry Forward	41,723.21	0.00	-121,470.66
Total Indirect Costs	646,904.03	2,683,526.58	2,804,997.24
2018-2019 Direct Costs	18,584,078.99	16,589,179.65	16,589,179.65
2020-2021 Rate	3.48*	16.18*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,569,622.32	15,650,187.73	15,650,187.73
Indirect costs based on rate ** multiplied by actual direct costs	611,422.86	2,347,528.16	2,646,446.75
2020-2021 Actual Indirect Costs	683,644.35	2,603,078.94	2,603,078.94
2018-2019 Fixed Carry Forward	41,723.21	0.00	-121,470.66
Total Indirect Costs	641,921.14	2,603,078.94	2,724,549.60
Over/(Under) Recovery	-30,498.28	0.00	-78,102.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	683,644.35	2,603,078.94	2,603,078.94
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-30,498.28	0.00	-78,102.85
Total Projected Indirect 2022-2023 (Numerator)	714,142.63	2,603,078.94	2,681,181.79
Direct Costs	17,569,622.32	15,650,187.73	15,650,187.73
Rate for 2022-2023 **	4.06*	16.63*	17.13**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58090  
Form R0418**

Mason Consolidated Schools (Monroe)  
2400 MASON EAGLE DR  
ERIE, MI 48133

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	359,435.22	1,373,091.00	1,373,091.00
2018-2019 Fixed Carry Forward	-48,610.86	0.00	14,038.79
Total Indirect Costs	408,046.08	1,373,091.00	1,359,052.21
2018-2019 Direct Costs	10,879,743.19	9,866,087.41	9,866,087.41
2020-2021 Rate	3.75*	13.92*	13.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,120,868.35	10,186,917.73	10,186,917.73
Indirect costs based on rate ** multiplied by actual direct costs	417,032.56	1,418,018.95	1,402,738.57
2020-2021 Actual Indirect Costs	310,716.72	1,244,667.34	1,244,667.34
2018-2019 Fixed Carry Forward	-48,610.86	0.00	14,038.79
Total Indirect Costs	359,327.58	1,244,667.34	1,230,628.55
Over/(Under) Recovery	57,704.98	173,351.61	172,110.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	310,716.72	1,244,667.34	1,244,667.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	57,704.98	173,351.61	172,110.02
Total Projected Indirect 2022-2023 (Numerator)	253,011.74	1,071,315.73	1,072,557.32
Direct Costs	11,120,868.35	10,186,917.73	10,186,917.73
Rate for 2022-2023 **	2.28*	10.52*	10.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58100  
Form R0418**

Summerfield Schools  
17555 IDA WEST RD  
PETERSBURG, MI 49270

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	258,814.30	868,439.62	868,439.62
2018-2019 Fixed Carry Forward	-41,966.96	-86,088.47	-88,843.54
Total Indirect Costs	300,781.26	954,528.09	957,283.16
2018-2019 Direct Costs	6,209,848.33	5,600,223.01	5,600,223.01
2020-2021 Rate	4.84*	17.04*	17.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,671,553.51	6,028,795.39	6,028,795.39
Indirect costs based on rate ** multiplied by actual direct costs	322,903.19	904,319.31	1,030,321.13
2020-2021 Actual Indirect Costs	257,082.94	899,841.06	899,841.06
2018-2019 Fixed Carry Forward	-41,966.96	-86,088.47	-88,843.54
Total Indirect Costs	299,049.90	985,929.53	988,684.60
Over/(Under) Recovery	23,853.29	0.00	41,636.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	257,082.94	899,841.06	899,841.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	23,853.29	0.00	41,636.53
Total Projected Indirect 2022-2023 (Numerator)	233,229.65	899,841.06	858,204.53
Direct Costs	6,671,553.51	6,028,795.39	6,028,795.39
Rate for 2022-2023 **	3.50*	14.93*	14.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58110  
Form R0418**

Whiteford Agricultural School District of the Counties of  
Lenawee and Monroe  
6655 Consear Rd  
Ottawa Lake, MI 49267

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	242,908.94	763,442.62	763,442.62
2018-2019 Fixed Carry Forward	-73,353.97	-90,291.64	-90,291.64
Total Indirect Costs	316,262.91	853,734.26	853,734.26
2018-2019 Direct Costs	6,900,090.93	6,379,557.25	6,379,557.25
2020-2021 Rate	4.58*	13.38*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,728,315.86	7,426,699.63	7,426,699.63
Indirect costs based on rate ** multiplied by actual direct costs	353,956.87	993,692.41	993,692.41
2020-2021 Actual Indirect Costs	351,234.85	812,557.44	812,557.44
2018-2019 Fixed Carry Forward	-73,353.97	-90,291.64	-90,291.64
Total Indirect Costs	424,588.82	902,849.08	902,849.08
Over/(Under) Recovery	-70,631.95	90,843.33	90,843.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	351,234.85	812,557.44	812,557.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-70,631.95	90,843.33	90,843.33
Total Projected Indirect 2022-2023 (Numerator)	421,866.80	721,714.11	721,714.11
Direct Costs	7,728,315.86	7,426,699.63	7,426,699.63
Rate for 2022-2023 **	5.46*	9.72*	9.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58901  
Form R0418**

New Bedford Academy  
6315 SECOR RD  
LAMBERTVILLE, MI 48144

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	12,833.00	133,452.00	133,452.00
2018-2019 Fixed Carry Forward	19,910.05	0.00	12,566.68
Total Indirect Costs	-7,077.05	133,452.00	120,885.32
2018-2019 Direct Costs	930,129.00	809,510.00	809,510.00
2020-2021 Rate	0.00*	16.49*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	929,042.00	817,380.00	817,380.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	122,607.00	122,034.83
2020-2021 Actual Indirect Costs	27,711.00	139,373.00	139,373.00
2018-2019 Fixed Carry Forward	19,910.05	0.00	12,566.68
Total Indirect Costs	7,800.95	139,373.00	126,806.32
Over/(Under) Recovery	0.00	0.00	-4,771.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	27,711.00	139,373.00	139,373.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-4,771.49
Total Projected Indirect 2022-2023 (Numerator)	27,711.00	139,373.00	144,144.49
Direct Costs	929,042.00	817,380.00	817,380.00
Rate for 2022-2023 **	2.98*	17.05*	17.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 58902  
Form R0418**

Triumph Academy  
3000 VIVIAN RD  
MONROE, MI 48162

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	495,950.00	1,799,034.00	1,799,034.00
2018-2019 Fixed Carry Forward	85,487.17	0.00	0.00
Total Indirect Costs	410,462.83	1,799,034.00	1,799,034.00
2018-2019 Direct Costs	6,096,219.00	4,793,135.00	4,793,135.00
2020-2021 Rate	6.73*	37.53*	37.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,898,415.00	5,645,634.00	5,645,634.00
Indirect costs based on rate ** multiplied by actual direct costs	464,263.33	846,845.10	1,411,408.50
2020-2021 Actual Indirect Costs	848,752.00	2,101,533.00	2,101,533.00
2018-2019 Fixed Carry Forward	85,487.17	0.00	0.00
Total Indirect Costs	763,264.83	2,101,533.00	2,101,533.00
Over/(Under) Recovery	-299,001.50	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	848,752.00	2,101,533.00	2,101,533.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-299,001.50	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,147,753.50	2,101,533.00	2,101,533.00
Direct Costs	6,898,415.00	5,645,634.00	5,645,634.00
Rate for 2022-2023 **	16.64*	37.22*	37.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59000  
Form R0418**

Montcalm Area ISD  
621 NORTH NEW ST  
STANTON, MI 48888

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,399,234.79	2,429,282.53	2,429,282.53
2018-2019 Fixed Carry Forward	105,244.68	0.00	542,760.00
Total Indirect Costs	1,293,990.11	2,429,282.53	1,886,522.53
2018-2019 Direct Costs	19,941,314.75	18,911,267.01	18,911,267.01
2020-2021 Rate	6.49*	12.85*	9.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,795,199.62	20,257,503.52	20,257,503.52
Indirect costs based on rate ** multiplied by actual direct costs	1,414,508.46	2,603,089.20	2,021,698.85
2020-2021 Actual Indirect Costs	1,751,046.61	3,288,742.71	3,288,742.71
2018-2019 Fixed Carry Forward	105,244.68	0.00	542,760.00
Total Indirect Costs	1,645,801.93	3,288,742.71	2,745,982.71
Over/(Under) Recovery	-231,293.47	-685,653.51	-724,283.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,751,046.61	3,288,742.71	3,288,742.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-231,293.47	-685,653.51	-724,283.86
Total Projected Indirect 2022-2023 (Numerator)	1,982,340.08	3,974,396.22	4,013,026.57
Direct Costs	21,795,199.62	20,257,503.52	20,257,503.52
Rate for 2022-2023 **	9.10*	19.62*	19.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59020  
Form R0418**

Carson City-Crystal Area Schools  
P.O. Box 780  
Carson City, MI 48811

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	430,697.56	1,247,731.31	1,247,731.31
2018-2019 Fixed Carry Forward	-80,959.06	0.00	24,203.05
Total Indirect Costs	511,656.62	1,247,731.31	1,223,528.26
2018-2019 Direct Costs	8,679,735.33	7,862,701.58	7,862,701.58
2020-2021 Rate	5.89*	15.87*	15.56**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,880,739.15	7,211,167.24	7,211,167.24
Indirect costs based on rate ** multiplied by actual direct costs	464,175.54	1,081,675.09	1,122,057.62
2020-2021 Actual Indirect Costs	358,669.66	1,028,241.57	1,028,241.57
2018-2019 Fixed Carry Forward	-80,959.06	0.00	24,203.05
Total Indirect Costs	439,628.72	1,028,241.57	1,004,038.52
Over/(Under) Recovery	24,546.82	0.00	118,019.10

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	358,669.66	1,028,241.57	1,028,241.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	24,546.82	0.00	118,019.10
Total Projected Indirect 2022-2023 (Numerator)	334,122.84	1,028,241.57	910,222.47
Direct Costs	7,880,739.15	7,211,167.24	7,211,167.24
Rate for 2022-2023 **	4.24*	14.26*	12.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59045  
Form R0418**

Montabella Community Schools  
1390 E NORTH COUNTY LINE RD  
BLANCHARD, MI 49310

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	228,710.81	1,032,091.92	1,032,091.92
2018-2019 Fixed Carry Forward	-12,044.79	0.00	-45,727.22
Total Indirect Costs	240,755.60	1,032,091.92	1,077,819.14
2018-2019 Direct Costs	7,344,337.07	6,540,955.96	6,540,955.96
2020-2021 Rate	3.28*	15.78*	16.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,100,486.37	7,163,901.08	7,163,901.08
Indirect costs based on rate ** multiplied by actual direct costs	265,695.95	1,074,585.16	1,180,610.90
2020-2021 Actual Indirect Costs	218,788.61	1,162,990.20	1,162,990.20
2018-2019 Fixed Carry Forward	-12,044.79	0.00	-45,727.22
Total Indirect Costs	230,833.40	1,162,990.20	1,208,717.42
Over/(Under) Recovery	34,862.55	0.00	-28,106.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,788.61	1,162,990.20	1,162,990.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	34,862.55	0.00	-28,106.52
Total Projected Indirect 2022-2023 (Numerator)	183,926.06	1,162,990.20	1,191,096.72
Direct Costs	8,100,486.37	7,163,901.08	7,163,901.08
Rate for 2022-2023 **	2.27*	16.23*	16.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59070  
Form R0418**

Greenville Public Schools  
1414 CHASE ST  
GREENVILLE, MI 48838

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,339,311.81	4,268,142.07	4,268,142.07
2018-2019 Fixed Carry Forward	-49,971.83	29,336.16	30,196.21
Total Indirect Costs	1,389,283.64	4,238,805.91	4,237,945.86
2018-2019 Direct Costs	34,942,929.28	31,859,327.02	31,859,327.02
2020-2021 Rate	3.98*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	37,653,265.66	34,314,179.22	34,314,179.22
Indirect costs based on rate ** multiplied by actual direct costs	1,498,599.97	4,563,785.84	4,563,785.84
2020-2021 Actual Indirect Costs	1,461,925.56	4,634,674.46	4,634,674.46
2018-2019 Fixed Carry Forward	-49,971.83	29,336.16	30,196.21
Total Indirect Costs	1,511,897.39	4,605,338.30	4,604,478.25
Over/(Under) Recovery	-13,297.42	-41,552.46	-40,692.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,461,925.56	4,634,674.46	4,634,674.46
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-13,297.42	-41,552.46	-40,692.41
Total Projected Indirect 2022-2023 (Numerator)	1,475,222.98	4,676,226.92	4,675,366.87
Direct Costs	37,653,265.66	34,314,179.22	34,314,179.22
Rate for 2022-2023 **	3.92*	13.63*	13.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59080  
Form R0418**

Tri County Area Schools  
94 Cherry Street, PO Box 79  
Sand Lake, MI 49343

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	717,482.90	2,136,396.79	2,136,396.79
2018-2019 Fixed Carry Forward	-8,415.77	-78,219.20	-77,638.41
Total Indirect Costs	725,898.67	2,214,615.99	2,214,035.20
2018-2019 Direct Costs	16,510,371.22	15,091,457.33	15,091,457.33
2020-2021 Rate	4.40*	14.67*	14.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,251,006.92	16,281,955.82	16,281,955.82
Indirect costs based on rate ** multiplied by actual direct costs	759,044.30	2,388,562.92	2,388,562.92
2020-2021 Actual Indirect Costs	719,886.39	2,226,432.49	2,226,432.49
2018-2019 Fixed Carry Forward	-8,415.77	-78,219.20	-77,638.41
Total Indirect Costs	728,302.16	2,304,651.69	2,304,070.90
Over/(Under) Recovery	30,742.14	83,911.23	84,492.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	719,886.39	2,226,432.49	2,226,432.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,742.14	83,911.23	84,492.02
Total Projected Indirect 2022-2023 (Numerator)	689,144.25	2,142,521.26	2,141,940.47
Direct Costs	17,251,006.92	16,281,955.82	16,281,955.82
Rate for 2022-2023 **	3.99*	13.16*	13.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59090  
Form R0418**

Lakeview Community Schools (Montcalm)  
602 WASHINGTON ST  
LAKEVIEW, MI 48850

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	544,405.63	2,017,716.07	2,017,716.07
2018-2019 Fixed Carry Forward	-104,058.13	0.00	-22,962.89
Total Indirect Costs	648,463.76	2,017,716.07	2,040,678.96
2018-2019 Direct Costs	11,785,548.44	10,312,238.00	10,312,238.00
2020-2021 Rate	5.50*	19.57*	19.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,546,125.33	10,402,475.50	10,402,475.50
Indirect costs based on rate ** multiplied by actual direct costs	635,036.89	1,560,371.33	2,058,649.90
2020-2021 Actual Indirect Costs	361,235.85	1,504,885.68	1,504,885.68
2018-2019 Fixed Carry Forward	-104,058.13	0.00	-22,962.89
Total Indirect Costs	465,293.98	1,504,885.68	1,527,848.57
Over/(Under) Recovery	169,742.91	0.00	530,801.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	361,235.85	1,504,885.68	1,504,885.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	169,742.91	0.00	530,801.33
Total Projected Indirect 2022-2023 (Numerator)	191,492.94	1,504,885.68	974,084.35
Direct Costs	11,546,125.33	10,402,475.50	10,402,475.50
Rate for 2022-2023 **	1.66*	14.47*	9.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59125  
Form R0418**

Central Montcalm Public Schools  
P.O. Box 9  
Stanton, MI 48888

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	477,890.79	2,164,761.04	2,164,761.04
2018-2019 Fixed Carry Forward	-17,545.32	-151,837.00	-150,841.17
Total Indirect Costs	495,436.11	2,316,598.04	2,315,602.21
2018-2019 Direct Costs	15,214,585.60	13,527,715.35	13,527,715.35
2020-2021 Rate	3.26*	17.12*	17.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,001,427.44	13,429,493.93	13,429,493.93
Indirect costs based on rate ** multiplied by actual direct costs	489,046.53	2,014,424.09	2,299,129.36
2020-2021 Actual Indirect Costs	533,690.03	2,105,623.54	2,105,623.54
2018-2019 Fixed Carry Forward	-17,545.32	-151,837.00	-150,841.17
Total Indirect Costs	551,235.35	2,257,460.54	2,256,464.71
Over/(Under) Recovery	-62,188.82	0.00	42,664.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	533,690.03	2,105,623.54	2,105,623.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-62,188.82	0.00	42,664.65
Total Projected Indirect 2022-2023 (Numerator)	595,878.85	2,105,623.54	2,062,958.89
Direct Costs	15,001,427.44	13,429,493.93	13,429,493.93
Rate for 2022-2023 **	3.97*	15.68*	15.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59150  
Form R0418**

Vestaburg Community Schools  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	249,783.54	788,864.30	788,864.30
2018-2019 Fixed Carry Forward	-23,066.65	6,329.63	8,402.82
Total Indirect Costs	272,850.19	782,534.67	780,461.48
2018-2019 Direct Costs	7,229,794.29	6,690,713.53	6,690,713.53
2020-2021 Rate	3.77*	11.70*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,497,513.15	7,905,143.48	7,905,143.48
Indirect costs based on rate ** multiplied by actual direct costs	320,356.25	924,901.79	921,739.73
2020-2021 Actual Indirect Costs	525,443.98	1,117,813.65	1,117,813.65
2018-2019 Fixed Carry Forward	-23,066.65	6,329.63	8,402.82
Total Indirect Costs	548,510.63	1,111,484.02	1,109,410.83
Over/(Under) Recovery	-228,154.38	-186,582.23	-187,671.10

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	525,443.98	1,117,813.65	1,117,813.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-228,154.38	-186,582.23	-187,671.10
Total Projected Indirect 2022-2023 (Numerator)	753,598.36	1,304,395.88	1,305,484.75
Direct Costs	8,497,513.15	7,905,143.48	7,905,143.48
Rate for 2022-2023 **	8.87*	16.50*	16.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 59900  
Form R0418**

Success Virtual Learning Centers of Michigan  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	610,110.33	1,978,096.26	1,978,096.26
2018-2019 Fixed Carry Forward	-515,907.60	-1,897,436.59	-1,897,436.59
Total Indirect Costs	1,126,017.93	3,875,532.85	3,875,532.85
2018-2019 Direct Costs	9,515,427.74	8,147,441.81	8,147,441.81
2020-2021 Rate	11.83*	47.57*	47.57**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,360,594.39	11,294,839.94	11,294,839.94
Indirect costs based on rate ** multiplied by actual direct costs	1,580,558.32	1,694,225.99	2,823,709.99
2020-2021 Actual Indirect Costs	722,769.85	2,788,524.30	2,788,524.30
2018-2019 Fixed Carry Forward	-515,907.60	-1,897,436.59	-1,897,436.59
Total Indirect Costs	1,238,677.45	4,685,960.89	4,685,960.89
Over/(Under) Recovery	341,880.87	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	722,769.85	2,788,524.30	2,788,524.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	341,880.87	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	380,888.98	2,788,524.30	2,788,524.30
Direct Costs	13,360,594.39	11,294,839.94	11,294,839.94
Rate for 2022-2023 **	2.85*	24.69*	24.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 60010  
Form R0418**

Atlanta Community Schools  
10500 COUNTY ROAD 489  
ATLANTA, MI 49709

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	250,501.69	570,415.97	570,415.97
2018-2019 Fixed Carry Forward	-32,426.33	0.00	-111,660.41
Total Indirect Costs	282,928.02	570,415.97	682,076.38
2018-2019 Direct Costs	2,345,325.14	2,025,410.86	2,025,410.86
2020-2021 Rate	12.06*	28.16*	33.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,478,302.43	2,179,649.24	2,179,649.24
Indirect costs based on rate ** multiplied by actual direct costs	298,883.27	326,947.39	544,912.31
2020-2021 Actual Indirect Costs	264,359.31	581,438.73	581,438.73
2018-2019 Fixed Carry Forward	-32,426.33	0.00	-111,660.41
Total Indirect Costs	296,785.64	581,438.73	693,099.14
Over/(Under) Recovery	2,097.63	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	264,359.31	581,438.73	581,438.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,097.63	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	262,261.68	581,438.73	581,438.73
Direct Costs	2,478,302.43	2,179,649.24	2,179,649.24
Rate for 2022-2023 **	10.58*	26.68*	26.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 60020  
Form R0418**

Hillman Community Schools  
26042 M 32 S  
HILLMAN, MI 49746

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	344,419.97	880,733.14	880,733.14
2018-2019 Fixed Carry Forward	-97,876.38	0.00	-55,102.73
Total Indirect Costs	442,296.35	880,733.14	935,835.87
2018-2019 Direct Costs	4,389,068.00	3,852,754.83	3,852,754.83
2020-2021 Rate	10.08*	22.86*	24.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,525,227.00	4,024,606.51	4,024,606.51
Indirect costs based on rate ** multiplied by actual direct costs	456,142.88	603,690.98	977,576.92
2020-2021 Actual Indirect Costs	360,025.43	860,645.92	860,645.92
2018-2019 Fixed Carry Forward	-97,876.38	0.00	-55,102.73
Total Indirect Costs	457,901.81	860,645.92	915,748.65
Over/(Under) Recovery	-1,758.93	0.00	20,609.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	360,025.43	860,645.92	860,645.92
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,758.93	0.00	20,609.42
Total Projected Indirect 2022-2023 (Numerator)	361,784.36	860,645.92	840,036.50
Direct Costs	4,525,227.00	4,024,606.51	4,024,606.51
Rate for 2022-2023 **	7.99*	21.38*	20.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61000  
Form R0418**

Muskegon Area ISD  
630 HARVEY ST  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,339,169.37	3,800,141.70	3,800,141.70
2018-2019 Fixed Carry Forward	-59,199.57	-862,840.82	-866,068.91
Total Indirect Costs	2,398,368.94	4,662,982.52	4,666,210.61
2018-2019 Direct Costs	36,028,286.28	34,893,736.85	34,893,736.85
2020-2021 Rate	6.66*	13.36*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	37,273,846.32	35,876,025.27	35,876,025.27
Indirect costs based on rate ** multiplied by actual direct costs	2,482,438.16	4,793,036.98	4,796,624.58
2020-2021 Actual Indirect Costs	2,377,317.62	3,791,588.67	3,791,588.67
2018-2019 Fixed Carry Forward	-59,199.57	-862,840.82	-866,068.91
Total Indirect Costs	2,436,517.19	4,654,429.49	4,657,657.58
Over/(Under) Recovery	45,920.97	138,607.49	138,967.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,377,317.62	3,791,588.67	3,791,588.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	45,920.97	138,607.49	138,967.00
Total Projected Indirect 2022-2023 (Numerator)	2,331,396.65	3,652,981.18	3,652,621.67
Direct Costs	37,273,846.32	35,876,025.27	35,876,025.27
Rate for 2022-2023 **	6.25*	10.18*	10.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61010  
Form R0418**

Muskegon, Public Schools of the City of  
1458 5TH ST  
MUSKEGON, MI 49441

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,847,236.82	5,965,393.61	5,965,393.61
2018-2019 Fixed Carry Forward	-185,165.08	-143,684.91	-142,027.57
Total Indirect Costs	2,032,401.90	6,109,078.52	6,107,421.18
2018-2019 Direct Costs	46,276,087.71	42,043,406.91	42,043,406.91
2020-2021 Rate	4.39*	14.53*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	46,181,243.85	41,823,237.58	41,823,237.58
Indirect costs based on rate ** multiplied by actual direct costs	2,027,356.61	6,076,916.42	6,076,916.42
2020-2021 Actual Indirect Costs	1,498,083.81	5,661,169.46	5,661,169.46
2018-2019 Fixed Carry Forward	-185,165.08	-143,684.91	-142,027.57
Total Indirect Costs	1,683,248.89	5,804,854.37	5,803,197.03
Over/(Under) Recovery	344,107.72	272,062.05	273,719.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,498,083.81	5,661,169.46	5,661,169.46
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	344,107.72	272,062.05	273,719.39
Total Projected Indirect 2022-2023 (Numerator)	1,153,976.09	5,389,107.41	5,387,450.07
Direct Costs	46,181,243.85	41,823,237.58	41,823,237.58
Rate for 2022-2023 **	2.50*	12.89*	12.88**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61060  
Form R0418**

Mona Shores Public School District  
121 Randall Road  
Norton Shores, MI 49441

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,068,323.46	4,047,794.78	4,047,794.78
2018-2019 Fixed Carry Forward	18,330.22	72,050.32	74,462.36
Total Indirect Costs	1,049,993.24	3,975,744.46	3,973,332.42
2018-2019 Direct Costs	38,980,772.54	35,820,937.22	35,820,937.22
2020-2021 Rate	2.69*	11.10*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	43,132,052.33	39,817,315.08	39,817,315.08
Indirect costs based on rate ** multiplied by actual direct costs	1,160,252.21	4,419,721.97	4,415,740.24
2020-2021 Actual Indirect Costs	1,007,508.18	4,103,094.43	4,103,094.43
2018-2019 Fixed Carry Forward	18,330.22	72,050.32	74,462.36
Total Indirect Costs	989,177.96	4,031,044.11	4,028,632.07
Over/(Under) Recovery	171,074.25	388,677.86	387,108.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,007,508.18	4,103,094.43	4,103,094.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	171,074.25	388,677.86	387,108.17
Total Projected Indirect 2022-2023 (Numerator)	836,433.93	3,714,416.57	3,715,986.26
Direct Costs	43,132,052.33	39,817,315.08	39,817,315.08
Rate for 2022-2023 **	1.94*	9.33*	9.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61065  
Form R0418**

Oakridge Public Schools  
275 SOUTH WOLF LAKE RD  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	745,576.93	2,268,479.77	2,268,479.77
2018-2019 Fixed Carry Forward	-67,130.52	122,778.11	122,778.11
Total Indirect Costs	812,707.45	2,145,701.66	2,145,701.66
2018-2019 Direct Costs	19,916,065.41	18,393,162.57	18,393,162.57
2020-2021 Rate	4.08*	11.67*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,343,152.46	20,085,951.90	20,085,951.90
Indirect costs based on rate ** multiplied by actual direct costs	870,800.62	2,344,030.59	2,344,030.59
2020-2021 Actual Indirect Costs	764,953.32	2,022,153.88	2,022,153.88
2018-2019 Fixed Carry Forward	-67,130.52	122,778.11	122,778.11
Total Indirect Costs	832,083.84	1,899,375.77	1,899,375.77
Over/(Under) Recovery	38,716.78	444,654.82	444,654.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	764,953.32	2,022,153.88	2,022,153.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	38,716.78	444,654.82	444,654.82
Total Projected Indirect 2022-2023 (Numerator)	726,236.54	1,577,499.06	1,577,499.06
Direct Costs	21,343,152.46	20,085,951.90	20,085,951.90
Rate for 2022-2023 **	3.40*	7.85*	7.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61080  
Form R0418**

Fruitport Community Schools  
3255 PONTALUNA RD  
FRUITPORT, MI 49415

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	909,814.65	3,341,761.02	3,341,761.02
2018-2019 Fixed Carry Forward	37,572.33	-435,527.16	-435,527.16
Total Indirect Costs	872,242.32	3,777,288.18	3,777,288.18
2018-2019 Direct Costs	30,182,050.07	27,750,103.70	27,750,103.70
2020-2021 Rate	2.89*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,666,107.62	29,170,880.99	29,170,880.99
Indirect costs based on rate ** multiplied by actual direct costs	915,150.51	3,970,156.90	3,970,156.90
2020-2021 Actual Indirect Costs	776,734.67	3,271,961.30	3,271,961.30
2018-2019 Fixed Carry Forward	37,572.33	-435,527.16	-435,527.16
Total Indirect Costs	739,162.34	3,707,488.46	3,707,488.46
Over/(Under) Recovery	175,988.17	262,668.44	262,668.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	776,734.67	3,271,961.30	3,271,961.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	175,988.17	262,668.44	262,668.44
Total Projected Indirect 2022-2023 (Numerator)	600,746.50	3,009,292.86	3,009,292.86
Direct Costs	31,666,107.62	29,170,880.99	29,170,880.99
Rate for 2022-2023 **	1.90*	10.32*	10.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61120  
Form R0418**

Holton Public Schools  
6500 Fourth Street  
HOLTON, MI 49425

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	394,259.75	1,077,516.59	1,077,516.59
2018-2019 Fixed Carry Forward	-47,595.70	0.00	-18,358.66
Total Indirect Costs	441,855.45	1,077,516.59	1,095,875.25
2018-2019 Direct Costs	7,707,844.83	7,024,587.99	7,024,587.99
2020-2021 Rate	5.73*	15.34*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,454,034.63	7,965,446.46	7,965,446.46
Indirect costs based on rate ** multiplied by actual direct costs	484,416.18	1,194,816.97	1,242,609.65
2020-2021 Actual Indirect Costs	278,518.64	1,075,833.00	1,075,833.00
2018-2019 Fixed Carry Forward	-47,595.70	0.00	-18,358.66
Total Indirect Costs	326,114.34	1,075,833.00	1,094,191.66
Over/(Under) Recovery	52,767.28	0.00	148,417.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	278,518.64	1,075,833.00	1,075,833.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,767.28	0.00	148,417.99
Total Projected Indirect 2022-2023 (Numerator)	225,751.36	1,075,833.00	927,415.01
Direct Costs	8,454,034.63	7,965,446.46	7,965,446.46
Rate for 2022-2023 **	2.67*	13.51*	11.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61180  
Form R0418**

Montague Area Public Schools  
4855 EILERS RD  
MONTAGUE, MI 49437

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	486,733.70	1,823,476.79	1,823,476.79
2018-2019 Fixed Carry Forward	-14,353.43	60,776.97	60,336.78
Total Indirect Costs	501,087.13	1,762,699.82	1,763,140.01
2018-2019 Direct Costs	15,127,099.56	13,790,356.47	13,790,356.47
2020-2021 Rate	3.31*	12.78*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,315,488.09	15,017,847.59	15,017,847.59
Indirect costs based on rate ** multiplied by actual direct costs	540,042.66	1,919,280.92	1,920,782.71
2020-2021 Actual Indirect Costs	443,618.99	1,741,259.49	1,741,259.49
2018-2019 Fixed Carry Forward	-14,353.43	60,776.97	60,336.78
Total Indirect Costs	457,972.42	1,680,482.52	1,680,922.71
Over/(Under) Recovery	82,070.24	238,798.40	239,860.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	443,618.99	1,741,259.49	1,741,259.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	82,070.24	238,798.40	239,860.00
Total Projected Indirect 2022-2023 (Numerator)	361,548.75	1,502,461.09	1,501,399.49
Direct Costs	16,315,488.09	15,017,847.59	15,017,847.59
Rate for 2022-2023 **	2.22*	10.00*	10.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61190  
Form R0418**

Orchard View Schools  
35 SOUTH SHERIDAN DR  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	705,289.30	2,396,646.37	2,396,646.37
2018-2019 Fixed Carry Forward	-110,832.27	-5,442.19	-5,442.19
Total Indirect Costs	816,121.57	2,402,088.56	2,402,088.56
2018-2019 Direct Costs	26,351,583.82	24,660,226.75	24,660,226.75
2020-2021 Rate	3.10*	9.74*	9.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,077,337.61	26,038,834.19	26,038,834.19
Indirect costs based on rate ** multiplied by actual direct costs	870,397.47	2,536,182.45	2,536,182.45
2020-2021 Actual Indirect Costs	725,794.27	2,764,297.69	2,764,297.69
2018-2019 Fixed Carry Forward	-110,832.27	-5,442.19	-5,442.19
Total Indirect Costs	836,626.54	2,769,739.88	2,769,739.88
Over/(Under) Recovery	33,770.93	-233,557.43	-233,557.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	725,794.27	2,764,297.69	2,764,297.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	33,770.93	-233,557.43	-233,557.43
Total Projected Indirect 2022-2023 (Numerator)	692,023.34	2,997,855.12	2,997,855.12
Direct Costs	28,077,337.61	26,038,834.19	26,038,834.19
Rate for 2022-2023 **	2.46*	11.51*	11.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61210  
Form R0418**

Ravenna Public Schools  
12322 STAFFORD ST  
RAVENNA, MI 49451

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	434,303.70	1,510,783.68	1,510,783.68
2018-2019 Fixed Carry Forward	41,079.69	0.00	44,815.54
Total Indirect Costs	393,224.01	1,510,783.68	1,465,968.14
2018-2019 Direct Costs	10,970,637.14	9,894,157.16	9,894,157.16
2020-2021 Rate	3.58*	15.27*	14.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,446,241.85	10,239,680.30	10,239,680.30
Indirect costs based on rate ** multiplied by actual direct costs	409,775.46	1,535,952.05	1,517,520.62
2020-2021 Actual Indirect Costs	455,478.81	1,662,040.36	1,662,040.36
2018-2019 Fixed Carry Forward	41,079.69	0.00	44,815.54
Total Indirect Costs	414,399.12	1,662,040.36	1,617,224.82
Over/(Under) Recovery	-4,623.66	0.00	-99,704.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	455,478.81	1,662,040.36	1,662,040.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,623.66	0.00	-99,704.20
Total Projected Indirect 2022-2023 (Numerator)	460,102.47	1,662,040.36	1,761,744.56
Direct Costs	11,446,241.85	10,239,680.30	10,239,680.30
Rate for 2022-2023 **	4.02*	16.23*	17.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61220  
Form R0418**

Reeths-Puffer Schools  
991 WEST GILES RD  
MUSKEGON, MI 49445

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	773,176.20	3,803,099.44	3,803,099.44
2018-2019 Fixed Carry Forward	20,069.74	-56,000.26	-55,760.41
Total Indirect Costs	753,106.46	3,859,099.70	3,858,859.85
2018-2019 Direct Costs	38,920,955.50	35,740,597.26	35,740,597.26
2020-2021 Rate	1.93*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	40,483,831.03	37,518,685.49	37,518,685.49
Indirect costs based on rate ** multiplied by actual direct costs	781,337.94	4,052,018.03	4,052,018.03
2020-2021 Actual Indirect Costs	807,308.59	3,609,654.13	3,609,654.13
2018-2019 Fixed Carry Forward	20,069.74	-56,000.26	-55,760.41
Total Indirect Costs	787,238.85	3,665,654.39	3,665,414.54
Over/(Under) Recovery	-5,900.91	386,363.64	386,603.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	807,308.59	3,609,654.13	3,609,654.13
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,900.91	386,363.64	386,603.49
Total Projected Indirect 2022-2023 (Numerator)	813,209.50	3,223,290.49	3,223,050.64
Direct Costs	40,483,831.03	37,518,685.49	37,518,685.49
Rate for 2022-2023 **	2.01*	8.59*	8.59**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61230  
Form R0418**

North Muskegon Public Schools  
1600 MILLS AVE  
MUSKEGON, MI 49445

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	335,429.84	1,099,855.78	1,099,855.78
2018-2019 Fixed Carry Forward	4,965.18	-71,027.23	-71,027.23
Total Indirect Costs	330,464.66	1,170,883.01	1,170,883.01
2018-2019 Direct Costs	9,729,604.29	8,965,178.35	8,965,178.35
2020-2021 Rate	3.40*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,671,585.30	9,983,327.57	9,983,327.57
Indirect costs based on rate ** multiplied by actual direct costs	362,833.90	1,303,822.58	1,303,822.58
2020-2021 Actual Indirect Costs	330,115.66	1,018,373.39	1,018,373.39
2018-2019 Fixed Carry Forward	4,965.18	-71,027.23	-71,027.23
Total Indirect Costs	325,150.48	1,089,400.62	1,089,400.62
Over/(Under) Recovery	37,683.42	214,421.96	214,421.96

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	330,115.66	1,018,373.39	1,018,373.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	37,683.42	214,421.96	214,421.96
Total Projected Indirect 2022-2023 (Numerator)	292,432.24	803,951.43	803,951.43
Direct Costs	10,671,585.30	9,983,327.57	9,983,327.57
Rate for 2022-2023 **	2.74*	8.05*	8.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61240  
Form R0418**

Whitehall District Schools  
541 EAST SLOCUM ST  
WHITEHALL, MI 49461

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	775,181.10	2,314,796.31	2,314,796.31
2018-2019 Fixed Carry Forward	-37,947.29	-218,980.83	-218,980.83
Total Indirect Costs	813,128.39	2,533,777.14	2,533,777.14
2018-2019 Direct Costs	25,551,732.09	24,012,116.88	24,012,116.88
2020-2021 Rate	3.18*	10.55*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,922,630.54	25,531,031.33	25,531,031.33
Indirect costs based on rate ** multiplied by actual direct costs	856,139.65	2,693,523.81	2,693,523.81
2020-2021 Actual Indirect Costs	711,478.15	2,103,077.36	2,103,077.36
2018-2019 Fixed Carry Forward	-37,947.29	-218,980.83	-218,980.83
Total Indirect Costs	749,425.44	2,322,058.19	2,322,058.19
Over/(Under) Recovery	106,714.21	371,465.62	371,465.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	711,478.15	2,103,077.36	2,103,077.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	106,714.21	371,465.62	371,465.62
Total Projected Indirect 2022-2023 (Numerator)	604,763.94	1,731,611.74	1,731,611.74
Direct Costs	26,922,630.54	25,531,031.33	25,531,031.33
Rate for 2022-2023 **	2.25*	6.78*	6.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61900  
Form R0418**

Muskegon Montessori Academy for Environmental  
Change  
2950 MCCRACKEN ST  
NORTON SHORES, MI 49441

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	20,961.96	129,018.85	129,018.85
2018-2019 Fixed Carry Forward	13,924.43	20,197.28	20,197.28
Total Indirect Costs	7,037.53	108,821.57	108,821.57
2018-2019 Direct Costs	1,189,621.73	1,081,564.84	1,081,564.84
2020-2021 Rate	0.59*	10.06*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,454,099.12	1,266,867.27	1,266,867.27
Indirect costs based on rate ** multiplied by actual direct costs	8,579.18	127,446.85	127,446.85
2020-2021 Actual Indirect Costs	26,794.78	214,026.63	214,026.63
2018-2019 Fixed Carry Forward	13,924.43	20,197.28	20,197.28
Total Indirect Costs	12,870.35	193,829.35	193,829.35
Over/(Under) Recovery	-4,291.17	-66,382.50	-66,382.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	26,794.78	214,026.63	214,026.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,291.17	-66,382.50	-66,382.50
Total Projected Indirect 2022-2023 (Numerator)	31,085.95	280,409.13	280,409.13
Direct Costs	1,454,099.12	1,266,867.27	1,266,867.27
Rate for 2022-2023 **	2.14*	22.13*	22.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61902  
Form R0418**

Timberland Academy  
2574 MCLAUGHLIN AVE  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	287,974.00	1,392,086.00	1,392,086.00
2018-2019 Fixed Carry Forward	-1,730.55	0.00	39,381.06
Total Indirect Costs	289,704.55	1,392,086.00	1,352,704.94
2018-2019 Direct Costs	7,481,965.00	6,377,853.00	6,377,853.00
2020-2021 Rate	3.87*	21.83*	21.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,335,550.00	6,268,223.00	6,268,223.00
Indirect costs based on rate ** multiplied by actual direct costs	283,885.79	940,233.45	1,329,490.10
2020-2021 Actual Indirect Costs	246,757.00	1,314,084.00	1,314,084.00
2018-2019 Fixed Carry Forward	-1,730.55	0.00	39,381.06
Total Indirect Costs	248,487.55	1,314,084.00	1,274,702.94
Over/(Under) Recovery	35,398.24	0.00	54,787.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	246,757.00	1,314,084.00	1,314,084.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	35,398.24	0.00	54,787.16
Total Projected Indirect 2022-2023 (Numerator)	211,358.76	1,314,084.00	1,259,296.84
Direct Costs	7,335,550.00	6,268,223.00	6,268,223.00
Rate for 2022-2023 **	2.88*	20.96*	20.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61904  
Form R0418**

Three Oaks Public School Academy  
1212 KINGSLEY ST  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,420.71	369,253.32	369,253.32
2018-2019 Fixed Carry Forward	2,664.23	-72,758.12	-75,402.36
Total Indirect Costs	5,756.48	442,011.44	444,655.68
2018-2019 Direct Costs	3,580,107.28	3,219,274.67	3,219,274.67
2020-2021 Rate	0.16*	13.73*	13.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,315,958.42	4,002,356.00	4,002,356.00
Indirect costs based on rate ** multiplied by actual direct costs	6,905.53	549,523.48	552,725.36
2020-2021 Actual Indirect Costs	4,249.00	317,851.42	317,851.42
2018-2019 Fixed Carry Forward	2,664.23	-72,758.12	-75,402.36
Total Indirect Costs	1,584.77	390,609.54	393,253.78
Over/(Under) Recovery	5,320.76	158,913.94	159,471.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,249.00	317,851.42	317,851.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,320.76	158,913.94	159,471.58
Total Projected Indirect 2022-2023 (Numerator)	-1,071.76	158,937.48	158,379.84
Direct Costs	4,315,958.42	4,002,356.00	4,002,356.00
Rate for 2022-2023 **	0.00*	3.97*	3.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61905  
Form R0418**

Muskegon Heights Public School Academy System  
2441 Sanford Street  
Muskegon Heights, MI 49444

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	453,379.28	1,574,653.42	1,574,653.42
2018-2019 Fixed Carry Forward	-151,772.72	0.00	-342,510.49
Total Indirect Costs	605,152.00	1,574,653.42	1,917,163.91
2018-2019 Direct Costs	6,579,874.36	5,458,600.22	5,458,600.22
2020-2021 Rate	9.20*	28.85*	35.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,520,523.56	6,460,418.98	6,460,418.98
Indirect costs based on rate ** multiplied by actual direct costs	691,888.17	969,062.85	1,615,104.75
2020-2021 Actual Indirect Costs	374,323.07	1,434,427.65	1,434,427.65
2018-2019 Fixed Carry Forward	-151,772.72	0.00	-342,510.49
Total Indirect Costs	526,095.79	1,434,427.65	1,776,938.14
Over/(Under) Recovery	165,792.38	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	374,323.07	1,434,427.65	1,434,427.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	165,792.38	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	208,530.69	1,434,427.65	1,434,427.65
Direct Costs	7,520,523.56	6,460,418.98	6,460,418.98
Rate for 2022-2023 **	2.77*	22.20*	22.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 61906  
Form R0418**

Muskegon Covenant Academy  
125 CATHERINE AVE  
MUSKEGON, MI 49442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	36,612.66	265,596.29	265,596.29
2018-2019 Fixed Carry Forward	392.22	0.00	-7,439.28
Total Indirect Costs	36,220.44	265,596.29	273,035.57
2018-2019 Direct Costs	1,925,801.08	1,696,817.45	1,696,817.45
2020-2021 Rate	1.88*	15.65*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,376,887.25	1,219,223.17	1,219,223.17
Indirect costs based on rate ** multiplied by actual direct costs	25,885.48	182,883.48	196,173.01
2020-2021 Actual Indirect Costs	33,098.69	190,762.77	190,762.77
2018-2019 Fixed Carry Forward	392.22	0.00	-7,439.28
Total Indirect Costs	32,706.47	190,762.77	198,202.05
Over/(Under) Recovery	-6,820.99	0.00	-2,029.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	33,098.69	190,762.77	190,762.77
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,820.99	0.00	-2,029.04
Total Projected Indirect 2022-2023 (Numerator)	39,919.68	190,762.77	192,791.81
Direct Costs	1,376,887.25	1,219,223.17	1,219,223.17
Rate for 2022-2023 **	2.90*	15.65*	15.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62000  
Form R0418**

Newaygo County RESA  
4747 WEST 48TH ST  
FREMONT, MI 49412

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,332,425.48	2,748,322.01	2,748,322.01
2018-2019 Fixed Carry Forward	-100,557.62	-262,793.59	-263,086.10
Total Indirect Costs	1,432,983.10	3,011,115.60	3,011,408.11
2018-2019 Direct Costs	18,700,516.99	17,284,620.46	17,284,620.46
2020-2021 Rate	7.66*	17.42*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,669,242.40	18,289,200.44	18,289,200.44
Indirect costs based on rate ** multiplied by actual direct costs	1,506,663.97	2,743,380.07	3,185,978.72
2020-2021 Actual Indirect Costs	1,333,907.74	2,713,949.70	2,713,949.70
2018-2019 Fixed Carry Forward	-100,557.62	-262,793.59	-263,086.10
Total Indirect Costs	1,434,465.36	2,976,743.29	2,977,035.80
Over/(Under) Recovery	72,198.61	0.00	208,942.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,333,907.74	2,713,949.70	2,713,949.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	72,198.61	0.00	208,942.92
Total Projected Indirect 2022-2023 (Numerator)	1,261,709.13	2,713,949.70	2,505,006.78
Direct Costs	19,669,242.40	18,289,200.44	18,289,200.44
Rate for 2022-2023 **	6.41*	14.84*	13.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62040  
Form R0418**

Fremont Public School District  
450 E PINE ST  
FREMONT, MI 49412

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	688,855.17	2,268,072.70	2,268,072.70
2018-2019 Fixed Carry Forward	-40,823.04	-40,397.74	-40,348.20
Total Indirect Costs	729,678.21	2,308,470.44	2,308,420.90
2018-2019 Direct Costs	21,189,253.17	19,610,035.64	19,610,035.64
2020-2021 Rate	3.44*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,791,808.44	21,290,114.50	21,290,114.50
Indirect costs based on rate ** multiplied by actual direct costs	784,038.21	2,505,846.48	2,505,846.48
2020-2021 Actual Indirect Costs	731,350.92	2,233,044.86	2,233,044.86
2018-2019 Fixed Carry Forward	-40,823.04	-40,397.74	-40,348.20
Total Indirect Costs	772,173.96	2,273,442.60	2,273,393.06
Over/(Under) Recovery	11,864.25	232,403.88	232,453.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	731,350.92	2,233,044.86	2,233,044.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	11,864.25	232,403.88	232,453.42
Total Projected Indirect 2022-2023 (Numerator)	719,486.67	2,000,640.98	2,000,591.44
Direct Costs	22,791,808.44	21,290,114.50	21,290,114.50
Rate for 2022-2023 **	3.16*	9.40*	9.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62050  
Form R0418**

Grant Public School District  
148 ELDER ST  
GRANT, MI 49327

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	683,538.54	2,014,612.49	2,014,612.49
2018-2019 Fixed Carry Forward	-93,359.19	-84,638.90	-89,409.48
Total Indirect Costs	776,897.73	2,099,251.39	2,104,021.97
2018-2019 Direct Costs	16,350,323.71	15,019,249.76	15,019,249.76
2020-2021 Rate	4.75*	13.98*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,982,888.44	16,611,609.96	16,611,609.96
Indirect costs based on rate ** multiplied by actual direct costs	854,187.20	2,322,303.07	2,327,286.56
2020-2021 Actual Indirect Costs	739,597.58	2,110,876.06	2,110,876.06
2018-2019 Fixed Carry Forward	-93,359.19	-84,638.90	-89,409.48
Total Indirect Costs	832,956.77	2,195,514.96	2,200,285.54
Over/(Under) Recovery	21,230.43	126,788.11	127,001.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	739,597.58	2,110,876.06	2,110,876.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	21,230.43	126,788.11	127,001.02
Total Projected Indirect 2022-2023 (Numerator)	718,367.15	1,984,087.95	1,983,875.04
Direct Costs	17,982,888.44	16,611,609.96	16,611,609.96
Rate for 2022-2023 **	3.99*	11.94*	11.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62060  
Form R0418**

Hesperia Community Schools  
96 S. Division Street  
Hesperia, MI 49421

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	392,747.09	952,431.33	952,431.33
2018-2019 Fixed Carry Forward	-20,354.52	-81,323.74	-80,682.38
Total Indirect Costs	413,101.61	1,033,755.07	1,033,113.71
2018-2019 Direct Costs	9,246,605.46	8,686,921.22	8,686,921.22
2020-2021 Rate	4.47*	11.90*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,046,195.48	9,369,967.76	9,369,967.76
Indirect costs based on rate ** multiplied by actual direct costs	449,064.94	1,115,026.16	1,114,089.17
2020-2021 Actual Indirect Costs	322,406.88	998,634.60	998,634.60
2018-2019 Fixed Carry Forward	-20,354.52	-81,323.74	-80,682.38
Total Indirect Costs	342,761.40	1,079,958.34	1,079,316.98
Over/(Under) Recovery	35,434.51	35,067.82	34,772.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	322,406.88	998,634.60	998,634.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	35,434.51	35,067.82	34,772.19
Total Projected Indirect 2022-2023 (Numerator)	286,972.37	963,566.78	963,862.41
Direct Costs	10,046,195.48	9,369,967.76	9,369,967.76
Rate for 2022-2023 **	2.86*	10.28*	10.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62070  
Form R0418**

Newaygo Public School District  
360 S Mill Street  
Newaygo, MI 49337

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	485,602.03	1,751,982.25	1,751,982.25
2018-2019 Fixed Carry Forward	37,392.99	-42,866.49	-42,866.49
Total Indirect Costs	448,209.04	1,794,848.74	1,794,848.74
2018-2019 Direct Costs	15,630,462.96	14,364,082.74	14,364,082.74
2020-2021 Rate	2.87*	12.50*	12.50**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,183,239.86	15,055,226.92	15,055,226.92
Indirect costs based on rate ** multiplied by actual direct costs	464,458.98	1,881,903.37	1,881,903.37
2020-2021 Actual Indirect Costs	471,149.39	1,599,162.33	1,599,162.33
2018-2019 Fixed Carry Forward	37,392.99	-42,866.49	-42,866.49
Total Indirect Costs	433,756.40	1,642,028.82	1,642,028.82
Over/(Under) Recovery	30,702.58	239,874.55	239,874.55

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	471,149.39	1,599,162.33	1,599,162.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,702.58	239,874.55	239,874.55
Total Projected Indirect 2022-2023 (Numerator)	440,446.81	1,359,287.78	1,359,287.78
Direct Costs	16,183,239.86	15,055,226.92	15,055,226.92
Rate for 2022-2023 **	2.72*	9.03*	9.03**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62090  
Form R0418**

White Cloud Public Schools  
P.O. Box 1000  
White Cloud, MI 49349

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	406,977.51	1,277,707.78	1,277,707.78
2018-2019 Fixed Carry Forward	-94,501.61	-167,581.29	-167,581.29
Total Indirect Costs	501,479.12	1,445,289.07	1,445,289.07
2018-2019 Direct Costs	9,664,344.91	8,793,614.64	8,793,614.64
2020-2021 Rate	5.19*	16.44*	16.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,204,565.88	9,273,650.42	9,273,650.42
Indirect costs based on rate ** multiplied by actual direct costs	529,616.97	1,391,047.56	1,524,588.13
2020-2021 Actual Indirect Costs	367,046.00	1,297,961.46	1,297,961.46
2018-2019 Fixed Carry Forward	-94,501.61	-167,581.29	-167,581.29
Total Indirect Costs	461,547.61	1,465,542.75	1,465,542.75
Over/(Under) Recovery	68,069.36	0.00	59,045.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	367,046.00	1,297,961.46	1,297,961.46
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	68,069.36	0.00	59,045.38
Total Projected Indirect 2022-2023 (Numerator)	298,976.64	1,297,961.46	1,238,916.08
Direct Costs	10,204,565.88	9,273,650.42	9,273,650.42
Rate for 2022-2023 **	2.93*	14.00*	13.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 62470  
Form R0418**

Big Jackson School District  
4020 13 MILE RD  
PARIS, MI 49338

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	13,360.81	57,925.09	57,925.09
2018-2019 Fixed Carry Forward	23,940.80	0.00	0.00
Total Indirect Costs	-10,579.99	57,925.09	57,925.09
2018-2019 Direct Costs	277,955.33	233,391.05	233,391.05
2020-2021 Rate	0.00*	24.82*	24.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	267,198.20	224,089.48	224,089.48
Indirect costs based on rate ** multiplied by actual direct costs	0.00	33,613.42	55,619.01
2020-2021 Actual Indirect Costs	9,858.58	52,967.30	52,967.30
2018-2019 Fixed Carry Forward	23,940.80	0.00	0.00
Total Indirect Costs	-14,082.22	52,967.30	52,967.30
Over/(Under) Recovery	0.00	0.00	2,651.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,858.58	52,967.30	52,967.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,651.71
Total Projected Indirect 2022-2023 (Numerator)	9,858.58	52,967.30	50,315.59
Direct Costs	267,198.20	224,089.48	224,089.48
Rate for 2022-2023 **	3.69*	23.64*	22.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63000  
Form R0418**

Oakland Schools  
2111 PONTIAC LAKE RD  
WATERFORD, MI 48328

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	22,892,615.50	27,707,298.82	27,707,298.82
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,892,615.50	27,707,298.82	27,707,298.82
2018-2019 Direct Costs	75,599,981.44	70,785,298.12	70,785,298.12
2020-2021 Rate	30.28*	39.14*	39.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	76,386,074.89	71,629,376.03	71,629,376.03
Indirect costs based on rate ** multiplied by actual direct costs	11,457,911.23	10,744,406.40	17,907,344.01
2020-2021 Actual Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	26,254,306.89	31,011,005.75	31,011,005.75
Direct Costs	76,386,074.89	71,629,376.03	71,629,376.03
Rate for 2022-2023 **	34.37*	43.29*	43.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63010  
Form R0418**

Birmingham Public Schools  
31301 EVERGREEN RD  
BEVERLY HILLS, MI 48025

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,032,660.41	14,625,709.08	14,625,709.08
2018-2019 Fixed Carry Forward	134,090.96	604,018.36	600,633.95
Total Indirect Costs	3,898,569.45	14,021,690.72	14,025,075.13
2018-2019 Direct Costs	129,839,205.99	119,246,157.32	119,246,157.32
2020-2021 Rate	3.00*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	131,242,359.47	121,602,101.86	121,602,101.86
Indirect costs based on rate ** multiplied by actual direct costs	3,937,270.78	14,300,407.18	14,300,407.18
2020-2021 Actual Indirect Costs	4,286,385.98	15,367,431.36	15,367,431.36
2018-2019 Fixed Carry Forward	134,090.96	604,018.36	600,633.95
Total Indirect Costs	4,152,295.02	14,763,413.00	14,766,797.41
Over/(Under) Recovery	-215,024.24	-463,005.82	-466,390.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,286,385.98	15,367,431.36	15,367,431.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-215,024.24	-463,005.82	-466,390.23
Total Projected Indirect 2022-2023 (Numerator)	4,501,410.22	15,830,437.18	15,833,821.59
Direct Costs	131,242,359.47	121,602,101.86	121,602,101.86
Rate for 2022-2023 **	3.43*	13.02*	13.02**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63020  
Form R0418**

Ferndale Public Schools  
871 Pinecrest  
FERNDALE, MI 48220

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	782,664.26	3,828,801.73	3,828,801.73
2018-2019 Fixed Carry Forward	308,359.74	-2,506.84	-60,564.86
Total Indirect Costs	474,304.52	3,831,308.57	3,889,366.59
2018-2019 Direct Costs	34,507,657.67	31,260,579.20	31,260,579.20
2020-2021 Rate	1.37*	12.26*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	37,485,680.14	34,534,819.75	34,534,819.75
Indirect costs based on rate ** multiplied by actual direct costs	513,553.82	4,233,968.90	4,296,131.58
2020-2021 Actual Indirect Costs	773,914.81	3,509,748.20	3,509,748.20
2018-2019 Fixed Carry Forward	308,359.74	-2,506.84	-60,564.86
Total Indirect Costs	465,555.07	3,512,255.04	3,570,313.06
Over/(Under) Recovery	47,998.75	721,713.86	725,818.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	773,914.81	3,509,748.20	3,509,748.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	47,998.75	721,713.86	725,818.52
Total Projected Indirect 2022-2023 (Numerator)	725,916.06	2,788,034.34	2,783,929.68
Direct Costs	37,485,680.14	34,534,819.75	34,534,819.75
Rate for 2022-2023 **	1.94*	8.07*	8.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63030  
Form R0418**

Pontiac City School District  
47200 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,983,226.00	8,766,804.52	8,766,804.52
2018-2019 Fixed Carry Forward	482,118.57	0.00	0.00
Total Indirect Costs	1,501,107.43	8,766,804.52	8,766,804.52
2018-2019 Direct Costs	43,389,880.28	39,962,170.10	39,962,170.10
2020-2021 Rate	3.46*	21.94*	21.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	45,596,460.66	41,944,267.72	41,944,267.72
Indirect costs based on rate ** multiplied by actual direct costs	1,577,637.54	6,291,640.16	9,202,572.34
2020-2021 Actual Indirect Costs	1,792,716.57	8,767,007.19	8,767,007.19
2018-2019 Fixed Carry Forward	482,118.57	0.00	0.00
Total Indirect Costs	1,310,598.00	8,767,007.19	8,767,007.19
Over/(Under) Recovery	267,039.54	0.00	435,565.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,792,716.57	8,767,007.19	8,767,007.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	267,039.54	0.00	435,565.15
Total Projected Indirect 2022-2023 (Numerator)	1,525,677.03	8,767,007.19	8,331,442.04
Direct Costs	45,596,460.66	41,944,267.72	41,944,267.72
Rate for 2022-2023 **	3.35*	20.90*	19.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63040  
Form R0418**

Royal Oak Schools  
800 DeVillen Avenue  
ROYAL OAK, MI 48073

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,370,235.24	7,731,932.89	7,731,932.89
2018-2019 Fixed Carry Forward	152,947.53	-67,392.24	-181,503.15
Total Indirect Costs	2,217,287.71	7,799,325.13	7,913,436.04
2018-2019 Direct Costs	57,285,767.49	51,717,548.24	51,717,548.24
2020-2021 Rate	3.87*	15.08*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	61,699,472.15	58,441,467.29	58,441,467.29
Indirect costs based on rate ** multiplied by actual direct costs	2,387,769.57	8,766,220.09	8,941,544.50
2020-2021 Actual Indirect Costs	2,511,277.41	8,279,557.50	8,279,557.50
2018-2019 Fixed Carry Forward	152,947.53	-67,392.24	-181,503.15
Total Indirect Costs	2,358,329.88	8,346,949.74	8,461,060.65
Over/(Under) Recovery	29,439.69	0.00	480,483.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,511,277.41	8,279,557.50	8,279,557.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,439.69	0.00	480,483.85
Total Projected Indirect 2022-2023 (Numerator)	2,481,837.72	8,279,557.50	7,799,073.65
Direct Costs	61,699,472.15	58,441,467.29	58,441,467.29
Rate for 2022-2023 **	4.02*	14.17*	13.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63050  
Form R0418**

Berkley School District  
14501 TALBOT ST  
OAK PARK, MI 48237

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,142,731.22	5,861,793.87	5,861,793.87
2018-2019 Fixed Carry Forward	-55,903.61	334,698.01	337,984.21
Total Indirect Costs	2,198,634.83	5,527,095.86	5,523,809.66
2018-2019 Direct Costs	63,338,362.63	59,496,659.19	59,496,659.19
2020-2021 Rate	3.47*	9.29*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	66,178,694.33	62,278,060.39	62,278,060.39
Indirect costs based on rate ** multiplied by actual direct costs	2,296,400.69	5,785,631.81	5,779,404.00
2020-2021 Actual Indirect Costs	1,973,417.57	5,733,779.51	5,733,779.51
2018-2019 Fixed Carry Forward	-55,903.61	334,698.01	337,984.21
Total Indirect Costs	2,029,321.18	5,399,081.50	5,395,795.30
Over/(Under) Recovery	267,079.51	386,550.31	383,608.70

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,973,417.57	5,733,779.51	5,733,779.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	267,079.51	386,550.31	383,608.70
Total Projected Indirect 2022-2023 (Numerator)	1,706,338.06	5,347,229.20	5,350,170.81
Direct Costs	66,178,694.33	62,278,060.39	62,278,060.39
Rate for 2022-2023 **	2.58*	8.59*	8.59**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63060  
Form R0418**

Southfield Public School District  
24661 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,632,887.39	10,567,914.84	10,567,914.84
2018-2019 Fixed Carry Forward	-79,566.00	533,606.65	530,403.69
Total Indirect Costs	3,712,453.39	10,034,308.19	10,037,511.15
2018-2019 Direct Costs	90,684,749.45	83,749,722.00	83,749,722.00
2020-2021 Rate	4.09*	11.98*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	92,111,402.09	84,989,044.45	84,989,044.45
Indirect costs based on rate ** multiplied by actual direct costs	3,767,356.35	10,181,687.53	10,190,186.43
2020-2021 Actual Indirect Costs	3,178,349.58	10,078,958.55	10,078,958.55
2018-2019 Fixed Carry Forward	-79,566.00	533,606.65	530,403.69
Total Indirect Costs	3,257,915.58	9,545,351.90	9,548,554.86
Over/(Under) Recovery	509,440.77	636,335.63	641,631.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,178,349.58	10,078,958.55	10,078,958.55
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	509,440.77	636,335.63	641,631.57
Total Projected Indirect 2022-2023 (Numerator)	2,668,908.81	9,442,622.92	9,437,326.98
Direct Costs	92,111,402.09	84,989,044.45	84,989,044.45
Rate for 2022-2023 **	2.90*	11.11*	11.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63070  
Form R0418**

Avondale School District  
2940 WAUKEGAN ST  
AUBURN HILLS, MI 48326

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,227,970.53	4,767,143.46	4,767,143.46
2018-2019 Fixed Carry Forward	-46,558.95	376,081.03	376,070.51
Total Indirect Costs	1,274,529.48	4,391,062.43	4,391,072.95
2018-2019 Direct Costs	42,033,525.26	38,287,972.76	38,287,972.76
2020-2021 Rate	3.03*	11.47*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	46,906,889.12	43,276,472.08	43,276,472.08
Indirect costs based on rate ** multiplied by actual direct costs	1,421,278.74	4,963,811.35	4,963,811.35
2020-2021 Actual Indirect Costs	1,511,711.31	5,063,454.11	5,063,454.11
2018-2019 Fixed Carry Forward	-46,558.95	376,081.03	376,070.51
Total Indirect Costs	1,558,270.26	4,687,373.08	4,687,383.60
Over/(Under) Recovery	-136,991.52	276,438.27	276,427.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,511,711.31	5,063,454.11	5,063,454.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-136,991.52	276,438.27	276,427.75
Total Projected Indirect 2022-2023 (Numerator)	1,648,702.83	4,787,015.84	4,787,026.36
Direct Costs	46,906,889.12	43,276,472.08	43,276,472.08
Rate for 2022-2023 **	3.51*	11.06*	11.06**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63080  
Form R0418**

Bloomfield Hills Schools  
7273 Wing Lake Rd  
Bloomfield Hills, MI 48301

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,740,658.26	13,094,011.29	13,094,011.29
2018-2019 Fixed Carry Forward	-154,045.34	0.00	236,367.06
Total Indirect Costs	3,894,703.60	13,094,011.29	12,857,644.23
2018-2019 Direct Costs	101,546,026.08	91,949,886.56	91,949,886.56
2020-2021 Rate	3.84*	14.24*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	102,908,566.76	96,401,295.16	96,401,295.16
Indirect costs based on rate ** multiplied by actual direct costs	3,951,688.96	13,727,544.43	13,476,901.06
2020-2021 Actual Indirect Costs	3,924,388.49	12,712,072.88	12,712,072.88
2018-2019 Fixed Carry Forward	-154,045.34	0.00	236,367.06
Total Indirect Costs	4,078,433.83	12,712,072.88	12,475,705.82
Over/(Under) Recovery	-126,744.87	1,015,471.55	1,001,195.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,924,388.49	12,712,072.88	12,712,072.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-126,744.87	1,015,471.55	1,001,195.24
Total Projected Indirect 2022-2023 (Numerator)	4,051,133.36	11,696,601.33	11,710,877.64
Direct Costs	102,908,566.76	96,401,295.16	96,401,295.16
Rate for 2022-2023 **	3.94*	12.13*	12.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63090  
Form R0418**

Clarenceville School District  
20210 MIDDLEBELT RD  
LIVONIA, MI 48152

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	862,697.07	2,146,554.81	2,146,554.81
2018-2019 Fixed Carry Forward	-180,774.64	-323,309.75	-323,339.77
Total Indirect Costs	1,043,471.71	2,469,864.56	2,469,894.58
2018-2019 Direct Costs	18,652,421.39	17,368,563.65	17,368,563.65
2020-2021 Rate	5.59*	14.22*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,491,496.06	18,156,924.98	18,156,924.98
Indirect costs based on rate ** multiplied by actual direct costs	1,089,574.63	2,581,914.73	2,581,914.73
2020-2021 Actual Indirect Costs	853,944.44	2,188,515.52	2,188,515.52
2018-2019 Fixed Carry Forward	-180,774.64	-323,309.75	-323,339.77
Total Indirect Costs	1,034,719.08	2,511,825.27	2,511,855.29
Over/(Under) Recovery	54,855.55	70,089.46	70,059.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	853,944.44	2,188,515.52	2,188,515.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	54,855.55	70,089.46	70,059.44
Total Projected Indirect 2022-2023 (Numerator)	799,088.89	2,118,426.06	2,118,456.08
Direct Costs	19,491,496.06	18,156,924.98	18,156,924.98
Rate for 2022-2023 **	4.10*	11.67*	11.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63100  
Form R0418**

Novi Community School District  
25345 TAFT RD  
NOVI, MI 48374

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,967,030.57	8,089,891.44	8,089,891.44
2018-2019 Fixed Carry Forward	10,483.59	-172,141.98	-172,141.98
Total Indirect Costs	1,956,546.98	8,262,033.42	8,262,033.42
2018-2019 Direct Costs	79,593,318.17	73,245,107.30	73,245,107.30
2020-2021 Rate	2.46*	11.28*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	82,270,184.36	75,667,221.09	75,667,221.09
Indirect costs based on rate ** multiplied by actual direct costs	2,023,846.54	8,535,262.54	8,535,262.54
2020-2021 Actual Indirect Costs	2,406,599.62	8,788,479.04	8,788,479.04
2018-2019 Fixed Carry Forward	10,483.59	-172,141.98	-172,141.98
Total Indirect Costs	2,396,116.03	8,960,621.02	8,960,621.02
Over/(Under) Recovery	-372,269.49	-425,358.48	-425,358.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,406,599.62	8,788,479.04	8,788,479.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-372,269.49	-425,358.48	-425,358.48
Total Projected Indirect 2022-2023 (Numerator)	2,778,869.11	9,213,837.52	9,213,837.52
Direct Costs	82,270,184.36	75,667,221.09	75,667,221.09
Rate for 2022-2023 **	3.38*	12.18*	12.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63110  
Form R0418**

Oxford Community Schools  
10 N. Washington St  
OXFORD, MI 48371

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,223,867.79	6,969,822.47	6,969,822.47
2018-2019 Fixed Carry Forward	-135,978.08	-179,913.88	-183,005.51
Total Indirect Costs	2,359,845.87	7,149,736.35	7,152,827.98
2018-2019 Direct Costs	60,825,461.39	55,856,652.42	55,856,652.42
2020-2021 Rate	3.88*	12.80*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	73,300,841.73	68,557,372.22	68,557,372.22
Indirect costs based on rate ** multiplied by actual direct costs	2,844,072.66	8,775,343.64	8,782,199.38
2020-2021 Actual Indirect Costs	2,766,532.32	7,289,357.25	7,289,357.25
2018-2019 Fixed Carry Forward	-135,978.08	-179,913.88	-183,005.51
Total Indirect Costs	2,902,510.40	7,469,271.13	7,472,362.76
Over/(Under) Recovery	-58,437.74	1,306,072.51	1,309,836.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,766,532.32	7,289,357.25	7,289,357.25
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-58,437.74	1,306,072.51	1,309,836.62
Total Projected Indirect 2022-2023 (Numerator)	2,824,970.06	5,983,284.74	5,979,520.63
Direct Costs	73,300,841.73	68,557,372.22	68,557,372.22
Rate for 2022-2023 **	3.85*	8.73*	8.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63130  
Form R0418**

Hazel Park, School District of the City of  
1620 EAST ELZA AVE  
HAZEL PARK, MI 48030

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,255,271.94	4,612,895.29	4,612,895.29
2018-2019 Fixed Carry Forward	-309,742.72	-507,799.83	-419,181.03
Total Indirect Costs	1,565,014.66	5,120,695.12	5,032,076.32
2018-2019 Direct Costs	34,033,385.38	30,475,838.57	30,475,838.57
2020-2021 Rate	4.60*	16.80*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	41,475,019.75	38,074,581.04	38,074,581.04
Indirect costs based on rate ** multiplied by actual direct costs	1,907,850.91	5,711,187.16	6,286,113.33
2020-2021 Actual Indirect Costs	1,467,465.11	4,868,012.37	4,868,012.37
2018-2019 Fixed Carry Forward	-309,742.72	-507,799.83	-419,181.03
Total Indirect Costs	1,777,207.83	5,375,812.20	5,287,193.40
Over/(Under) Recovery	130,643.08	0.00	332,973.31

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,467,465.11	4,868,012.37	4,868,012.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	130,643.08	0.00	332,973.31
Total Projected Indirect 2022-2023 (Numerator)	1,336,822.03	4,868,012.37	4,535,039.06
Direct Costs	41,475,019.75	38,074,581.04	38,074,581.04
Rate for 2022-2023 **	3.22*	12.79*	11.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63140  
Form R0418**

Madison District Public Schools  
26524 JOHN R RD  
MADISON HEIGHTS, MI 48071

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	758,518.51	2,842,506.72	2,842,506.72
2018-2019 Fixed Carry Forward	423.92	0.00	85,804.04
Total Indirect Costs	758,094.59	2,842,506.72	2,756,702.68
2018-2019 Direct Costs	20,809,757.01	18,725,768.80	18,725,768.80
2020-2021 Rate	3.64*	15.18*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,579,977.25	12,219,804.18	12,219,804.18
Indirect costs based on rate ** multiplied by actual direct costs	530,711.17	1,832,970.63	1,798,755.18
2020-2021 Actual Indirect Costs	651,802.66	3,011,975.73	3,011,975.73
2018-2019 Fixed Carry Forward	423.92	0.00	85,804.04
Total Indirect Costs	651,378.74	3,011,975.73	2,926,171.69
Over/(Under) Recovery	-120,667.57	0.00	-1,127,416.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	651,802.66	3,011,975.73	3,011,975.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-120,667.57	0.00	-1,127,416.51
Total Projected Indirect 2022-2023 (Numerator)	772,470.23	3,011,975.73	4,139,392.24
Direct Costs	14,579,977.25	12,219,804.18	12,219,804.18
Rate for 2022-2023 **	5.30*	24.65*	33.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63150  
Form R0418**

Troy School District  
4400 LIVERNOIS RD  
TROY, MI 48098

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,636,217.67	14,041,642.00	14,041,642.00
2018-2019 Fixed Carry Forward	-1,052,924.28	-1,909,906.24	-1,909,906.24
Total Indirect Costs	4,689,141.95	15,951,548.24	15,951,548.24
2018-2019 Direct Costs	158,218,005.66	147,405,368.00	147,405,368.00
2020-2021 Rate	2.96*	10.82*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	164,786,733.30	154,059,568.00	154,059,568.00
Indirect costs based on rate ** multiplied by actual direct costs	4,877,687.31	16,669,245.26	16,669,245.26
2020-2021 Actual Indirect Costs	3,392,613.35	13,878,288.00	13,878,288.00
2018-2019 Fixed Carry Forward	-1,052,924.28	-1,909,906.24	-1,909,906.24
Total Indirect Costs	4,445,537.63	15,788,194.24	15,788,194.24
Over/(Under) Recovery	432,149.68	881,051.02	881,051.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,392,613.35	13,878,288.00	13,878,288.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	432,149.68	881,051.02	881,051.02
Total Projected Indirect 2022-2023 (Numerator)	2,960,463.67	12,997,236.98	12,997,236.98
Direct Costs	164,786,733.30	154,059,568.00	154,059,568.00
Rate for 2022-2023 **	1.80*	8.44*	8.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63160  
Form R0418**

West Bloomfield School District  
5810 COMMERCE RD  
WEST BLOOMFIELD, MI 48324

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,308,894.98	6,755,222.15	6,755,222.15
2018-2019 Fixed Carry Forward	-17,338.25	-255,573.11	-255,573.11
Total Indirect Costs	2,326,233.23	7,010,795.26	7,010,795.26
2018-2019 Direct Costs	64,807,780.82	60,184,042.65	60,184,042.65
2020-2021 Rate	3.59*	11.65*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	67,573,723.98	62,802,854.56	62,802,854.56
Indirect costs based on rate ** multiplied by actual direct costs	2,425,896.69	7,316,532.56	7,316,532.56
2020-2021 Actual Indirect Costs	2,716,112.66	7,210,561.08	7,210,561.08
2018-2019 Fixed Carry Forward	-17,338.25	-255,573.11	-255,573.11
Total Indirect Costs	2,733,450.91	7,466,134.19	7,466,134.19
Over/(Under) Recovery	-307,554.22	-149,601.63	-149,601.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,716,112.66	7,210,561.08	7,210,561.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-307,554.22	-149,601.63	-149,601.63
Total Projected Indirect 2022-2023 (Numerator)	3,023,666.88	7,360,162.71	7,360,162.71
Direct Costs	67,573,723.98	62,802,854.56	62,802,854.56
Rate for 2022-2023 **	4.47*	11.72*	11.72**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63180  
Form R0418**

Brandon School District in the Counties of Oakland  
and Lapeer  
1025 SOUTH ORTONVILLE RD  
ORTONVILLE, MI 48462

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,022,795.63	3,700,365.81	3,700,365.81
2018-2019 Fixed Carry Forward	66,571.88	0.00	3,349.25
Total Indirect Costs	956,223.75	3,700,365.81	3,697,016.56
2018-2019 Direct Costs	24,175,135.70	21,497,565.52	21,497,565.52
2020-2021 Rate	3.96*	17.21*	17.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	24,541,740.06	21,922,855.63	21,922,855.63
Indirect costs based on rate ** multiplied by actual direct costs	971,852.91	3,288,428.34	3,770,731.17
2020-2021 Actual Indirect Costs	1,007,898.84	3,626,783.27	3,626,783.27
2018-2019 Fixed Carry Forward	66,571.88	0.00	3,349.25
Total Indirect Costs	941,326.96	3,626,783.27	3,623,434.02
Over/(Under) Recovery	30,525.95	0.00	147,297.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,007,898.84	3,626,783.27	3,626,783.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	30,525.95	0.00	147,297.15
Total Projected Indirect 2022-2023 (Numerator)	977,372.89	3,626,783.27	3,479,486.12
Direct Costs	24,541,740.06	21,922,855.63	21,922,855.63
Rate for 2022-2023 **	3.98*	16.54*	15.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63190  
Form R0418**

Clarkston Community School District  
6389 CLARKSTON RD  
CLARKSTON, MI 48346

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,384,733.73	9,785,004.23	9,785,004.23
2018-2019 Fixed Carry Forward	116,384.14	363,419.55	361,968.66
Total Indirect Costs	2,268,349.59	9,421,584.68	9,423,035.57
2018-2019 Direct Costs	84,980,802.69	77,437,879.67	77,437,879.67
2020-2021 Rate	2.67*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	88,216,186.57	80,427,270.03	80,427,270.03
Indirect costs based on rate ** multiplied by actual direct costs	2,355,372.18	9,787,998.76	9,787,998.76
2020-2021 Actual Indirect Costs	2,617,972.66	10,239,750.05	10,239,750.05
2018-2019 Fixed Carry Forward	116,384.14	363,419.55	361,968.66
Total Indirect Costs	2,501,588.52	9,876,330.50	9,877,781.39
Over/(Under) Recovery	-146,216.34	-88,331.74	-89,782.63

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,617,972.66	10,239,750.05	10,239,750.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-146,216.34	-88,331.74	-89,782.63
Total Projected Indirect 2022-2023 (Numerator)	2,764,189.00	10,328,081.79	10,329,532.68
Direct Costs	88,216,186.57	80,427,270.03	80,427,270.03
Rate for 2022-2023 **	3.13*	12.84*	12.84**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63200  
Form R0418**

Farmington Public School District  
32500 SHIAWASSEE RD  
FARMINGTON, MI 48336

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,963,394.10	13,209,324.61	13,209,324.61
2018-2019 Fixed Carry Forward	404,213.65	238,691.68	242,615.05
Total Indirect Costs	3,559,180.45	12,970,632.93	12,966,709.56
2018-2019 Direct Costs	128,143,379.82	121,217,194.33	121,217,194.33
2020-2021 Rate	2.78*	10.70*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	126,231,510.39	120,567,482.98	120,567,482.98
Indirect costs based on rate ** multiplied by actual direct costs	3,509,235.99	12,900,720.68	12,900,720.68
2020-2021 Actual Indirect Costs	3,679,809.74	11,526,496.15	11,526,496.15
2018-2019 Fixed Carry Forward	404,213.65	238,691.68	242,615.05
Total Indirect Costs	3,275,596.09	11,287,804.47	11,283,881.10
Over/(Under) Recovery	233,639.90	1,612,916.21	1,616,839.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,679,809.74	11,526,496.15	11,526,496.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	233,639.90	1,612,916.21	1,616,839.58
Total Projected Indirect 2022-2023 (Numerator)	3,446,169.84	9,913,579.94	9,909,656.57
Direct Costs	126,231,510.39	120,567,482.98	120,567,482.98
Rate for 2022-2023 **	2.73*	8.22*	8.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63210  
Form R0418**

Holly Area School District  
920 BAIRD ST  
HOLLY, MI 48442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,145,122.79	4,572,607.95	4,572,607.95
2018-2019 Fixed Carry Forward	62,711.59	0.00	-24,546.58
Total Indirect Costs	1,082,411.20	4,572,607.95	4,597,154.53
2018-2019 Direct Costs	37,036,762.90	33,467,277.74	33,467,277.74
2020-2021 Rate	2.92*	13.66*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	38,463,712.47	34,719,443.65	34,719,443.65
Indirect costs based on rate ** multiplied by actual direct costs	1,123,140.40	4,742,676.00	4,770,451.56
2020-2021 Actual Indirect Costs	1,303,407.03	4,898,515.85	4,898,515.85
2018-2019 Fixed Carry Forward	62,711.59	0.00	-24,546.58
Total Indirect Costs	1,240,695.44	4,898,515.85	4,923,062.43
Over/(Under) Recovery	-117,555.04	-155,839.85	-152,610.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,303,407.03	4,898,515.85	4,898,515.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-117,555.04	-155,839.85	-152,610.87
Total Projected Indirect 2022-2023 (Numerator)	1,420,962.07	5,054,355.70	5,051,126.72
Direct Costs	38,463,712.47	34,719,443.65	34,719,443.65
Rate for 2022-2023 **	3.69*	14.56*	14.55**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63220  
Form R0418**

Huron Valley Schools  
2390 SOUTH MILFORD RD  
HIGHLAND, MI 48357

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,278,372.95	12,451,361.33	12,451,361.33
2018-2019 Fixed Carry Forward	71,782.70	-678,888.00	-687,991.62
Total Indirect Costs	3,206,590.25	13,130,249.33	13,139,352.95
2018-2019 Direct Costs	100,596,977.42	91,188,794.19	91,188,794.19
2020-2021 Rate	3.19*	14.40*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	97,944,013.69	88,653,538.22	88,653,538.22
Indirect costs based on rate ** multiplied by actual direct costs	3,124,414.04	12,766,109.50	12,774,974.86
2020-2021 Actual Indirect Costs	3,216,427.36	12,405,176.56	12,405,176.56
2018-2019 Fixed Carry Forward	71,782.70	-678,888.00	-687,991.62
Total Indirect Costs	3,144,644.66	13,084,064.56	13,093,168.18
Over/(Under) Recovery	-20,230.62	-317,955.06	-318,193.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,216,427.36	12,405,176.56	12,405,176.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-20,230.62	-317,955.06	-318,193.32
Total Projected Indirect 2022-2023 (Numerator)	3,236,657.98	12,723,131.62	12,723,369.88
Direct Costs	97,944,013.69	88,653,538.22	88,653,538.22
Rate for 2022-2023 **	3.30*	14.35*	14.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63230  
Form R0418**

Lake Orion Community Schools  
315 NORTH LAPEER ST  
LAKE ORION, MI 48362

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,587,239.84	8,394,345.20	8,394,345.20
2018-2019 Fixed Carry Forward	495,814.51	609,743.86	615,229.41
Total Indirect Costs	2,091,425.33	7,784,601.34	7,779,115.79
2018-2019 Direct Costs	84,773,747.26	78,706,560.12	78,706,560.12
2020-2021 Rate	2.47*	9.89*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	88,967,615.37	83,137,226.26	83,137,226.26
Indirect costs based on rate ** multiplied by actual direct costs	2,197,500.10	8,222,271.68	8,213,957.95
2020-2021 Actual Indirect Costs	2,807,605.52	8,362,076.19	8,362,076.19
2018-2019 Fixed Carry Forward	495,814.51	609,743.86	615,229.41
Total Indirect Costs	2,311,791.01	7,752,332.33	7,746,846.78
Over/(Under) Recovery	-114,290.91	469,939.35	467,111.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,807,605.52	8,362,076.19	8,362,076.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-114,290.91	469,939.35	467,111.17
Total Projected Indirect 2022-2023 (Numerator)	2,921,896.43	7,892,136.84	7,894,965.02
Direct Costs	88,967,615.37	83,137,226.26	83,137,226.26
Rate for 2022-2023 **	3.28*	9.49*	9.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63240  
Form R0418**

South Lyon Community Schools  
345 SOUTH WARREN ST  
SOUTH LYON, MI 48178

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,265,031.54	8,892,345.84	8,892,345.84
2018-2019 Fixed Carry Forward	-112,984.56	274,271.37	275,381.43
Total Indirect Costs	1,378,016.10	8,618,074.47	8,616,964.41
2018-2019 Direct Costs	86,305,806.56	78,472,724.26	78,472,724.26
2020-2021 Rate	1.60*	10.98*	10.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	93,326,594.61	85,592,222.88	85,592,222.88
Indirect costs based on rate ** multiplied by actual direct costs	1,493,225.51	9,398,026.07	9,398,026.07
2020-2021 Actual Indirect Costs	1,040,504.19	8,360,851.92	8,360,851.92
2018-2019 Fixed Carry Forward	-112,984.56	274,271.37	275,381.43
Total Indirect Costs	1,153,488.75	8,086,580.55	8,085,470.49
Over/(Under) Recovery	339,736.76	1,311,445.52	1,312,555.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,040,504.19	8,360,851.92	8,360,851.92
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	339,736.76	1,311,445.52	1,312,555.58
Total Projected Indirect 2022-2023 (Numerator)	700,767.43	7,049,406.40	7,048,296.34
Direct Costs	93,326,594.61	85,592,222.88	85,592,222.88
Rate for 2022-2023 **	0.75*	8.24*	8.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63250  
Form R0418**

Oak Park, School District of the City of  
13900 GRANZON ST  
OAK PARK, MI 48237

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,193,914.05	5,517,642.01	5,517,642.01
2018-2019 Fixed Carry Forward	-17,794.24	-298,268.24	-294,990.44
Total Indirect Costs	1,211,708.29	5,815,910.25	5,812,632.45
2018-2019 Direct Costs	51,975,517.08	47,583,681.12	47,583,681.12
2020-2021 Rate	2.33*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	53,265,626.62	48,930,581.77	48,930,581.77
Indirect costs based on rate ** multiplied by actual direct costs	1,241,089.10	5,979,317.09	5,979,317.09
2020-2021 Actual Indirect Costs	1,732,789.85	5,929,834.70	5,929,834.70
2018-2019 Fixed Carry Forward	-17,794.24	-298,268.24	-294,990.44
Total Indirect Costs	1,750,584.09	6,228,102.94	6,224,825.14
Over/(Under) Recovery	-509,494.99	-248,785.85	-245,508.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,732,789.85	5,929,834.70	5,929,834.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-509,494.99	-248,785.85	-245,508.05
Total Projected Indirect 2022-2023 (Numerator)	2,242,284.84	6,178,620.55	6,175,342.75
Direct Costs	53,265,626.62	48,930,581.77	48,930,581.77
Rate for 2022-2023 **	4.21*	12.63*	12.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63260  
Form R0418**

Rochester Community School District  
501 WEST UNIVERSITY DR  
ROCHESTER, MI 48307

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,516,744.60	20,631,400.51	20,631,400.51
2018-2019 Fixed Carry Forward	174,495.65	-2,077,101.68	-2,080,871.64
Total Indirect Costs	6,342,248.95	22,708,502.19	22,712,272.15
2018-2019 Direct Costs	166,447,856.35	152,140,087.44	152,140,087.44
2020-2021 Rate	3.81*	14.93*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	175,229,336.38	160,305,443.50	160,305,443.50
Indirect costs based on rate ** multiplied by actual direct costs	6,676,237.72	23,933,602.71	23,933,602.71
2020-2021 Actual Indirect Costs	6,671,818.37	21,453,761.25	21,453,761.25
2018-2019 Fixed Carry Forward	174,495.65	-2,077,101.68	-2,080,871.64
Total Indirect Costs	6,497,322.72	23,530,862.93	23,534,632.89
Over/(Under) Recovery	178,915.00	402,739.78	398,969.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,671,818.37	21,453,761.25	21,453,761.25
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	178,915.00	402,739.78	398,969.82
Total Projected Indirect 2022-2023 (Numerator)	6,492,903.37	21,051,021.47	21,054,791.43
Direct Costs	175,229,336.38	160,305,443.50	160,305,443.50
Rate for 2022-2023 **	3.71*	13.13*	13.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63270  
Form R0418**

Clawson Public Schools  
626 Phillips Ave  
Clawson, MI 48017

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	818,677.35	2,627,799.85	2,627,799.85
2018-2019 Fixed Carry Forward	396,915.84	0.00	636,942.90
Total Indirect Costs	421,761.51	2,627,799.85	1,990,856.95
2018-2019 Direct Costs	19,858,581.70	18,049,459.20	18,049,459.20
2020-2021 Rate	2.12*	14.56*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,382,903.78	17,023,178.63	17,023,178.63
Indirect costs based on rate ** multiplied by actual direct costs	389,717.56	2,478,574.81	1,877,656.60
2020-2021 Actual Indirect Costs	810,096.07	2,169,821.22	2,169,821.22
2018-2019 Fixed Carry Forward	396,915.84	0.00	636,942.90
Total Indirect Costs	413,180.23	2,169,821.22	1,532,878.32
Over/(Under) Recovery	-23,462.67	308,753.59	344,778.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	810,096.07	2,169,821.22	2,169,821.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-23,462.67	308,753.59	344,778.28
Total Projected Indirect 2022-2023 (Numerator)	833,558.74	1,861,067.63	1,825,042.94
Direct Costs	18,382,903.78	17,023,178.63	17,023,178.63
Rate for 2022-2023 **	4.53*	10.93*	10.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63280  
Form R0418**

Lamphere Public Schools  
31201 DORCHESTER AVE  
MADISON HEIGHTS, MI 48071

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	944,553.00	4,127,006.23	4,127,006.23
2018-2019 Fixed Carry Forward	12,167.87	-62,391.98	-61,733.48
Total Indirect Costs	932,385.13	4,189,398.21	4,188,739.71
2018-2019 Direct Costs	34,944,803.59	31,762,350.36	31,762,350.36
2020-2021 Rate	2.67*	13.19*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	35,835,294.88	32,356,846.06	32,356,846.06
Indirect costs based on rate ** multiplied by actual direct costs	956,802.37	4,267,868.00	4,267,868.00
2020-2021 Actual Indirect Costs	970,249.84	4,448,698.66	4,448,698.66
2018-2019 Fixed Carry Forward	12,167.87	-62,391.98	-61,733.48
Total Indirect Costs	958,081.97	4,511,090.64	4,510,432.14
Over/(Under) Recovery	-1,279.60	-243,222.64	-242,564.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	970,249.84	4,448,698.66	4,448,698.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,279.60	-243,222.64	-242,564.14
Total Projected Indirect 2022-2023 (Numerator)	971,529.44	4,691,921.30	4,691,262.80
Direct Costs	35,835,294.88	32,356,846.06	32,356,846.06
Rate for 2022-2023 **	2.71*	14.50*	14.50**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63290  
Form R0418**

Walled Lake Consolidated Schools  
850 LADD RD BLDG D  
WALLED LAKE, MI 48390

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,727,076.93	16,631,360.34	16,631,360.34
2018-2019 Fixed Carry Forward	-412,923.77	-616,072.32	-618,554.96
Total Indirect Costs	6,140,000.70	17,247,432.66	17,249,915.30
2018-2019 Direct Costs	148,912,142.22	137,781,266.42	137,781,266.42
2020-2021 Rate	4.12*	12.52*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	142,888,590.37	134,992,544.99	134,992,544.99
Indirect costs based on rate ** multiplied by actual direct costs	5,887,009.92	16,901,066.63	16,901,066.63
2020-2021 Actual Indirect Costs	5,340,029.10	16,291,028.81	16,291,028.81
2018-2019 Fixed Carry Forward	-412,923.77	-616,072.32	-618,554.96
Total Indirect Costs	5,752,952.87	16,907,101.13	16,909,583.77
Over/(Under) Recovery	134,057.05	-6,034.50	-8,517.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	5,340,029.10	16,291,028.81	16,291,028.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	134,057.05	-6,034.50	-8,517.14
Total Projected Indirect 2022-2023 (Numerator)	5,205,972.05	16,297,063.31	16,299,545.95
Direct Costs	142,888,590.37	134,992,544.99	134,992,544.99
Rate for 2022-2023 **	3.64*	12.07*	12.07**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63300  
Form R0418**

Waterford School District  
501 North Cass  
WATERFORD, MI 48328

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,589,385.82	12,511,356.09	12,511,356.09
2018-2019 Fixed Carry Forward	631,941.58	-1,352,173.30	-1,265,100.02
Total Indirect Costs	2,957,444.24	13,863,529.39	13,776,456.11
2018-2019 Direct Costs	102,545,775.05	93,382,282.78	93,382,282.78
2020-2021 Rate	2.88*	14.85*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	101,478,901.97	92,601,877.77	92,601,877.77
Indirect costs based on rate ** multiplied by actual direct costs	2,922,592.38	13,751,378.85	13,658,776.97
2020-2021 Actual Indirect Costs	3,944,131.23	12,672,724.43	12,672,724.43
2018-2019 Fixed Carry Forward	631,941.58	-1,352,173.30	-1,265,100.02
Total Indirect Costs	3,312,189.65	14,024,897.73	13,937,824.45
Over/(Under) Recovery	-389,597.27	-273,518.88	-279,047.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,944,131.23	12,672,724.43	12,672,724.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-389,597.27	-273,518.88	-279,047.48
Total Projected Indirect 2022-2023 (Numerator)	4,333,728.50	12,946,243.31	12,951,771.91
Direct Costs	101,478,901.97	92,601,877.77	92,601,877.77
Rate for 2022-2023 **	4.27*	13.98*	13.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63900  
Form R0418**

Oakland County Academy of Media & Technology  
48980 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	25,581.59	503,770.54	503,770.54
2018-2019 Fixed Carry Forward	41,379.68	0.00	0.00
Total Indirect Costs	-15,798.09	503,770.54	503,770.54
2018-2019 Direct Costs	2,051,677.77	1,573,488.82	1,573,488.82
2020-2021 Rate	0.00*	32.02*	32.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,329,711.40	1,821,070.41	1,821,070.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	273,160.56	455,267.60
2020-2021 Actual Indirect Costs	80,067.02	588,708.01	588,708.01
2018-2019 Fixed Carry Forward	41,379.68	0.00	0.00
Total Indirect Costs	38,687.34	588,708.01	588,708.01
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	80,067.02	588,708.01	588,708.01
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	80,067.02	588,708.01	588,708.01
Direct Costs	2,329,711.40	1,821,070.41	1,821,070.41
Rate for 2022-2023 **	3.44*	32.33*	32.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63901  
Form R0418**

AGBU Alex-Marie Manoogian School  
22001 NORTHWESTERN HWY  
SOUTHFIELD, MI 48075

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	277,984.00	693,613.00	693,613.00
2018-2019 Fixed Carry Forward	2,271.06	0.00	45,862.08
Total Indirect Costs	275,712.94	693,613.00	647,750.92
2018-2019 Direct Costs	3,560,993.00	3,145,364.00	3,145,364.00
2020-2021 Rate	7.74*	22.05*	20.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,540,242.00	3,110,477.00	3,110,477.00
Indirect costs based on rate ** multiplied by actual direct costs	274,014.73	466,571.55	640,447.21
2020-2021 Actual Indirect Costs	328,549.00	758,314.00	758,314.00
2018-2019 Fixed Carry Forward	2,271.06	0.00	45,862.08
Total Indirect Costs	326,277.94	758,314.00	712,451.92
Over/(Under) Recovery	-52,263.21	0.00	-72,004.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	328,549.00	758,314.00	758,314.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-52,263.21	0.00	-72,004.71
Total Projected Indirect 2022-2023 (Numerator)	380,812.21	758,314.00	830,318.71
Direct Costs	3,540,242.00	3,110,477.00	3,110,477.00
Rate for 2022-2023 **	10.76*	24.38*	26.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63906  
Form R0418**

Pontiac Academy for Excellence  
196 CESAR E CHAVEZ AVE  
PONTIAC, MI 48342

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	582,209.00	2,644,365.00	2,644,365.00
2018-2019 Fixed Carry Forward	-80,289.24	0.00	0.00
Total Indirect Costs	662,498.24	2,644,365.00	2,644,365.00
2018-2019 Direct Costs	7,729,436.00	5,667,280.00	5,667,280.00
2020-2021 Rate	8.57*	46.66*	46.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,191,679.75	5,245,511.95	5,245,511.95
Indirect costs based on rate ** multiplied by actual direct costs	616,326.95	786,826.79	1,311,377.99
2020-2021 Actual Indirect Costs	557,965.55	2,504,133.35	2,504,133.35
2018-2019 Fixed Carry Forward	-80,289.24	0.00	0.00
Total Indirect Costs	638,254.79	2,504,133.35	2,504,133.35
Over/(Under) Recovery	-21,927.84	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	557,965.55	2,504,133.35	2,504,133.35
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,927.84	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	579,893.39	2,504,133.35	2,504,133.35
Direct Costs	7,191,679.75	5,245,511.95	5,245,511.95
Rate for 2022-2023 **	8.06*	47.74*	47.74**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63907  
Form R0418**

Great Lakes Academy  
46312 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	24,481.31	381,354.75	381,354.75
2018-2019 Fixed Carry Forward	2,993.00	0.00	-46,234.71
Total Indirect Costs	21,488.31	381,354.75	427,589.46
2018-2019 Direct Costs	2,013,019.35	1,656,145.91	1,656,145.91
2020-2021 Rate	1.07*	23.03*	25.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,822,396.10	1,619,036.33	1,619,036.33
Indirect costs based on rate ** multiplied by actual direct costs	19,499.64	242,855.45	404,759.08
2020-2021 Actual Indirect Costs	67,431.55	270,791.32	270,791.32
2018-2019 Fixed Carry Forward	2,993.00	0.00	-46,234.71
Total Indirect Costs	64,438.55	270,791.32	317,026.03
Over/(Under) Recovery	-44,938.91	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	67,431.55	270,791.32	270,791.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-44,938.91	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	112,370.46	270,791.32	270,791.32
Direct Costs	1,822,396.10	1,619,036.33	1,619,036.33
Rate for 2022-2023 **	6.17*	16.73*	16.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63909  
Form R0418**

Oakside Prep Academy  
355 SUMMIT DR  
WATERFORD, MI 48328

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	501,091.00	1,726,040.00	1,726,040.00
2018-2019 Fixed Carry Forward	-126,632.90	0.00	0.00
Total Indirect Costs	627,723.90	1,726,040.00	1,726,040.00
2018-2019 Direct Costs	7,276,685.00	6,051,736.00	6,051,736.00
2020-2021 Rate	8.63*	28.52*	28.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,139,599.00	6,960,380.00	6,960,380.00
Indirect costs based on rate ** multiplied by actual direct costs	702,447.39	1,044,057.00	1,740,095.00
2020-2021 Actual Indirect Costs	748,709.00	1,927,928.00	1,927,928.00
2018-2019 Fixed Carry Forward	-126,632.90	0.00	0.00
Total Indirect Costs	875,341.90	1,927,928.00	1,927,928.00
Over/(Under) Recovery	-172,894.51	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	748,709.00	1,927,928.00	1,927,928.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-172,894.51	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	921,603.51	1,927,928.00	1,927,928.00
Direct Costs	8,139,599.00	6,960,380.00	6,960,380.00
Rate for 2022-2023 **	11.32*	27.70*	27.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63910  
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence  
23777 SOUTHFIELD RD  
SOUTHFIELD, MI 48075

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	402,865.39	882,447.87	882,447.87
2018-2019 Fixed Carry Forward	52,056.52	0.00	189,604.79
Total Indirect Costs	350,808.87	882,447.87	692,843.08
2018-2019 Direct Costs	6,423,336.32	5,943,753.84	5,943,753.84
2020-2021 Rate	5.46*	14.85*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,875,792.19	5,325,135.22	5,325,135.22
Indirect costs based on rate ** multiplied by actual direct costs	320,818.25	790,782.58	620,910.77
2020-2021 Actual Indirect Costs	443,917.31	994,574.28	994,574.28
2018-2019 Fixed Carry Forward	52,056.52	0.00	189,604.79
Total Indirect Costs	391,860.79	994,574.28	804,969.49
Over/(Under) Recovery	-71,042.54	-203,791.70	-184,058.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	443,917.31	994,574.28	994,574.28
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-71,042.54	-203,791.70	-184,058.72
Total Projected Indirect 2022-2023 (Numerator)	514,959.85	1,198,365.98	1,178,633.00
Direct Costs	5,875,792.19	5,325,135.22	5,325,135.22
Rate for 2022-2023 **	8.76*	22.50*	22.13**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63911  
Form R0418**

Holly Academy  
820 ACADEMY RD  
HOLLY, MI 48442

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	147,349.73	736,829.20	736,829.20
2018-2019 Fixed Carry Forward	50,473.42	-73,460.76	-73,227.13
Total Indirect Costs	96,876.31	810,289.96	810,056.33
2018-2019 Direct Costs	5,533,453.61	4,943,974.14	4,943,974.14
2020-2021 Rate	1.75*	16.39*	16.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,657,001.01	5,144,251.14	5,144,251.14
Indirect costs based on rate ** multiplied by actual direct costs	98,997.52	771,637.67	842,628.34
2020-2021 Actual Indirect Costs	168,979.86	681,729.73	681,729.73
2018-2019 Fixed Carry Forward	50,473.42	-73,460.76	-73,227.13
Total Indirect Costs	118,506.44	755,190.49	754,956.86
Over/(Under) Recovery	-19,508.92	0.00	87,671.48

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	168,979.86	681,729.73	681,729.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-19,508.92	0.00	87,671.48
Total Projected Indirect 2022-2023 (Numerator)	188,488.78	681,729.73	594,058.25
Direct Costs	5,657,001.01	5,144,251.14	5,144,251.14
Rate for 2022-2023 **	3.33*	13.25*	11.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63912  
Form R0418**

Oakland International Academy  
8228 Conant Street  
DETROIT, MI 48211

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,157,751.14	2,465,649.76	2,465,649.76
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,157,751.14	2,465,649.76	2,465,649.76
2018-2019 Direct Costs	6,582,556.28	5,274,657.66	5,274,657.66
2020-2021 Rate	17.59*	46.75*	46.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,687,975.06	5,425,066.24	5,425,066.24
Indirect costs based on rate ** multiplied by actual direct costs	1,003,196.26	813,759.94	1,356,266.56
2020-2021 Actual Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,375,800.11	2,638,708.93	2,638,708.93
Direct Costs	6,687,975.06	5,425,066.24	5,425,066.24
Rate for 2022-2023 **	20.57*	48.64*	48.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63913  
Form R0418**

Walton Charter Academy  
744 EAST WALTON BLVD  
PONTIAC, MI 48340

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	558,319.00	2,087,487.00	2,087,487.00
2018-2019 Fixed Carry Forward	-12,785.73	0.00	0.00
Total Indirect Costs	571,104.73	2,087,487.00	2,087,487.00
2018-2019 Direct Costs	7,856,001.00	6,326,833.00	6,326,833.00
2020-2021 Rate	7.27*	32.99*	32.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,041,514.00	6,572,162.00	6,572,162.00
Indirect costs based on rate ** multiplied by actual direct costs	584,618.07	985,824.30	1,643,040.50
2020-2021 Actual Indirect Costs	714,800.00	2,184,152.00	2,184,152.00
2018-2019 Fixed Carry Forward	-12,785.73	0.00	0.00
Total Indirect Costs	727,585.73	2,184,152.00	2,184,152.00
Over/(Under) Recovery	-142,967.66	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	714,800.00	2,184,152.00	2,184,152.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-142,967.66	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	857,767.66	2,184,152.00	2,184,152.00
Direct Costs	8,041,514.00	6,572,162.00	6,572,162.00
Rate for 2022-2023 **	10.67*	33.23*	33.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63914  
Form R0418**

Advanced Technology Academy  
4800 OAKMAN BLVD  
DEARBORN, MI 48126

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	813,972.00	1,843,724.00	1,843,724.00
2018-2019 Fixed Carry Forward	8,322.74	0.00	-30,021.67
Total Indirect Costs	805,649.26	1,843,724.00	1,873,745.67
2018-2019 Direct Costs	10,889,305.00	9,859,553.00	9,859,553.00
2020-2021 Rate	7.40*	18.70*	19.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,974,074.00	10,097,453.00	10,097,453.00
Indirect costs based on rate ** multiplied by actual direct costs	812,081.48	1,514,617.95	1,918,516.07
2020-2021 Actual Indirect Costs	845,442.00	1,722,063.00	1,722,063.00
2018-2019 Fixed Carry Forward	8,322.74	0.00	-30,021.67
Total Indirect Costs	837,119.26	1,722,063.00	1,752,084.67
Over/(Under) Recovery	-25,037.78	0.00	166,431.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	845,442.00	1,722,063.00	1,722,063.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-25,037.78	0.00	166,431.40
Total Projected Indirect 2022-2023 (Numerator)	870,479.78	1,722,063.00	1,555,631.60
Direct Costs	10,974,074.00	10,097,453.00	10,097,453.00
Rate for 2022-2023 **	7.93*	17.05*	15.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63915  
Form R0418**

Arts and Technology Academy of Pontiac  
888 ENTERPRISE DR  
PONTIAC, MI 48341

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	178,373.00	1,175,061.00	1,175,061.00
2018-2019 Fixed Carry Forward	111,893.68	0.00	0.00
Total Indirect Costs	66,479.32	1,175,061.00	1,175,061.00
2018-2019 Direct Costs	6,874,432.00	5,877,744.00	5,877,744.00
2020-2021 Rate	0.97*	19.99*	19.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,202,061.00	6,258,712.00	6,258,712.00
Indirect costs based on rate ** multiplied by actual direct costs	69,859.99	938,806.80	1,251,116.53
2020-2021 Actual Indirect Costs	198,689.00	1,142,038.00	1,142,038.00
2018-2019 Fixed Carry Forward	111,893.68	0.00	0.00
Total Indirect Costs	86,795.32	1,142,038.00	1,142,038.00
Over/(Under) Recovery	-16,935.33	0.00	109,078.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	198,689.00	1,142,038.00	1,142,038.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,935.33	0.00	109,078.53
Total Projected Indirect 2022-2023 (Numerator)	215,624.33	1,142,038.00	1,032,959.47
Direct Costs	7,202,061.00	6,258,712.00	6,258,712.00
Rate for 2022-2023 **	2.99*	18.25*	16.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63917  
Form R0418**

Bradford Academy  
24218 GARNER ST  
SOUTHFIELD, MI 48033

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	282,468.14	1,237,283.69	1,237,283.69
2018-2019 Fixed Carry Forward	-27,959.87	220,728.59	220,102.75
Total Indirect Costs	310,428.01	1,016,555.10	1,017,180.94
2018-2019 Direct Costs	12,141,549.87	11,186,734.32	11,186,734.32
2020-2021 Rate	2.56*	9.09*	9.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,253,003.00	10,399,542.70	10,399,542.70
Indirect costs based on rate ** multiplied by actual direct costs	288,076.88	945,318.43	945,318.43
2020-2021 Actual Indirect Costs	480,081.49	1,333,541.79	1,333,541.79
2018-2019 Fixed Carry Forward	-27,959.87	220,728.59	220,102.75
Total Indirect Costs	508,041.36	1,112,813.20	1,113,439.04
Over/(Under) Recovery	-219,964.48	-167,494.77	-168,120.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	480,081.49	1,333,541.79	1,333,541.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-219,964.48	-167,494.77	-168,120.61
Total Projected Indirect 2022-2023 (Numerator)	700,045.97	1,501,036.56	1,501,662.40
Direct Costs	11,253,003.00	10,399,542.70	10,399,542.70
Rate for 2022-2023 **	6.22*	14.43*	14.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63918  
Form R0418**

Laurus Academy  
24590 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	533,121.00	1,783,870.00	1,783,870.00
2018-2019 Fixed Carry Forward	-80,236.45	0.00	0.00
Total Indirect Costs	613,357.45	1,783,870.00	1,783,870.00
2018-2019 Direct Costs	6,569,701.00	5,318,952.00	5,318,952.00
2020-2021 Rate	9.34*	33.54*	33.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,266,497.00	6,039,054.00	6,039,054.00
Indirect costs based on rate ** multiplied by actual direct costs	678,690.82	905,858.10	1,509,763.50
2020-2021 Actual Indirect Costs	841,426.00	2,068,869.00	2,068,869.00
2018-2019 Fixed Carry Forward	-80,236.45	0.00	0.00
Total Indirect Costs	921,662.45	2,068,869.00	2,068,869.00
Over/(Under) Recovery	-242,971.63	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	841,426.00	2,068,869.00	2,068,869.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-242,971.63	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,084,397.63	2,068,869.00	2,068,869.00
Direct Costs	7,266,497.00	6,039,054.00	6,039,054.00
Rate for 2022-2023 **	14.92*	34.26*	34.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63920  
Form R0418**

Life Skills Center of Pontiac  
142 AUBURN AVE  
PONTIAC, MI 48342

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	191,834.50	416,387.78	416,387.78
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	191,834.50	416,387.78	416,387.78
2018-2019 Direct Costs	1,028,336.31	803,783.03	803,783.03
2020-2021 Rate	18.65*	51.80*	51.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,040,343.30	875,496.47	875,496.47
Indirect costs based on rate ** multiplied by actual direct costs	156,051.50	131,324.47	218,874.12
2020-2021 Actual Indirect Costs	146,513.41	311,360.24	311,360.24
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,513.41	311,360.24	311,360.24
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	146,513.41	311,360.24	311,360.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	146,513.41	311,360.24	311,360.24
Direct Costs	1,040,343.30	875,496.47	875,496.47
Rate for 2022-2023 **	14.08*	35.56*	35.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63921  
Form R0418**

Crescent Academy  
17570 WEST 12 MILE RD  
SOUTHFIELD, MI 48076

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	162,746.00	1,832,670.00	1,832,670.00
2018-2019 Fixed Carry Forward	-40,779.92	0.00	0.00
Total Indirect Costs	203,525.92	1,832,670.00	1,832,670.00
2018-2019 Direct Costs	9,679,848.00	8,009,924.00	8,009,924.00
2020-2021 Rate	2.10*	22.88*	22.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,279,702.00	7,626,902.00	7,626,902.00
Indirect costs based on rate ** multiplied by actual direct costs	194,873.74	1,144,035.30	1,745,035.18
2020-2021 Actual Indirect Costs	169,084.00	1,821,884.00	1,821,884.00
2018-2019 Fixed Carry Forward	-40,779.92	0.00	0.00
Total Indirect Costs	209,863.92	1,821,884.00	1,821,884.00
Over/(Under) Recovery	-14,990.18	0.00	-76,848.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	169,084.00	1,821,884.00	1,821,884.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-14,990.18	0.00	-76,848.82
Total Projected Indirect 2022-2023 (Numerator)	184,074.18	1,821,884.00	1,898,732.82
Direct Costs	9,279,702.00	7,626,902.00	7,626,902.00
Rate for 2022-2023 **	1.98*	23.89*	24.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63922  
Form R0418**

Great Oaks Academy  
4257 BART AVE  
WARREN, MI 48091

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	389,443.00	1,704,145.00	1,704,145.00
2018-2019 Fixed Carry Forward	28,220.75	0.00	0.00
Total Indirect Costs	361,222.25	1,704,145.00	1,704,145.00
2018-2019 Direct Costs	7,035,027.00	5,720,325.00	5,720,325.00
2020-2021 Rate	5.13*	29.79*	29.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,511,165.00	6,231,149.00	6,231,149.00
Indirect costs based on rate ** multiplied by actual direct costs	385,322.76	934,672.35	1,557,787.25
2020-2021 Actual Indirect Costs	732,991.00	2,013,007.00	2,013,007.00
2018-2019 Fixed Carry Forward	28,220.75	0.00	0.00
Total Indirect Costs	704,770.25	2,013,007.00	2,013,007.00
Over/(Under) Recovery	-319,447.49	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	732,991.00	2,013,007.00	2,013,007.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-319,447.49	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,052,438.49	2,013,007.00	2,013,007.00
Direct Costs	7,511,165.00	6,231,149.00	6,231,149.00
Rate for 2022-2023 **	14.01*	32.31*	32.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63923  
Form R0418**

Four Corners Montessori Academy  
1075 EAST GARDENIA AVE  
MADISON HEIGHTS, MI 48071

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	15,893.64	641,238.65	641,238.65
2018-2019 Fixed Carry Forward	-981.34	0.00	-32,780.74
Total Indirect Costs	16,874.98	641,238.65	674,019.39
2018-2019 Direct Costs	4,168,293.33	3,542,948.32	3,542,948.32
2020-2021 Rate	0.40*	18.10*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,110,266.70	3,547,648.73	3,547,648.73
Indirect costs based on rate ** multiplied by actual direct costs	16,441.07	532,147.31	674,762.79
2020-2021 Actual Indirect Costs	9,863.98	572,481.95	572,481.95
2018-2019 Fixed Carry Forward	-981.34	0.00	-32,780.74
Total Indirect Costs	10,845.32	572,481.95	605,262.69
Over/(Under) Recovery	5,595.75	0.00	69,500.10

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,863.98	572,481.95	572,481.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,595.75	0.00	69,500.10
Total Projected Indirect 2022-2023 (Numerator)	4,268.23	572,481.95	502,981.85
Direct Costs	4,110,266.70	3,547,648.73	3,547,648.73
Rate for 2022-2023 **	0.10*	16.14*	14.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63924  
Form R0418**

Michigan Mathematics and Science Academy  
27300 Dequindre Road  
Warren, MI 48092

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	345,050.00	1,660,758.00	1,660,758.00
2018-2019 Fixed Carry Forward	-92,842.09	0.00	0.00
Total Indirect Costs	437,892.09	1,660,758.00	1,660,758.00
2018-2019 Direct Costs	6,891,075.00	5,575,367.00	5,575,367.00
2020-2021 Rate	6.35*	29.79*	29.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,511,068.00	6,198,325.00	6,198,325.00
Indirect costs based on rate ** multiplied by actual direct costs	476,952.82	929,748.75	1,549,581.25
2020-2021 Actual Indirect Costs	372,080.00	1,684,823.00	1,684,823.00
2018-2019 Fixed Carry Forward	-92,842.09	0.00	0.00
Total Indirect Costs	464,922.09	1,684,823.00	1,684,823.00
Over/(Under) Recovery	12,030.73	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	372,080.00	1,684,823.00	1,684,823.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,030.73	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	360,049.27	1,684,823.00	1,684,823.00
Direct Costs	7,511,068.00	6,198,325.00	6,198,325.00
Rate for 2022-2023 **	4.79*	27.18*	27.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63926  
Form R0418**

Faxon Academy  
26275 NORTHWESTERN HWY  
SOUTHFIELD, MI 48076

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	37,865.60	268,035.45	268,035.45
2018-2019 Fixed Carry Forward	-15,227.17	0.00	0.00
Total Indirect Costs	53,092.77	268,035.45	268,035.45
2018-2019 Direct Costs	592,629.06	362,459.21	362,459.21
2020-2021 Rate	8.96*	73.95*	73.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	723,223.61	541,698.04	541,698.04
Indirect costs based on rate ** multiplied by actual direct costs	64,800.84	81,254.71	135,424.51
2020-2021 Actual Indirect Costs	18,402.26	199,927.83	199,927.83
2018-2019 Fixed Carry Forward	-15,227.17	0.00	0.00
Total Indirect Costs	33,629.43	199,927.83	199,927.83
Over/(Under) Recovery	10,390.47	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	18,402.26	199,927.83	199,927.83
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	10,390.47	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	8,011.79	199,927.83	199,927.83
Direct Costs	723,223.61	541,698.04	541,698.04
Rate for 2022-2023 **	1.11*	36.91*	36.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63928  
Form R0418**

Momentum Academy  
60 S LYNN AVE  
WATERFORD, MI 48328

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	12,067.00	361,730.33	361,730.33
2018-2019 Fixed Carry Forward	19,673.01	-160,626.05	-225,095.36
Total Indirect Costs	-7,606.01	522,356.38	586,825.69
2018-2019 Direct Costs	2,022,743.88	1,673,080.55	1,673,080.55
2020-2021 Rate	0.00*	31.22*	35.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,447,451.68	1,998,894.04	1,998,894.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	299,834.11	499,723.51
2020-2021 Actual Indirect Costs	13,509.00	462,066.64	462,066.64
2018-2019 Fixed Carry Forward	19,673.01	-160,626.05	-225,095.36
Total Indirect Costs	-6,164.01	622,692.69	687,162.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	13,509.00	462,066.64	462,066.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	13,509.00	462,066.64	462,066.64
Direct Costs	2,447,451.68	1,998,894.04	1,998,894.04
Rate for 2022-2023 **	0.55*	23.12*	23.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63929  
Form R0418**

Waterford Montessori Academy  
4860 MIDLAND AVE  
WATERFORD, MI 48329

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	49,428.98	395,008.50	395,008.50
2018-2019 Fixed Carry Forward	-7,687.25	-158,792.86	-158,792.86
Total Indirect Costs	57,116.23	553,801.36	553,801.36
2018-2019 Direct Costs	2,808,724.84	2,463,145.32	2,463,145.32
2020-2021 Rate	2.03*	22.48*	22.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,181,969.08	2,974,315.78	2,974,315.78
Indirect costs based on rate ** multiplied by actual direct costs	64,593.97	446,147.37	668,626.19
2020-2021 Actual Indirect Costs	76,571.26	284,224.56	284,224.56
2018-2019 Fixed Carry Forward	-7,687.25	-158,792.86	-158,792.86
Total Indirect Costs	84,258.51	443,017.42	443,017.42
Over/(Under) Recovery	-19,664.54	0.00	225,608.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	76,571.26	284,224.56	284,224.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-19,664.54	0.00	225,608.77
Total Projected Indirect 2022-2023 (Numerator)	96,235.80	284,224.56	58,615.79
Direct Costs	3,181,969.08	2,974,315.78	2,974,315.78
Rate for 2022-2023 **	3.02*	9.56*	1.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63931  
Form R0418**

Oakland FlexTech High School  
23801 Industrial Park Drive  
Farmington Hills, MI 48335

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	46,900.00	380,832.00	380,832.00
2018-2019 Fixed Carry Forward	-23,415.41	0.00	0.00
Total Indirect Costs	70,315.41	380,832.00	380,832.00
2018-2019 Direct Costs	1,616,905.00	1,282,973.00	1,282,973.00
2020-2021 Rate	4.35*	29.68*	29.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,889,974.00	1,455,613.00	1,455,613.00
Indirect costs based on rate ** multiplied by actual direct costs	82,213.87	218,341.95	363,903.25
2020-2021 Actual Indirect Costs	55,555.00	489,916.00	489,916.00
2018-2019 Fixed Carry Forward	-23,415.41	0.00	0.00
Total Indirect Costs	78,970.41	489,916.00	489,916.00
Over/(Under) Recovery	3,243.46	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	55,555.00	489,916.00	489,916.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,243.46	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	52,311.54	489,916.00	489,916.00
Direct Costs	1,889,974.00	1,455,613.00	1,455,613.00
Rate for 2022-2023 **	2.77*	33.66*	33.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63934  
Form R0418**

Kingsbury Country Day School  
5000 HOSNER RD  
OXFORD, MI 48370

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,985.00	511,798.00	511,798.00
2018-2019 Fixed Carry Forward	-1,744.54	0.00	0.00
Total Indirect Costs	89,729.54	511,798.00	511,798.00
2018-2019 Direct Costs	2,600,172.00	2,176,359.00	2,176,359.00
2020-2021 Rate	3.45*	23.52*	23.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,005,974.64	2,605,072.58	2,605,072.58
Indirect costs based on rate ** multiplied by actual direct costs	103,706.13	390,760.89	612,713.07
2020-2021 Actual Indirect Costs	37,061.93	437,963.99	437,963.99
2018-2019 Fixed Carry Forward	-1,744.54	0.00	0.00
Total Indirect Costs	38,806.47	437,963.99	437,963.99
Over/(Under) Recovery	64,899.66	0.00	174,749.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	37,061.93	437,963.99	437,963.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	64,899.66	0.00	174,749.08
Total Projected Indirect 2022-2023 (Numerator)	-27,837.73	437,963.99	263,214.91
Direct Costs	3,005,974.64	2,605,072.58	2,605,072.58
Rate for 2022-2023 **	0.00*	16.81*	10.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63938  
Form R0418**

Keys Grace Academy  
27321 Hampden  
Madison Heights, MI 48071

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	524,602.50	524,602.50
2018-2019 Fixed Carry Forward	1,338.78	-150,494.21	-150,494.21
Total Indirect Costs	-1,338.78	675,096.71	675,096.71
2018-2019 Direct Costs	4,462,584.50	3,937,982.00	3,937,982.00
2020-2021 Rate	0.00*	17.14*	17.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,043,335.90	7,289,038.23	7,289,038.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,093,355.73	1,249,341.15
2020-2021 Actual Indirect Costs	0.00	754,297.67	754,297.67
2018-2019 Fixed Carry Forward	1,338.78	-150,494.21	-150,494.21
Total Indirect Costs	-1,338.78	904,791.88	904,791.88
Over/(Under) Recovery	0.00	0.00	344,549.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	754,297.67	754,297.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	344,549.27
Total Projected Indirect 2022-2023 (Numerator)	0.00	754,297.67	409,748.40
Direct Costs	8,043,335.90	7,289,038.23	7,289,038.23
Rate for 2022-2023 **	0.00*	10.35*	5.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 63939  
Form R0418**

Lighthouse Connections Academy  
3150 LIVERNOIS RD  
TROY, MI 48083

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	512,934.26	598,551.95	598,551.95
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	512,934.26	598,551.95	598,551.95
2018-2019 Direct Costs	2,428,920.54	2,343,302.85	2,343,302.85
2020-2021 Rate	21.12*	25.54*	25.54**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,146,985.64	14,056,208.83	14,056,208.83
Indirect costs based on rate ** multiplied by actual direct costs	2,122,047.85	2,108,431.32	3,514,052.21
2020-2021 Actual Indirect Costs	633,087.65	723,864.46	723,864.46
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	633,087.65	723,864.46	723,864.46
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	633,087.65	723,864.46	723,864.46
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	633,087.65	723,864.46	723,864.46
Direct Costs	14,146,985.64	14,056,208.83	14,056,208.83
Rate for 2022-2023 **	4.48*	5.15*	5.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 64040  
Form R0418**

Hart Public School District  
301 JOHNSON ST W  
HART, MI 49420

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	573,891.31	1,607,868.26	1,607,868.26
2018-2019 Fixed Carry Forward	67,470.10	67,171.26	67,815.87
Total Indirect Costs	506,421.21	1,540,697.00	1,540,052.39
2018-2019 Direct Costs	13,148,942.45	12,114,965.50	12,114,965.50
2020-2021 Rate	3.85*	12.72*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,837,670.36	12,874,041.94	12,874,041.94
Indirect costs based on rate ** multiplied by actual direct costs	532,750.31	1,637,578.13	1,636,290.73
2020-2021 Actual Indirect Costs	560,779.39	1,524,407.81	1,524,407.81
2018-2019 Fixed Carry Forward	67,470.10	67,171.26	67,815.87
Total Indirect Costs	493,309.29	1,457,236.55	1,456,591.94
Over/(Under) Recovery	39,441.02	180,341.58	179,698.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	560,779.39	1,524,407.81	1,524,407.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	39,441.02	180,341.58	179,698.79
Total Projected Indirect 2022-2023 (Numerator)	521,338.37	1,344,066.23	1,344,709.02
Direct Costs	13,837,670.36	12,874,041.94	12,874,041.94
Rate for 2022-2023 **	3.77*	10.44*	10.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 64070  
Form R0418**

Pentwater Public School District  
600 PARK ST  
PENTWATER, MI 49449

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	125,603.42	396,343.75	396,343.75
2018-2019 Fixed Carry Forward	7,363.11	-8,040.27	-7,964.76
Total Indirect Costs	118,240.31	404,384.02	404,308.51
2018-2019 Direct Costs	3,053,003.73	2,782,263.40	2,782,263.40
2020-2021 Rate	3.87*	14.53*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,222,839.33	2,955,250.47	2,955,250.47
Indirect costs based on rate ** multiplied by actual direct costs	124,723.88	429,397.89	429,397.89
2020-2021 Actual Indirect Costs	164,012.82	431,601.68	431,601.68
2018-2019 Fixed Carry Forward	7,363.11	-8,040.27	-7,964.76
Total Indirect Costs	156,649.71	439,641.95	439,566.44
Over/(Under) Recovery	-31,925.83	-10,244.06	-10,168.55

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	164,012.82	431,601.68	431,601.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-31,925.83	-10,244.06	-10,168.55
Total Projected Indirect 2022-2023 (Numerator)	195,938.65	441,845.74	441,770.23
Direct Costs	3,222,839.33	2,955,250.47	2,955,250.47
Rate for 2022-2023 **	6.08*	14.95*	14.95**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 64080  
Form R0418**

Shelby Public Schools  
525 NORTH STATE ST  
SHELBY, MI 49455

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	462,583.20	1,835,346.95	1,835,346.95
2018-2019 Fixed Carry Forward	-70,526.33	-170,303.76	-171,278.73
Total Indirect Costs	533,109.53	2,005,650.71	2,006,625.68
2018-2019 Direct Costs	14,266,006.89	12,893,243.14	12,893,243.14
2020-2021 Rate	3.74*	15.56*	15.56**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,109,810.39	13,844,338.00	13,844,338.00
Indirect costs based on rate ** multiplied by actual direct costs	565,106.91	2,076,650.70	2,154,178.99
2020-2021 Actual Indirect Costs	422,516.79	1,687,989.18	1,687,989.18
2018-2019 Fixed Carry Forward	-70,526.33	-170,303.76	-171,278.73
Total Indirect Costs	493,043.12	1,858,292.94	1,859,267.91
Over/(Under) Recovery	72,063.79	0.00	294,911.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	422,516.79	1,687,989.18	1,687,989.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	72,063.79	0.00	294,911.08
Total Projected Indirect 2022-2023 (Numerator)	350,453.00	1,687,989.18	1,393,078.10
Direct Costs	15,109,810.39	13,844,338.00	13,844,338.00
Rate for 2022-2023 **	2.32*	12.19*	10.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 64090  
Form R0418**

Walkerville Public Schools  
145 EAST LATHROP STREET  
WALKERVILLE, MI 49459

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	150,452.03	497,520.22	497,520.22
2018-2019 Fixed Carry Forward	-11,254.13	0.00	-10,252.64
Total Indirect Costs	161,706.16	497,520.22	507,772.86
2018-2019 Direct Costs	2,966,759.06	2,619,690.87	2,619,690.87
2020-2021 Rate	5.45*	18.99*	19.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,245,151.28	2,893,489.88	2,893,489.88
Indirect costs based on rate ** multiplied by actual direct costs	176,860.74	434,023.48	560,758.34
2020-2021 Actual Indirect Costs	176,165.35	527,826.75	527,826.75
2018-2019 Fixed Carry Forward	-11,254.13	0.00	-10,252.64
Total Indirect Costs	187,419.48	527,826.75	538,079.39
Over/(Under) Recovery	-10,558.74	0.00	22,678.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	176,165.35	527,826.75	527,826.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,558.74	0.00	22,678.95
Total Projected Indirect 2022-2023 (Numerator)	186,724.09	527,826.75	505,147.80
Direct Costs	3,245,151.28	2,893,489.88	2,893,489.88
Rate for 2022-2023 **	5.75*	18.24*	17.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 65045  
Form R0418**

West Branch-Rose City Area Schools  
P.O. Box 308  
West Branch, MI 48661

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	681,982.54	3,460,720.62	3,460,720.62
2018-2019 Fixed Carry Forward	-32,737.79	0.00	-704,070.46
Total Indirect Costs	714,720.33	3,460,720.62	4,164,791.08
2018-2019 Direct Costs	20,924,418.00	18,145,679.92	18,145,679.92
2020-2021 Rate	3.42*	19.07*	22.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,606,483.10	17,408,667.65	17,408,667.65
Indirect costs based on rate ** multiplied by actual direct costs	704,741.72	2,611,300.15	3,995,289.23
2020-2021 Actual Indirect Costs	673,094.97	3,870,910.42	3,870,910.42
2018-2019 Fixed Carry Forward	-32,737.79	0.00	-704,070.46
Total Indirect Costs	705,832.76	3,870,910.42	4,574,980.88
Over/(Under) Recovery	-1,091.04	0.00	-579,691.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	673,094.97	3,870,910.42	3,870,910.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,091.04	0.00	-579,691.65
Total Projected Indirect 2022-2023 (Numerator)	674,186.01	3,870,910.42	4,450,602.07
Direct Costs	20,606,483.10	17,408,667.65	17,408,667.65
Rate for 2022-2023 **	3.27*	22.24*	25.57**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 65900  
Form R0418**

Alternative Educational Academy of Ogemaw County  
2479 S M 76  
WEST BRANCH, MI 48661

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,813.00	46,799.00	46,799.00
2018-2019 Fixed Carry Forward	-3,850.22	-17,220.31	-17,220.31
Total Indirect Costs	8,663.22	64,019.31	64,019.31
2018-2019 Direct Costs	740,598.00	698,612.00	698,612.00
2020-2021 Rate	1.17*	9.16*	9.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	894,374.00	815,259.00	815,259.00
Indirect costs based on rate ** multiplied by actual direct costs	10,464.18	74,677.72	74,677.72
2020-2021 Actual Indirect Costs	9,705.00	88,820.00	88,820.00
2018-2019 Fixed Carry Forward	-3,850.22	-17,220.31	-17,220.31
Total Indirect Costs	13,555.22	106,040.31	106,040.31
Over/(Under) Recovery	-3,091.04	-31,362.59	-31,362.59

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,705.00	88,820.00	88,820.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,091.04	-31,362.59	-31,362.59
Total Projected Indirect 2022-2023 (Numerator)	12,796.04	120,182.59	120,182.59
Direct Costs	894,374.00	815,259.00	815,259.00
Rate for 2022-2023 **	1.43*	14.74*	14.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 66045  
Form R0418**

Ewen-Trout Creek Consolidated School District  
14312 AIRPORT RD  
EWEN, MI 49925

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	107,390.14	352,491.16	352,491.16
2018-2019 Fixed Carry Forward	-574.88	0.00	-10,606.77
Total Indirect Costs	107,965.02	352,491.16	363,097.93
2018-2019 Direct Costs	2,351,091.60	2,105,990.58	2,105,990.58
2020-2021 Rate	4.59*	16.74*	17.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,485,139.70	2,192,893.98	2,192,893.98
Indirect costs based on rate ** multiplied by actual direct costs	114,067.91	328,934.10	378,054.92
2020-2021 Actual Indirect Costs	113,694.52	405,940.24	405,940.24
2018-2019 Fixed Carry Forward	-574.88	0.00	-10,606.77
Total Indirect Costs	114,269.40	405,940.24	416,547.01
Over/(Under) Recovery	-201.49	0.00	-38,492.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	113,694.52	405,940.24	405,940.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-201.49	0.00	-38,492.09
Total Projected Indirect 2022-2023 (Numerator)	113,896.01	405,940.24	444,432.33
Direct Costs	2,485,139.70	2,192,893.98	2,192,893.98
Rate for 2022-2023 **	4.58*	18.51*	20.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 66050  
Form R0418**

Ontonagon Area School District  
701 PARKER AVENUE  
ONTONAGON, MI 49953

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	117,628.64	458,787.64	458,787.64
2018-2019 Fixed Carry Forward	-17,774.78	0.00	-24,572.69
Total Indirect Costs	135,403.42	458,787.64	483,360.33
2018-2019 Direct Costs	2,912,063.23	2,570,904.23	2,570,904.23
2020-2021 Rate	4.65*	17.85*	18.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,021,148.66	2,699,642.63	2,699,642.63
Indirect costs based on rate ** multiplied by actual direct costs	140,483.41	404,946.39	507,532.81
2020-2021 Actual Indirect Costs	109,743.56	431,249.59	431,249.59
2018-2019 Fixed Carry Forward	-17,774.78	0.00	-24,572.69
Total Indirect Costs	127,518.34	431,249.59	455,822.28
Over/(Under) Recovery	12,965.07	0.00	51,710.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	109,743.56	431,249.59	431,249.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,965.07	0.00	51,710.53
Total Projected Indirect 2022-2023 (Numerator)	96,778.49	431,249.59	379,539.06
Direct Costs	3,021,148.66	2,699,642.63	2,699,642.63
Rate for 2022-2023 **	3.20*	15.97*	14.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 67020  
Form R0418**

Evert Public Schools  
P.O. Box 917  
Evert, MI 49631

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	344,066.34	1,241,241.33	1,241,241.33
2018-2019 Fixed Carry Forward	6,365.75	-128,869.42	-128,456.76
Total Indirect Costs	337,700.59	1,370,110.75	1,369,698.09
2018-2019 Direct Costs	8,605,920.06	7,708,745.07	7,708,745.07
2020-2021 Rate	3.92*	17.77*	17.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,932,558.49	8,904,886.35	8,904,886.35
Indirect costs based on rate ** multiplied by actual direct costs	389,356.29	1,335,732.95	1,582,398.30
2020-2021 Actual Indirect Costs	383,425.22	1,411,097.36	1,411,097.36
2018-2019 Fixed Carry Forward	6,365.75	-128,869.42	-128,456.76
Total Indirect Costs	377,059.47	1,539,966.78	1,539,554.12
Over/(Under) Recovery	12,296.82	0.00	42,844.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	383,425.22	1,411,097.36	1,411,097.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,296.82	0.00	42,844.18
Total Projected Indirect 2022-2023 (Numerator)	371,128.40	1,411,097.36	1,368,253.18
Direct Costs	9,932,558.49	8,904,886.35	8,904,886.35
Rate for 2022-2023 **	3.74*	15.85*	15.37**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 67050  
Form R0418**

Marion Public Schools  
P.O. Box 0  
Marion, MI 49665

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	174,420.40	573,049.37	573,049.37
2018-2019 Fixed Carry Forward	-7,686.90	-38,231.44	-38,302.31
Total Indirect Costs	182,107.30	611,280.81	611,351.68
2018-2019 Direct Costs	4,964,073.73	4,565,444.76	4,565,444.76
2020-2021 Rate	3.67*	13.39*	13.39**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,135,332.64	4,683,758.17	4,683,758.17
Indirect costs based on rate ** multiplied by actual direct costs	188,466.71	627,155.22	627,155.22
2020-2021 Actual Indirect Costs	206,676.80	658,251.27	658,251.27
2018-2019 Fixed Carry Forward	-7,686.90	-38,231.44	-38,302.31
Total Indirect Costs	214,363.70	696,482.71	696,553.58
Over/(Under) Recovery	-25,896.99	-69,327.49	-69,398.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	206,676.80	658,251.27	658,251.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-25,896.99	-69,327.49	-69,398.36
Total Projected Indirect 2022-2023 (Numerator)	232,573.79	727,578.76	727,649.63
Direct Costs	5,135,332.64	4,683,758.17	4,683,758.17
Rate for 2022-2023 **	4.53*	15.53*	15.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 67055  
Form R0418**

Pine River Area Schools  
17445 PINE RIVER RD  
LEROY, MI 49655

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	202,007.21	1,210,517.12	1,210,517.12
2018-2019 Fixed Carry Forward	13,835.67	26,752.07	26,761.59
Total Indirect Costs	188,171.54	1,183,765.05	1,183,755.53
2018-2019 Direct Costs	10,549,207.32	9,540,697.41	9,540,697.41
2020-2021 Rate	1.78*	12.41*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,483,966.57	10,560,403.73	10,560,403.73
Indirect costs based on rate ** multiplied by actual direct costs	204,414.60	1,310,546.10	1,310,546.10
2020-2021 Actual Indirect Costs	214,436.78	1,137,999.62	1,137,999.62
2018-2019 Fixed Carry Forward	13,835.67	26,752.07	26,761.59
Total Indirect Costs	200,601.11	1,111,247.55	1,111,238.03
Over/(Under) Recovery	3,813.49	199,298.55	199,308.07

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	214,436.78	1,137,999.62	1,137,999.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,813.49	199,298.55	199,308.07
Total Projected Indirect 2022-2023 (Numerator)	210,623.29	938,701.07	938,691.55
Direct Costs	11,483,966.57	10,560,403.73	10,560,403.73
Rate for 2022-2023 **	1.83*	8.89*	8.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 67060  
Form R0418**

Reed City Area Public Schools  
225 WEST CHURCH AVE STE A  
REED CITY, MI 49677

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	437,478.45	1,649,268.89	1,649,268.89
2018-2019 Fixed Carry Forward	47,987.44	46,257.24	46,257.24
Total Indirect Costs	389,491.01	1,603,011.65	1,603,011.65
2018-2019 Direct Costs	14,092,852.09	12,881,061.65	12,881,061.65
2020-2021 Rate	2.76*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	14,203,626.10	13,130,523.06	13,130,523.06
Indirect costs based on rate ** multiplied by actual direct costs	392,020.08	1,633,437.07	1,633,437.07
2020-2021 Actual Indirect Costs	509,253.07	1,582,356.11	1,582,356.11
2018-2019 Fixed Carry Forward	47,987.44	46,257.24	46,257.24
Total Indirect Costs	461,265.63	1,536,098.87	1,536,098.87
Over/(Under) Recovery	-69,245.55	97,338.20	97,338.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	509,253.07	1,582,356.11	1,582,356.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-69,245.55	97,338.20	97,338.20
Total Projected Indirect 2022-2023 (Numerator)	578,498.62	1,485,017.91	1,485,017.91
Direct Costs	14,203,626.10	13,130,523.06	13,130,523.06
Rate for 2022-2023 **	4.07*	11.31*	11.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 68010  
Form R0418**

Mio-AuSable Schools  
1110 WEST 8TH ST  
MIO, MI 48647

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	230,653.41	638,361.29	638,361.29
2018-2019 Fixed Carry Forward	-58,174.38	-75,061.81	-75,061.81
Total Indirect Costs	288,827.79	713,423.10	713,423.10
2018-2019 Direct Costs	5,584,558.42	5,176,850.54	5,176,850.54
2020-2021 Rate	5.17*	13.78*	13.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,303,568.97	5,859,052.39	5,859,052.39
Indirect costs based on rate ** multiplied by actual direct costs	325,894.52	807,377.42	807,377.42
2020-2021 Actual Indirect Costs	113,150.58	557,667.16	557,667.16
2018-2019 Fixed Carry Forward	-58,174.38	-75,061.81	-75,061.81
Total Indirect Costs	171,324.96	632,728.97	632,728.97
Over/(Under) Recovery	51,523.19	174,648.45	174,648.45

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	113,150.58	557,667.16	557,667.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	51,523.19	174,648.45	174,648.45
Total Projected Indirect 2022-2023 (Numerator)	61,627.39	383,018.71	383,018.71
Direct Costs	6,303,568.97	5,859,052.39	5,859,052.39
Rate for 2022-2023 **	0.98*	6.54*	6.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 68030  
Form R0418**

Fairview Area School District  
1879 EAST MILLER RD  
FAIRVIEW, MI 48621

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	193,421.22	478,361.11	478,361.11
2018-2019 Fixed Carry Forward	19,445.21	0.00	22,874.34
Total Indirect Costs	173,976.01	478,361.11	455,486.77
2018-2019 Direct Costs	2,990,148.30	2,705,208.41	2,705,208.41
2020-2021 Rate	5.82*	17.68*	16.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,311,568.57	3,034,061.47	3,034,061.47
Indirect costs based on rate ** multiplied by actual direct costs	192,733.29	455,109.22	510,935.95
2020-2021 Actual Indirect Costs	212,941.52	490,448.62	490,448.62
2018-2019 Fixed Carry Forward	19,445.21	0.00	22,874.34
Total Indirect Costs	193,496.31	490,448.62	467,574.28
Over/(Under) Recovery	-763.02	0.00	43,361.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	212,941.52	490,448.62	490,448.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-763.02	0.00	43,361.67
Total Projected Indirect 2022-2023 (Numerator)	213,704.54	490,448.62	447,086.95
Direct Costs	3,311,568.57	3,034,061.47	3,034,061.47
Rate for 2022-2023 **	6.45*	16.16*	14.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 69020  
Form R0418**

Gaylord Community Schools  
615 SOUTH ELM AVE  
GAYLORD, MI 49735

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	739,651.32	3,761,271.25	3,761,271.25
2018-2019 Fixed Carry Forward	116,058.81	0.00	-44,062.22
Total Indirect Costs	623,592.51	3,761,271.25	3,805,333.47
2018-2019 Direct Costs	30,414,068.58	27,242,128.24	27,242,128.24
2020-2021 Rate	2.05*	13.81*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,535,996.89	29,224,048.42	29,224,048.42
Indirect costs based on rate ** multiplied by actual direct costs	646,487.94	4,035,841.09	4,082,599.56
2020-2021 Actual Indirect Costs	924,824.34	3,236,772.81	3,236,772.81
2018-2019 Fixed Carry Forward	116,058.81	0.00	-44,062.22
Total Indirect Costs	808,765.53	3,236,772.81	3,280,835.03
Over/(Under) Recovery	-162,277.59	799,068.28	801,764.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	924,824.34	3,236,772.81	3,236,772.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-162,277.59	799,068.28	801,764.53
Total Projected Indirect 2022-2023 (Numerator)	1,087,101.93	2,437,704.53	2,435,008.28
Direct Costs	31,535,996.89	29,224,048.42	29,224,048.42
Rate for 2022-2023 **	3.45*	8.34*	8.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 69030  
Form R0418**

Johannesburg-Lewiston Area Schools  
PO Box 69  
Johannesburg, MI 49751

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	213,732.42	831,262.73	831,262.73
2018-2019 Fixed Carry Forward	30,939.69	5,614.24	5,879.64
Total Indirect Costs	182,792.73	825,648.49	825,383.09
2018-2019 Direct Costs	7,161,242.05	6,543,711.74	6,543,711.74
2020-2021 Rate	2.55*	12.62*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,023,068.77	7,352,294.83	7,352,294.83
Indirect costs based on rate ** multiplied by actual direct costs	204,588.25	927,859.61	927,124.38
2020-2021 Actual Indirect Costs	267,757.91	938,531.85	938,531.85
2018-2019 Fixed Carry Forward	30,939.69	5,614.24	5,879.64
Total Indirect Costs	236,818.22	932,917.61	932,652.21
Over/(Under) Recovery	-32,229.97	-5,058.00	-5,527.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	267,757.91	938,531.85	938,531.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-32,229.97	-5,058.00	-5,527.83
Total Projected Indirect 2022-2023 (Numerator)	299,987.88	943,589.85	944,059.68
Direct Costs	8,023,068.77	7,352,294.83	7,352,294.83
Rate for 2022-2023 **	3.74*	12.83*	12.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 69040  
Form R0418**

Vanderbilt Area Schools  
947 DONOVAN ST  
VANDERBILT, MI 49795

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	61,485.16	257,163.63	257,163.63
2018-2019 Fixed Carry Forward	-32,249.17	0.00	-90,932.93
Total Indirect Costs	93,734.33	257,163.63	348,096.56
2018-2019 Direct Costs	1,236,361.36	1,040,682.89	1,040,682.89
2020-2021 Rate	7.58*	24.71*	33.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,264,344.53	1,066,690.18	1,066,690.18
Indirect costs based on rate ** multiplied by actual direct costs	95,837.32	160,003.53	266,672.55
2020-2021 Actual Indirect Costs	81,322.32	278,976.67	278,976.67
2018-2019 Fixed Carry Forward	-32,249.17	0.00	-90,932.93
Total Indirect Costs	113,571.49	278,976.67	369,909.60
Over/(Under) Recovery	-17,734.17	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	81,322.32	278,976.67	278,976.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,734.17	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	99,056.49	278,976.67	278,976.67
Direct Costs	1,264,344.53	1,066,690.18	1,066,690.18
Rate for 2022-2023 **	7.83*	26.15*	26.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70000  
Form R0418**

Ottawa Area ISD  
13565 PORT SHELDON ST  
HOLLAND, MI 49424

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	8,329,113.47	11,294,161.77	11,294,161.77
2018-2019 Fixed Carry Forward	0.00	0.00	513,820.89
Total Indirect Costs	8,329,113.47	11,294,161.77	10,780,340.88
2018-2019 Direct Costs	54,112,903.31	51,147,855.01	51,147,855.01
2020-2021 Rate	15.39*	22.08*	21.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	58,780,081.42	55,571,953.03	55,571,953.03
Indirect costs based on rate ** multiplied by actual direct costs	8,817,012.21	8,335,792.95	11,714,567.70
2020-2021 Actual Indirect Costs	9,082,587.56	12,290,715.95	12,290,715.95
2018-2019 Fixed Carry Forward	0.00	0.00	513,820.89
Total Indirect Costs	9,082,587.56	12,290,715.95	11,776,895.06
Over/(Under) Recovery	0.00	0.00	-62,327.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,082,587.56	12,290,715.95	12,290,715.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-62,327.36
Total Projected Indirect 2022-2023 (Numerator)	9,082,587.56	12,290,715.95	12,353,043.31
Direct Costs	58,780,081.42	55,571,953.03	55,571,953.03
Rate for 2022-2023 **	15.45*	22.12*	22.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70010  
Form R0418**

Grand Haven Area Public Schools  
1415 SOUTH BEECHTREE ST  
GRAND HAVEN, MI 49417

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,939,549.95	7,560,645.74	7,560,645.74
2018-2019 Fixed Carry Forward	-264,113.71	-461,270.56	-461,296.31
Total Indirect Costs	2,203,663.66	8,021,916.30	8,021,942.05
2018-2019 Direct Costs	68,521,518.09	62,723,471.50	62,723,471.50
2020-2021 Rate	3.22*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	72,300,741.84	66,545,438.48	66,545,438.48
Indirect costs based on rate ** multiplied by actual direct costs	2,328,083.89	8,511,161.58	8,511,161.58
2020-2021 Actual Indirect Costs	1,773,185.09	7,347,465.37	7,347,465.37
2018-2019 Fixed Carry Forward	-264,113.71	-461,270.56	-461,296.31
Total Indirect Costs	2,037,298.80	7,808,735.93	7,808,761.68
Over/(Under) Recovery	290,785.09	702,425.65	702,399.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,773,185.09	7,347,465.37	7,347,465.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	290,785.09	702,425.65	702,399.90
Total Projected Indirect 2022-2023 (Numerator)	1,482,400.00	6,645,039.72	6,645,065.47
Direct Costs	72,300,741.84	66,545,438.48	66,545,438.48
Rate for 2022-2023 **	2.05*	9.99*	9.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70020  
Form R0418**

Holland City School District  
320 W. 24th St.  
HOLLAND, MI 49423

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,175,209.52	4,725,100.01	4,725,100.01
2018-2019 Fixed Carry Forward	340,857.09	151,410.60	149,490.38
Total Indirect Costs	834,352.43	4,573,689.41	4,575,609.63
2018-2019 Direct Costs	42,064,262.84	38,514,372.35	38,514,372.35
2020-2021 Rate	1.98*	11.88*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	41,511,240.16	38,053,947.46	38,053,947.46
Indirect costs based on rate ** multiplied by actual direct costs	821,922.56	4,520,808.96	4,520,808.96
2020-2021 Actual Indirect Costs	1,139,531.03	4,779,032.84	4,779,032.84
2018-2019 Fixed Carry Forward	340,857.09	151,410.60	149,490.38
Total Indirect Costs	798,673.94	4,627,622.24	4,629,542.46
Over/(Under) Recovery	23,248.62	-106,813.28	-108,733.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,139,531.03	4,779,032.84	4,779,032.84
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	23,248.62	-106,813.28	-108,733.50
Total Projected Indirect 2022-2023 (Numerator)	1,116,282.41	4,885,846.12	4,887,766.34
Direct Costs	41,511,240.16	38,053,947.46	38,053,947.46
Rate for 2022-2023 **	2.69*	12.84*	12.84**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70040  
Form R0418**

Allendale Public Schools  
10505 LEARNING LN  
ALLENDALE, MI 49401

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	708,247.15	3,113,249.26	3,113,249.26
2018-2019 Fixed Carry Forward	51,126.70	151,152.65	152,376.48
Total Indirect Costs	657,120.45	2,962,096.61	2,960,872.78
2018-2019 Direct Costs	27,275,750.17	24,870,748.06	24,870,748.06
2020-2021 Rate	2.41*	11.91*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,623,136.82	26,736,000.28	26,736,000.28
Indirect costs based on rate ** multiplied by actual direct costs	713,917.60	3,184,257.63	3,184,257.63
2020-2021 Actual Indirect Costs	718,127.43	3,624,367.97	3,624,367.97
2018-2019 Fixed Carry Forward	51,126.70	151,152.65	152,376.48
Total Indirect Costs	667,000.73	3,473,215.32	3,471,991.49
Over/(Under) Recovery	46,916.87	-288,957.69	-287,733.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	718,127.43	3,624,367.97	3,624,367.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	46,916.87	-288,957.69	-287,733.86
Total Projected Indirect 2022-2023 (Numerator)	671,210.56	3,913,325.66	3,912,101.83
Direct Costs	29,623,136.82	26,736,000.28	26,736,000.28
Rate for 2022-2023 **	2.27*	14.64*	14.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70070  
Form R0418**

West Ottawa Public School District  
1138 136TH AVE  
HOLLAND, MI 49424

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,210,398.68	7,649,153.07	7,649,153.07
2018-2019 Fixed Carry Forward	-231,222.32	-1,174,182.27	-1,172,965.25
Total Indirect Costs	1,441,621.00	8,823,335.34	8,822,118.32
2018-2019 Direct Costs	73,914,374.65	67,351,231.95	67,351,231.95
2020-2021 Rate	1.95*	13.10*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	77,055,517.57	70,347,010.78	70,347,010.78
Indirect costs based on rate ** multiplied by actual direct costs	1,502,582.59	9,215,458.41	9,215,458.41
2020-2021 Actual Indirect Costs	1,258,525.99	7,705,265.08	7,705,265.08
2018-2019 Fixed Carry Forward	-231,222.32	-1,174,182.27	-1,172,965.25
Total Indirect Costs	1,489,748.31	8,879,447.35	8,878,230.33
Over/(Under) Recovery	12,834.28	336,011.06	337,228.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,258,525.99	7,705,265.08	7,705,265.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,834.28	336,011.06	337,228.08
Total Projected Indirect 2022-2023 (Numerator)	1,245,691.71	7,369,254.02	7,368,037.00
Direct Costs	77,055,517.57	70,347,010.78	70,347,010.78
Rate for 2022-2023 **	1.62*	10.48*	10.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70120  
Form R0418**

Coopersville Area Public School District  
198 EAST ST  
COOPERSVILLE, MI 49404

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	607,982.94	3,155,770.34	3,155,770.34
2018-2019 Fixed Carry Forward	-65,721.27	-262,070.85	-263,063.21
Total Indirect Costs	673,704.21	3,417,841.19	3,418,833.55
2018-2019 Direct Costs	25,331,412.32	22,783,624.92	22,783,624.92
2020-2021 Rate	2.66*	15.00*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,513,364.69	25,164,183.00	25,164,183.00
Indirect costs based on rate ** multiplied by actual direct costs	731,855.50	3,774,627.45	3,777,143.87
2020-2021 Actual Indirect Costs	927,762.86	3,337,370.88	3,337,370.88
2018-2019 Fixed Carry Forward	-65,721.27	-262,070.85	-263,063.21
Total Indirect Costs	993,484.13	3,599,441.73	3,600,434.09
Over/(Under) Recovery	-261,628.63	175,185.72	176,709.78

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	927,762.86	3,337,370.88	3,337,370.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-261,628.63	175,185.72	176,709.78
Total Projected Indirect 2022-2023 (Numerator)	1,189,391.49	3,162,185.16	3,160,661.10
Direct Costs	27,513,364.69	25,164,183.00	25,164,183.00
Rate for 2022-2023 **	4.32*	12.57*	12.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70175  
Form R0418**

Jenison Public Schools  
8375 20TH AVE  
JENISON, MI 49428

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,438,907.68	5,555,905.65	5,555,905.65
2018-2019 Fixed Carry Forward	12,557.85	57,064.83	57,064.83
Total Indirect Costs	1,426,349.83	5,498,840.82	5,498,840.82
2018-2019 Direct Costs	58,659,350.24	54,333,059.27	54,333,059.27
2020-2021 Rate	2.43*	10.12*	10.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	63,326,546.79	59,187,573.80	59,187,573.80
Indirect costs based on rate ** multiplied by actual direct costs	1,538,835.09	5,989,782.47	5,989,782.47
2020-2021 Actual Indirect Costs	1,323,573.99	5,235,520.98	5,235,520.98
2018-2019 Fixed Carry Forward	12,557.85	57,064.83	57,064.83
Total Indirect Costs	1,311,016.14	5,178,456.15	5,178,456.15
Over/(Under) Recovery	227,818.95	811,326.32	811,326.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,323,573.99	5,235,520.98	5,235,520.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	227,818.95	811,326.32	811,326.32
Total Projected Indirect 2022-2023 (Numerator)	1,095,755.04	4,424,194.66	4,424,194.66
Direct Costs	63,326,546.79	59,187,573.80	59,187,573.80
Rate for 2022-2023 **	1.73*	7.47*	7.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70190  
Form R0418**

Hudsonville Public School District  
3886 VAN BUREN ST  
HUDSONVILLE, MI 49426

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,866,881.71	7,644,063.89	7,644,063.89
2018-2019 Fixed Carry Forward	100,965.44	451,550.24	453,326.75
Total Indirect Costs	1,765,916.27	7,192,513.65	7,190,737.14
2018-2019 Direct Costs	71,374,309.12	65,377,852.94	65,377,852.94
2020-2021 Rate	2.47*	11.00*	11.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	79,440,829.83	72,411,072.39	72,411,072.39
Indirect costs based on rate ** multiplied by actual direct costs	1,962,188.50	7,965,217.96	7,965,217.96
2020-2021 Actual Indirect Costs	2,288,484.96	9,078,784.40	9,078,784.40
2018-2019 Fixed Carry Forward	100,965.44	451,550.24	453,326.75
Total Indirect Costs	2,187,519.52	8,627,234.16	8,625,457.65
Over/(Under) Recovery	-225,331.02	-662,016.20	-660,239.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,288,484.96	9,078,784.40	9,078,784.40
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-225,331.02	-662,016.20	-660,239.69
Total Projected Indirect 2022-2023 (Numerator)	2,513,815.98	9,740,800.60	9,739,024.09
Direct Costs	79,440,829.83	72,411,072.39	72,411,072.39
Rate for 2022-2023 **	3.16*	13.45*	13.45**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70300  
Form R0418**

Spring Lake Public Schools  
345 HAMMOND ST  
SPRING LAKE, MI 49456

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	641,015.43	2,717,916.82	2,717,916.82
2018-2019 Fixed Carry Forward	-46,239.54	-346,686.48	-346,552.27
Total Indirect Costs	687,254.97	3,064,603.30	3,064,469.09
2018-2019 Direct Costs	25,703,322.31	23,626,420.92	23,626,420.92
2020-2021 Rate	2.67*	12.97*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	27,251,585.35	25,543,338.31	25,543,338.31
Indirect costs based on rate ** multiplied by actual direct costs	727,617.33	3,312,970.98	3,312,970.98
2020-2021 Actual Indirect Costs	695,954.48	3,021,673.02	3,021,673.02
2018-2019 Fixed Carry Forward	-46,239.54	-346,686.48	-346,552.27
Total Indirect Costs	742,194.02	3,368,359.50	3,368,225.29
Over/(Under) Recovery	-14,576.69	-55,388.52	-55,254.31

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	695,954.48	3,021,673.02	3,021,673.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-14,576.69	-55,388.52	-55,254.31
Total Projected Indirect 2022-2023 (Numerator)	710,531.17	3,077,061.54	3,076,927.33
Direct Costs	27,251,585.35	25,543,338.31	25,543,338.31
Rate for 2022-2023 **	2.61*	12.05*	12.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70350  
Form R0418**

Zeeland Public Schools  
P.O. Box 110  
Zeeland, MI 49464

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,530,014.37	6,936,632.59	6,936,632.59
2018-2019 Fixed Carry Forward	-10,151.82	142,255.01	146,062.38
Total Indirect Costs	1,540,166.19	6,794,377.58	6,790,570.21
2018-2019 Direct Costs	66,322,880.29	60,720,949.07	60,720,949.07
2020-2021 Rate	2.32*	11.19*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	75,826,741.10	69,646,671.52	69,646,671.52
Indirect costs based on rate ** multiplied by actual direct costs	1,759,180.39	7,793,462.54	7,786,497.88
2020-2021 Actual Indirect Costs	1,784,250.23	7,753,653.81	7,753,653.81
2018-2019 Fixed Carry Forward	-10,151.82	142,255.01	146,062.38
Total Indirect Costs	1,794,402.05	7,611,398.80	7,607,591.43
Over/(Under) Recovery	-35,221.66	182,063.74	178,906.45

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,784,250.23	7,753,653.81	7,753,653.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,221.66	182,063.74	178,906.45
Total Projected Indirect 2022-2023 (Numerator)	1,819,471.89	7,571,590.07	7,574,747.36
Direct Costs	75,826,741.10	69,646,671.52	69,646,671.52
Rate for 2022-2023 **	2.40*	10.87*	10.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70901  
Form R0418**

Walden Green Montessori  
17339 ROOSEVELT RD  
SPRING LAKE, MI 49456

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	47,148.57	207,829.24	207,829.24
2018-2019 Fixed Carry Forward	13,568.92	0.00	27,172.55
Total Indirect Costs	33,579.65	207,829.24	180,656.69
2018-2019 Direct Costs	1,679,550.31	1,518,869.64	1,518,869.64
2020-2021 Rate	2.00*	13.68*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,899,876.00	1,762,109.00	1,762,109.00
Indirect costs based on rate ** multiplied by actual direct costs	37,997.52	241,056.51	209,514.76
2020-2021 Actual Indirect Costs	48,160.00	185,927.00	185,927.00
2018-2019 Fixed Carry Forward	13,568.92	0.00	27,172.55
Total Indirect Costs	34,591.08	185,927.00	158,754.45
Over/(Under) Recovery	3,406.44	55,129.51	50,760.31

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	48,160.00	185,927.00	185,927.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,406.44	55,129.51	50,760.31
Total Projected Indirect 2022-2023 (Numerator)	44,753.56	130,797.49	135,166.69
Direct Costs	1,899,876.00	1,762,109.00	1,762,109.00
Rate for 2022-2023 **	2.36*	7.42*	7.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70902  
Form R0418**

West MI Academy of Arts and Academics  
17350 HAZEL ST  
SPRING LAKE, MI 49456

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	50,220.26	243,960.02	243,960.02
2018-2019 Fixed Carry Forward	-14,353.46	-4,071.32	-4,071.32
Total Indirect Costs	64,573.72	248,031.34	248,031.34
2018-2019 Direct Costs	3,385,196.23	3,191,456.47	3,191,456.47
2020-2021 Rate	1.91*	7.77*	7.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,852,032.00	3,572,295.00	3,572,295.00
Indirect costs based on rate ** multiplied by actual direct costs	73,573.81	277,567.32	277,567.32
2020-2021 Actual Indirect Costs	60,546.00	340,283.00	340,283.00
2018-2019 Fixed Carry Forward	-14,353.46	-4,071.32	-4,071.32
Total Indirect Costs	74,899.46	344,354.32	344,354.32
Over/(Under) Recovery	-1,325.65	-66,787.00	-66,787.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	60,546.00	340,283.00	340,283.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,325.65	-66,787.00	-66,787.00
Total Projected Indirect 2022-2023 (Numerator)	61,871.65	407,070.00	407,070.00
Direct Costs	3,852,032.00	3,572,295.00	3,572,295.00
Rate for 2022-2023 **	1.61*	11.40*	11.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70904  
Form R0418**

Black River Public School  
491 COLUMBIA AVE  
HOLLAND, MI 49423

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	323,735.87	1,026,963.50	1,026,963.50
2018-2019 Fixed Carry Forward	-2,113.26	-123,699.09	-123,557.61
Total Indirect Costs	325,849.13	1,150,662.59	1,150,521.11
2018-2019 Direct Costs	8,400,273.80	7,697,046.17	7,697,046.17
2020-2021 Rate	3.88*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,628,907.56	8,016,819.83	8,016,819.83
Indirect costs based on rate ** multiplied by actual direct costs	334,801.61	1,198,514.56	1,198,514.56
2020-2021 Actual Indirect Costs	354,742.57	966,830.30	966,830.30
2018-2019 Fixed Carry Forward	-2,113.26	-123,699.09	-123,557.61
Total Indirect Costs	356,855.83	1,090,529.39	1,090,387.91
Over/(Under) Recovery	-22,054.22	107,985.17	108,126.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	354,742.57	966,830.30	966,830.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-22,054.22	107,985.17	108,126.65
Total Projected Indirect 2022-2023 (Numerator)	376,796.79	858,845.13	858,703.65
Direct Costs	8,628,907.56	8,016,819.83	8,016,819.83
Rate for 2022-2023 **	4.37*	10.71*	10.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70905  
Form R0418**

Vanderbilt Charter Academy  
301 WEST 16TH ST  
HOLLAND, MI 49423

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	191,205.00	1,060,110.00	1,060,110.00
2018-2019 Fixed Carry Forward	2,097.91	0.00	0.00
Total Indirect Costs	189,107.09	1,060,110.00	1,060,110.00
2018-2019 Direct Costs	4,833,898.00	3,964,993.00	3,964,993.00
2020-2021 Rate	3.91*	26.74*	26.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,092,234.00	4,251,324.00	4,251,324.00
Indirect costs based on rate ** multiplied by actual direct costs	199,106.35	637,698.60	1,062,831.00
2020-2021 Actual Indirect Costs	188,272.00	1,029,182.00	1,029,182.00
2018-2019 Fixed Carry Forward	2,097.91	0.00	0.00
Total Indirect Costs	186,174.09	1,029,182.00	1,029,182.00
Over/(Under) Recovery	12,932.26	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	188,272.00	1,029,182.00	1,029,182.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,932.26	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	175,339.74	1,029,182.00	1,029,182.00
Direct Costs	5,092,234.00	4,251,324.00	4,251,324.00
Rate for 2022-2023 **	3.44*	24.21*	24.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70906  
Form R0418**

Eagle Crest Charter Academy  
11950 RILEY ST  
HOLLAND, MI 49424

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	449,838.00	1,587,066.00	1,587,066.00
2018-2019 Fixed Carry Forward	-46,995.80	0.00	0.00
Total Indirect Costs	496,833.80	1,587,066.00	1,587,066.00
2018-2019 Direct Costs	6,368,114.00	5,230,886.00	5,230,886.00
2020-2021 Rate	7.80*	30.34*	30.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,086,102.00	5,962,626.00	5,962,626.00
Indirect costs based on rate ** multiplied by actual direct costs	552,715.96	894,393.90	1,490,656.50
2020-2021 Actual Indirect Costs	527,406.00	1,650,882.00	1,650,882.00
2018-2019 Fixed Carry Forward	-46,995.80	0.00	0.00
Total Indirect Costs	574,401.80	1,650,882.00	1,650,882.00
Over/(Under) Recovery	-21,685.84	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	527,406.00	1,650,882.00	1,650,882.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,685.84	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	549,091.84	1,650,882.00	1,650,882.00
Direct Costs	7,086,102.00	5,962,626.00	5,962,626.00
Rate for 2022-2023 **	7.75*	27.69*	27.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70908  
Form R0418**

Innocademy  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	57,963.43	556,178.91	556,178.91
2018-2019 Fixed Carry Forward	4,385.41	0.00	0.00
Total Indirect Costs	53,578.02	556,178.91	556,178.91
2018-2019 Direct Costs	2,907,447.14	2,409,231.66	2,409,231.66
2020-2021 Rate	1.84*	23.09*	23.09**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,180,833.23	2,650,979.70	2,650,979.70
Indirect costs based on rate ** multiplied by actual direct costs	58,527.33	397,646.96	612,111.21
2020-2021 Actual Indirect Costs	45,107.46	574,960.99	574,960.99
2018-2019 Fixed Carry Forward	4,385.41	0.00	0.00
Total Indirect Costs	40,722.05	574,960.99	574,960.99
Over/(Under) Recovery	17,805.28	0.00	37,150.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	45,107.46	574,960.99	574,960.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,805.28	0.00	37,150.22
Total Projected Indirect 2022-2023 (Numerator)	27,302.18	574,960.99	537,810.77
Direct Costs	3,180,833.23	2,650,979.70	2,650,979.70
Rate for 2022-2023 **	0.86*	21.69*	20.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 70909  
Form R0418**

ICademy Global  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	140,758.48	323,072.40	323,072.40
2018-2019 Fixed Carry Forward	4,870.87	0.00	60,872.66
Total Indirect Costs	135,887.61	323,072.40	262,199.74
2018-2019 Direct Costs	1,754,570.51	1,572,256.59	1,572,256.59
2020-2021 Rate	7.74*	20.55*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,687,124.01	2,512,774.60	2,512,774.60
Indirect costs based on rate ** multiplied by actual direct costs	207,983.40	376,916.19	419,130.80
2020-2021 Actual Indirect Costs	207,729.24	382,078.65	382,078.65
2018-2019 Fixed Carry Forward	4,870.87	0.00	60,872.66
Total Indirect Costs	202,858.37	382,078.65	321,205.99
Over/(Under) Recovery	5,125.03	0.00	97,924.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	207,729.24	382,078.65	382,078.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,125.03	0.00	97,924.81
Total Projected Indirect 2022-2023 (Numerator)	202,604.21	382,078.65	284,153.84
Direct Costs	2,687,124.01	2,512,774.60	2,512,774.60
Rate for 2022-2023 **	7.54*	15.21*	11.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 71050  
Form R0418**

Onaway Area Community School District  
4549 M 33  
ONAWAY, MI 49765

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	220,928.28	779,874.91	779,874.91
2018-2019 Fixed Carry Forward	11,055.29	0.00	77,010.74
Total Indirect Costs	209,872.99	779,874.91	702,864.17
2018-2019 Direct Costs	6,285,295.07	5,726,348.44	5,726,348.44
2020-2021 Rate	3.34*	13.62*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,249,114.25	5,747,998.99	5,747,998.99
Indirect costs based on rate ** multiplied by actual direct costs	208,720.42	782,877.46	705,279.48
2020-2021 Actual Indirect Costs	228,728.75	729,844.01	729,844.01
2018-2019 Fixed Carry Forward	11,055.29	0.00	77,010.74
Total Indirect Costs	217,673.46	729,844.01	652,833.27
Over/(Under) Recovery	-8,953.04	53,033.45	52,446.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	228,728.75	729,844.01	729,844.01
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-8,953.04	53,033.45	52,446.21
Total Projected Indirect 2022-2023 (Numerator)	237,681.79	676,810.56	677,397.80
Direct Costs	6,249,114.25	5,747,998.99	5,747,998.99
Rate for 2022-2023 **	3.80*	11.77*	11.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 71060  
Form R0418**

Posen Consolidated School District No. 9  
P.O. Box 187  
Posen, MI 49776

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,636.00	276,775.23	276,775.23
2018-2019 Fixed Carry Forward	25,807.88	18,321.69	18,230.77
Total Indirect Costs	61,828.12	258,453.54	258,544.46
2018-2019 Direct Costs	2,206,206.37	2,017,067.14	2,017,067.14
2020-2021 Rate	2.80*	12.81*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,258,854.67	2,090,155.94	2,090,155.94
Indirect costs based on rate ** multiplied by actual direct costs	63,247.93	267,748.98	267,957.99
2020-2021 Actual Indirect Costs	83,109.70	251,808.43	251,808.43
2018-2019 Fixed Carry Forward	25,807.88	18,321.69	18,230.77
Total Indirect Costs	57,301.82	233,486.74	233,577.66
Over/(Under) Recovery	5,946.11	34,262.24	34,380.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	83,109.70	251,808.43	251,808.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,946.11	34,262.24	34,380.33
Total Projected Indirect 2022-2023 (Numerator)	77,163.59	217,546.19	217,428.10
Direct Costs	2,258,854.67	2,090,155.94	2,090,155.94
Rate for 2022-2023 **	3.42*	10.41*	10.40**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 71080  
Form R0418**

Rogers City Area Schools  
1033 WEST HURON AVE STE B  
ROGERS CITY, MI 49779

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	168,037.54	663,130.13	663,130.13
2018-2019 Fixed Carry Forward	-31,321.27	0.00	39,149.81
Total Indirect Costs	199,358.81	663,130.13	623,980.32
2018-2019 Direct Costs	5,478,713.10	4,983,620.51	4,983,620.51
2020-2021 Rate	3.64*	13.31*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,022,609.42	5,219,026.07	5,219,026.07
Indirect costs based on rate ** multiplied by actual direct costs	219,222.98	694,652.37	653,422.06
2020-2021 Actual Indirect Costs	189,296.24	992,879.59	992,879.59
2018-2019 Fixed Carry Forward	-31,321.27	0.00	39,149.81
Total Indirect Costs	220,617.51	992,879.59	953,729.78
Over/(Under) Recovery	-1,394.53	-298,227.22	-300,307.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	189,296.24	992,879.59	992,879.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,394.53	-298,227.22	-300,307.72
Total Projected Indirect 2022-2023 (Numerator)	190,690.77	1,291,106.81	1,293,187.31
Direct Costs	6,022,609.42	5,219,026.07	5,219,026.07
Rate for 2022-2023 **	3.17*	24.74*	24.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 71902  
Form R0418**

Presque Isle Academy  
P.O. Box 731  
ONAWAY, MI 49765

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	9,364.97	26,716.76	26,716.76
2018-2019 Fixed Carry Forward	0.00	-3,021.79	-3,021.79
Total Indirect Costs	9,364.97	29,738.55	29,738.55
2018-2019 Direct Costs	244,315.07	226,963.28	226,963.28
2020-2021 Rate	3.83*	13.10*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	273,697.11	242,296.96	242,296.96
Indirect costs based on rate ** multiplied by actual direct costs	10,482.60	31,740.90	31,740.90
2020-2021 Actual Indirect Costs	9,890.89	41,291.04	41,291.04
2018-2019 Fixed Carry Forward	0.00	-3,021.79	-3,021.79
Total Indirect Costs	9,890.89	44,312.83	44,312.83
Over/(Under) Recovery	591.71	-12,571.93	-12,571.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,890.89	41,291.04	41,291.04
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	591.71	-12,571.93	-12,571.93
Total Projected Indirect 2022-2023 (Numerator)	9,299.18	53,862.97	53,862.97
Direct Costs	273,697.11	242,296.96	242,296.96
Rate for 2022-2023 **	3.40*	22.23*	22.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 72000  
Form R0418**

C.O.O.R. ISD  
P.O. Box 827  
Roscommon, MI 48653

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	27,254.26	183,612.86	183,612.86
2018-2019 Fixed Carry Forward	0.00	274,366.93	274,366.93
Total Indirect Costs	27,254.26	-90,754.07	-90,754.07
2018-2019 Direct Costs	10,107,654.41	9,951,295.81	9,951,295.81
2020-2021 Rate	0.27*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,892,245.16	9,675,287.65	9,675,287.65
Indirect costs based on rate ** multiplied by actual direct costs	26,709.06	0.00	0.00
2020-2021 Actual Indirect Costs	224,019.09	440,976.60	440,976.60
2018-2019 Fixed Carry Forward	0.00	274,366.93	274,366.93
Total Indirect Costs	224,019.09	166,609.67	166,609.67
Over/(Under) Recovery	-197,310.03	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	224,019.09	440,976.60	440,976.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-197,310.03	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	421,329.12	440,976.60	440,976.60
Direct Costs	9,892,245.16	9,675,287.65	9,675,287.65
Rate for 2022-2023 **	4.26*	4.56*	4.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 72010  
Form R0418**

Roscommon Area Public Schools  
P.O. Box 825  
Roscommon, MI 48653

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	333,660.95	1,391,781.15	1,391,781.15
2018-2019 Fixed Carry Forward	-439.38	0.00	109,204.67
Total Indirect Costs	334,100.33	1,391,781.15	1,282,576.48
2018-2019 Direct Costs	10,376,990.13	9,318,869.93	9,318,869.93
2020-2021 Rate	3.22*	14.94*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,814,279.42	9,772,294.05	9,772,294.05
Indirect costs based on rate ** multiplied by actual direct costs	348,219.80	1,459,980.73	1,344,667.66
2020-2021 Actual Indirect Costs	407,820.02	1,449,805.39	1,449,805.39
2018-2019 Fixed Carry Forward	-439.38	0.00	109,204.67
Total Indirect Costs	408,259.40	1,449,805.39	1,340,600.72
Over/(Under) Recovery	-60,039.60	10,175.34	4,066.94

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	407,820.02	1,449,805.39	1,449,805.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-60,039.60	10,175.34	4,066.94
Total Projected Indirect 2022-2023 (Numerator)	467,859.62	1,439,630.05	1,445,738.45
Direct Costs	10,814,279.42	9,772,294.05	9,772,294.05
Rate for 2022-2023 **	4.33*	14.73*	14.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 72020  
Form R0418**

Houghton Lake Community Schools  
4433 W HOUGHTON LAKE DR  
HOUGHTON LAKE, MI 48629

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	630,420.11	1,707,722.23	1,707,722.23
2018-2019 Fixed Carry Forward	19,294.95	46,249.34	47,367.35
Total Indirect Costs	611,125.16	1,661,472.89	1,660,354.88
2018-2019 Direct Costs	14,334,834.77	13,257,532.65	13,257,532.65
2020-2021 Rate	4.26*	12.53*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,322,688.65	12,320,653.33	12,320,653.33
Indirect costs based on rate ** multiplied by actual direct costs	567,546.54	1,543,777.86	1,542,545.80
2020-2021 Actual Indirect Costs	585,238.89	1,587,274.21	1,587,274.21
2018-2019 Fixed Carry Forward	19,294.95	46,249.34	47,367.35
Total Indirect Costs	565,943.94	1,541,024.87	1,539,906.86
Over/(Under) Recovery	1,602.60	2,752.99	2,638.94

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	585,238.89	1,587,274.21	1,587,274.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,602.60	2,752.99	2,638.94
Total Projected Indirect 2022-2023 (Numerator)	583,636.29	1,584,521.22	1,584,635.27
Direct Costs	13,322,688.65	12,320,653.33	12,320,653.33
Rate for 2022-2023 **	4.38*	12.86*	12.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 72901  
Form R0418**

Charlton Heston Academy  
1350 N SAINT HELEN RD  
SAINT HELEN, MI 48656

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	100,281.10	761,682.89	761,682.89
2018-2019 Fixed Carry Forward	43,135.59	0.00	148,456.40
Total Indirect Costs	57,145.51	761,682.89	613,226.49
2018-2019 Direct Costs	6,057,681.33	5,396,279.54	5,396,279.54
2020-2021 Rate	0.94*	14.11*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,245,053.88	5,657,084.50	5,657,084.50
Indirect costs based on rate ** multiplied by actual direct costs	58,703.51	798,214.62	642,644.80
2020-2021 Actual Indirect Costs	119,658.07	707,627.45	707,627.45
2018-2019 Fixed Carry Forward	43,135.59	0.00	148,456.40
Total Indirect Costs	76,522.48	707,627.45	559,171.05
Over/(Under) Recovery	-17,818.97	90,587.17	83,473.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	119,658.07	707,627.45	707,627.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,818.97	90,587.17	83,473.75
Total Projected Indirect 2022-2023 (Numerator)	137,477.04	617,040.28	624,153.70
Direct Costs	6,245,053.88	5,657,084.50	5,657,084.50
Rate for 2022-2023 **	2.20*	10.91*	11.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73000  
Form R0418**

Saginaw ISD  
3933 Barnard Road  
Saginaw, MI 48603

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,558,237.20	5,134,298.17	5,134,298.17
2018-2019 Fixed Carry Forward	-348,130.85	-99,723.31	-99,723.31
Total Indirect Costs	3,906,368.05	5,234,021.48	5,234,021.48
2018-2019 Direct Costs	52,871,493.16	51,295,432.19	51,295,432.19
2020-2021 Rate	7.39*	10.20*	10.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	58,930,718.48	56,530,971.92	56,530,971.92
Indirect costs based on rate ** multiplied by actual direct costs	4,354,980.10	5,766,159.14	5,766,159.14
2020-2021 Actual Indirect Costs	4,252,978.59	6,652,725.15	6,652,725.15
2018-2019 Fixed Carry Forward	-348,130.85	-99,723.31	-99,723.31
Total Indirect Costs	4,601,109.44	6,752,448.46	6,752,448.46
Over/(Under) Recovery	-246,129.34	-986,289.32	-986,289.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,252,978.59	6,652,725.15	6,652,725.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-246,129.34	-986,289.32	-986,289.32
Total Projected Indirect 2022-2023 (Numerator)	4,499,107.93	7,639,014.47	7,639,014.47
Direct Costs	58,930,718.48	56,530,971.92	56,530,971.92
Rate for 2022-2023 **	7.63*	13.51*	13.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73010  
Form R0418**

Saginaw, School District of the City of  
550 MILLARD ST  
SAGINAW, MI 48607

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,370,506.74	9,468,272.77	9,468,272.77
2018-2019 Fixed Carry Forward	283,637.06	0.00	7,212.60
Total Indirect Costs	2,086,869.68	9,468,272.77	9,461,060.17
2018-2019 Direct Costs	64,106,465.18	56,833,394.92	56,833,394.92
2020-2021 Rate	3.26*	16.66*	16.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	71,218,581.71	63,824,757.85	63,824,757.85
Indirect costs based on rate ** multiplied by actual direct costs	2,321,725.76	9,573,713.68	10,626,822.18
2020-2021 Actual Indirect Costs	2,786,365.64	9,994,048.57	9,994,048.57
2018-2019 Fixed Carry Forward	283,637.06	0.00	7,212.60
Total Indirect Costs	2,502,728.58	9,994,048.57	9,986,835.97
Over/(Under) Recovery	-181,002.82	0.00	639,986.21

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,786,365.64	9,994,048.57	9,994,048.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-181,002.82	0.00	639,986.21
Total Projected Indirect 2022-2023 (Numerator)	2,967,368.46	9,994,048.57	9,354,062.36
Direct Costs	71,218,581.71	63,824,757.85	63,824,757.85
Rate for 2022-2023 **	4.17*	15.66*	14.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73030  
Form R0418**

Carrollton Public Schools  
3211 CARLA DR  
SAGINAW, MI 48604

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	703,644.85	2,361,883.71	2,361,883.71
2018-2019 Fixed Carry Forward	-35,238.94	-103,255.50	-101,800.98
Total Indirect Costs	738,883.79	2,465,139.21	2,463,684.69
2018-2019 Direct Costs	21,625,906.68	19,967,667.82	19,967,667.82
2020-2021 Rate	3.42*	12.35*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	23,988,603.71	22,428,833.89	22,428,833.89
Indirect costs based on rate ** multiplied by actual direct costs	820,410.25	2,769,960.99	2,767,718.10
2020-2021 Actual Indirect Costs	771,908.74	2,331,678.56	2,331,678.56
2018-2019 Fixed Carry Forward	-35,238.94	-103,255.50	-101,800.98
Total Indirect Costs	807,147.68	2,434,934.06	2,433,479.54
Over/(Under) Recovery	13,262.57	335,026.93	334,238.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	771,908.74	2,331,678.56	2,331,678.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	13,262.57	335,026.93	334,238.56
Total Projected Indirect 2022-2023 (Numerator)	758,646.17	1,996,651.63	1,997,440.00
Direct Costs	23,988,603.71	22,428,833.89	22,428,833.89
Rate for 2022-2023 **	3.16*	8.90*	8.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73040  
Form R0418**

Saginaw Township Community Schools  
P.O. Box 6278  
Saginaw, MI 48608

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,284,283.95	4,490,445.43	4,490,445.43
2018-2019 Fixed Carry Forward	40,001.22	238,746.77	238,746.77
Total Indirect Costs	1,244,282.73	4,251,698.66	4,251,698.66
2018-2019 Direct Costs	46,198,655.63	42,865,843.23	42,865,843.23
2020-2021 Rate	2.69*	9.92*	9.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	52,457,212.24	48,931,754.15	48,931,754.15
Indirect costs based on rate ** multiplied by actual direct costs	1,411,099.01	4,854,030.01	4,854,030.01
2020-2021 Actual Indirect Costs	1,300,396.20	4,652,466.60	4,652,466.60
2018-2019 Fixed Carry Forward	40,001.22	238,746.77	238,746.77
Total Indirect Costs	1,260,394.98	4,413,719.83	4,413,719.83
Over/(Under) Recovery	150,704.03	440,310.18	440,310.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,300,396.20	4,652,466.60	4,652,466.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	150,704.03	440,310.18	440,310.18
Total Projected Indirect 2022-2023 (Numerator)	1,149,692.17	4,212,156.42	4,212,156.42
Direct Costs	52,457,212.24	48,931,754.15	48,931,754.15
Rate for 2022-2023 **	2.19*	8.61*	8.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73110  
Form R0418**

Chesaning Union Schools  
850 NORTH 4TH ST  
CHESANING, MI 48616

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	340,979.54	1,701,008.67	1,701,008.67
2018-2019 Fixed Carry Forward	55,487.50	0.00	58,716.01
Total Indirect Costs	285,492.04	1,701,008.67	1,642,292.66
2018-2019 Direct Costs	13,702,719.12	12,342,689.99	12,342,689.99
2020-2021 Rate	2.08*	13.78*	13.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,064,199.43	13,675,671.90	13,675,671.90
Indirect costs based on rate ** multiplied by actual direct costs	313,335.35	1,884,507.59	1,820,231.93
2020-2021 Actual Indirect Costs	370,222.80	1,758,750.33	1,758,750.33
2018-2019 Fixed Carry Forward	55,487.50	0.00	58,716.01
Total Indirect Costs	314,735.30	1,758,750.33	1,700,034.32
Over/(Under) Recovery	-1,399.95	125,757.26	120,197.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	370,222.80	1,758,750.33	1,758,750.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,399.95	125,757.26	120,197.61
Total Projected Indirect 2022-2023 (Numerator)	371,622.75	1,632,993.07	1,638,552.72
Direct Costs	15,064,199.43	13,675,671.90	13,675,671.90
Rate for 2022-2023 **	2.47*	11.94*	11.98**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73170  
Form R0418**

Birch Run Area Schools  
12450 CHURCH ST, SUITE 2  
BIRCH RUN, MI 48415

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	398,420.62	1,728,932.81	1,728,932.81
2018-2019 Fixed Carry Forward	107,276.51	98,779.31	99,034.52
Total Indirect Costs	291,144.11	1,630,153.50	1,629,898.29
2018-2019 Direct Costs	17,258,612.85	15,928,100.66	15,928,100.66
2020-2021 Rate	1.69*	10.23*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,192,372.46	17,719,605.23	17,719,605.23
Indirect costs based on rate ** multiplied by actual direct costs	324,351.09	1,812,715.62	1,812,715.62
2020-2021 Actual Indirect Costs	561,708.79	2,034,476.02	2,034,476.02
2018-2019 Fixed Carry Forward	107,276.51	98,779.31	99,034.52
Total Indirect Costs	454,432.28	1,935,696.71	1,935,441.50
Over/(Under) Recovery	-130,081.19	-122,981.09	-122,725.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	561,708.79	2,034,476.02	2,034,476.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-130,081.19	-122,981.09	-122,725.88
Total Projected Indirect 2022-2023 (Numerator)	691,789.98	2,157,457.11	2,157,201.90
Direct Costs	19,192,372.46	17,719,605.23	17,719,605.23
Rate for 2022-2023 **	3.60*	12.18*	12.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73180  
Form R0418**

Bridgeport-Spaulding Community School District  
4691 BEARCAT BLVD  
BRIDGEPORT, MI 48722

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	554,910.60	2,558,773.59	2,558,773.59
2018-2019 Fixed Carry Forward	-4,637.63	0.00	-294,934.67
Total Indirect Costs	559,548.23	2,558,773.59	2,853,708.26
2018-2019 Direct Costs	15,052,204.82	13,048,341.83	13,048,341.83
2020-2021 Rate	3.72*	19.61*	21.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,473,650.48	13,124,725.51	13,124,725.51
Indirect costs based on rate ** multiplied by actual direct costs	575,619.80	1,968,708.83	2,870,377.47
2020-2021 Actual Indirect Costs	1,268,520.76	3,617,445.73	3,617,445.73
2018-2019 Fixed Carry Forward	-4,637.63	0.00	-294,934.67
Total Indirect Costs	1,273,158.39	3,617,445.73	3,912,380.40
Over/(Under) Recovery	-697,538.59	0.00	-1,042,002.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,268,520.76	3,617,445.73	3,617,445.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-697,538.59	0.00	-1,042,002.93
Total Projected Indirect 2022-2023 (Numerator)	1,966,059.35	3,617,445.73	4,659,448.66
Direct Costs	15,473,650.48	13,124,725.51	13,124,725.51
Rate for 2022-2023 **	12.71*	27.56*	35.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73190  
Form R0418**

Frankenmuth School District  
525 EAST GENESEE ST  
FRANKENMUTH, MI 48734

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	542,601.69	1,770,527.76	1,770,527.76
2018-2019 Fixed Carry Forward	51,861.63	0.00	81,703.96
Total Indirect Costs	490,740.06	1,770,527.76	1,688,823.80
2018-2019 Direct Costs	12,567,150.87	11,339,224.80	11,339,224.80
2020-2021 Rate	3.90*	15.61*	14.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,849,789.19	12,425,594.80	12,425,594.80
Indirect costs based on rate ** multiplied by actual direct costs	540,141.78	1,863,839.22	1,850,171.07
2020-2021 Actual Indirect Costs	634,191.11	2,058,385.50	2,058,385.50
2018-2019 Fixed Carry Forward	51,861.63	0.00	81,703.96
Total Indirect Costs	582,329.48	2,058,385.50	1,976,681.54
Over/(Under) Recovery	-42,187.70	0.00	-126,510.47

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	634,191.11	2,058,385.50	2,058,385.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-42,187.70	0.00	-126,510.47
Total Projected Indirect 2022-2023 (Numerator)	676,378.81	2,058,385.50	2,184,895.97
Direct Costs	13,849,789.19	12,425,594.80	12,425,594.80
Rate for 2022-2023 **	4.88*	16.57*	17.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73200  
Form R0418**

Freeland Community School District  
710 POWLEY DR  
FREELAND, MI 48623

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	715,273.42	2,239,496.59	2,239,496.59
2018-2019 Fixed Carry Forward	-89,241.95	-103,226.19	-103,889.81
Total Indirect Costs	804,515.37	2,342,722.78	2,343,386.40
2018-2019 Direct Costs	17,725,261.02	16,201,037.85	16,201,037.85
2020-2021 Rate	4.54*	14.46*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,317,391.72	18,697,724.20	18,697,724.20
Indirect costs based on rate ** multiplied by actual direct costs	922,409.58	2,703,690.92	2,703,690.92
2020-2021 Actual Indirect Costs	812,267.34	2,431,934.86	2,431,934.86
2018-2019 Fixed Carry Forward	-89,241.95	-103,226.19	-103,889.81
Total Indirect Costs	901,509.29	2,535,161.05	2,535,824.67
Over/(Under) Recovery	20,900.29	168,529.87	167,866.25

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	812,267.34	2,431,934.86	2,431,934.86
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,900.29	168,529.87	167,866.25
Total Projected Indirect 2022-2023 (Numerator)	791,367.05	2,263,404.99	2,264,068.61
Direct Costs	20,317,391.72	18,697,724.20	18,697,724.20
Rate for 2022-2023 **	3.90*	12.11*	12.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73210  
Form R0418**

Hemlock Public School District  
PO Box 260  
Hemlock, MI 48626

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	459,158.11	1,672,563.83	1,672,563.83
2018-2019 Fixed Carry Forward	23,181.30	0.00	17,444.34
Total Indirect Costs	435,976.81	1,672,563.83	1,655,119.49
2018-2019 Direct Costs	11,240,240.24	10,026,834.52	10,026,834.52
2020-2021 Rate	3.88*	16.68*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,406,677.52	11,230,390.64	11,230,390.64
Indirect costs based on rate ** multiplied by actual direct costs	481,379.09	1,684,558.60	1,854,137.49
2020-2021 Actual Indirect Costs	495,361.91	1,671,648.79	1,671,648.79
2018-2019 Fixed Carry Forward	23,181.30	0.00	17,444.34
Total Indirect Costs	472,180.61	1,671,648.79	1,654,204.45
Over/(Under) Recovery	9,198.48	0.00	199,933.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	495,361.91	1,671,648.79	1,671,648.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	9,198.48	0.00	199,933.04
Total Projected Indirect 2022-2023 (Numerator)	486,163.43	1,671,648.79	1,471,715.75
Direct Costs	12,406,677.52	11,230,390.64	11,230,390.64
Rate for 2022-2023 **	3.92*	14.89*	13.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73230  
Form R0418**

Merrill Community Schools  
555 WEST ALICE ST  
MERRILL, MI 48637

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	155,836.23	736,138.77	736,138.77
2018-2019 Fixed Carry Forward	38,644.89	0.00	42,593.91
Total Indirect Costs	117,191.34	736,138.77	693,544.86
2018-2019 Direct Costs	5,734,258.71	5,153,956.17	5,153,956.17
2020-2021 Rate	2.04*	14.28*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,052,329.72	5,423,482.07	5,423,482.07
Indirect costs based on rate ** multiplied by actual direct costs	123,467.53	774,473.24	730,000.69
2020-2021 Actual Indirect Costs	164,692.38	793,540.03	793,540.03
2018-2019 Fixed Carry Forward	38,644.89	0.00	42,593.91
Total Indirect Costs	126,047.49	793,540.03	750,946.12
Over/(Under) Recovery	-2,579.96	-19,066.79	-20,945.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	164,692.38	793,540.03	793,540.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,579.96	-19,066.79	-20,945.43
Total Projected Indirect 2022-2023 (Numerator)	167,272.34	812,606.82	814,485.46
Direct Costs	6,052,329.72	5,423,482.07	5,423,482.07
Rate for 2022-2023 **	2.76*	14.98*	15.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73240  
Form R0418**

St. Charles Community Schools  
891 WEST WALNUT ST  
SAINT CHARLES, MI 48655

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	384,809.59	1,110,267.37	1,110,267.37
2018-2019 Fixed Carry Forward	-41,531.02	-112,867.90	-112,867.90
Total Indirect Costs	426,340.61	1,223,135.27	1,223,135.27
2018-2019 Direct Costs	9,018,582.87	8,293,125.09	8,293,125.09
2020-2021 Rate	4.73*	14.75*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,047,159.86	8,427,643.82	8,427,643.82
Indirect costs based on rate ** multiplied by actual direct costs	427,930.66	1,243,077.46	1,243,077.46
2020-2021 Actual Indirect Costs	412,863.30	1,032,379.34	1,032,379.34
2018-2019 Fixed Carry Forward	-41,531.02	-112,867.90	-112,867.90
Total Indirect Costs	454,394.32	1,145,247.24	1,145,247.24
Over/(Under) Recovery	-26,463.66	97,830.22	97,830.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	412,863.30	1,032,379.34	1,032,379.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,463.66	97,830.22	97,830.22
Total Projected Indirect 2022-2023 (Numerator)	439,326.96	934,549.12	934,549.12
Direct Costs	9,047,159.86	8,427,643.82	8,427,643.82
Rate for 2022-2023 **	4.86*	11.09*	11.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73255  
Form R0418**

Swan Valley School District  
8380 OHERN RD  
SAGINAW, MI 48609

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	516,988.57	1,932,561.56	1,932,561.56
2018-2019 Fixed Carry Forward	2,415.82	144,481.01	145,160.98
Total Indirect Costs	514,572.75	1,788,080.55	1,787,400.58
2018-2019 Direct Costs	16,415,188.50	14,999,615.51	14,999,615.51
2020-2021 Rate	3.13*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,919,990.82	16,379,727.71	16,379,727.71
Indirect costs based on rate ** multiplied by actual direct costs	560,895.71	1,952,463.54	1,952,463.54
2020-2021 Actual Indirect Costs	561,354.78	2,101,617.89	2,101,617.89
2018-2019 Fixed Carry Forward	2,415.82	144,481.01	145,160.98
Total Indirect Costs	558,938.96	1,957,136.88	1,956,456.91
Over/(Under) Recovery	1,956.75	-4,673.34	-3,993.37

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	561,354.78	2,101,617.89	2,101,617.89
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,956.75	-4,673.34	-3,993.37
Total Projected Indirect 2022-2023 (Numerator)	559,398.03	2,106,291.23	2,105,611.26
Direct Costs	17,919,990.82	16,379,727.71	16,379,727.71
Rate for 2022-2023 **	3.12*	12.86*	12.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73900  
Form R0418**

Saginaw Covenant Academy  
508 S WASHINGTON AVE  
SAGINAW, MI 48607

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	25,595.75	122,190.29	122,190.29
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,595.75	122,190.29	122,190.29
2018-2019 Direct Costs	507,329.59	410,735.05	410,735.05
2020-2021 Rate	5.05*	29.75*	29.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	914,367.15	836,550.35	836,550.35
Indirect costs based on rate ** multiplied by actual direct costs	46,175.54	125,482.55	209,137.59
2020-2021 Actual Indirect Costs	30,808.71	108,625.51	108,625.51
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,808.71	108,625.51	108,625.51
Over/(Under) Recovery	5,122.28	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	30,808.71	108,625.51	108,625.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	5,122.28	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	25,686.43	108,625.51	108,625.51
Direct Costs	914,367.15	836,550.35	836,550.35
Rate for 2022-2023 **	2.81*	12.98*	12.98**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73901  
Form R0418**

Saginaw Academy of Excellence  
1300 MALZAHN ST  
SAGINAW, MI 48602

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	30,971.56	346,192.32	346,192.32
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,971.56	346,192.32	346,192.32
2018-2019 Direct Costs	1,281,436.64	966,215.88	966,215.88
2020-2021 Rate	2.42*	35.83*	35.83**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,965,096.15	1,644,264.43	1,644,264.43
Indirect costs based on rate ** multiplied by actual direct costs	47,555.33	246,639.66	411,066.11
2020-2021 Actual Indirect Costs	33,263.08	354,094.80	354,094.80
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	33,263.08	354,094.80	354,094.80
Over/(Under) Recovery	14,292.25	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	33,263.08	354,094.80	354,094.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	14,292.25	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	18,970.83	354,094.80	354,094.80
Direct Costs	1,965,096.15	1,644,264.43	1,644,264.43
Rate for 2022-2023 **	0.97*	21.54*	21.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73908  
Form R0418**

Saginaw Preparatory Academy  
5173 LODGE ST  
SAGINAW, MI 48601

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	128,551.45	484,386.01	484,386.01
2018-2019 Fixed Carry Forward	3,083.86	-35,972.61	-37,565.55
Total Indirect Costs	125,467.59	520,358.62	521,951.56
2018-2019 Direct Costs	3,412,503.92	3,056,669.36	3,056,669.36
2020-2021 Rate	3.68*	17.02*	17.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,905,890.57	2,644,765.35	2,644,765.35
Indirect costs based on rate ** multiplied by actual direct costs	106,936.77	396,714.80	451,725.92
2020-2021 Actual Indirect Costs	116,530.86	377,656.08	377,656.08
2018-2019 Fixed Carry Forward	3,083.86	-35,972.61	-37,565.55
Total Indirect Costs	113,447.00	413,628.69	415,221.63
Over/(Under) Recovery	-6,510.23	0.00	36,504.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	116,530.86	377,656.08	377,656.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,510.23	0.00	36,504.29
Total Projected Indirect 2022-2023 (Numerator)	123,041.09	377,656.08	341,151.79
Direct Costs	2,905,890.57	2,644,765.35	2,644,765.35
Rate for 2022-2023 **	4.23*	14.28*	12.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73909  
Form R0418**

Francis Reh PSA  
2201 OWEN ST  
SAGINAW, MI 48601

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	252,272.87	937,322.42	937,322.42
2018-2019 Fixed Carry Forward	43,192.85	0.00	-13,568.26
Total Indirect Costs	209,080.02	937,322.42	950,890.68
2018-2019 Direct Costs	4,789,968.88	4,104,919.33	4,104,919.33
2020-2021 Rate	4.36*	22.83*	23.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,242,219.25	4,621,654.01	4,621,654.01
Indirect costs based on rate ** multiplied by actual direct costs	228,560.76	693,248.10	1,070,375.07
2020-2021 Actual Indirect Costs	300,328.41	920,893.65	920,893.65
2018-2019 Fixed Carry Forward	43,192.85	0.00	-13,568.26
Total Indirect Costs	257,135.56	920,893.65	934,461.91
Over/(Under) Recovery	-28,574.80	0.00	135,913.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	300,328.41	920,893.65	920,893.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-28,574.80	0.00	135,913.16
Total Projected Indirect 2022-2023 (Numerator)	328,903.21	920,893.65	784,980.49
Direct Costs	5,242,219.25	4,621,654.01	4,621,654.01
Rate for 2022-2023 **	6.27*	19.93*	16.98**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73910  
Form R0418**

North Saginaw Charter Academy  
2332 TRAUTNER DR  
SAGINAW, MI 48604

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	214,399.00	1,437,560.00	1,437,560.00
2018-2019 Fixed Carry Forward	7,189.15	0.00	0.00
Total Indirect Costs	207,209.85	1,437,560.00	1,437,560.00
2018-2019 Direct Costs	6,251,974.00	5,028,813.00	5,028,813.00
2020-2021 Rate	3.31*	28.59*	28.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,640,362.00	5,489,698.00	5,489,698.00
Indirect costs based on rate ** multiplied by actual direct costs	219,795.98	823,454.70	1,372,424.50
2020-2021 Actual Indirect Costs	188,054.00	1,338,718.00	1,338,718.00
2018-2019 Fixed Carry Forward	7,189.15	0.00	0.00
Total Indirect Costs	180,864.85	1,338,718.00	1,338,718.00
Over/(Under) Recovery	38,931.13	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	188,054.00	1,338,718.00	1,338,718.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	38,931.13	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	149,122.87	1,338,718.00	1,338,718.00
Direct Costs	6,640,362.00	5,489,698.00	5,489,698.00
Rate for 2022-2023 **	2.25*	24.39*	24.39**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 73912  
Form R0418**

International Academy of Saginaw  
1944 IOWA AVE  
SAGINAW, MI 48601

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	137,140.35	607,997.31	607,997.31
2018-2019 Fixed Carry Forward	17,936.57	0.00	0.00
Total Indirect Costs	119,203.78	607,997.31	607,997.31
2018-2019 Direct Costs	2,224,368.37	1,753,511.41	1,753,511.41
2020-2021 Rate	5.36*	34.67*	34.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,567,332.00	1,293,502.00	1,293,502.00
Indirect costs based on rate ** multiplied by actual direct costs	84,009.00	194,025.30	323,375.50
2020-2021 Actual Indirect Costs	55,036.00	328,866.00	328,866.00
2018-2019 Fixed Carry Forward	17,936.57	0.00	0.00
Total Indirect Costs	37,099.43	328,866.00	328,866.00
Over/(Under) Recovery	46,909.57	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	55,036.00	328,866.00	328,866.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	46,909.57	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	8,126.43	328,866.00	328,866.00
Direct Costs	1,567,332.00	1,293,502.00	1,293,502.00
Rate for 2022-2023 **	0.52*	25.42*	25.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74000  
Form R0418**

St. Clair County RESA  
P.O. Box 1500  
Marysville, MI 48040

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,750,685.44	8,503,501.17	8,503,501.17
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,750,685.44	8,503,501.17	8,503,501.17
2018-2019 Direct Costs	28,416,790.18	26,663,974.45	26,663,974.45
2020-2021 Rate	23.76*	31.89*	31.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,823,450.79	28,014,139.68	28,014,139.68
Indirect costs based on rate ** multiplied by actual direct costs	4,473,517.62	4,202,120.95	7,003,534.92
2020-2021 Actual Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	6,688,870.26	8,498,181.37	8,498,181.37
Direct Costs	29,823,450.79	28,014,139.68	28,014,139.68
Rate for 2022-2023 **	22.43*	30.34*	30.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74010  
Form R0418**

Port Huron Area School District  
2720 Riverside Drive  
Port Huron, MI 48060

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,177,193.51	10,384,746.04	10,384,746.04
2018-2019 Fixed Carry Forward	-306,488.67	-457,625.48	-460,894.83
Total Indirect Costs	3,483,682.18	10,842,371.52	10,845,640.87
2018-2019 Direct Costs	78,775,045.06	72,040,062.09	72,040,062.09
2020-2021 Rate	4.42*	15.05*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	78,851,533.00	72,486,873.58	72,486,873.58
Indirect costs based on rate ** multiplied by actual direct costs	3,485,237.76	10,873,031.04	10,916,523.16
2020-2021 Actual Indirect Costs	2,880,720.65	9,783,557.93	9,783,557.93
2018-2019 Fixed Carry Forward	-306,488.67	-457,625.48	-460,894.83
Total Indirect Costs	3,187,209.32	10,241,183.41	10,244,452.76
Over/(Under) Recovery	298,028.44	0.00	672,070.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,880,720.65	9,783,557.93	9,783,557.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	298,028.44	0.00	672,070.40
Total Projected Indirect 2022-2023 (Numerator)	2,582,692.21	9,783,557.93	9,111,487.53
Direct Costs	78,851,533.00	72,486,873.58	72,486,873.58
Rate for 2022-2023 **	3.28*	13.50*	12.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74030  
Form R0418**

Algonac Community School District  
5200 TAFT RD  
CLAY, MI 48001

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	218,346.71	1,922,416.54	1,922,416.54
2018-2019 Fixed Carry Forward	-13,787.81	-294,444.85	-294,243.54
Total Indirect Costs	232,134.52	2,216,861.39	2,216,660.08
2018-2019 Direct Costs	14,962,728.37	13,258,658.54	13,258,658.54
2020-2021 Rate	1.55*	16.72*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,743,750.95	13,979,620.30	13,979,620.30
Indirect costs based on rate ** multiplied by actual direct costs	244,028.14	2,096,943.05	2,337,392.51
2020-2021 Actual Indirect Costs	210,736.17	1,974,866.82	1,974,866.82
2018-2019 Fixed Carry Forward	-13,787.81	-294,444.85	-294,243.54
Total Indirect Costs	224,523.98	2,269,311.67	2,269,110.36
Over/(Under) Recovery	19,504.16	0.00	68,282.15

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	210,736.17	1,974,866.82	1,974,866.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	19,504.16	0.00	68,282.15
Total Projected Indirect 2022-2023 (Numerator)	191,232.01	1,974,866.82	1,906,584.67
Direct Costs	15,743,750.95	13,979,620.30	13,979,620.30
Rate for 2022-2023 **	1.21*	14.13*	13.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74040  
Form R0418**

Capac Community Schools  
541 N GLASSFORD ST  
Capac, MI 48014

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	394,454.97	1,265,486.24	1,265,486.24
2018-2019 Fixed Carry Forward	-50,903.85	0.00	-55,105.26
Total Indirect Costs	445,358.82	1,265,486.24	1,320,591.50
2018-2019 Direct Costs	8,683,518.53	7,812,487.26	7,812,487.26
2020-2021 Rate	5.13*	16.20*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,495,357.18	7,638,753.31	7,638,753.31
Indirect costs based on rate ** multiplied by actual direct costs	435,811.82	1,145,813.00	1,290,949.31
2020-2021 Actual Indirect Costs	619,062.03	1,475,665.90	1,475,665.90
2018-2019 Fixed Carry Forward	-50,903.85	0.00	-55,105.26
Total Indirect Costs	669,965.88	1,475,665.90	1,530,771.16
Over/(Under) Recovery	-234,154.06	0.00	-239,821.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	619,062.03	1,475,665.90	1,475,665.90
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-234,154.06	0.00	-239,821.85
Total Projected Indirect 2022-2023 (Numerator)	853,216.09	1,475,665.90	1,715,487.75
Direct Costs	8,495,357.18	7,638,753.31	7,638,753.31
Rate for 2022-2023 **	10.04*	19.32*	22.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74050  
Form R0418**

East China School District  
1585 MEISNER RD  
EAST CHINA, MI 48054

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,312,345.19	4,724,089.90	4,724,089.90
2018-2019 Fixed Carry Forward	-9,303.45	304,913.93	306,814.48
Total Indirect Costs	1,321,648.64	4,419,175.97	4,417,275.42
2018-2019 Direct Costs	39,822,630.77	36,269,158.74	36,269,158.74
2020-2021 Rate	3.32*	12.18*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	39,728,421.84	37,110,353.91	37,110,353.91
Indirect costs based on rate ** multiplied by actual direct costs	1,318,983.61	4,520,041.11	4,520,041.11
2020-2021 Actual Indirect Costs	1,606,024.49	5,272,733.06	5,272,733.06
2018-2019 Fixed Carry Forward	-9,303.45	304,913.93	306,814.48
Total Indirect Costs	1,615,327.94	4,967,819.13	4,965,918.58
Over/(Under) Recovery	-296,344.33	-447,778.02	-445,877.47

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,606,024.49	5,272,733.06	5,272,733.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-296,344.33	-447,778.02	-445,877.47
Total Projected Indirect 2022-2023 (Numerator)	1,902,368.82	5,720,511.08	5,718,610.53
Direct Costs	39,728,421.84	37,110,353.91	37,110,353.91
Rate for 2022-2023 **	4.79*	15.41*	15.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74100  
Form R0418**

Marysville Public Schools  
495 East Huron Blvd.  
MARYSVILLE, MI 48040

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	701,465.68	3,161,845.90	3,161,845.90
2018-2019 Fixed Carry Forward	56,498.11	-13,053.61	-11,860.31
Total Indirect Costs	644,967.57	3,174,899.51	3,173,706.21
2018-2019 Direct Costs	24,967,363.06	22,506,982.84	22,506,982.84
2020-2021 Rate	2.58*	14.11*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	24,107,438.88	21,741,820.74	21,741,820.74
Indirect costs based on rate ** multiplied by actual direct costs	621,971.92	3,067,770.91	3,065,596.72
2020-2021 Actual Indirect Costs	686,085.93	3,051,704.07	3,051,704.07
2018-2019 Fixed Carry Forward	56,498.11	-13,053.61	-11,860.31
Total Indirect Costs	629,587.82	3,064,757.68	3,063,564.38
Over/(Under) Recovery	-7,615.90	3,013.23	2,032.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	686,085.93	3,051,704.07	3,051,704.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,615.90	3,013.23	2,032.34
Total Projected Indirect 2022-2023 (Numerator)	693,701.83	3,048,690.84	3,049,671.73
Direct Costs	24,107,438.88	21,741,820.74	21,741,820.74
Rate for 2022-2023 **	2.88*	14.02*	14.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74120  
Form R0418**

Memphis Community Schools  
P.O. Box 201  
Memphis, MI 48041

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	402,465.35	1,279,418.11	1,279,418.11
2018-2019 Fixed Carry Forward	30,242.21	-358,964.26	-358,839.61
Total Indirect Costs	372,223.14	1,638,382.37	1,638,257.72
2018-2019 Direct Costs	8,502,148.71	7,625,195.95	7,625,195.95
2020-2021 Rate	4.38*	21.49*	21.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,140,868.95	8,566,554.75	8,566,554.75
Indirect costs based on rate ** multiplied by actual direct costs	400,370.06	1,284,983.21	1,840,095.96
2020-2021 Actual Indirect Costs	439,721.09	1,014,035.29	1,014,035.29
2018-2019 Fixed Carry Forward	30,242.21	-358,964.26	-358,839.61
Total Indirect Costs	409,478.88	1,372,999.55	1,372,874.90
Over/(Under) Recovery	-9,108.82	0.00	467,221.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	439,721.09	1,014,035.29	1,014,035.29
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-9,108.82	0.00	467,221.06
Total Projected Indirect 2022-2023 (Numerator)	448,829.91	1,014,035.29	546,814.23
Direct Costs	9,140,868.95	8,566,554.75	8,566,554.75
Rate for 2022-2023 **	4.91*	11.84*	6.38**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74130  
Form R0418**

Yale Public Schools  
198 SCHOOL DR  
YALE, MI 48097

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	669,693.90	2,231,386.97	2,231,386.97
2018-2019 Fixed Carry Forward	2,812.91	52,162.06	51,671.28
Total Indirect Costs	666,880.99	2,179,224.91	2,179,715.69
2018-2019 Direct Costs	17,945,987.09	16,384,294.02	16,384,294.02
2020-2021 Rate	3.72*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,164,698.03	17,387,767.88	17,387,767.88
Indirect costs based on rate ** multiplied by actual direct costs	712,926.77	2,312,573.13	2,312,573.13
2020-2021 Actual Indirect Costs	785,261.19	2,562,191.34	2,562,191.34
2018-2019 Fixed Carry Forward	2,812.91	52,162.06	51,671.28
Total Indirect Costs	782,448.28	2,510,029.28	2,510,520.06
Over/(Under) Recovery	-69,521.51	-197,456.15	-197,946.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	785,261.19	2,562,191.34	2,562,191.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-69,521.51	-197,456.15	-197,946.93
Total Projected Indirect 2022-2023 (Numerator)	854,782.70	2,759,647.49	2,760,138.27
Direct Costs	19,164,698.03	17,387,767.88	17,387,767.88
Rate for 2022-2023 **	4.46*	15.87*	15.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74900  
Form R0418**

East Shore Leadership Academy  
1403 7TH ST  
PORT HURON, MI 48060

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	26,917.93	388,078.49	388,078.49
2018-2019 Fixed Carry Forward	26,310.85	0.00	0.00
Total Indirect Costs	607.08	388,078.49	388,078.49
2018-2019 Direct Costs	1,813,822.41	1,452,661.85	1,452,661.85
2020-2021 Rate	0.03*	26.71*	26.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,026,930.61	1,615,033.64	1,615,033.64
Indirect costs based on rate ** multiplied by actual direct costs	608.08	242,255.05	403,758.41
2020-2021 Actual Indirect Costs	24,856.06	436,753.03	436,753.03
2018-2019 Fixed Carry Forward	26,310.85	0.00	0.00
Total Indirect Costs	-1,454.79	436,753.03	436,753.03
Over/(Under) Recovery	2,062.87	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	24,856.06	436,753.03	436,753.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,062.87	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	22,793.19	436,753.03	436,753.03
Direct Costs	2,026,930.61	1,615,033.64	1,615,033.64
Rate for 2022-2023 **	1.12*	27.04*	27.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74903  
Form R0418**

Landmark Academy  
4800 LAPEER RD  
KIMBALL, MI 48074

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	345,649.78	924,545.10	924,545.10
2018-2019 Fixed Carry Forward	57,254.66	0.00	16,783.78
Total Indirect Costs	288,395.12	924,545.10	907,761.32
2018-2019 Direct Costs	5,731,215.43	5,152,320.11	5,152,320.11
2020-2021 Rate	5.03*	17.94*	17.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,101,353.53	5,500,954.68	5,500,954.68
Indirect costs based on rate ** multiplied by actual direct costs	306,898.08	825,143.20	969,268.21
2020-2021 Actual Indirect Costs	369,982.31	970,381.16	970,381.16
2018-2019 Fixed Carry Forward	57,254.66	0.00	16,783.78
Total Indirect Costs	312,727.65	970,381.16	953,597.38
Over/(Under) Recovery	-5,829.57	0.00	15,670.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	369,982.31	970,381.16	970,381.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,829.57	0.00	15,670.83
Total Projected Indirect 2022-2023 (Numerator)	375,811.88	970,381.16	954,710.33
Direct Costs	6,101,353.53	5,500,954.68	5,500,954.68
Rate for 2022-2023 **	6.16*	17.64*	17.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74911  
Form R0418**

St. Clair County Intervention Academy  
1170 MICHIGAN RD  
PORT HURON, MI 48060

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	104,985.07	137,253.24	137,253.24
2018-2019 Fixed Carry Forward	0.00	0.00	10,821.29
Total Indirect Costs	104,985.07	137,253.24	126,431.95
2018-2019 Direct Costs	634,441.96	602,173.79	602,173.79
2020-2021 Rate	16.55*	22.79*	21.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	635,846.26	600,241.26	600,241.26
Indirect costs based on rate ** multiplied by actual direct costs	95,376.94	90,036.19	126,050.66
2020-2021 Actual Indirect Costs	97,897.67	133,502.67	133,502.67
2018-2019 Fixed Carry Forward	0.00	0.00	10,821.29
Total Indirect Costs	97,897.67	133,502.67	122,681.38
Over/(Under) Recovery	0.00	0.00	3,369.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	97,897.67	133,502.67	133,502.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	3,369.28
Total Projected Indirect 2022-2023 (Numerator)	97,897.67	133,502.67	130,133.39
Direct Costs	635,846.26	600,241.26	600,241.26
Rate for 2022-2023 **	15.40*	22.24*	21.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74912  
Form R0418**

Virtual Learning Academy of St. Clair County  
499 Range Road  
Marysville, MI 48040

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	180,576.80	299,309.87	299,309.87
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	180,576.80	299,309.87	299,309.87
2018-2019 Direct Costs	1,094,271.74	975,538.67	975,538.67
2020-2021 Rate	16.50*	30.68*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,167,149.23	1,056,482.83	1,056,482.83
Indirect costs based on rate ** multiplied by actual direct costs	175,072.38	158,472.42	264,120.71
2020-2021 Actual Indirect Costs	159,287.99	269,954.39	269,954.39
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	159,287.99	269,954.39	269,954.39
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	159,287.99	269,954.39	269,954.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	159,287.99	269,954.39	269,954.39
Direct Costs	1,167,149.23	1,056,482.83	1,056,482.83
Rate for 2022-2023 **	13.65*	25.55*	25.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 74914  
Form R0418**

Blue Water Middle College  
323 Erie Street  
Port Huron, MI 48060

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	73,760.32	82,214.32	82,214.32
2018-2019 Fixed Carry Forward	-1,014.63	-2,813.55	-2,813.55
Total Indirect Costs	74,774.95	85,027.87	85,027.87
2018-2019 Direct Costs	3,727,788.00	3,719,334.00	3,719,334.00
2020-2021 Rate	2.01*	2.29*	2.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,323,042.30	3,313,925.30	3,313,925.30
Indirect costs based on rate ** multiplied by actual direct costs	66,793.15	75,888.89	75,888.89
2020-2021 Actual Indirect Costs	70,652.24	79,769.24	79,769.24
2018-2019 Fixed Carry Forward	-1,014.63	-2,813.55	-2,813.55
Total Indirect Costs	71,666.87	82,582.79	82,582.79
Over/(Under) Recovery	-4,873.72	-6,693.90	-6,693.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	70,652.24	79,769.24	79,769.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,873.72	-6,693.90	-6,693.90
Total Projected Indirect 2022-2023 (Numerator)	75,525.96	86,463.14	86,463.14
Direct Costs	3,323,042.30	3,313,925.30	3,313,925.30
Rate for 2022-2023 **	2.27*	2.61*	2.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75000  
Form R0418**

St. Joseph County ISD  
62445 Shimmel Road  
Centreville, MI 49032

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,473,641.23	2,859,503.73	2,859,503.73
2018-2019 Fixed Carry Forward	0.00	0.00	535,303.29
Total Indirect Costs	2,473,641.23	2,859,503.73	2,324,200.44
2018-2019 Direct Costs	16,842,451.70	16,456,589.20	16,456,589.20
2020-2021 Rate	14.69*	17.38*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,984,015.36	18,587,584.00	18,587,584.00
Indirect costs based on rate ** multiplied by actual direct costs	2,788,751.86	2,788,137.60	2,624,566.86
2020-2021 Actual Indirect Costs	2,655,707.98	3,052,139.34	3,052,139.34
2018-2019 Fixed Carry Forward	0.00	0.00	535,303.29
Total Indirect Costs	2,655,707.98	3,052,139.34	2,516,836.05
Over/(Under) Recovery	133,043.88	0.00	107,730.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,655,707.98	3,052,139.34	3,052,139.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	133,043.88	0.00	107,730.81
Total Projected Indirect 2022-2023 (Numerator)	2,522,664.10	3,052,139.34	2,944,408.53
Direct Costs	18,984,015.36	18,587,584.00	18,587,584.00
Rate for 2022-2023 **	13.29*	16.42*	15.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75010  
Form R0418**

Sturgis Public Schools  
107 WEST WEST ST  
STURGIS, MI 49091

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,131,252.18	3,499,170.08	3,499,170.08
2018-2019 Fixed Carry Forward	216,392.15	105,068.89	125,251.84
Total Indirect Costs	914,860.03	3,394,101.19	3,373,918.24
2018-2019 Direct Costs	31,048,400.51	28,492,007.70	28,492,007.70
2020-2021 Rate	2.95*	11.91*	11.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,226,446.74	29,210,645.57	29,210,645.57
Indirect costs based on rate ** multiplied by actual direct costs	921,180.18	3,478,987.89	3,458,540.44
2020-2021 Actual Indirect Costs	1,434,998.04	3,450,799.21	3,450,799.21
2018-2019 Fixed Carry Forward	216,392.15	105,068.89	125,251.84
Total Indirect Costs	1,218,605.89	3,345,730.32	3,325,547.37
Over/(Under) Recovery	-297,425.71	133,257.57	132,993.07

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,434,998.04	3,450,799.21	3,450,799.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-297,425.71	133,257.57	132,993.07
Total Projected Indirect 2022-2023 (Numerator)	1,732,423.75	3,317,541.64	3,317,806.14
Direct Costs	31,226,446.74	29,210,645.57	29,210,645.57
Rate for 2022-2023 **	5.55*	11.36*	11.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75020  
Form R0418**

Burr Oak Community School District  
P.O. Box 337  
Burr Oak, MI 49030

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	196,145.81	504,139.73	504,139.73
2018-2019 Fixed Carry Forward	70,446.24	0.00	0.00
Total Indirect Costs	125,699.57	504,139.73	504,139.73
2018-2019 Direct Costs	2,745,461.15	2,437,467.23	2,437,467.23
2020-2021 Rate	4.58*	20.68*	20.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,536,160.77	2,314,753.00	2,314,753.00
Indirect costs based on rate ** multiplied by actual direct costs	116,156.16	347,212.95	478,690.92
2020-2021 Actual Indirect Costs	164,686.57	386,094.34	386,094.34
2018-2019 Fixed Carry Forward	70,446.24	0.00	0.00
Total Indirect Costs	94,240.33	386,094.34	386,094.34
Over/(Under) Recovery	21,915.83	0.00	30,865.53

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	164,686.57	386,094.34	386,094.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	21,915.83	0.00	30,865.53
Total Projected Indirect 2022-2023 (Numerator)	142,770.74	386,094.34	355,228.81
Direct Costs	2,536,160.77	2,314,753.00	2,314,753.00
Rate for 2022-2023 **	5.63*	16.68*	15.35**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75030  
Form R0418**

Centreville Public Schools  
P.O. Box 158  
Centreville, MI 49032

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	275,866.12	1,086,994.54	1,086,994.54
2018-2019 Fixed Carry Forward	-2,368.23	15,417.53	7,364.59
Total Indirect Costs	278,234.35	1,071,577.01	1,079,629.95
2018-2019 Direct Costs	8,170,354.51	7,359,226.09	7,359,226.09
2020-2021 Rate	3.41*	14.56*	14.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,364,878.59	7,675,065.29	7,675,065.29
Indirect costs based on rate ** multiplied by actual direct costs	285,242.36	1,117,489.51	1,125,932.08
2020-2021 Actual Indirect Costs	296,244.21	986,057.51	986,057.51
2018-2019 Fixed Carry Forward	-2,368.23	15,417.53	7,364.59
Total Indirect Costs	298,612.44	970,639.98	978,692.92
Over/(Under) Recovery	-13,370.08	146,849.53	147,239.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	296,244.21	986,057.51	986,057.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-13,370.08	146,849.53	147,239.16
Total Projected Indirect 2022-2023 (Numerator)	309,614.29	839,207.98	838,818.35
Direct Costs	8,364,878.59	7,675,065.29	7,675,065.29
Rate for 2022-2023 **	3.70*	10.93*	10.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75040  
Form R0418**

Colon Community School District  
400 DALLAS ST  
COLON, MI 49040

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	207,219.40	712,739.81	712,739.81
2018-2019 Fixed Carry Forward	72,596.49	-30,009.05	-30,018.32
Total Indirect Costs	134,622.91	742,748.86	742,758.13
2018-2019 Direct Costs	5,224,520.37	4,718,999.96	4,718,999.96
2020-2021 Rate	2.58*	15.74*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,439,798.61	4,965,215.59	4,965,215.59
Indirect costs based on rate ** multiplied by actual direct costs	140,346.80	744,782.34	781,524.93
2020-2021 Actual Indirect Costs	243,779.75	718,362.77	718,362.77
2018-2019 Fixed Carry Forward	72,596.49	-30,009.05	-30,018.32
Total Indirect Costs	171,183.26	748,371.82	748,381.09
Over/(Under) Recovery	-30,836.46	0.00	33,143.84

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	243,779.75	718,362.77	718,362.77
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-30,836.46	0.00	33,143.84
Total Projected Indirect 2022-2023 (Numerator)	274,616.21	718,362.77	685,218.93
Direct Costs	5,439,798.61	4,965,215.59	4,965,215.59
Rate for 2022-2023 **	5.05*	14.47*	13.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75050  
Form R0418**

Constantine Public School District  
1 FALCON DR  
CONSTANTINE, MI 49042

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	445,632.09	1,676,017.27	1,676,017.27
2018-2019 Fixed Carry Forward	131,354.29	0.00	239,389.47
Total Indirect Costs	314,277.80	1,676,017.27	1,436,627.80
2018-2019 Direct Costs	13,187,018.74	11,956,633.56	11,956,633.56
2020-2021 Rate	2.38*	14.02*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,683,438.14	12,424,231.72	12,424,231.72
Indirect costs based on rate ** multiplied by actual direct costs	325,665.83	1,741,877.29	1,493,392.65
2020-2021 Actual Indirect Costs	497,575.38	1,756,781.80	1,756,781.80
2018-2019 Fixed Carry Forward	131,354.29	0.00	239,389.47
Total Indirect Costs	366,221.09	1,756,781.80	1,517,392.33
Over/(Under) Recovery	-40,555.26	-14,904.51	-23,999.68

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	497,575.38	1,756,781.80	1,756,781.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-40,555.26	-14,904.51	-23,999.68
Total Projected Indirect 2022-2023 (Numerator)	538,130.64	1,771,686.31	1,780,781.48
Direct Costs	13,683,438.14	12,424,231.72	12,424,231.72
Rate for 2022-2023 **	3.93*	14.26*	14.33**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75060  
Form R0418**

Mendon Community School District  
148 KIRBY RD  
MENDON, MI 49072

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	215,206.46	736,112.08	736,112.08
2018-2019 Fixed Carry Forward	16,447.30	0.00	21,536.66
Total Indirect Costs	198,759.16	736,112.08	714,575.42
2018-2019 Direct Costs	4,983,123.66	4,462,218.04	4,462,218.04
2020-2021 Rate	3.99*	16.50*	16.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,665,373.61	4,162,327.93	4,162,327.93
Indirect costs based on rate ** multiplied by actual direct costs	186,148.41	624,349.19	666,388.70
2020-2021 Actual Indirect Costs	237,738.51	740,784.19	740,784.19
2018-2019 Fixed Carry Forward	16,447.30	0.00	21,536.66
Total Indirect Costs	221,291.21	740,784.19	719,247.53
Over/(Under) Recovery	-35,142.80	0.00	-52,858.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	237,738.51	740,784.19	740,784.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,142.80	0.00	-52,858.83
Total Projected Indirect 2022-2023 (Numerator)	272,881.31	740,784.19	793,643.02
Direct Costs	4,665,373.61	4,162,327.93	4,162,327.93
Rate for 2022-2023 **	5.85*	17.80*	19.07**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75070  
Form R0418**

White Pigeon Community Schools  
410 PRAIRIE AVE  
WHITE PIGEON, MI 49099

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	253,568.37	906,999.50	906,999.50
2018-2019 Fixed Carry Forward	-35,880.73	-112,650.15	-112,650.15
Total Indirect Costs	289,449.10	1,019,649.65	1,019,649.65
2018-2019 Direct Costs	7,099,869.80	6,446,438.67	6,446,438.67
2020-2021 Rate	4.08*	15.82*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,918,618.02	7,270,537.80	7,270,537.80
Indirect costs based on rate ** multiplied by actual direct costs	323,079.62	1,090,580.67	1,150,199.08
2020-2021 Actual Indirect Costs	295,163.32	943,243.54	943,243.54
2018-2019 Fixed Carry Forward	-35,880.73	-112,650.15	-112,650.15
Total Indirect Costs	331,044.05	1,055,893.69	1,055,893.69
Over/(Under) Recovery	-7,964.43	0.00	94,305.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	295,163.32	943,243.54	943,243.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,964.43	0.00	94,305.39
Total Projected Indirect 2022-2023 (Numerator)	303,127.75	943,243.54	848,938.15
Direct Costs	7,918,618.02	7,270,537.80	7,270,537.80
Rate for 2022-2023 **	3.83*	12.97*	11.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75080  
Form R0418**

Three Rivers Community Schools  
851 6TH AVENUE RD  
THREE RIVERS, MI 49093

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,242,323.34	3,873,683.49	3,873,683.49
2018-2019 Fixed Carry Forward	-67,669.15	-357,036.47	-383,163.75
Total Indirect Costs	1,309,992.49	4,230,719.96	4,256,847.24
2018-2019 Direct Costs	26,312,484.84	23,681,124.69	23,681,124.69
2020-2021 Rate	4.98*	17.87*	17.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,527,467.30	26,016,352.96	26,016,352.96
Indirect costs based on rate ** multiplied by actual direct costs	1,420,667.87	3,902,452.94	4,677,740.26
2020-2021 Actual Indirect Costs	1,313,799.63	3,824,913.97	3,824,913.97
2018-2019 Fixed Carry Forward	-67,669.15	-357,036.47	-383,163.75
Total Indirect Costs	1,381,468.78	4,181,950.44	4,208,077.72
Over/(Under) Recovery	39,199.09	0.00	469,662.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,313,799.63	3,824,913.97	3,824,913.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	39,199.09	0.00	469,662.54
Total Projected Indirect 2022-2023 (Numerator)	1,274,600.54	3,824,913.97	3,355,251.43
Direct Costs	28,527,467.30	26,016,352.96	26,016,352.96
Rate for 2022-2023 **	4.47*	14.70*	12.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 75100  
Form R0418**

Nottawa Community School  
26438 M 86  
STURGIS, MI 49091

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	14,446.66	97,938.42	97,938.42
2018-2019 Fixed Carry Forward	-410.32	-2,239.34	-2,324.83
Total Indirect Costs	14,856.98	100,177.76	100,263.25
2018-2019 Direct Costs	1,160,619.74	1,077,127.98	1,077,127.98
2020-2021 Rate	1.28*	9.30*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,427,889.55	1,332,050.52	1,332,050.52
Indirect costs based on rate ** multiplied by actual direct costs	18,276.99	123,880.70	124,013.90
2020-2021 Actual Indirect Costs	16,806.49	112,645.52	112,645.52
2018-2019 Fixed Carry Forward	-410.32	-2,239.34	-2,324.83
Total Indirect Costs	17,216.81	114,884.86	114,970.35
Over/(Under) Recovery	1,060.18	8,995.84	9,043.55

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	16,806.49	112,645.52	112,645.52
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,060.18	8,995.84	9,043.55
Total Projected Indirect 2022-2023 (Numerator)	15,746.31	103,649.68	103,601.97
Direct Costs	1,427,889.55	1,332,050.52	1,332,050.52
Rate for 2022-2023 **	1.10*	7.78*	7.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76000  
Form R0418**

Sanilac ISD  
175 EAST AITKEN RD  
PECK, MI 48466

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	492,005.07	921,027.73	921,027.73
2018-2019 Fixed Carry Forward	-31,224.66	-53,357.66	-53,456.54
Total Indirect Costs	523,229.73	974,385.39	974,484.27
2018-2019 Direct Costs	8,701,221.05	8,272,198.39	8,272,198.39
2020-2021 Rate	6.01*	11.78*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,218,046.87	8,654,339.61	8,654,339.61
Indirect costs based on rate ** multiplied by actual direct costs	554,004.62	1,019,481.21	1,019,481.21
2020-2021 Actual Indirect Costs	426,744.24	990,451.50	990,451.50
2018-2019 Fixed Carry Forward	-31,224.66	-53,357.66	-53,456.54
Total Indirect Costs	457,968.90	1,043,809.16	1,043,908.04
Over/(Under) Recovery	96,035.72	-24,327.95	-24,426.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	426,744.24	990,451.50	990,451.50
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	96,035.72	-24,327.95	-24,426.83
Total Projected Indirect 2022-2023 (Numerator)	330,708.52	1,014,779.45	1,014,878.33
Direct Costs	9,218,046.87	8,654,339.61	8,654,339.61
Rate for 2022-2023 **	3.59*	11.73*	11.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76060  
Form R0418**

Brown City Community Schools  
4349 Second St., PO Box 160  
Brown City, MI 48416

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	217,145.80	1,079,900.08	1,079,900.08
2018-2019 Fixed Carry Forward	-43,787.46	-139,220.45	-139,523.03
Total Indirect Costs	260,933.26	1,219,120.53	1,219,423.11
2018-2019 Direct Costs	7,935,335.67	7,072,581.39	7,072,581.39
2020-2021 Rate	3.29*	17.24*	17.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,866,721.14	7,756,288.86	7,756,288.86
Indirect costs based on rate ** multiplied by actual direct costs	291,715.13	1,163,443.33	1,337,184.20
2020-2021 Actual Indirect Costs	174,810.15	1,285,242.43	1,285,242.43
2018-2019 Fixed Carry Forward	-43,787.46	-139,220.45	-139,523.03
Total Indirect Costs	218,597.61	1,424,462.88	1,424,765.46
Over/(Under) Recovery	24,372.51	0.00	-87,581.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	174,810.15	1,285,242.43	1,285,242.43
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	24,372.51	0.00	-87,581.26
Total Projected Indirect 2022-2023 (Numerator)	150,437.64	1,285,242.43	1,372,823.69
Direct Costs	8,866,721.14	7,756,288.86	7,756,288.86
Rate for 2022-2023 **	1.70*	16.57*	17.70**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76070  
Form R0418**

Carsonville-Port Sanilac School District  
100 NORTH GOETZE RD  
CARSONVILLE, MI 48419

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	118,050.86	563,135.78	563,135.78
2018-2019 Fixed Carry Forward	33,567.65	0.00	-14,450.23
Total Indirect Costs	84,483.21	563,135.78	577,586.01
2018-2019 Direct Costs	3,770,996.66	3,325,911.74	3,325,911.74
2020-2021 Rate	2.24*	16.93*	17.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,160,179.18	3,588,125.97	3,588,125.97
Indirect costs based on rate ** multiplied by actual direct costs	93,188.01	538,218.90	623,257.48
2020-2021 Actual Indirect Costs	180,393.97	752,447.18	752,447.18
2018-2019 Fixed Carry Forward	33,567.65	0.00	-14,450.23
Total Indirect Costs	146,826.32	752,447.18	766,897.41
Over/(Under) Recovery	-53,638.31	0.00	-143,639.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	180,393.97	752,447.18	752,447.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-53,638.31	0.00	-143,639.93
Total Projected Indirect 2022-2023 (Numerator)	234,032.28	752,447.18	896,087.11
Direct Costs	4,160,179.18	3,588,125.97	3,588,125.97
Rate for 2022-2023 **	5.63*	20.97*	24.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76080  
Form R0418**

Croswell-Lexington Community Schools  
5407 PECK RD  
CROSWELL, MI 48422

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	651,499.92	2,562,317.09	2,562,317.09
2018-2019 Fixed Carry Forward	-12,037.67	-184,935.06	-184,383.35
Total Indirect Costs	663,537.59	2,747,252.15	2,746,700.44
2018-2019 Direct Costs	19,979,960.11	18,069,142.94	18,069,142.94
2020-2021 Rate	3.32*	15.20*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,990,447.30	18,109,039.74	18,109,039.74
Indirect costs based on rate ** multiplied by actual direct costs	663,682.85	2,716,355.96	2,752,574.04
2020-2021 Actual Indirect Costs	788,147.18	2,669,554.74	2,669,554.74
2018-2019 Fixed Carry Forward	-12,037.67	-184,935.06	-184,383.35
Total Indirect Costs	800,184.85	2,854,489.80	2,853,938.09
Over/(Under) Recovery	-136,502.00	0.00	-101,364.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	788,147.18	2,669,554.74	2,669,554.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-136,502.00	0.00	-101,364.05
Total Projected Indirect 2022-2023 (Numerator)	924,649.18	2,669,554.74	2,770,918.79
Direct Costs	19,990,447.30	18,109,039.74	18,109,039.74
Rate for 2022-2023 **	4.63*	14.74*	15.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76090  
Form R0418**

Deckerville Community School District  
2633 BLACK RIVER ST  
DECKERVILLE, MI 48427

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	220,147.06	741,934.83	741,934.83
2018-2019 Fixed Carry Forward	645.36	-4,777.68	-4,293.69
Total Indirect Costs	219,501.70	746,712.51	746,228.52
2018-2019 Direct Costs	6,328,191.12	5,806,403.35	5,806,403.35
2020-2021 Rate	3.47*	12.86*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,609,678.71	6,087,960.54	6,087,960.54
Indirect costs based on rate ** multiplied by actual direct costs	229,355.85	782,911.73	782,302.93
2020-2021 Actual Indirect Costs	233,589.16	755,307.33	755,307.33
2018-2019 Fixed Carry Forward	645.36	-4,777.68	-4,293.69
Total Indirect Costs	232,943.80	760,085.01	759,601.02
Over/(Under) Recovery	-3,587.95	22,826.72	22,701.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	233,589.16	755,307.33	755,307.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-3,587.95	22,826.72	22,701.91
Total Projected Indirect 2022-2023 (Numerator)	237,177.11	732,480.61	732,605.42
Direct Costs	6,609,678.71	6,087,960.54	6,087,960.54
Rate for 2022-2023 **	3.59*	12.03*	12.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76140  
Form R0418**

Marlette Community Schools  
6230 Euclid St.  
Marlette, MI 48453

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	275,791.89	924,195.78	924,195.78
2018-2019 Fixed Carry Forward	-40,476.15	-88,143.67	-88,143.67
Total Indirect Costs	316,268.04	1,012,339.45	1,012,339.45
2018-2019 Direct Costs	7,702,098.96	7,053,695.07	7,053,695.07
2020-2021 Rate	4.11*	14.35*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,954,855.81	7,291,368.62	7,291,368.62
Indirect costs based on rate ** multiplied by actual direct costs	326,944.57	1,046,311.40	1,046,311.40
2020-2021 Actual Indirect Costs	291,766.72	955,253.91	955,253.91
2018-2019 Fixed Carry Forward	-40,476.15	-88,143.67	-88,143.67
Total Indirect Costs	332,242.87	1,043,397.58	1,043,397.58
Over/(Under) Recovery	-5,298.30	2,913.82	2,913.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	291,766.72	955,253.91	955,253.91
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,298.30	2,913.82	2,913.82
Total Projected Indirect 2022-2023 (Numerator)	297,065.02	952,340.09	952,340.09
Direct Costs	7,954,855.81	7,291,368.62	7,291,368.62
Rate for 2022-2023 **	3.73*	13.06*	13.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76180  
Form R0418**

Peck Community School District  
222 EAST LAPEER ST  
PECK, MI 48466

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	99,916.45	426,077.05	426,077.05
2018-2019 Fixed Carry Forward	-5,626.78	0.00	-33,313.69
Total Indirect Costs	105,543.23	426,077.05	459,390.74
2018-2019 Direct Costs	3,358,153.06	3,031,992.46	3,031,992.46
2020-2021 Rate	3.14*	14.05*	15.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,747,131.91	3,418,494.28	3,418,494.28
Indirect costs based on rate ** multiplied by actual direct costs	117,659.94	480,298.45	517,901.88
2020-2021 Actual Indirect Costs	107,523.32	436,160.95	436,160.95
2018-2019 Fixed Carry Forward	-5,626.78	0.00	-33,313.69
Total Indirect Costs	113,150.10	436,160.95	469,474.64
Over/(Under) Recovery	4,509.84	44,137.50	48,427.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	107,523.32	436,160.95	436,160.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	4,509.84	44,137.50	48,427.24
Total Projected Indirect 2022-2023 (Numerator)	103,013.48	392,023.45	387,733.71
Direct Costs	3,747,131.91	3,418,494.28	3,418,494.28
Rate for 2022-2023 **	2.75*	11.47*	11.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 76210  
Form R0418**

Sandusky Community School District  
191 PINE TREE LN  
SANDUSKY, MI 48471

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	279,657.63	1,179,137.26	1,179,137.26
2018-2019 Fixed Carry Forward	-16,452.56	24,924.89	25,647.26
Total Indirect Costs	296,110.19	1,154,212.37	1,153,490.00
2018-2019 Direct Costs	9,670,274.33	8,770,794.70	8,770,794.70
2020-2021 Rate	3.06*	13.16*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,302,749.20	9,356,288.49	9,356,288.49
Indirect costs based on rate ** multiplied by actual direct costs	315,264.13	1,231,287.57	1,230,351.94
2020-2021 Actual Indirect Costs	306,730.80	1,253,191.51	1,253,191.51
2018-2019 Fixed Carry Forward	-16,452.56	24,924.89	25,647.26
Total Indirect Costs	323,183.36	1,228,266.62	1,227,544.25
Over/(Under) Recovery	-7,919.23	3,020.95	2,807.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	306,730.80	1,253,191.51	1,253,191.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,919.23	3,020.95	2,807.69
Total Projected Indirect 2022-2023 (Numerator)	314,650.03	1,250,170.56	1,250,383.82
Direct Costs	10,302,749.20	9,356,288.49	9,356,288.49
Rate for 2022-2023 **	3.05*	13.36*	13.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 77010  
Form R0418**

Manistique Area Schools  
100 NORTH CEDAR ST  
MANISTIQUE, MI 49854

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	229,664.38	1,209,280.82	1,209,280.82
2018-2019 Fixed Carry Forward	-10,718.67	0.00	-21,024.11
Total Indirect Costs	240,383.05	1,209,280.82	1,230,304.93
2018-2019 Direct Costs	8,149,884.36	7,170,267.92	7,170,267.92
2020-2021 Rate	2.95*	16.87*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,853,291.60	7,128,910.25	7,128,910.25
Indirect costs based on rate ** multiplied by actual direct costs	231,672.10	1,069,336.54	1,223,321.00
2020-2021 Actual Indirect Costs	237,323.42	1,183,743.45	1,183,743.45
2018-2019 Fixed Carry Forward	-10,718.67	0.00	-21,024.11
Total Indirect Costs	248,042.09	1,183,743.45	1,204,767.56
Over/(Under) Recovery	-16,369.99	0.00	18,553.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	237,323.42	1,183,743.45	1,183,743.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,369.99	0.00	18,553.44
Total Projected Indirect 2022-2023 (Numerator)	253,693.41	1,183,743.45	1,165,190.01
Direct Costs	7,853,291.60	7,128,910.25	7,128,910.25
Rate for 2022-2023 **	3.23*	16.60*	16.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78000  
Form R0418**

Shiawassee Regional ESD  
1025 NORTH SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,817,936.36	2,454,907.64	2,454,907.64
2018-2019 Fixed Carry Forward	118,420.41	656,113.58	681,029.14
Total Indirect Costs	1,699,515.95	1,798,794.06	1,773,878.50
2018-2019 Direct Costs	21,714,350.85	21,077,379.57	21,077,379.57
2020-2021 Rate	7.83*	8.53*	8.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,853,503.94	21,279,735.65	21,279,735.65
Indirect costs based on rate ** multiplied by actual direct costs	1,711,129.36	1,815,161.45	1,791,753.74
2020-2021 Actual Indirect Costs	2,065,800.26	2,639,568.55	2,639,568.55
2018-2019 Fixed Carry Forward	118,420.41	656,113.58	681,029.14
Total Indirect Costs	1,947,379.85	1,983,454.97	1,958,539.41
Over/(Under) Recovery	-236,250.49	-168,293.52	-166,785.67

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,065,800.26	2,639,568.55	2,639,568.55
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-236,250.49	-168,293.52	-166,785.67
Total Projected Indirect 2022-2023 (Numerator)	2,302,050.75	2,807,862.07	2,806,354.22
Direct Costs	21,853,503.94	21,279,735.65	21,279,735.65
Rate for 2022-2023 **	10.53*	13.20*	13.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78020  
Form R0418**

Byron Area Schools  
312 WEST MAPLE ST  
BYRON, MI 48418

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	166,065.54	993,963.90	993,963.90
2018-2019 Fixed Carry Forward	22,809.98	-85,205.24	-85,205.24
Total Indirect Costs	143,255.56	1,079,169.14	1,079,169.14
2018-2019 Direct Costs	8,451,712.66	7,623,814.30	7,623,814.30
2020-2021 Rate	1.69*	14.16*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,734,347.89	7,002,459.95	7,002,459.95
Indirect costs based on rate ** multiplied by actual direct costs	130,710.48	991,548.33	991,548.33
2020-2021 Actual Indirect Costs	158,368.36	890,256.30	890,256.30
2018-2019 Fixed Carry Forward	22,809.98	-85,205.24	-85,205.24
Total Indirect Costs	135,558.38	975,461.54	975,461.54
Over/(Under) Recovery	-4,847.90	16,086.79	16,086.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	158,368.36	890,256.30	890,256.30
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-4,847.90	16,086.79	16,086.79
Total Projected Indirect 2022-2023 (Numerator)	163,216.26	874,169.51	874,169.51
Direct Costs	7,734,347.89	7,002,459.95	7,002,459.95
Rate for 2022-2023 **	2.11*	12.48*	12.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78030  
Form R0418**

Durand Area Schools  
310 NORTH SAGINAW ST  
DURAND, MI 48429

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	587,161.60	2,001,170.09	2,001,170.09
2018-2019 Fixed Carry Forward	-106,789.16	-330,755.28	-330,160.95
Total Indirect Costs	693,950.76	2,331,925.37	2,331,331.04
2018-2019 Direct Costs	12,863,047.62	11,449,039.13	11,449,039.13
2020-2021 Rate	5.39*	20.37*	20.36**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,350,692.97	12,092,021.61	12,092,021.61
Indirect costs based on rate ** multiplied by actual direct costs	719,602.35	1,813,803.24	2,461,935.60
2020-2021 Actual Indirect Costs	595,655.83	1,854,327.19	1,854,327.19
2018-2019 Fixed Carry Forward	-106,789.16	-330,755.28	-330,160.95
Total Indirect Costs	702,444.99	2,185,082.47	2,184,488.14
Over/(Under) Recovery	17,157.36	0.00	277,447.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	595,655.83	1,854,327.19	1,854,327.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,157.36	0.00	277,447.46
Total Projected Indirect 2022-2023 (Numerator)	578,498.47	1,854,327.19	1,576,879.73
Direct Costs	13,350,692.97	12,092,021.61	12,092,021.61
Rate for 2022-2023 **	4.33*	15.34*	13.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78040  
Form R0418**

Laingsburg Community Schools  
205 SOUTH WOODHULL RD  
LAINGSBURG, MI 48848

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	348,675.05	1,479,886.11	1,479,886.11
2018-2019 Fixed Carry Forward	-25,195.99	0.00	-32,748.05
Total Indirect Costs	373,871.04	1,479,886.11	1,512,634.16
2018-2019 Direct Costs	10,225,189.64	9,093,978.58	9,093,978.58
2020-2021 Rate	3.66*	16.27*	16.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,597,777.50	9,503,701.88	9,503,701.88
Indirect costs based on rate ** multiplied by actual direct costs	387,878.66	1,425,555.28	1,580,465.62
2020-2021 Actual Indirect Costs	333,038.26	1,427,113.88	1,427,113.88
2018-2019 Fixed Carry Forward	-25,195.99	0.00	-32,748.05
Total Indirect Costs	358,234.25	1,427,113.88	1,459,861.93
Over/(Under) Recovery	29,644.41	0.00	120,603.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	333,038.26	1,427,113.88	1,427,113.88
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,644.41	0.00	120,603.69
Total Projected Indirect 2022-2023 (Numerator)	303,393.85	1,427,113.88	1,306,510.19
Direct Costs	10,597,777.50	9,503,701.88	9,503,701.88
Rate for 2022-2023 **	2.86*	15.02*	13.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78060  
Form R0418**

Morrice Area Schools  
111 EAST MASON  
MORRICE, MI 48857

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	75,705.11	618,941.85	618,941.85
2018-2019 Fixed Carry Forward	-4,029.75	-4,788.83	-4,788.83
Total Indirect Costs	79,734.86	623,730.68	623,730.68
2018-2019 Direct Costs	5,522,320.89	4,979,084.15	4,979,084.15
2020-2021 Rate	1.44*	12.53*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,652,402.29	5,141,197.55	5,141,197.55
Indirect costs based on rate ** multiplied by actual direct costs	81,394.59	644,192.05	644,192.05
2020-2021 Actual Indirect Costs	86,032.98	597,237.72	597,237.72
2018-2019 Fixed Carry Forward	-4,029.75	-4,788.83	-4,788.83
Total Indirect Costs	90,062.73	602,026.55	602,026.55
Over/(Under) Recovery	-8,668.14	42,165.50	42,165.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	86,032.98	597,237.72	597,237.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-8,668.14	42,165.50	42,165.50
Total Projected Indirect 2022-2023 (Numerator)	94,701.12	555,072.22	555,072.22
Direct Costs	5,652,402.29	5,141,197.55	5,141,197.55
Rate for 2022-2023 **	1.68*	10.80*	10.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78070  
Form R0418**

New Lothrop Area Public Schools  
P.O. Box 339  
New Lothrop, MI 48460

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	377,916.68	1,071,266.71	1,071,266.71
2018-2019 Fixed Carry Forward	852.30	2,722.22	3,155.13
Total Indirect Costs	377,064.38	1,068,544.49	1,068,111.58
2018-2019 Direct Costs	8,019,397.96	7,326,047.93	7,326,047.93
2020-2021 Rate	4.70*	14.59*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,857,082.81	8,120,339.77	8,120,339.77
Indirect costs based on rate ** multiplied by actual direct costs	416,282.89	1,184,757.57	1,183,945.54
2020-2021 Actual Indirect Costs	442,159.58	1,178,902.62	1,178,902.62
2018-2019 Fixed Carry Forward	852.30	2,722.22	3,155.13
Total Indirect Costs	441,307.28	1,176,180.40	1,175,747.49
Over/(Under) Recovery	-25,024.39	8,577.17	8,198.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	442,159.58	1,178,902.62	1,178,902.62
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-25,024.39	8,577.17	8,198.05
Total Projected Indirect 2022-2023 (Numerator)	467,183.97	1,170,325.45	1,170,704.57
Direct Costs	8,857,082.81	8,120,339.77	8,120,339.77
Rate for 2022-2023 **	5.27*	14.41*	14.42**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78080  
Form R0418**

Perry Public Schools  
2665 W Britton Rd  
Perry, MI 48872

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	508,949.87	1,622,724.59	1,622,724.59
2018-2019 Fixed Carry Forward	-50,685.89	0.00	-58,308.48
Total Indirect Costs	559,635.76	1,622,724.59	1,681,033.07
2018-2019 Direct Costs	10,648,752.99	9,534,978.27	9,534,978.27
2020-2021 Rate	5.26*	17.02*	17.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,685,873.52	9,653,053.42	9,653,053.42
Indirect costs based on rate ** multiplied by actual direct costs	562,076.95	1,447,958.01	1,701,833.32
2020-2021 Actual Indirect Costs	469,165.41	1,501,985.51	1,501,985.51
2018-2019 Fixed Carry Forward	-50,685.89	0.00	-58,308.48
Total Indirect Costs	519,851.30	1,501,985.51	1,560,293.99
Over/(Under) Recovery	42,225.65	0.00	141,539.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	469,165.41	1,501,985.51	1,501,985.51
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	42,225.65	0.00	141,539.33
Total Projected Indirect 2022-2023 (Numerator)	426,939.76	1,501,985.51	1,360,446.18
Direct Costs	10,685,873.52	9,653,053.42	9,653,053.42
Rate for 2022-2023 **	4.00*	15.56*	14.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78100  
Form R0418**

Corunna Public Schools  
124 NORTH SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	433,567.33	2,098,367.99	2,098,367.99
2018-2019 Fixed Carry Forward	-96,027.47	0.00	289,135.25
Total Indirect Costs	529,594.80	2,098,367.99	1,809,232.74
2018-2019 Direct Costs	18,171,958.07	16,507,157.41	16,507,157.41
2020-2021 Rate	2.91*	12.71*	10.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,851,334.49	17,283,018.82	17,283,018.82
Indirect costs based on rate ** multiplied by actual direct costs	548,573.83	2,196,671.69	1,894,218.86
2020-2021 Actual Indirect Costs	465,154.94	2,033,470.61	2,033,470.61
2018-2019 Fixed Carry Forward	-96,027.47	0.00	289,135.25
Total Indirect Costs	561,182.41	2,033,470.61	1,744,335.36
Over/(Under) Recovery	-12,608.58	163,201.08	149,883.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	465,154.94	2,033,470.61	2,033,470.61
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,608.58	163,201.08	149,883.50
Total Projected Indirect 2022-2023 (Numerator)	477,763.52	1,870,269.53	1,883,587.11
Direct Costs	18,851,334.49	17,283,018.82	17,283,018.82
Rate for 2022-2023 **	2.53*	10.82*	10.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 78110  
Form R0418**

Owosso Public Schools  
645 ALGER AVE  
OWOSSO, MI 48867

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	822,410.09	3,940,335.95	3,940,335.95
2018-2019 Fixed Carry Forward	150,066.07	-142,613.46	-141,780.07
Total Indirect Costs	672,344.02	4,082,949.41	4,082,116.02
2018-2019 Direct Costs	30,492,153.01	27,238,923.17	27,238,923.17
2020-2021 Rate	2.20*	14.99*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,386,986.33	29,127,981.79	29,127,981.79
Indirect costs based on rate ** multiplied by actual direct costs	712,513.70	4,366,284.47	4,366,284.47
2020-2021 Actual Indirect Costs	931,393.17	4,190,397.71	4,190,397.71
2018-2019 Fixed Carry Forward	150,066.07	-142,613.46	-141,780.07
Total Indirect Costs	781,327.10	4,333,011.17	4,332,177.78
Over/(Under) Recovery	-68,813.40	33,273.30	34,106.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	931,393.17	4,190,397.71	4,190,397.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-68,813.40	33,273.30	34,106.69
Total Projected Indirect 2022-2023 (Numerator)	1,000,206.57	4,157,124.41	4,156,291.02
Direct Costs	32,386,986.33	29,127,981.79	29,127,981.79
Rate for 2022-2023 **	3.09*	14.27*	14.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79000  
Form R0418**

Tuscola ISD  
1385 CLEAVER RD  
CARO, MI 48723

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,664,732.35	2,817,939.60	2,817,939.60
2018-2019 Fixed Carry Forward	-61,271.49	-91,459.32	-91,459.32
Total Indirect Costs	1,726,003.84	2,909,398.92	2,909,398.92
2018-2019 Direct Costs	24,338,341.91	23,185,134.66	23,185,134.66
2020-2021 Rate	7.09*	12.55*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,055,387.30	23,420,639.88	23,420,639.88
Indirect costs based on rate ** multiplied by actual direct costs	1,776,426.96	2,939,290.30	2,939,290.30
2020-2021 Actual Indirect Costs	1,685,312.39	3,330,169.32	3,330,169.32
2018-2019 Fixed Carry Forward	-61,271.49	-91,459.32	-91,459.32
Total Indirect Costs	1,746,583.88	3,421,628.64	3,421,628.64
Over/(Under) Recovery	29,843.08	-482,338.34	-482,338.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,685,312.39	3,330,169.32	3,330,169.32
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,843.08	-482,338.34	-482,338.34
Total Projected Indirect 2022-2023 (Numerator)	1,655,469.31	3,812,507.66	3,812,507.66
Direct Costs	25,055,387.30	23,420,639.88	23,420,639.88
Rate for 2022-2023 **	6.61*	16.28*	16.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79010  
Form R0418**

Akron-Fairgrove Schools  
P.O. Box 319  
Fairgrove, MI 48733

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	83,723.43	393,363.99	393,363.99
2018-2019 Fixed Carry Forward	3,694.48	24,059.19	13,784.32
Total Indirect Costs	80,028.95	369,304.80	379,579.67
2018-2019 Direct Costs	3,464,766.60	3,155,126.04	3,155,126.04
2020-2021 Rate	2.31*	11.70*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,412,879.13	4,113,110.40	4,113,110.40
Indirect costs based on rate ** multiplied by actual direct costs	101,937.51	481,233.92	494,807.18
2020-2021 Actual Indirect Costs	106,886.90	406,655.63	406,655.63
2018-2019 Fixed Carry Forward	3,694.48	24,059.19	13,784.32
Total Indirect Costs	103,192.42	382,596.44	392,871.31
Over/(Under) Recovery	-1,254.91	98,637.48	101,935.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	106,886.90	406,655.63	406,655.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,254.91	98,637.48	101,935.87
Total Projected Indirect 2022-2023 (Numerator)	108,141.81	308,018.15	304,719.76
Direct Costs	4,412,879.13	4,113,110.40	4,113,110.40
Rate for 2022-2023 **	2.45*	7.49*	7.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79020  
Form R0418**

Caro Community Schools  
301 NORTH HOOPER ST  
CARO, MI 48723

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	321,623.31	1,737,485.80	1,737,485.80
2018-2019 Fixed Carry Forward	-63,134.87	51,241.93	51,241.93
Total Indirect Costs	384,758.18	1,686,243.87	1,686,243.87
2018-2019 Direct Costs	16,884,110.75	15,468,248.26	15,468,248.26
2020-2021 Rate	2.28*	10.90*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	17,039,123.98	15,605,668.56	15,605,668.56
Indirect costs based on rate ** multiplied by actual direct costs	388,492.03	1,701,017.87	1,701,017.87
2020-2021 Actual Indirect Costs	332,363.15	1,765,818.57	1,765,818.57
2018-2019 Fixed Carry Forward	-63,134.87	51,241.93	51,241.93
Total Indirect Costs	395,498.02	1,714,576.64	1,714,576.64
Over/(Under) Recovery	-7,005.99	-13,558.77	-13,558.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	332,363.15	1,765,818.57	1,765,818.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-7,005.99	-13,558.77	-13,558.77
Total Projected Indirect 2022-2023 (Numerator)	339,369.14	1,779,377.34	1,779,377.34
Direct Costs	17,039,123.98	15,605,668.56	15,605,668.56
Rate for 2022-2023 **	1.99*	11.40*	11.40**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79030  
Form R0418**

Cass City Public Schools  
4868 SEEGER ST  
CASS CITY, MI 48726

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	378,487.72	1,004,982.11	1,004,982.11
2018-2019 Fixed Carry Forward	-10,705.11	-109,271.12	-109,271.12
Total Indirect Costs	389,192.83	1,114,253.23	1,114,253.23
2018-2019 Direct Costs	9,672,916.87	9,046,422.48	9,046,422.48
2020-2021 Rate	4.02*	12.32*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,141,991.28	9,449,661.67	9,449,661.67
Indirect costs based on rate ** multiplied by actual direct costs	407,708.05	1,164,198.32	1,164,198.32
2020-2021 Actual Indirect Costs	416,756.32	1,109,085.93	1,109,085.93
2018-2019 Fixed Carry Forward	-10,705.11	-109,271.12	-109,271.12
Total Indirect Costs	427,461.43	1,218,357.05	1,218,357.05
Over/(Under) Recovery	-19,753.38	-54,158.73	-54,158.73

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	416,756.32	1,109,085.93	1,109,085.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-19,753.38	-54,158.73	-54,158.73
Total Projected Indirect 2022-2023 (Numerator)	436,509.70	1,163,244.66	1,163,244.66
Direct Costs	10,141,991.28	9,449,661.67	9,449,661.67
Rate for 2022-2023 **	4.30*	12.31*	12.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79080  
Form R0418**

Kingston Community School District  
5790 STATE ST  
KINGSTON, MI 48741

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	274,448.43	857,693.26	857,693.26
2018-2019 Fixed Carry Forward	-22,739.68	0.00	0.00
Total Indirect Costs	297,188.11	857,693.26	857,693.26
2018-2019 Direct Costs	5,766,239.31	5,182,994.48	5,182,994.48
2020-2021 Rate	5.15*	16.55*	16.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,487,992.87	5,904,750.30	5,904,750.30
Indirect costs based on rate ** multiplied by actual direct costs	334,131.63	885,712.55	977,236.17
2020-2021 Actual Indirect Costs	276,393.24	859,635.81	859,635.81
2018-2019 Fixed Carry Forward	-22,739.68	0.00	0.00
Total Indirect Costs	299,132.92	859,635.81	859,635.81
Over/(Under) Recovery	34,998.71	0.00	117,600.36

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	276,393.24	859,635.81	859,635.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	34,998.71	0.00	117,600.36
Total Projected Indirect 2022-2023 (Numerator)	241,394.53	859,635.81	742,035.45
Direct Costs	6,487,992.87	5,904,750.30	5,904,750.30
Rate for 2022-2023 **	3.72*	14.56*	12.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79090  
Form R0418**

Mayville Community School District  
6250 FULTON ST  
MAYVILLE, MI 48744

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	259,323.93	878,133.79	878,133.79
2018-2019 Fixed Carry Forward	-43,546.85	0.00	-29,249.53
Total Indirect Costs	302,870.78	878,133.79	907,383.32
2018-2019 Direct Costs	5,276,599.54	4,657,789.68	4,657,789.68
2020-2021 Rate	5.74*	18.85*	19.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,472,305.81	5,042,324.07	5,042,324.07
Indirect costs based on rate ** multiplied by actual direct costs	314,110.35	756,348.61	982,244.73
2020-2021 Actual Indirect Costs	216,871.18	818,018.49	818,018.49
2018-2019 Fixed Carry Forward	-43,546.85	0.00	-29,249.53
Total Indirect Costs	260,418.03	818,018.49	847,268.02
Over/(Under) Recovery	17,897.44	0.00	44,992.24

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	216,871.18	818,018.49	818,018.49
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	17,897.44	0.00	44,992.24
Total Projected Indirect 2022-2023 (Numerator)	198,973.74	818,018.49	773,026.25
Direct Costs	5,472,305.81	5,042,324.07	5,042,324.07
Rate for 2022-2023 **	3.64*	16.22*	15.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79100  
Form R0418**

Millington Community Schools  
8664 DEAN DR  
MILLINGTON, MI 48746

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	368,143.25	1,532,782.24	1,532,782.24
2018-2019 Fixed Carry Forward	29,546.28	0.00	149,023.76
Total Indirect Costs	338,596.97	1,532,782.24	1,383,758.48
2018-2019 Direct Costs	11,682,879.47	10,518,240.48	10,518,240.48
2020-2021 Rate	2.90*	14.57*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,241,695.53	10,250,568.79	10,250,568.79
Indirect costs based on rate ** multiplied by actual direct costs	326,009.17	1,493,507.87	1,348,974.85
2020-2021 Actual Indirect Costs	473,446.35	1,464,573.09	1,464,573.09
2018-2019 Fixed Carry Forward	29,546.28	0.00	149,023.76
Total Indirect Costs	443,900.07	1,464,573.09	1,315,549.33
Over/(Under) Recovery	-117,890.90	28,934.78	33,425.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	473,446.35	1,464,573.09	1,464,573.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-117,890.90	28,934.78	33,425.52
Total Projected Indirect 2022-2023 (Numerator)	591,337.25	1,435,638.31	1,431,147.57
Direct Costs	11,241,695.53	10,250,568.79	10,250,568.79
Rate for 2022-2023 **	5.26*	14.01*	13.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79110  
Form R0418**

Reese Public Schools  
P.O. Box 389  
Reese, MI 48757

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	357,931.52	1,132,244.35	1,132,244.35
2018-2019 Fixed Carry Forward	-16,993.54	-146,907.20	-147,151.63
Total Indirect Costs	374,925.06	1,279,151.55	1,279,395.98
2018-2019 Direct Costs	7,650,357.17	6,876,044.34	6,876,044.34
2020-2021 Rate	4.90*	18.60*	18.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,091,610.05	7,534,644.88	7,534,644.88
Indirect costs based on rate ** multiplied by actual direct costs	396,488.89	1,130,196.73	1,402,197.41
2020-2021 Actual Indirect Costs	396,671.79	1,161,858.16	1,161,858.16
2018-2019 Fixed Carry Forward	-16,993.54	-146,907.20	-147,151.63
Total Indirect Costs	413,665.33	1,308,765.36	1,309,009.79
Over/(Under) Recovery	-17,176.44	0.00	93,187.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	396,671.79	1,161,858.16	1,161,858.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-17,176.44	0.00	93,187.62
Total Projected Indirect 2022-2023 (Numerator)	413,848.23	1,161,858.16	1,068,670.54
Direct Costs	8,091,610.05	7,534,644.88	7,534,644.88
Rate for 2022-2023 **	5.11*	15.42*	14.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79145  
Form R0418**

Unionville-Sebewaing Area S.D.  
2203 WILDNER RD  
SEBEWAING, MI 48759

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	346,421.92	1,106,017.89	1,106,017.89
2018-2019 Fixed Carry Forward	36,456.77	0.00	7,566.03
Total Indirect Costs	309,965.15	1,106,017.89	1,098,451.86
2018-2019 Direct Costs	7,258,253.10	6,498,657.13	6,498,657.13
2020-2021 Rate	4.27*	17.02*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,657,738.39	6,932,152.59	6,932,152.59
Indirect costs based on rate ** multiplied by actual direct costs	326,985.43	1,039,822.89	1,171,533.79
2020-2021 Actual Indirect Costs	431,687.33	1,157,273.13	1,157,273.13
2018-2019 Fixed Carry Forward	36,456.77	0.00	7,566.03
Total Indirect Costs	395,230.56	1,157,273.13	1,149,707.10
Over/(Under) Recovery	-68,245.13	0.00	21,826.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	431,687.33	1,157,273.13	1,157,273.13
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-68,245.13	0.00	21,826.69
Total Projected Indirect 2022-2023 (Numerator)	499,932.46	1,157,273.13	1,135,446.44
Direct Costs	7,657,738.39	6,932,152.59	6,932,152.59
Rate for 2022-2023 **	6.53*	16.69*	16.38**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 79150  
Form R0418**

Vassar Public Schools  
220 ATHLETIC ST  
VASSAR, MI 48768

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	639,859.18	1,439,332.79	1,439,332.79
2018-2019 Fixed Carry Forward	-254,199.00	-159,252.80	-159,252.80
Total Indirect Costs	894,058.18	1,598,585.59	1,598,585.59
2018-2019 Direct Costs	12,155,507.60	11,356,033.99	11,356,033.99
2020-2021 Rate	7.36*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,466,242.30	11,770,032.31	11,770,032.31
Indirect costs based on rate ** multiplied by actual direct costs	917,515.43	1,657,220.55	1,657,220.55
2020-2021 Actual Indirect Costs	430,346.15	1,126,556.14	1,126,556.14
2018-2019 Fixed Carry Forward	-254,199.00	-159,252.80	-159,252.80
Total Indirect Costs	684,545.15	1,285,808.94	1,285,808.94
Over/(Under) Recovery	77,656.76	371,411.61	371,411.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	430,346.15	1,126,556.14	1,126,556.14
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	77,656.76	371,411.61	371,411.61
Total Projected Indirect 2022-2023 (Numerator)	352,689.39	755,144.53	755,144.53
Direct Costs	12,466,242.30	11,770,032.31	11,770,032.31
Rate for 2022-2023 **	2.83*	6.42*	6.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80000  
Form R0418**

Van Buren ISD  
490 SOUTH PAW PAW ST  
LAWRENCE, MI 49064

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,545,036.02	4,863,109.59	4,863,109.59
2018-2019 Fixed Carry Forward	-138,051.31	-143,988.04	-143,988.04
Total Indirect Costs	2,683,087.33	5,007,097.63	5,007,097.63
2018-2019 Direct Costs	41,276,434.56	38,958,360.99	38,958,360.99
2020-2021 Rate	6.50*	12.85*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	42,930,708.10	40,561,567.24	40,561,567.24
Indirect costs based on rate ** multiplied by actual direct costs	2,790,496.03	5,212,161.39	5,212,161.39
2020-2021 Actual Indirect Costs	3,295,615.78	5,664,756.64	5,664,756.64
2018-2019 Fixed Carry Forward	-138,051.31	-143,988.04	-143,988.04
Total Indirect Costs	3,433,667.09	5,808,744.68	5,808,744.68
Over/(Under) Recovery	-643,171.06	-596,583.29	-596,583.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,295,615.78	5,664,756.64	5,664,756.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-643,171.06	-596,583.29	-596,583.29
Total Projected Indirect 2022-2023 (Numerator)	3,938,786.84	6,261,339.93	6,261,339.93
Direct Costs	42,930,708.10	40,561,567.24	40,561,567.24
Rate for 2022-2023 **	9.17*	15.44*	15.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80010  
Form R0418**

South Haven Public Schools  
554 GREEN ST  
SOUTH HAVEN, MI 49090

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,197,736.47	3,391,350.95	3,391,350.95
2018-2019 Fixed Carry Forward	-235,235.14	0.00	-529,771.25
Total Indirect Costs	1,432,971.61	3,391,350.95	3,921,122.20
2018-2019 Direct Costs	18,859,280.95	16,665,666.47	16,665,666.47
2020-2021 Rate	7.60*	20.35*	23.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,371,453.66	18,152,542.70	18,152,542.70
Indirect costs based on rate ** multiplied by actual direct costs	1,548,230.48	2,722,881.41	4,271,293.30
2020-2021 Actual Indirect Costs	1,057,707.19	3,276,618.15	3,276,618.15
2018-2019 Fixed Carry Forward	-235,235.14	0.00	-529,771.25
Total Indirect Costs	1,292,942.33	3,276,618.15	3,806,389.40
Over/(Under) Recovery	255,288.15	0.00	464,903.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,057,707.19	3,276,618.15	3,276,618.15
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	255,288.15	0.00	464,903.90
Total Projected Indirect 2022-2023 (Numerator)	802,419.04	3,276,618.15	2,811,714.25
Direct Costs	20,371,453.66	18,152,542.70	18,152,542.70
Rate for 2022-2023 **	3.94*	18.05*	15.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80020  
Form R0418**

Bangor Public Schools (Van Buren)  
801 WEST ARLINGTON ST  
BANGOR, MI 49013

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	485,334.03	1,750,804.84	1,750,804.84
2018-2019 Fixed Carry Forward	130,160.95	0.00	43,266.01
Total Indirect Costs	355,173.08	1,750,804.84	1,707,538.83
2018-2019 Direct Costs	11,709,471.44	10,444,000.63	10,444,000.63
2020-2021 Rate	3.03*	16.76*	16.35**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,744,818.05	10,578,814.66	10,578,814.66
Indirect costs based on rate ** multiplied by actual direct costs	355,867.99	1,586,822.20	1,729,636.20
2020-2021 Actual Indirect Costs	482,054.85	1,648,058.24	1,648,058.24
2018-2019 Fixed Carry Forward	130,160.95	0.00	43,266.01
Total Indirect Costs	351,893.90	1,648,058.24	1,604,792.23
Over/(Under) Recovery	3,974.09	0.00	124,843.97

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	482,054.85	1,648,058.24	1,648,058.24
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	3,974.09	0.00	124,843.97
Total Projected Indirect 2022-2023 (Numerator)	478,080.76	1,648,058.24	1,523,214.27
Direct Costs	11,744,818.05	10,578,814.66	10,578,814.66
Rate for 2022-2023 **	4.07*	15.58*	14.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80040  
Form R0418**

Covert Public Schools  
35323 M 140 HWY  
COVERT, MI 49043

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	243,040.00	1,120,663.98	1,120,663.98
2018-2019 Fixed Carry Forward	-67,038.82	0.00	-79,232.55
Total Indirect Costs	310,078.82	1,120,663.98	1,199,896.53
2018-2019 Direct Costs	6,295,499.06	5,417,875.08	5,417,875.08
2020-2021 Rate	4.93*	20.68*	22.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,282,842.13	4,704,915.75	4,704,915.75
Indirect costs based on rate ** multiplied by actual direct costs	260,444.12	705,737.36	1,042,138.84
2020-2021 Actual Indirect Costs	300,325.34	878,251.72	878,251.72
2018-2019 Fixed Carry Forward	-67,038.82	0.00	-79,232.55
Total Indirect Costs	367,364.16	878,251.72	957,484.27
Over/(Under) Recovery	-35,640.01	0.00	28,218.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	300,325.34	878,251.72	878,251.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-35,640.01	0.00	28,218.19
Total Projected Indirect 2022-2023 (Numerator)	335,965.35	878,251.72	850,033.53
Direct Costs	5,282,842.13	4,704,915.75	4,704,915.75
Rate for 2022-2023 **	6.36*	18.67*	18.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80050  
Form R0418**

Decatur Public Schools  
110 CEDAR ST  
DECATUR, MI 49045

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	504,239.39	1,279,689.34	1,279,689.34
2018-2019 Fixed Carry Forward	-44,519.50	0.00	-169,940.52
Total Indirect Costs	548,758.89	1,279,689.34	1,449,629.86
2018-2019 Direct Costs	6,759,800.90	5,984,350.95	5,984,350.95
2020-2021 Rate	8.12*	21.38*	24.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,881,836.14	6,139,150.95	6,139,150.95
Indirect costs based on rate ** multiplied by actual direct costs	558,805.09	920,872.64	1,486,902.36
2020-2021 Actual Indirect Costs	832,211.81	1,574,897.00	1,574,897.00
2018-2019 Fixed Carry Forward	-44,519.50	0.00	-169,940.52
Total Indirect Costs	876,731.31	1,574,897.00	1,744,837.52
Over/(Under) Recovery	-317,926.22	0.00	-257,935.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	832,211.81	1,574,897.00	1,574,897.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-317,926.22	0.00	-257,935.16
Total Projected Indirect 2022-2023 (Numerator)	1,150,138.03	1,574,897.00	1,832,832.16
Direct Costs	6,881,836.14	6,139,150.95	6,139,150.95
Rate for 2022-2023 **	16.71*	25.65*	29.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80090  
Form R0418**

Bloomington Public School District  
P.O. Box 217  
Bloomington, MI 49026

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	422,762.05	1,599,512.19	1,599,512.19
2018-2019 Fixed Carry Forward	53,669.44	0.00	-41,755.93
Total Indirect Costs	369,092.61	1,599,512.19	1,641,268.12
2018-2019 Direct Costs	10,889,647.04	9,712,896.90	9,712,896.90
2020-2021 Rate	3.39*	16.47*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,465,013.39	10,473,092.80	10,473,092.80
Indirect costs based on rate ** multiplied by actual direct costs	388,663.95	1,570,963.92	1,769,952.68
2020-2021 Actual Indirect Costs	401,467.96	1,774,238.79	1,774,238.79
2018-2019 Fixed Carry Forward	53,669.44	0.00	-41,755.93
Total Indirect Costs	347,798.52	1,774,238.79	1,815,994.72
Over/(Under) Recovery	40,865.43	0.00	-46,042.04

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	401,467.96	1,774,238.79	1,774,238.79
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,865.43	0.00	-46,042.04
Total Projected Indirect 2022-2023 (Numerator)	360,602.53	1,774,238.79	1,820,280.83
Direct Costs	11,465,013.39	10,473,092.80	10,473,092.80
Rate for 2022-2023 **	3.15*	16.94*	17.38**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80110  
Form R0418**

Gobles Public School District  
P.O. Box 412  
Gobles, MI 49055

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	292,572.41	1,044,232.49	1,044,232.49
2018-2019 Fixed Carry Forward	34,846.32	-1,858.77	-1,629.05
Total Indirect Costs	257,726.09	1,046,091.26	1,045,861.54
2018-2019 Direct Costs	7,775,741.72	7,024,081.64	7,024,081.64
2020-2021 Rate	3.31*	14.89*	14.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,426,633.18	7,624,453.88	7,624,453.88
Indirect costs based on rate ** multiplied by actual direct costs	278,921.56	1,135,281.18	1,135,281.18
2020-2021 Actual Indirect Costs	339,858.17	1,142,037.47	1,142,037.47
2018-2019 Fixed Carry Forward	34,846.32	-1,858.77	-1,629.05
Total Indirect Costs	305,011.85	1,143,896.24	1,143,666.52
Over/(Under) Recovery	-26,090.29	-8,615.06	-8,385.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	339,858.17	1,142,037.47	1,142,037.47
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-26,090.29	-8,615.06	-8,385.34
Total Projected Indirect 2022-2023 (Numerator)	365,948.46	1,150,652.53	1,150,422.81
Direct Costs	8,426,633.18	7,624,453.88	7,624,453.88
Rate for 2022-2023 **	4.34*	15.09*	15.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80120  
Form R0418**

Hartford Public Schools  
115 SCHOOL ST  
HARTFORD, MI 49057

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	586,200.22	1,742,628.10	1,742,628.10
2018-2019 Fixed Carry Forward	-30,879.89	-40,523.73	-38,144.91
Total Indirect Costs	617,080.11	1,783,151.83	1,780,773.01
2018-2019 Direct Costs	12,688,300.28	11,531,872.40	11,531,872.40
2020-2021 Rate	4.86*	15.46*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,446,871.92	12,328,837.86	12,328,837.86
Indirect costs based on rate ** multiplied by actual direct costs	653,517.98	1,849,325.68	1,903,572.57
2020-2021 Actual Indirect Costs	536,289.38	1,654,323.44	1,654,323.44
2018-2019 Fixed Carry Forward	-30,879.89	-40,523.73	-38,144.91
Total Indirect Costs	567,169.27	1,694,847.17	1,692,468.35
Over/(Under) Recovery	86,348.71	0.00	211,104.22

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	536,289.38	1,654,323.44	1,654,323.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	86,348.71	0.00	211,104.22
Total Projected Indirect 2022-2023 (Numerator)	449,940.67	1,654,323.44	1,443,219.22
Direct Costs	13,446,871.92	12,328,837.86	12,328,837.86
Rate for 2022-2023 **	3.35*	13.42*	11.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80130  
Form R0418**

Lawrence Public Schools  
650 WEST SAINT JOSEPH ST  
LAWRENCE, MI 49064

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	373,803.95	772,840.01	772,840.01
2018-2019 Fixed Carry Forward	28,398.44	0.00	21,905.13
Total Indirect Costs	345,405.51	772,840.01	750,934.88
2018-2019 Direct Costs	5,190,524.58	4,791,488.52	4,791,488.52
2020-2021 Rate	6.65*	16.13*	15.67**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,448,576.26	5,005,917.05	5,005,917.05
Indirect costs based on rate ** multiplied by actual direct costs	362,330.32	750,887.56	784,427.20
2020-2021 Actual Indirect Costs	372,566.96	815,226.17	815,226.17
2018-2019 Fixed Carry Forward	28,398.44	0.00	21,905.13
Total Indirect Costs	344,168.52	815,226.17	793,321.04
Over/(Under) Recovery	18,161.80	0.00	-8,893.84

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	372,566.96	815,226.17	815,226.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	18,161.80	0.00	-8,893.84
Total Projected Indirect 2022-2023 (Numerator)	354,405.16	815,226.17	824,120.01
Direct Costs	5,448,576.26	5,005,917.05	5,005,917.05
Rate for 2022-2023 **	6.50*	16.29*	16.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80140  
Form R0418**

Lawton Community School District  
101 Primary Way  
Lawton, MI 49065

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	377,374.58	1,371,657.31	1,371,657.31
2018-2019 Fixed Carry Forward	-12,546.00	0.00	-35,182.01
Total Indirect Costs	389,920.58	1,371,657.31	1,406,839.32
2018-2019 Direct Costs	9,071,072.85	8,076,790.12	8,076,790.12
2020-2021 Rate	4.30*	16.98*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,695,499.79	8,650,761.79	8,650,761.79
Indirect costs based on rate ** multiplied by actual direct costs	416,906.49	1,297,614.27	1,506,962.70
2020-2021 Actual Indirect Costs	374,697.07	1,419,435.07	1,419,435.07
2018-2019 Fixed Carry Forward	-12,546.00	0.00	-35,182.01
Total Indirect Costs	387,243.07	1,419,435.07	1,454,617.08
Over/(Under) Recovery	29,663.42	0.00	52,345.62

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	374,697.07	1,419,435.07	1,419,435.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,663.42	0.00	52,345.62
Total Projected Indirect 2022-2023 (Numerator)	345,033.65	1,419,435.07	1,367,089.45
Direct Costs	9,695,499.79	8,650,761.79	8,650,761.79
Rate for 2022-2023 **	3.56*	16.41*	15.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80150  
Form R0418**

Mattawan Consolidated School  
56720 MURRAY ST  
MATTAWAN, MI 49071

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,187,298.20	4,376,856.81	4,376,856.81
2018-2019 Fixed Carry Forward	292,995.66	0.00	-204,426.49
Total Indirect Costs	894,302.54	4,376,856.81	4,581,283.30
2018-2019 Direct Costs	33,008,443.73	29,692,375.12	29,692,375.12
2020-2021 Rate	2.71*	14.74*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,394,218.36	29,279,493.41	29,279,493.41
Indirect costs based on rate ** multiplied by actual direct costs	877,883.32	4,315,797.33	4,517,825.83
2020-2021 Actual Indirect Costs	1,169,331.70	4,380,017.20	4,380,017.20
2018-2019 Fixed Carry Forward	292,995.66	0.00	-204,426.49
Total Indirect Costs	876,336.04	4,380,017.20	4,584,443.69
Over/(Under) Recovery	1,547.28	-64,219.87	-66,617.86

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,169,331.70	4,380,017.20	4,380,017.20
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,547.28	-64,219.87	-66,617.86
Total Projected Indirect 2022-2023 (Numerator)	1,167,784.42	4,444,237.07	4,446,635.06
Direct Costs	32,394,218.36	29,279,493.41	29,279,493.41
Rate for 2022-2023 **	3.60*	15.18*	15.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80160  
Form R0418**

Paw Paw Public School District  
119 JOHNSON RD  
PAW PAW, MI 49079

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,049,436.75	2,914,466.60	2,914,466.60
2018-2019 Fixed Carry Forward	-429,083.48	-472,874.19	-481,508.43
Total Indirect Costs	1,478,520.23	3,387,340.79	3,395,975.03
2018-2019 Direct Costs	19,673,873.11	17,808,843.26	17,808,843.26
2020-2021 Rate	7.52*	19.02*	19.07**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	22,180,719.93	20,266,525.01	20,266,525.01
Indirect costs based on rate ** multiplied by actual direct costs	1,667,990.14	3,039,978.75	3,864,826.32
2020-2021 Actual Indirect Costs	1,076,249.77	2,990,444.69	2,990,444.69
2018-2019 Fixed Carry Forward	-429,083.48	-472,874.19	-481,508.43
Total Indirect Costs	1,505,333.25	3,463,318.88	3,471,953.12
Over/(Under) Recovery	162,656.89	0.00	392,873.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,076,249.77	2,990,444.69	2,990,444.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	162,656.89	0.00	392,873.20
Total Projected Indirect 2022-2023 (Numerator)	913,592.88	2,990,444.69	2,597,571.49
Direct Costs	22,180,719.93	20,266,525.01	20,266,525.01
Rate for 2022-2023 **	4.12*	14.76*	12.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80240  
Form R0418**

Bangor Township S/D #8  
29842 66TH ST  
BANGOR, MI 49013

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	60.00	22,183.83	22,183.83
2018-2019 Fixed Carry Forward	29.17	-6,963.22	-6,963.22
Total Indirect Costs	30.83	29,147.05	29,147.05
2018-2019 Direct Costs	222,917.02	200,793.19	200,793.19
2020-2021 Rate	0.01*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	247,647.31	226,025.51	226,025.51
Indirect costs based on rate ** multiplied by actual direct costs	24.76	32,818.90	32,818.90
2020-2021 Actual Indirect Costs	60.00	21,681.80	21,681.80
2018-2019 Fixed Carry Forward	29.17	-6,963.22	-6,963.22
Total Indirect Costs	30.83	28,645.02	28,645.02
Over/(Under) Recovery	-6.07	4,173.88	4,173.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	60.00	21,681.80	21,681.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6.07	4,173.88	4,173.88
Total Projected Indirect 2022-2023 (Numerator)	66.07	17,507.92	17,507.92
Direct Costs	247,647.31	226,025.51	226,025.51
Rate for 2022-2023 **	0.03*	7.75*	7.75**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 80900  
Form R0418**

Michigan Online School  
209 S STATE ST  
GOBLES, MI 49055

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	833,329.55	919,072.09	919,072.09
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	833,329.55	919,072.09	919,072.09
2018-2019 Direct Costs	3,534,201.31	3,448,458.77	3,448,458.77
2020-2021 Rate	23.58*	26.65*	26.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,619,422.18	5,554,592.15	5,554,592.15
Indirect costs based on rate ** multiplied by actual direct costs	842,913.33	833,188.82	1,388,648.04
2020-2021 Actual Indirect Costs	231,750.70	296,580.73	296,580.73
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	231,750.70	296,580.73	296,580.73
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	231,750.70	296,580.73	296,580.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	231,750.70	296,580.73	296,580.73
Direct Costs	5,619,422.18	5,554,592.15	5,554,592.15
Rate for 2022-2023 **	4.12*	5.34*	5.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81000  
Form R0418**

Washtenaw ISD  
P.O. Box 1406  
Ann Arbor, MI 48106

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,494,895.89	9,354,836.71	9,354,836.71
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,494,895.89	9,354,836.71	9,354,836.71
2018-2019 Direct Costs	50,092,279.25	46,232,338.43	46,232,338.43
2020-2021 Rate	10.97*	20.23*	20.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	57,433,684.61	53,104,100.31	53,104,100.31
Indirect costs based on rate ** multiplied by actual direct costs	6,300,475.20	7,965,615.05	10,742,959.49
2020-2021 Actual Indirect Costs	6,298,784.44	10,628,368.74	10,628,368.74
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,298,784.44	10,628,368.74	10,628,368.74
Over/(Under) Recovery	1,690.76	0.00	114,590.75

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,298,784.44	10,628,368.74	10,628,368.74
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,690.76	0.00	114,590.75
Total Projected Indirect 2022-2023 (Numerator)	6,297,093.68	10,628,368.74	10,513,777.99
Direct Costs	57,433,684.61	53,104,100.31	53,104,100.31
Rate for 2022-2023 **	10.96*	20.01*	19.80**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81010  
Form R0418**

Ann Arbor Public Schools  
2555 S STATE ST  
ANN ARBOR, MI 48104

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,575,346.81	24,259,647.53	24,259,647.53
2018-2019 Fixed Carry Forward	-584,325.30	4,103,083.79	4,103,083.79
Total Indirect Costs	8,159,672.11	20,156,563.74	20,156,563.74
2018-2019 Direct Costs	248,231,016.63	231,546,715.91	231,546,715.91
2020-2021 Rate	3.29*	8.71*	8.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	244,392,440.41	235,513,918.44	235,513,918.44
Indirect costs based on rate ** multiplied by actual direct costs	8,040,511.29	20,513,262.30	20,513,262.30
2020-2021 Actual Indirect Costs	6,699,433.71	24,111,442.19	24,111,442.19
2018-2019 Fixed Carry Forward	-584,325.30	4,103,083.79	4,103,083.79
Total Indirect Costs	7,283,759.01	20,008,358.40	20,008,358.40
Over/(Under) Recovery	756,752.28	504,903.90	504,903.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,699,433.71	24,111,442.19	24,111,442.19
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	756,752.28	504,903.90	504,903.90
Total Projected Indirect 2022-2023 (Numerator)	5,942,681.43	23,606,538.29	23,606,538.29
Direct Costs	244,392,440.41	235,513,918.44	235,513,918.44
Rate for 2022-2023 **	2.43*	10.02*	10.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81020  
Form R0418**

Ypsilanti Community Schools  
1885 PACKARD RD  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,650,065.06	8,368,550.67	8,368,550.67
2018-2019 Fixed Carry Forward	-279,349.13	-1,267,746.16	-1,353,379.98
Total Indirect Costs	1,929,414.19	9,636,296.83	9,721,930.65
2018-2019 Direct Costs	57,473,256.90	50,647,678.36	50,647,678.36
2020-2021 Rate	3.36*	19.03*	19.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	58,931,448.81	53,102,428.72	53,102,428.72
Indirect costs based on rate ** multiplied by actual direct costs	1,980,096.68	7,965,364.31	10,195,666.31
2020-2021 Actual Indirect Costs	1,740,471.17	7,435,118.34	7,435,118.34
2018-2019 Fixed Carry Forward	-279,349.13	-1,267,746.16	-1,353,379.98
Total Indirect Costs	2,019,820.30	8,702,864.50	8,788,498.32
Over/(Under) Recovery	-39,723.62	0.00	1,407,167.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,740,471.17	7,435,118.34	7,435,118.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,723.62	0.00	1,407,167.99
Total Projected Indirect 2022-2023 (Numerator)	1,780,194.79	7,435,118.34	6,027,950.35
Direct Costs	58,931,448.81	53,102,428.72	53,102,428.72
Rate for 2022-2023 **	3.02*	14.00*	11.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81040  
Form R0418**

Chelsea School District  
500 WASHINGTON ST  
CHELSEA, MI 48118

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,186,847.06	3,944,149.55	3,944,149.55
2018-2019 Fixed Carry Forward	-75,515.93	-191,941.06	-205,061.20
Total Indirect Costs	1,262,362.99	4,136,090.61	4,149,210.75
2018-2019 Direct Costs	28,527,965.21	25,770,662.72	25,770,662.72
2020-2021 Rate	4.43*	16.05*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,684,702.03	27,059,469.23	27,059,469.23
Indirect costs based on rate ** multiplied by actual direct costs	1,315,032.30	4,058,920.38	4,356,574.55
2020-2021 Actual Indirect Costs	1,460,899.54	4,086,132.34	4,086,132.34
2018-2019 Fixed Carry Forward	-75,515.93	-191,941.06	-205,061.20
Total Indirect Costs	1,536,415.47	4,278,073.40	4,291,193.54
Over/(Under) Recovery	-221,383.17	0.00	65,381.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,460,899.54	4,086,132.34	4,086,132.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-221,383.17	0.00	65,381.01
Total Projected Indirect 2022-2023 (Numerator)	1,682,282.71	4,086,132.34	4,020,751.33
Direct Costs	29,684,702.03	27,059,469.23	27,059,469.23
Rate for 2022-2023 **	5.67*	15.10*	14.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81050  
Form R0418**

Dexter Community School District  
2704 BAKER RD  
DEXTER, MI 48130

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	739,897.64	4,444,724.98	4,444,724.98
2018-2019 Fixed Carry Forward	-99,387.53	234,093.56	234,093.56
Total Indirect Costs	839,285.17	4,210,631.42	4,210,631.42
2018-2019 Direct Costs	42,752,851.66	38,809,567.28	38,809,567.28
2020-2021 Rate	1.96*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	45,783,652.08	41,139,595.90	41,139,595.90
Indirect costs based on rate ** multiplied by actual direct costs	897,359.58	4,463,646.16	4,463,646.16
2020-2021 Actual Indirect Costs	831,823.65	5,258,085.63	5,258,085.63
2018-2019 Fixed Carry Forward	-99,387.53	234,093.56	234,093.56
Total Indirect Costs	931,211.18	5,023,992.07	5,023,992.07
Over/(Under) Recovery	-33,851.60	-560,345.91	-560,345.91

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	831,823.65	5,258,085.63	5,258,085.63
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-33,851.60	-560,345.91	-560,345.91
Total Projected Indirect 2022-2023 (Numerator)	865,675.25	5,818,431.54	5,818,431.54
Direct Costs	45,783,652.08	41,139,595.90	41,139,595.90
Rate for 2022-2023 **	1.89*	14.14*	14.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81070  
Form R0418**

Lincoln Consolidated School District  
7425 WILLIS RD  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,544,352.38	5,386,866.30	5,386,866.30
2018-2019 Fixed Carry Forward	-134,113.14	24,013.06	26,212.39
Total Indirect Costs	1,678,465.52	5,362,853.24	5,360,653.91
2018-2019 Direct Costs	45,575,415.35	41,732,901.43	41,732,901.43
2020-2021 Rate	3.68*	12.85*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	45,093,877.37	41,975,312.20	41,975,312.20
Indirect costs based on rate ** multiplied by actual direct costs	1,659,454.69	5,393,827.62	5,393,827.62
2020-2021 Actual Indirect Costs	1,473,946.54	5,950,678.71	5,950,678.71
2018-2019 Fixed Carry Forward	-134,113.14	24,013.06	26,212.39
Total Indirect Costs	1,608,059.68	5,926,665.65	5,924,466.32
Over/(Under) Recovery	51,395.01	-532,838.03	-530,638.70

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,473,946.54	5,950,678.71	5,950,678.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	51,395.01	-532,838.03	-530,638.70
Total Projected Indirect 2022-2023 (Numerator)	1,422,551.53	6,483,516.74	6,481,317.41
Direct Costs	45,093,877.37	41,975,312.20	41,975,312.20
Rate for 2022-2023 **	3.15*	15.45*	15.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81080  
Form R0418**

Manchester Community Schools  
710 E MAIN ST  
MANCHESTER, MI 48158

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	528,526.84	1,433,858.81	1,433,858.81
2018-2019 Fixed Carry Forward	-89,032.28	0.00	350,263.10
Total Indirect Costs	617,559.12	1,433,858.81	1,083,595.71
2018-2019 Direct Costs	10,071,944.45	9,166,612.48	9,166,612.48
2020-2021 Rate	6.13*	15.64*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,648,610.86	8,821,548.29	8,821,548.29
Indirect costs based on rate ** multiplied by actual direct costs	591,459.85	1,323,232.24	1,042,707.01
2020-2021 Actual Indirect Costs	499,650.53	1,326,713.10	1,326,713.10
2018-2019 Fixed Carry Forward	-89,032.28	0.00	350,263.10
Total Indirect Costs	588,682.81	1,326,713.10	976,450.00
Over/(Under) Recovery	2,777.04	0.00	66,257.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	499,650.53	1,326,713.10	1,326,713.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,777.04	0.00	66,257.01
Total Projected Indirect 2022-2023 (Numerator)	496,873.49	1,326,713.10	1,260,456.09
Direct Costs	9,648,610.86	8,821,548.29	8,821,548.29
Rate for 2022-2023 **	5.15*	15.04*	14.29**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81100  
Form R0418**

Milan Area Schools  
100 BIG RED DR  
MILAN, MI 48160

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	888,358.62	3,624,342.69	3,624,342.69
2018-2019 Fixed Carry Forward	17,838.74	0.00	-88,176.31
Total Indirect Costs	870,519.88	3,624,342.69	3,712,519.00
2018-2019 Direct Costs	25,289,244.34	22,553,260.27	22,553,260.27
2020-2021 Rate	3.44*	16.07*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	25,476,507.12	22,633,005.69	22,633,005.69
Indirect costs based on rate ** multiplied by actual direct costs	876,391.84	3,394,950.85	3,725,392.74
2020-2021 Actual Indirect Costs	998,908.93	3,842,410.36	3,842,410.36
2018-2019 Fixed Carry Forward	17,838.74	0.00	-88,176.31
Total Indirect Costs	981,070.19	3,842,410.36	3,930,586.67
Over/(Under) Recovery	-104,678.35	0.00	-205,193.93

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	998,908.93	3,842,410.36	3,842,410.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-104,678.35	0.00	-205,193.93
Total Projected Indirect 2022-2023 (Numerator)	1,103,587.28	3,842,410.36	4,047,604.29
Direct Costs	25,476,507.12	22,633,005.69	22,633,005.69
Rate for 2022-2023 **	4.33*	16.98*	17.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81120  
Form R0418**

Saline Area Schools  
7265 N ANN ARBOR ST  
SALINE, MI 48176

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,137,471.85	7,010,444.27	7,010,444.27
2018-2019 Fixed Carry Forward	-198,205.82	-559,564.57	-559,564.57
Total Indirect Costs	2,335,677.67	7,570,008.84	7,570,008.84
2018-2019 Direct Costs	63,580,344.65	58,500,118.23	58,500,118.23
2020-2021 Rate	3.67*	12.94*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	61,687,284.32	56,893,787.97	56,893,787.97
Indirect costs based on rate ** multiplied by actual direct costs	2,263,923.33	7,362,056.16	7,362,056.16
2020-2021 Actual Indirect Costs	1,884,777.12	6,511,951.72	6,511,951.72
2018-2019 Fixed Carry Forward	-198,205.82	-559,564.57	-559,564.57
Total Indirect Costs	2,082,982.94	7,071,516.29	7,071,516.29
Over/(Under) Recovery	180,940.39	290,539.87	290,539.87

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,884,777.12	6,511,951.72	6,511,951.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	180,940.39	290,539.87	290,539.87
Total Projected Indirect 2022-2023 (Numerator)	1,703,836.73	6,221,411.85	6,221,411.85
Direct Costs	61,687,284.32	56,893,787.97	56,893,787.97
Rate for 2022-2023 **	2.76*	10.94*	10.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81140  
Form R0418**

Whitmore Lake Public School District  
8845 MAIN ST  
WHITMORE LAKE, MI 48189

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	485,188.67	1,503,397.24	1,503,397.24
2018-2019 Fixed Carry Forward	-30,227.35	0.00	-44,634.85
Total Indirect Costs	515,416.02	1,503,397.24	1,548,032.09
2018-2019 Direct Costs	10,029,785.08	9,011,576.51	9,011,576.51
2020-2021 Rate	5.14*	16.68*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,097,680.23	9,193,640.76	9,193,640.76
Indirect costs based on rate ** multiplied by actual direct costs	519,020.76	1,379,046.11	1,579,467.48
2020-2021 Actual Indirect Costs	467,862.90	1,371,902.37	1,371,902.37
2018-2019 Fixed Carry Forward	-30,227.35	0.00	-44,634.85
Total Indirect Costs	498,090.25	1,371,902.37	1,416,537.22
Over/(Under) Recovery	20,930.51	0.00	54,310.09

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	467,862.90	1,371,902.37	1,371,902.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,930.51	0.00	54,310.09
Total Projected Indirect 2022-2023 (Numerator)	446,932.39	1,371,902.37	1,317,592.28
Direct Costs	10,097,680.23	9,193,640.76	9,193,640.76
Rate for 2022-2023 **	4.43*	14.92*	14.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81900  
Form R0418**

Global Tech Academy  
1715 E FOREST AVE  
YPSILANTI, MI 48198

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	172,990.32	531,189.37	531,189.37
2018-2019 Fixed Carry Forward	10,500.16	0.00	0.00
Total Indirect Costs	162,490.16	531,189.37	531,189.37
2018-2019 Direct Costs	1,798,838.11	1,440,639.06	1,440,639.06
2020-2021 Rate	9.03*	36.87*	36.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,075,430.17	1,736,631.11	1,736,631.11
Indirect costs based on rate ** multiplied by actual direct costs	187,411.34	260,494.67	434,157.78
2020-2021 Actual Indirect Costs	242,706.35	581,505.41	581,505.41
2018-2019 Fixed Carry Forward	10,500.16	0.00	0.00
Total Indirect Costs	232,206.19	581,505.41	581,505.41
Over/(Under) Recovery	-44,794.85	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	242,706.35	581,505.41	581,505.41
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-44,794.85	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	287,501.20	581,505.41	581,505.41
Direct Costs	2,075,430.17	1,736,631.11	1,736,631.11
Rate for 2022-2023 **	13.85*	33.48*	33.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81901  
Form R0418**

Honey Creek Community School  
1735 S WAGNER RD  
ANN ARBOR, MI 48103

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	97,621.00	289,613.00	289,613.00
2018-2019 Fixed Carry Forward	-14,805.59	-31,690.58	-31,690.58
Total Indirect Costs	112,426.59	321,303.58	321,303.58
2018-2019 Direct Costs	2,985,968.00	2,793,976.00	2,793,976.00
2020-2021 Rate	3.77*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,742,341.00	2,533,735.00	2,533,735.00
Indirect costs based on rate ** multiplied by actual direct costs	103,386.26	291,379.53	291,379.53
2020-2021 Actual Indirect Costs	135,761.00	344,367.00	344,367.00
2018-2019 Fixed Carry Forward	-14,805.59	-31,690.58	-31,690.58
Total Indirect Costs	150,566.59	376,057.58	376,057.58
Over/(Under) Recovery	-47,180.33	-84,678.05	-84,678.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	135,761.00	344,367.00	344,367.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-47,180.33	-84,678.05	-84,678.05
Total Projected Indirect 2022-2023 (Numerator)	182,941.33	429,045.05	429,045.05
Direct Costs	2,742,341.00	2,533,735.00	2,533,735.00
Rate for 2022-2023 **	6.67*	16.93*	16.93**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81902  
Form R0418**

Central Academy  
2459 SOUTH INDUSTRIAL HWY  
ANN ARBOR, MI 48104

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	564,041.24	1,726,214.85	1,726,214.85
2018-2019 Fixed Carry Forward	29,639.98	0.00	0.00
Total Indirect Costs	534,401.26	1,726,214.85	1,726,214.85
2018-2019 Direct Costs	5,678,712.96	4,516,539.35	4,516,539.35
2020-2021 Rate	9.41*	38.22*	38.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,439,459.51	4,600,610.54	4,600,610.54
Indirect costs based on rate ** multiplied by actual direct costs	511,853.14	690,091.58	1,150,152.64
2020-2021 Actual Indirect Costs	665,105.42	1,503,954.39	1,503,954.39
2018-2019 Fixed Carry Forward	29,639.98	0.00	0.00
Total Indirect Costs	635,465.44	1,503,954.39	1,503,954.39
Over/(Under) Recovery	-123,612.30	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	665,105.42	1,503,954.39	1,503,954.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-123,612.30	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	788,717.72	1,503,954.39	1,503,954.39
Direct Costs	5,439,459.51	4,600,610.54	4,600,610.54
Rate for 2022-2023 **	14.50*	32.69*	32.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81903  
Form R0418**

Washtenaw Technical Middle College  
4800 EAST HURON RIVER DR  
ANN ARBOR, MI 48105

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	480,610.92	572,819.12	572,819.12
2018-2019 Fixed Carry Forward	8,329.28	24,749.88	23,586.52
Total Indirect Costs	472,281.64	548,069.24	549,232.60
2018-2019 Direct Costs	5,503,791.73	5,411,583.53	5,411,583.53
2020-2021 Rate	8.58*	10.13*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,784,437.11	5,689,761.00	5,689,761.00
Indirect costs based on rate ** multiplied by actual direct costs	496,304.70	576,372.79	577,510.74
2020-2021 Actual Indirect Costs	502,333.58	597,009.69	597,009.69
2018-2019 Fixed Carry Forward	8,329.28	24,749.88	23,586.52
Total Indirect Costs	494,004.30	572,259.81	573,423.17
Over/(Under) Recovery	2,300.40	4,112.98	4,087.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	502,333.58	597,009.69	597,009.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,300.40	4,112.98	4,087.57
Total Projected Indirect 2022-2023 (Numerator)	500,033.18	592,896.71	592,922.12
Direct Costs	5,784,437.11	5,689,761.00	5,689,761.00
Rate for 2022-2023 **	8.64*	10.42*	10.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81904  
Form R0418**

Ann Arbor Learning Community  
4377 TEXTILE RD  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	16,046.37	292,880.84	292,880.84
2018-2019 Fixed Carry Forward	4,589.48	0.00	0.00
Total Indirect Costs	11,456.89	292,880.84	292,880.84
2018-2019 Direct Costs	1,754,989.92	1,478,155.45	1,478,155.45
2020-2021 Rate	0.65*	19.81*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,917,302.81	2,649,057.83	2,649,057.83
Indirect costs based on rate ** multiplied by actual direct costs	18,962.47	397,358.67	524,778.36
2020-2021 Actual Indirect Costs	44,917.24	313,162.22	313,162.22
2018-2019 Fixed Carry Forward	4,589.48	0.00	0.00
Total Indirect Costs	40,327.76	313,162.22	313,162.22
Over/(Under) Recovery	-21,365.29	0.00	211,616.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	44,917.24	313,162.22	313,162.22
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-21,365.29	0.00	211,616.14
Total Projected Indirect 2022-2023 (Numerator)	66,282.53	313,162.22	101,546.08
Direct Costs	2,917,302.81	2,649,057.83	2,649,057.83
Rate for 2022-2023 **	2.27*	11.82*	3.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81905  
Form R0418**

South Arbor Charter Academy  
8200 CARPENTER RD  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	564,448.00	2,094,111.00	2,094,111.00
2018-2019 Fixed Carry Forward	33,991.14	0.00	0.00
Total Indirect Costs	530,456.86	2,094,111.00	2,094,111.00
2018-2019 Direct Costs	6,625,369.00	5,095,706.00	5,095,706.00
2020-2021 Rate	8.01*	41.10*	41.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,133,617.00	5,701,904.00	5,701,904.00
Indirect costs based on rate ** multiplied by actual direct costs	571,402.72	855,285.60	1,425,476.00
2020-2021 Actual Indirect Costs	674,755.00	2,106,468.00	2,106,468.00
2018-2019 Fixed Carry Forward	33,991.14	0.00	0.00
Total Indirect Costs	640,763.86	2,106,468.00	2,106,468.00
Over/(Under) Recovery	-69,361.14	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	674,755.00	2,106,468.00	2,106,468.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-69,361.14	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	744,116.14	2,106,468.00	2,106,468.00
Direct Costs	7,133,617.00	5,701,904.00	5,701,904.00
Rate for 2022-2023 **	10.43*	36.94*	36.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81906  
Form R0418**

Fortis Academy  
3875 GOLFSIDE DR  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	405,436.00	1,893,465.00	1,893,465.00
2018-2019 Fixed Carry Forward	53,843.54	0.00	0.00
Total Indirect Costs	351,592.46	1,893,465.00	1,893,465.00
2018-2019 Direct Costs	7,000,168.00	5,512,139.00	5,512,139.00
2020-2021 Rate	5.02*	34.35*	34.35**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,956,541.00	5,580,977.00	5,580,977.00
Indirect costs based on rate ** multiplied by actual direct costs	349,218.36	837,146.55	1,395,244.25
2020-2021 Actual Indirect Costs	458,968.00	1,834,532.00	1,834,532.00
2018-2019 Fixed Carry Forward	53,843.54	0.00	0.00
Total Indirect Costs	405,124.46	1,834,532.00	1,834,532.00
Over/(Under) Recovery	-55,906.10	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	458,968.00	1,834,532.00	1,834,532.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-55,906.10	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	514,874.10	1,834,532.00	1,834,532.00
Direct Costs	6,956,541.00	5,580,977.00	5,580,977.00
Rate for 2022-2023 **	7.40*	32.87*	32.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81908  
Form R0418**

Multicultural Academy  
5550 PLATT RD  
ANN ARBOR, MI 48108

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	60,322.46	326,034.79	326,034.79
2018-2019 Fixed Carry Forward	-168.43	0.00	0.00
Total Indirect Costs	60,490.89	326,034.79	326,034.79
2018-2019 Direct Costs	1,864,804.59	1,599,092.26	1,599,092.26
2020-2021 Rate	3.24*	20.39*	20.39**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,805,633.65	1,432,118.70	1,432,118.70
Indirect costs based on rate ** multiplied by actual direct costs	58,502.53	214,817.81	292,009.00
2020-2021 Actual Indirect Costs	56,316.77	429,831.72	429,831.72
2018-2019 Fixed Carry Forward	-168.43	0.00	0.00
Total Indirect Costs	56,485.20	429,831.72	429,831.72
Over/(Under) Recovery	2,017.33	0.00	-137,822.72

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	56,316.77	429,831.72	429,831.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,017.33	0.00	-137,822.72
Total Projected Indirect 2022-2023 (Numerator)	54,299.44	429,831.72	567,654.44
Direct Costs	1,805,633.65	1,432,118.70	1,432,118.70
Rate for 2022-2023 **	3.01*	30.01*	39.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81909  
Form R0418**

Arbor Preparatory High School  
6800 Hitchingham Road  
Ypsilanti, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	70,068.76	1,410,619.12	1,410,619.12
2018-2019 Fixed Carry Forward	-11,623.27	0.00	0.00
Total Indirect Costs	81,692.03	1,410,619.12	1,410,619.12
2018-2019 Direct Costs	3,852,850.98	2,512,300.62	2,512,300.62
2020-2021 Rate	2.12*	56.15*	56.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,949,827.00	2,475,766.00	2,475,766.00
Indirect costs based on rate ** multiplied by actual direct costs	83,736.33	371,364.90	618,941.50
2020-2021 Actual Indirect Costs	92,623.00	1,566,684.00	1,566,684.00
2018-2019 Fixed Carry Forward	-11,623.27	0.00	0.00
Total Indirect Costs	104,246.27	1,566,684.00	1,566,684.00
Over/(Under) Recovery	-20,509.94	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	92,623.00	1,566,684.00	1,566,684.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-20,509.94	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	113,132.94	1,566,684.00	1,566,684.00
Direct Costs	3,949,827.00	2,475,766.00	2,475,766.00
Rate for 2022-2023 **	2.86*	63.28*	63.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81910  
Form R0418**

East Arbor Charter Academy  
6885 Merritt Road  
Ypsilanti, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	295,658.00	1,754,699.00	1,754,699.00
2018-2019 Fixed Carry Forward	335,991.48	0.00	0.00
Total Indirect Costs	-40,333.48	1,754,699.00	1,754,699.00
2018-2019 Direct Costs	6,275,870.00	4,816,829.00	4,816,829.00
2020-2021 Rate	0.00*	36.43*	36.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,207,536.00	4,563,938.00	4,563,938.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	684,590.70	1,140,984.50
2020-2021 Actual Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2018-2019 Fixed Carry Forward	335,991.48	0.00	0.00
Total Indirect Costs	-126,798.48	1,852,791.00	1,852,791.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	209,193.00	1,852,791.00	1,852,791.00
Direct Costs	6,207,536.00	4,563,938.00	4,563,938.00
Rate for 2022-2023 **	3.37*	40.60*	40.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81911  
Form R0418**

WSC Academy  
855 JEFFERSON ST  
YPSILANTI, MI 48197

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	7,187.00	120,972.00	120,972.00
2018-2019 Fixed Carry Forward	4,131.45	0.00	-863.45
Total Indirect Costs	3,055.55	120,972.00	121,835.45
2018-2019 Direct Costs	775,236.00	661,451.00	661,451.00
2020-2021 Rate	0.39*	18.29*	18.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	715,141.00	605,588.00	605,588.00
Indirect costs based on rate ** multiplied by actual direct costs	2,789.05	90,838.20	111,549.31
2020-2021 Actual Indirect Costs	8,008.00	117,561.00	117,561.00
2018-2019 Fixed Carry Forward	4,131.45	0.00	-863.45
Total Indirect Costs	3,876.55	117,561.00	118,424.45
Over/(Under) Recovery	-1,087.50	0.00	-6,875.14

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	8,008.00	117,561.00	117,561.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,087.50	0.00	-6,875.14
Total Projected Indirect 2022-2023 (Numerator)	9,095.50	117,561.00	124,436.14
Direct Costs	715,141.00	605,588.00	605,588.00
Rate for 2022-2023 **	1.27*	19.41*	20.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81912  
Form R0418**

South Pointe Scholars Charter Academy  
10550 Geddes Road  
Ypsilanti, MI 48198

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	559,192.00	2,071,594.00	2,071,594.00
2018-2019 Fixed Carry Forward	-76,628.58	0.00	0.00
Total Indirect Costs	635,820.58	2,071,594.00	2,071,594.00
2018-2019 Direct Costs	6,636,581.00	5,124,179.00	5,124,179.00
2020-2021 Rate	9.58*	40.43*	40.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,300,526.00	5,681,801.00	5,681,801.00
Indirect costs based on rate ** multiplied by actual direct costs	699,390.39	852,270.15	1,420,450.25
2020-2021 Actual Indirect Costs	628,176.00	2,246,901.00	2,246,901.00
2018-2019 Fixed Carry Forward	-76,628.58	0.00	0.00
Total Indirect Costs	704,804.58	2,246,901.00	2,246,901.00
Over/(Under) Recovery	-5,414.19	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	628,176.00	2,246,901.00	2,246,901.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-5,414.19	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	633,590.19	2,246,901.00	2,246,901.00
Direct Costs	7,300,526.00	5,681,801.00	5,681,801.00
Rate for 2022-2023 **	8.68*	39.55*	39.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 81913  
Form R0418**

Livingston Classical Academy  
8877 Main Street  
Whitmore Lake, MI 48189

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	40,672.62	201,817.74	201,817.74
2018-2019 Fixed Carry Forward	93,621.06	0.00	95,450.40
Total Indirect Costs	-52,948.44	201,817.74	106,367.34
2018-2019 Direct Costs	1,891,460.27	1,730,315.15	1,730,315.15
2020-2021 Rate	0.00*	11.66*	6.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,063,032.81	1,844,233.61	1,844,233.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	215,037.64	113,420.37
2020-2021 Actual Indirect Costs	19,584.14	238,383.34	238,383.34
2018-2019 Fixed Carry Forward	93,621.06	0.00	95,450.40
Total Indirect Costs	-74,036.92	238,383.34	142,932.94
Over/(Under) Recovery	0.00	-23,345.70	-29,512.57

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	19,584.14	238,383.34	238,383.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-23,345.70	-29,512.57
Total Projected Indirect 2022-2023 (Numerator)	19,584.14	261,729.04	267,895.91
Direct Costs	2,063,032.81	1,844,233.61	1,844,233.61
Rate for 2022-2023 **	0.95*	14.19*	14.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82000  
Form R0418**

Wayne RESA  
33500 VAN BORN RD  
WAYNE, MI 48184

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	12,895,981.40	15,334,428.14	15,334,428.14
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,895,981.40	15,334,428.14	15,334,428.14
2018-2019 Direct Costs	33,188,956.04	30,750,509.30	30,750,509.30
2020-2021 Rate	38.86*	49.87*	49.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	33,140,237.24	30,468,181.99	30,468,181.99
Indirect costs based on rate ** multiplied by actual direct costs	4,971,035.59	4,570,227.30	7,617,045.50
2020-2021 Actual Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	13,276,308.96	15,948,364.21	15,948,364.21
Direct Costs	33,140,237.24	30,468,181.99	30,468,181.99
Rate for 2022-2023 **	40.06*	52.34*	52.34**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82010  
Form R0418**

Detroit City School District  
3011 WEST GRAND BLVD  
DETROIT, MI 48202

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	108,175.07	108,175.07	108,175.07
Total Indirect Costs	108,175.07	108,175.07	108,175.07
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	108,175.07	108,175.07	108,175.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	108,175.07	108,175.07	108,175.07
Direct Costs	0.00	0.00	0.00
Rate for 2022-2023 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82015  
Form R0418**

Detroit Public Schools Community District  
3011 W GRAND BLVD  
DETROIT, MI 48202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	37,698,917.29	125,014,321.48	125,014,321.48
2018-2019 Fixed Carry Forward	-11,920,456.68	0.00	-18,892,720.82
Total Indirect Costs	49,619,373.97	125,014,321.48	143,907,042.30
2018-2019 Direct Costs	692,969,371.36	605,371,367.17	605,371,367.17
2020-2021 Rate	7.16*	20.65*	23.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	781,072,193.92	699,894,559.09	699,894,559.09
Indirect costs based on rate ** multiplied by actual direct costs	55,924,769.08	104,984,183.86	166,364,936.70
2020-2021 Actual Indirect Costs	60,159,793.55	141,065,124.38	141,065,124.38
2018-2019 Fixed Carry Forward	-11,920,456.68	0.00	-18,892,720.82
Total Indirect Costs	72,080,250.23	141,065,124.38	159,957,845.20
Over/(Under) Recovery	-16,155,481.15	0.00	6,407,091.50

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	60,159,793.55	141,065,124.38	141,065,124.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,155,481.15	0.00	6,407,091.50
Total Projected Indirect 2022-2023 (Numerator)	76,315,274.70	141,065,124.38	134,658,032.88
Direct Costs	781,072,193.92	699,894,559.09	699,894,559.09
Rate for 2022-2023 **	9.77*	20.16*	19.24**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82020  
Form R0418**

Allen Park Public Schools  
9601 VINE AVE  
ALLEN PARK, MI 48101

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,070,550.91	4,217,712.31	4,217,712.31
2018-2019 Fixed Carry Forward	35,896.69	4,155.12	2,972.32
Total Indirect Costs	1,034,654.22	4,213,557.19	4,214,739.99
2018-2019 Direct Costs	37,573,270.68	34,292,075.28	34,292,075.28
2020-2021 Rate	2.75*	12.29*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	41,991,547.00	37,846,484.91	37,846,484.91
Indirect costs based on rate ** multiplied by actual direct costs	1,154,767.54	4,651,333.00	4,651,333.00
2020-2021 Actual Indirect Costs	936,410.02	4,922,490.06	4,922,490.06
2018-2019 Fixed Carry Forward	35,896.69	4,155.12	2,972.32
Total Indirect Costs	900,513.33	4,918,334.94	4,919,517.74
Over/(Under) Recovery	254,254.21	-267,001.94	-268,184.74

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	936,410.02	4,922,490.06	4,922,490.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	254,254.21	-267,001.94	-268,184.74
Total Projected Indirect 2022-2023 (Numerator)	682,155.81	5,189,492.00	5,190,674.80
Direct Costs	41,991,547.00	37,846,484.91	37,846,484.91
Rate for 2022-2023 **	1.62*	13.71*	13.72**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82030  
Form R0418**

Dearborn City School District  
18700 AUDETTE ST  
DEARBORN, MI 48124

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,937,956.92	28,346,877.12	28,346,877.12
2018-2019 Fixed Carry Forward	0.46	261,323.44	240,845.26
Total Indirect Costs	3,937,956.46	28,085,553.68	28,106,031.86
2018-2019 Direct Costs	252,842,853.31	228,220,335.90	228,220,335.90
2020-2021 Rate	1.56*	12.31*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	269,630,212.30	245,200,310.15	245,200,310.15
Indirect costs based on rate ** multiplied by actual direct costs	4,206,231.31	30,184,158.18	30,208,678.21
2020-2021 Actual Indirect Costs	4,277,613.91	28,452,944.06	28,452,944.06
2018-2019 Fixed Carry Forward	0.46	261,323.44	240,845.26
Total Indirect Costs	4,277,613.45	28,191,620.62	28,212,098.80
Over/(Under) Recovery	-71,382.14	1,992,537.56	1,996,579.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,277,613.91	28,452,944.06	28,452,944.06
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-71,382.14	1,992,537.56	1,996,579.41
Total Projected Indirect 2022-2023 (Numerator)	4,348,996.05	26,460,406.50	26,456,364.65
Direct Costs	269,630,212.30	245,200,310.15	245,200,310.15
Rate for 2022-2023 **	1.61*	10.79*	10.79**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82040  
Form R0418**

Dearborn Heights School District #7  
20629 ANNAPOLIS ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	695,502.57	2,748,432.52	2,748,432.52
2018-2019 Fixed Carry Forward	129,952.43	82,983.66	92,956.26
Total Indirect Costs	565,550.14	2,665,448.86	2,655,476.26
2018-2019 Direct Costs	24,207,986.11	22,155,056.16	22,155,056.16
2020-2021 Rate	2.34*	12.03*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,541,139.03	24,579,336.55	24,579,336.55
Indirect costs based on rate ** multiplied by actual direct costs	621,062.65	2,956,894.19	2,947,062.45
2020-2021 Actual Indirect Costs	819,909.88	2,781,712.36	2,781,712.36
2018-2019 Fixed Carry Forward	129,952.43	82,983.66	92,956.26
Total Indirect Costs	689,957.45	2,698,728.70	2,688,756.10
Over/(Under) Recovery	-68,894.80	258,165.49	258,306.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	819,909.88	2,781,712.36	2,781,712.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-68,894.80	258,165.49	258,306.35
Total Projected Indirect 2022-2023 (Numerator)	888,804.68	2,523,546.87	2,523,406.01
Direct Costs	26,541,139.03	24,579,336.55	24,579,336.55
Rate for 2022-2023 **	3.35*	10.27*	10.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82045  
Form R0418**

Melvindale-Northern Allen Park Schools  
18530 PROSPECT ST  
MELVINDALE, MI 48122

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	987,748.68	4,196,268.90	4,196,268.90
2018-2019 Fixed Carry Forward	816,063.39	0.00	996,018.33
Total Indirect Costs	171,685.29	4,196,268.90	3,200,250.57
2018-2019 Direct Costs	31,783,941.26	28,382,170.86	28,382,170.86
2020-2021 Rate	0.54*	14.78*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,112,920.85	29,375,878.60	29,375,878.60
Indirect costs based on rate ** multiplied by actual direct costs	173,409.77	4,341,754.86	3,313,599.11
2020-2021 Actual Indirect Costs	2,301,664.31	5,311,816.29	5,311,816.29
2018-2019 Fixed Carry Forward	816,063.39	0.00	996,018.33
Total Indirect Costs	1,485,600.92	5,311,816.29	4,315,797.96
Over/(Under) Recovery	-1,312,191.15	-970,061.43	-1,002,198.85

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,301,664.31	5,311,816.29	5,311,816.29
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-1,312,191.15	-970,061.43	-1,002,198.85
Total Projected Indirect 2022-2023 (Numerator)	3,613,855.46	6,281,877.72	6,314,015.14
Direct Costs	32,112,920.85	29,375,878.60	29,375,878.60
Rate for 2022-2023 **	11.25*	21.38*	21.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82050  
Form R0418**

Garden City Public Schools  
1333 RADCLIFF ST  
GARDEN CITY, MI 48135

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,909,170.46	5,966,633.82	5,966,633.82
2018-2019 Fixed Carry Forward	110,710.78	0.00	416,534.80
Total Indirect Costs	1,798,459.68	5,966,633.82	5,550,099.02
2018-2019 Direct Costs	50,690,380.89	46,426,663.26	46,426,663.26
2020-2021 Rate	3.55*	12.85*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	50,649,884.87	48,209,262.80	48,209,262.80
Indirect costs based on rate ** multiplied by actual direct costs	1,798,070.91	6,194,890.27	5,761,006.90
2020-2021 Actual Indirect Costs	2,068,974.80	5,751,420.64	5,751,420.64
2018-2019 Fixed Carry Forward	110,710.78	0.00	416,534.80
Total Indirect Costs	1,958,264.02	5,751,420.64	5,334,885.84
Over/(Under) Recovery	-160,193.11	443,469.63	426,121.06

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,068,974.80	5,751,420.64	5,751,420.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-160,193.11	443,469.63	426,121.06
Total Projected Indirect 2022-2023 (Numerator)	2,229,167.91	5,307,951.01	5,325,299.58
Direct Costs	50,649,884.87	48,209,262.80	48,209,262.80
Rate for 2022-2023 **	4.40*	11.01*	11.05**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82055  
Form R0418**

Grosse Pointe Public Schools  
20601 MORNINGSIDE DRIVE  
GROSSE POINTE WOODS, MI 48236

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,871,199.89	14,905,533.77	14,905,533.77
2018-2019 Fixed Carry Forward	-913,321.45	0.00	-2,331,457.40
Total Indirect Costs	4,784,521.34	14,905,533.77	17,236,991.17
2018-2019 Direct Costs	94,274,623.06	83,113,341.42	83,113,341.42
2020-2021 Rate	5.08*	17.93*	20.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	107,302,162.74	95,994,180.59	95,994,180.59
Indirect costs based on rate ** multiplied by actual direct costs	5,450,949.87	14,399,127.09	19,909,193.05
2020-2021 Actual Indirect Costs	4,679,240.29	16,132,478.45	16,132,478.45
2018-2019 Fixed Carry Forward	-913,321.45	0.00	-2,331,457.40
Total Indirect Costs	5,592,561.74	16,132,478.45	18,463,935.85
Over/(Under) Recovery	-141,611.87	0.00	1,445,257.20

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,679,240.29	16,132,478.45	16,132,478.45
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-141,611.87	0.00	1,445,257.20
Total Projected Indirect 2022-2023 (Numerator)	4,820,852.16	16,132,478.45	14,687,221.25
Direct Costs	107,302,162.74	95,994,180.59	95,994,180.59
Rate for 2022-2023 **	4.49*	16.81*	15.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82060  
Form R0418**

Hamtramck, School District of the City of  
P.O. Box 12012  
Hamtramck, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,201,409.56	4,293,196.33	4,293,196.33
2018-2019 Fixed Carry Forward	-518.51	-228,372.25	-229,280.19
Total Indirect Costs	1,201,928.07	4,521,568.58	4,522,476.52
2018-2019 Direct Costs	40,492,928.27	37,226,781.50	37,226,781.50
2020-2021 Rate	2.97*	12.15*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	41,664,372.47	38,822,482.23	38,822,482.23
Indirect costs based on rate ** multiplied by actual direct costs	1,237,431.86	4,716,931.59	4,716,931.59
2020-2021 Actual Indirect Costs	1,405,914.02	4,047,702.99	4,047,702.99
2018-2019 Fixed Carry Forward	-518.51	-228,372.25	-229,280.19
Total Indirect Costs	1,406,432.53	4,276,075.24	4,276,983.18
Over/(Under) Recovery	-169,000.67	440,856.35	439,948.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,405,914.02	4,047,702.99	4,047,702.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-169,000.67	440,856.35	439,948.41
Total Projected Indirect 2022-2023 (Numerator)	1,574,914.69	3,606,846.64	3,607,754.58
Direct Costs	41,664,372.47	38,822,482.23	38,822,482.23
Rate for 2022-2023 **	3.78*	9.29*	9.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82090  
Form R0418**

Lincoln Park, School District of the City of  
1650 CHAMPAIGN RD  
LINCOLN PARK, MI 48146

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,526,130.87	6,658,507.86	6,658,507.86
2018-2019 Fixed Carry Forward	-236,103.87	325,524.94	325,360.73
Total Indirect Costs	1,762,234.74	6,332,982.92	6,333,147.13
2018-2019 Direct Costs	58,700,530.61	53,366,080.58	53,366,080.58
2020-2021 Rate	3.00*	11.87*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	69,229,690.39	64,085,707.32	64,085,707.32
Indirect costs based on rate ** multiplied by actual direct costs	2,076,890.71	7,606,973.46	7,606,973.46
2020-2021 Actual Indirect Costs	1,878,075.70	7,508,536.11	7,508,536.11
2018-2019 Fixed Carry Forward	-236,103.87	325,524.94	325,360.73
Total Indirect Costs	2,114,179.57	7,183,011.17	7,183,175.38
Over/(Under) Recovery	-37,288.86	423,962.29	423,798.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,878,075.70	7,508,536.11	7,508,536.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-37,288.86	423,962.29	423,798.08
Total Projected Indirect 2022-2023 (Numerator)	1,915,364.56	7,084,573.82	7,084,738.03
Direct Costs	69,229,690.39	64,085,707.32	64,085,707.32
Rate for 2022-2023 **	2.77*	11.05*	11.06**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82095  
Form R0418**

Livonia Public Schools School District  
15125 FARMINGTON RD  
LIVONIA, MI 48154

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	5,040,704.44	21,825,204.42	21,825,204.42
2018-2019 Fixed Carry Forward	70,566.61	-757,855.73	-755,359.81
Total Indirect Costs	4,970,137.83	22,583,060.15	22,580,564.23
2018-2019 Direct Costs	167,251,003.26	150,253,808.13	150,253,808.13
2020-2021 Rate	2.97*	15.03*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	180,722,181.34	163,519,179.46	163,519,179.46
Indirect costs based on rate ** multiplied by actual direct costs	5,367,448.79	24,527,876.92	24,576,932.67
2020-2021 Actual Indirect Costs	6,190,708.41	23,158,775.10	23,158,775.10
2018-2019 Fixed Carry Forward	70,566.61	-757,855.73	-755,359.81
Total Indirect Costs	6,120,141.80	23,916,630.83	23,914,134.91
Over/(Under) Recovery	-752,693.01	0.00	662,797.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,190,708.41	23,158,775.10	23,158,775.10
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-752,693.01	0.00	662,797.76
Total Projected Indirect 2022-2023 (Numerator)	6,943,401.42	23,158,775.10	22,495,977.34
Direct Costs	180,722,181.34	163,519,179.46	163,519,179.46
Rate for 2022-2023 **	3.84*	14.16*	13.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82100  
Form R0418**

Plymouth-Canton Community Schools  
454 SOUTH HARVEY ST  
PLYMOUTH, MI 48170

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,991,336.99	19,321,681.22	19,321,681.22
2018-2019 Fixed Carry Forward	361,803.86	1,303,598.62	1,317,316.93
Total Indirect Costs	3,629,533.13	18,018,082.60	18,004,364.29
2018-2019 Direct Costs	183,288,560.13	167,703,404.90	167,703,404.90
2020-2021 Rate	1.98*	10.74*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	196,534,871.71	181,738,539.45	181,738,539.45
Indirect costs based on rate ** multiplied by actual direct costs	3,891,390.46	19,518,719.14	19,518,719.14
2020-2021 Actual Indirect Costs	4,423,951.95	18,943,717.58	18,943,717.58
2018-2019 Fixed Carry Forward	361,803.86	1,303,598.62	1,317,316.93
Total Indirect Costs	4,062,148.09	17,640,118.96	17,626,400.65
Over/(Under) Recovery	-170,757.63	1,878,600.18	1,892,318.49

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	4,423,951.95	18,943,717.58	18,943,717.58
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-170,757.63	1,878,600.18	1,892,318.49
Total Projected Indirect 2022-2023 (Numerator)	4,594,709.58	17,065,117.40	17,051,399.09
Direct Costs	196,534,871.71	181,738,539.45	181,738,539.45
Rate for 2022-2023 **	2.34*	9.39*	9.38**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82110  
Form R0418**

Redford Union Schools, District No. 1  
17715 Brady  
REDFORD, MI 48240

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,033,936.43	4,862,485.10	4,862,485.10
2018-2019 Fixed Carry Forward	-513,207.81	-349,825.48	-350,484.13
Total Indirect Costs	2,547,144.24	5,212,310.58	5,212,969.23
2018-2019 Direct Costs	43,283,444.64	40,454,895.97	40,454,895.97
2020-2021 Rate	5.88*	12.88*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	37,805,480.16	36,330,849.25	36,330,849.25
Indirect costs based on rate ** multiplied by actual direct costs	2,222,962.23	4,679,413.38	4,683,046.47
2020-2021 Actual Indirect Costs	1,647,817.75	3,122,448.66	3,122,448.66
2018-2019 Fixed Carry Forward	-513,207.81	-349,825.48	-350,484.13
Total Indirect Costs	2,161,025.56	3,472,274.14	3,472,932.79
Over/(Under) Recovery	61,936.67	402,379.75	403,371.23

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,647,817.75	3,122,448.66	3,122,448.66
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	61,936.67	402,379.75	403,371.23
Total Projected Indirect 2022-2023 (Numerator)	1,585,881.08	2,720,068.91	2,719,077.43
Direct Costs	37,805,480.16	36,330,849.25	36,330,849.25
Rate for 2022-2023 **	4.19*	7.49*	7.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82120  
Form R0418**

River Rouge, School District of the City of  
1460 COOLIDGE HWY  
RIVER ROUGE, MI 48218

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,103,492.72	3,818,380.82	3,818,380.82
2018-2019 Fixed Carry Forward	-30,768.60	0.00	-509,334.49
Total Indirect Costs	1,134,261.32	3,818,380.82	4,327,715.31
2018-2019 Direct Costs	24,754,549.85	22,039,661.75	22,039,661.75
2020-2021 Rate	4.58*	17.33*	19.64**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,826,627.87	24,524,582.44	24,524,582.44
Indirect costs based on rate ** multiplied by actual direct costs	1,228,659.56	3,678,687.37	4,816,627.99
2020-2021 Actual Indirect Costs	1,271,764.90	3,573,810.33	3,573,810.33
2018-2019 Fixed Carry Forward	-30,768.60	0.00	-509,334.49
Total Indirect Costs	1,302,533.50	3,573,810.33	4,083,144.82
Over/(Under) Recovery	-73,873.94	0.00	733,483.17

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,271,764.90	3,573,810.33	3,573,810.33
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-73,873.94	0.00	733,483.17
Total Projected Indirect 2022-2023 (Numerator)	1,345,638.84	3,573,810.33	2,840,327.16
Direct Costs	26,826,627.87	24,524,582.44	24,524,582.44
Rate for 2022-2023 **	5.02*	14.57*	11.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82130  
Form R0418**

Romulus Community Schools  
36540 GRANT ST  
ROMULUS, MI 48174

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	112,139.94	202,964.07	202,964.07
2018-2019 Fixed Carry Forward	1,607,437.35	0.00	4,979,351.19
Total Indirect Costs	-1,495,297.41	202,964.07	-4,776,387.12
2018-2019 Direct Costs	32,101,003.93	32,010,179.80	32,010,179.80
2020-2021 Rate	0.00*	0.63*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	31,681,238.96	31,620,765.15	31,620,765.15
Indirect costs based on rate ** multiplied by actual direct costs	0.00	199,210.82	0.00
2020-2021 Actual Indirect Costs	103,027.35	163,501.16	163,501.16
2018-2019 Fixed Carry Forward	1,607,437.35	0.00	4,979,351.19
Total Indirect Costs	-1,504,410.00	163,501.16	-4,815,850.03
Over/(Under) Recovery	0.00	35,709.66	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	103,027.35	163,501.16	163,501.16
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	35,709.66	0.00
Total Projected Indirect 2022-2023 (Numerator)	103,027.35	127,791.50	163,501.16
Direct Costs	31,681,238.96	31,620,765.15	31,620,765.15
Rate for 2022-2023 **	0.33*	0.40*	0.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82140  
Form R0418**

South Redford School District  
26141 Schoolcraft  
Redford, MI 48239

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,328,130.20	4,592,514.04	4,592,514.04
2018-2019 Fixed Carry Forward	-51,625.02	-593,548.01	-593,564.16
Total Indirect Costs	1,379,755.22	5,186,062.05	5,186,078.20
2018-2019 Direct Costs	35,448,526.20	32,024,417.47	32,024,417.47
2020-2021 Rate	3.89*	16.19*	16.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	42,421,548.74	38,510,426.67	38,510,426.67
Indirect costs based on rate ** multiplied by actual direct costs	1,650,198.25	5,776,564.00	6,234,838.08
2020-2021 Actual Indirect Costs	1,389,531.41	5,115,188.48	5,115,188.48
2018-2019 Fixed Carry Forward	-51,625.02	-593,548.01	-593,564.16
Total Indirect Costs	1,441,156.43	5,708,736.49	5,708,752.64
Over/(Under) Recovery	209,041.82	0.00	526,085.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,389,531.41	5,115,188.48	5,115,188.48
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	209,041.82	0.00	526,085.44
Total Projected Indirect 2022-2023 (Numerator)	1,180,489.59	5,115,188.48	4,589,103.04
Direct Costs	42,421,548.74	38,510,426.67	38,510,426.67
Rate for 2022-2023 **	2.78*	13.28*	11.92**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82150  
Form R0418**

Taylor School District  
23033 NORTHLINE RD  
TAYLOR, MI 48180

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,771,503.51	11,234,832.65	11,234,832.65
2018-2019 Fixed Carry Forward	49,384.37	0.00	-485,397.89
Total Indirect Costs	2,722,119.14	11,234,832.65	11,720,230.54
2018-2019 Direct Costs	75,911,182.92	67,269,282.73	67,269,282.73
2020-2021 Rate	3.59*	16.70*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	76,928,138.06	69,107,878.10	69,107,878.10
Indirect costs based on rate ** multiplied by actual direct costs	2,761,720.16	10,366,181.72	12,038,592.37
2020-2021 Actual Indirect Costs	2,662,847.69	10,361,053.65	10,361,053.65
2018-2019 Fixed Carry Forward	49,384.37	0.00	-485,397.89
Total Indirect Costs	2,613,463.32	10,361,053.65	10,846,451.54
Over/(Under) Recovery	148,256.84	0.00	1,192,140.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	2,662,847.69	10,361,053.65	10,361,053.65
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	148,256.84	0.00	1,192,140.83
Total Projected Indirect 2022-2023 (Numerator)	2,514,590.85	10,361,053.65	9,168,912.82
Direct Costs	76,928,138.06	69,107,878.10	69,107,878.10
Rate for 2022-2023 **	3.27*	14.99*	13.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82155  
Form R0418**

Trenton Public Schools  
2603 CHARLTON RD  
TRENTON, MI 48183

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	759,148.58	3,561,700.87	3,561,700.87
2018-2019 Fixed Carry Forward	115,545.27	-98,599.65	-98,444.20
Total Indirect Costs	643,603.31	3,660,300.52	3,660,145.07
2018-2019 Direct Costs	30,854,343.55	28,051,791.26	28,051,791.26
2020-2021 Rate	2.09*	13.05*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,705,892.81	29,558,557.56	29,558,557.56
Indirect costs based on rate ** multiplied by actual direct costs	683,553.16	3,857,391.76	3,857,391.76
2020-2021 Actual Indirect Costs	1,021,841.70	4,169,176.95	4,169,176.95
2018-2019 Fixed Carry Forward	115,545.27	-98,599.65	-98,444.20
Total Indirect Costs	906,296.43	4,267,776.60	4,267,621.15
Over/(Under) Recovery	-222,743.27	-410,384.84	-410,229.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,021,841.70	4,169,176.95	4,169,176.95
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-222,743.27	-410,384.84	-410,229.39
Total Projected Indirect 2022-2023 (Numerator)	1,244,584.97	4,579,561.79	4,579,406.34
Direct Costs	32,705,892.81	29,558,557.56	29,558,557.56
Rate for 2022-2023 **	3.81*	15.49*	15.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82160  
Form R0418**

Wayne-Westland Community School District  
36745 MARQUETTE ST  
WESTLAND, MI 48185

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,987,178.50	16,476,538.78	16,476,538.78
2018-2019 Fixed Carry Forward	-69,015.75	-52,213.46	-48,641.25
Total Indirect Costs	3,056,194.25	16,528,752.24	16,525,180.03
2018-2019 Direct Costs	129,557,558.31	115,939,093.30	115,939,093.30
2020-2021 Rate	2.36*	14.26*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	145,981,949.66	132,699,065.78	132,699,065.78
Indirect costs based on rate ** multiplied by actual direct costs	3,445,174.01	18,922,886.78	18,909,616.87
2020-2021 Actual Indirect Costs	3,154,665.04	16,298,054.59	16,298,054.59
2018-2019 Fixed Carry Forward	-69,015.75	-52,213.46	-48,641.25
Total Indirect Costs	3,223,680.79	16,350,268.05	16,346,695.84
Over/(Under) Recovery	221,493.22	2,572,618.73	2,562,921.03

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,154,665.04	16,298,054.59	16,298,054.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	221,493.22	2,572,618.73	2,562,921.03
Total Projected Indirect 2022-2023 (Numerator)	2,933,171.82	13,725,435.86	13,735,133.56
Direct Costs	145,981,949.66	132,699,065.78	132,699,065.78
Rate for 2022-2023 **	2.01*	10.34*	10.35**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82170  
Form R0418**

Wyandotte, School District of the City of  
639 OAK ST  
WYANDOTTE, MI 48192

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,548,111.63	8,461,609.72	8,461,609.72
2018-2019 Fixed Carry Forward	-76,601.74	-205,707.38	-210,070.64
Total Indirect Costs	1,624,713.37	8,667,317.10	8,671,680.36
2018-2019 Direct Costs	69,694,737.30	62,637,050.66	62,637,050.66
2020-2021 Rate	2.33*	13.84*	13.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	71,908,790.86	64,795,058.00	64,795,058.00
Indirect costs based on rate ** multiplied by actual direct costs	1,675,474.83	8,967,636.03	8,967,636.03
2020-2021 Actual Indirect Costs	1,347,247.27	8,201,381.13	8,201,381.13
2018-2019 Fixed Carry Forward	-76,601.74	-205,707.38	-210,070.64
Total Indirect Costs	1,423,849.01	8,407,088.51	8,411,451.77
Over/(Under) Recovery	251,625.82	560,547.52	556,184.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,347,247.27	8,201,381.13	8,201,381.13
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	251,625.82	560,547.52	556,184.26
Total Projected Indirect 2022-2023 (Numerator)	1,095,621.45	7,640,833.61	7,645,196.87
Direct Costs	71,908,790.86	64,795,058.00	64,795,058.00
Rate for 2022-2023 **	1.52*	11.79*	11.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82180  
Form R0418**

Flat Rock Community Schools  
28639 DIVISION ST  
FLAT ROCK, MI 48134

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	745,952.97	3,116,356.16	3,116,356.16
2018-2019 Fixed Carry Forward	-70,290.03	-1,030,998.71	-1,030,580.08
Total Indirect Costs	816,243.00	4,147,354.87	4,146,936.24
2018-2019 Direct Costs	18,602,746.59	16,232,343.40	16,232,343.40
2020-2021 Rate	4.39*	25.55*	25.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,250,970.31	17,295,448.05	17,295,448.05
Indirect costs based on rate ** multiplied by actual direct costs	845,117.60	2,594,317.21	4,323,862.01
2020-2021 Actual Indirect Costs	758,746.54	2,714,268.80	2,714,268.80
2018-2019 Fixed Carry Forward	-70,290.03	-1,030,998.71	-1,030,580.08
Total Indirect Costs	829,036.57	3,745,267.51	3,744,848.88
Over/(Under) Recovery	16,081.03	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	758,746.54	2,714,268.80	2,714,268.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,081.03	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	742,665.51	2,714,268.80	2,714,268.80
Direct Costs	19,250,970.31	17,295,448.05	17,295,448.05
Rate for 2022-2023 **	3.86*	15.69*	15.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82230  
Form R0418**

Crestwood School District  
27235 JOY RD  
DEARBORN HTS, MI 48127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	598,150.82	3,794,159.29	3,794,159.29
2018-2019 Fixed Carry Forward	-81,308.44	-15,970.02	-15,970.02
Total Indirect Costs	679,459.26	3,810,129.31	3,810,129.31
2018-2019 Direct Costs	45,935,318.54	42,544,130.07	42,544,130.07
2020-2021 Rate	1.48*	8.96*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	47,016,614.24	43,458,739.86	43,458,739.86
Indirect costs based on rate ** multiplied by actual direct costs	695,845.89	3,893,903.09	3,893,903.09
2020-2021 Actual Indirect Costs	1,206,092.53	4,558,040.53	4,558,040.53
2018-2019 Fixed Carry Forward	-81,308.44	-15,970.02	-15,970.02
Total Indirect Costs	1,287,400.97	4,574,010.55	4,574,010.55
Over/(Under) Recovery	-591,555.08	-680,107.46	-680,107.46

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,206,092.53	4,558,040.53	4,558,040.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-591,555.08	-680,107.46	-680,107.46
Total Projected Indirect 2022-2023 (Numerator)	1,797,647.61	5,238,147.99	5,238,147.99
Direct Costs	47,016,614.24	43,458,739.86	43,458,739.86
Rate for 2022-2023 **	3.82*	12.05*	12.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82240  
Form R0418**

Westwood Community School District  
3335 SOUTH BEECH DALY ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,103,668.59	2,869,218.33	2,869,218.33
2018-2019 Fixed Carry Forward	-58,311.69	0.00	-158,152.03
Total Indirect Costs	1,161,980.28	2,869,218.33	3,027,370.36
2018-2019 Direct Costs	19,822,420.37	18,056,870.63	18,056,870.63
2020-2021 Rate	5.86*	15.89*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	21,652,662.55	19,884,894.55	19,884,894.55
Indirect costs based on rate ** multiplied by actual direct costs	1,268,846.03	2,982,734.18	3,334,696.82
2020-2021 Actual Indirect Costs	1,213,236.97	2,981,004.97	2,981,004.97
2018-2019 Fixed Carry Forward	-58,311.69	0.00	-158,152.03
Total Indirect Costs	1,271,548.66	2,981,004.97	3,139,157.00
Over/(Under) Recovery	-2,702.63	0.00	195,539.82

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,213,236.97	2,981,004.97	2,981,004.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,702.63	0.00	195,539.82
Total Projected Indirect 2022-2023 (Numerator)	1,215,939.60	2,981,004.97	2,785,465.15
Direct Costs	21,652,662.55	19,884,894.55	19,884,894.55
Rate for 2022-2023 **	5.62*	14.99*	14.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82250  
Form R0418**

Ecorse Public Schools  
27225 W OUTER DR  
ECORSE, MI 48229

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	365,881.61	1,926,617.43	1,926,617.43
2018-2019 Fixed Carry Forward	-19,202.18	0.00	170,153.91
Total Indirect Costs	385,083.79	1,926,617.43	1,756,463.52
2018-2019 Direct Costs	13,057,141.24	11,496,405.42	11,496,405.42
2020-2021 Rate	2.95*	16.76*	15.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,199,855.51	14,158,252.91	14,158,252.91
Indirect costs based on rate ** multiplied by actual direct costs	477,895.74	2,123,737.94	2,163,381.04
2020-2021 Actual Indirect Costs	177,120.79	2,218,723.39	2,218,723.39
2018-2019 Fixed Carry Forward	-19,202.18	0.00	170,153.91
Total Indirect Costs	196,322.97	2,218,723.39	2,048,569.48
Over/(Under) Recovery	281,572.77	0.00	114,811.56

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	177,120.79	2,218,723.39	2,218,723.39
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	281,572.77	0.00	114,811.56
Total Projected Indirect 2022-2023 (Numerator)	-104,451.98	2,218,723.39	2,103,911.83
Direct Costs	16,199,855.51	14,158,252.91	14,158,252.91
Rate for 2022-2023 **	0.00*	15.67*	14.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82290  
Form R0418**

Gibraltar School District  
19370 VREELAND RD  
WOODHAVEN, MI 48183

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	909,263.33	4,472,415.88	4,472,415.88
2018-2019 Fixed Carry Forward	-45,681.29	-343,477.24	-378,632.57
Total Indirect Costs	954,944.62	4,815,893.12	4,851,048.45
2018-2019 Direct Costs	33,543,137.65	29,790,322.10	29,790,322.10
2020-2021 Rate	2.85*	16.17*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	38,938,408.66	35,400,012.73	35,400,012.73
Indirect costs based on rate ** multiplied by actual direct costs	1,109,744.65	5,310,001.91	5,763,122.07
2020-2021 Actual Indirect Costs	1,030,631.75	4,374,978.68	4,374,978.68
2018-2019 Fixed Carry Forward	-45,681.29	-343,477.24	-378,632.57
Total Indirect Costs	1,076,313.04	4,718,455.92	4,753,611.25
Over/(Under) Recovery	33,431.61	0.00	336,503.61

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,030,631.75	4,374,978.68	4,374,978.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	33,431.61	0.00	336,503.61
Total Projected Indirect 2022-2023 (Numerator)	997,200.14	4,374,978.68	4,038,475.07
Direct Costs	38,938,408.66	35,400,012.73	35,400,012.73
Rate for 2022-2023 **	2.56*	12.36*	11.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82300  
Form R0418**

Grosse Ile Township Schools  
23276 EAST RIVER RD  
GROSSE ILE, MI 48138

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	600,728.58	2,489,308.23	2,489,308.23
2018-2019 Fixed Carry Forward	-45,928.26	-28,079.31	-27,294.58
Total Indirect Costs	646,656.84	2,517,387.54	2,516,602.81
2018-2019 Direct Costs	19,112,605.01	17,224,025.36	17,224,025.36
2020-2021 Rate	3.38*	14.62*	14.61**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,650,022.49	18,828,569.06	18,828,569.06
Indirect costs based on rate ** multiplied by actual direct costs	697,970.76	2,752,736.80	2,750,853.94
2020-2021 Actual Indirect Costs	803,320.91	2,624,774.34	2,624,774.34
2018-2019 Fixed Carry Forward	-45,928.26	-28,079.31	-27,294.58
Total Indirect Costs	849,249.17	2,652,853.65	2,652,068.92
Over/(Under) Recovery	-151,278.41	99,883.15	98,785.02

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	803,320.91	2,624,774.34	2,624,774.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-151,278.41	99,883.15	98,785.02
Total Projected Indirect 2022-2023 (Numerator)	954,599.32	2,524,891.19	2,525,989.32
Direct Costs	20,650,022.49	18,828,569.06	18,828,569.06
Rate for 2022-2023 **	4.62*	13.41*	13.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82320  
Form R0418**

Harper Woods, The School District of the City of  
19851 ANITA ST  
HARPER WOODS, MI 48225

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	722,279.69	4,522,731.63	4,522,731.63
2018-2019 Fixed Carry Forward	-69,692.15	-1,565,358.04	-1,574,637.52
Total Indirect Costs	791,971.84	6,088,089.67	6,097,369.15
2018-2019 Direct Costs	29,721,517.43	25,921,065.49	25,921,065.49
2020-2021 Rate	2.66*	23.49*	23.52**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	26,376,470.58	24,561,879.53	24,561,879.53
Indirect costs based on rate ** multiplied by actual direct costs	701,614.12	3,684,281.93	5,776,954.07
2020-2021 Actual Indirect Costs	1,022,748.64	2,837,339.69	2,837,339.69
2018-2019 Fixed Carry Forward	-69,692.15	-1,565,358.04	-1,574,637.52
Total Indirect Costs	1,092,440.79	4,402,697.73	4,411,977.21
Over/(Under) Recovery	-390,826.67	0.00	454,992.29

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,022,748.64	2,837,339.69	2,837,339.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-390,826.67	0.00	454,992.29
Total Projected Indirect 2022-2023 (Numerator)	1,413,575.31	2,837,339.69	2,382,347.40
Direct Costs	26,376,470.58	24,561,879.53	24,561,879.53
Rate for 2022-2023 **	5.36*	11.55*	9.70**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82340  
Form R0418**

Huron School District  
32044 HURON RIVER DR  
NEW BOSTON, MI 48164

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	798,034.99	3,351,284.03	3,351,284.03
2018-2019 Fixed Carry Forward	-122,142.10	-185,989.77	-185,834.97
Total Indirect Costs	920,177.09	3,537,273.80	3,537,119.00
2018-2019 Direct Costs	27,641,817.94	25,088,568.90	25,088,568.90
2020-2021 Rate	3.33*	14.10*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	28,561,330.66	26,017,440.55	26,017,440.55
Indirect costs based on rate ** multiplied by actual direct costs	951,092.31	3,668,459.12	3,668,459.12
2020-2021 Actual Indirect Costs	860,400.68	3,415,684.72	3,415,684.72
2018-2019 Fixed Carry Forward	-122,142.10	-185,989.77	-185,834.97
Total Indirect Costs	982,542.78	3,601,674.49	3,601,519.69
Over/(Under) Recovery	-31,450.47	66,784.63	66,939.43

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	860,400.68	3,415,684.72	3,415,684.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-31,450.47	66,784.63	66,939.43
Total Projected Indirect 2022-2023 (Numerator)	891,851.15	3,348,900.09	3,348,745.29
Direct Costs	28,561,330.66	26,017,440.55	26,017,440.55
Rate for 2022-2023 **	3.12*	12.87*	12.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82365  
Form R0418**

Woodhaven-Brownstown School District  
24821 HALL RD  
WOODHAVEN, MI 48183

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,497,485.00	5,487,028.15	5,487,028.15
2018-2019 Fixed Carry Forward	228,074.17	50,566.44	50,566.44
Total Indirect Costs	1,269,410.83	5,436,461.71	5,436,461.71
2018-2019 Direct Costs	57,437,199.45	53,313,297.30	53,313,297.30
2020-2021 Rate	2.21*	10.20*	10.20**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	66,012,360.15	61,331,991.54	61,331,991.54
Indirect costs based on rate ** multiplied by actual direct costs	1,458,873.16	6,255,863.14	6,255,863.14
2020-2021 Actual Indirect Costs	1,588,990.99	6,075,555.60	6,075,555.60
2018-2019 Fixed Carry Forward	228,074.17	50,566.44	50,566.44
Total Indirect Costs	1,360,916.82	6,024,989.16	6,024,989.16
Over/(Under) Recovery	97,956.34	230,873.98	230,873.98

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,588,990.99	6,075,555.60	6,075,555.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	97,956.34	230,873.98	230,873.98
Total Projected Indirect 2022-2023 (Numerator)	1,491,034.65	5,844,681.62	5,844,681.62
Direct Costs	66,012,360.15	61,331,991.54	61,331,991.54
Rate for 2022-2023 **	2.26*	9.53*	9.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82390  
Form R0418**

Northville Public Schools  
405 W MAIN ST  
NORTHVILLE, MI 48167

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	2,688,147.77	10,278,910.73	10,278,910.73
2018-2019 Fixed Carry Forward	-690,695.15	-1,305,134.64	-1,305,671.89
Total Indirect Costs	3,378,842.92	11,584,045.37	11,584,582.62
2018-2019 Direct Costs	85,962,396.04	78,249,667.74	78,249,667.74
2020-2021 Rate	3.93*	14.80*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	93,091,176.16	85,459,792.32	85,459,792.32
Indirect costs based on rate ** multiplied by actual direct costs	3,658,483.22	12,648,049.26	12,648,049.26
2020-2021 Actual Indirect Costs	3,013,712.84	10,509,853.71	10,509,853.71
2018-2019 Fixed Carry Forward	-690,695.15	-1,305,134.64	-1,305,671.89
Total Indirect Costs	3,704,407.99	11,814,988.35	11,815,525.60
Over/(Under) Recovery	-45,924.77	833,060.91	832,523.66

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,013,712.84	10,509,853.71	10,509,853.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,924.77	833,060.91	832,523.66
Total Projected Indirect 2022-2023 (Numerator)	3,059,637.61	9,676,792.80	9,677,330.05
Direct Costs	93,091,176.16	85,459,792.32	85,459,792.32
Rate for 2022-2023 **	3.29*	11.32*	11.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82400  
Form R0418**

Riverview Community School District  
13425 COLVIN ST  
RIVERVIEW, MI 48193

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,024,883.39	4,422,884.36	4,422,884.36
2018-2019 Fixed Carry Forward	200,602.10	0.00	60,651.82
Total Indirect Costs	824,281.29	4,422,884.36	4,362,232.54
2018-2019 Direct Costs	27,825,092.95	24,427,091.98	24,427,091.98
2020-2021 Rate	2.96*	18.11*	17.86**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	29,630,841.81	26,394,550.98	26,394,550.98
Indirect costs based on rate ** multiplied by actual direct costs	877,072.92	3,959,182.65	4,714,066.81
2020-2021 Actual Indirect Costs	1,086,980.26	4,323,271.09	4,323,271.09
2018-2019 Fixed Carry Forward	200,602.10	0.00	60,651.82
Total Indirect Costs	886,378.16	4,323,271.09	4,262,619.27
Over/(Under) Recovery	-9,305.24	0.00	451,447.54

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,086,980.26	4,323,271.09	4,323,271.09
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-9,305.24	0.00	451,447.54
Total Projected Indirect 2022-2023 (Numerator)	1,096,285.50	4,323,271.09	3,871,823.55
Direct Costs	29,630,841.81	26,394,550.98	26,394,550.98
Rate for 2022-2023 **	3.70*	16.38*	14.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82405  
Form R0418**

Southgate Community School District  
13940 LEROY ST  
SOUTHGATE, MI 48195

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,457,563.40	4,408,103.53	4,408,103.53
2018-2019 Fixed Carry Forward	44,918.06	223,856.73	223,657.11
Total Indirect Costs	1,412,645.34	4,184,246.80	4,184,446.42
2018-2019 Direct Costs	41,279,591.48	39,314,184.44	39,314,184.44
2020-2021 Rate	3.42*	10.64*	10.64**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	43,324,901.85	41,441,007.85	41,441,007.85
Indirect costs based on rate ** multiplied by actual direct costs	1,481,711.64	4,409,323.24	4,409,323.24
2020-2021 Actual Indirect Costs	1,316,104.44	4,021,725.08	4,021,725.08
2018-2019 Fixed Carry Forward	44,918.06	223,856.73	223,657.11
Total Indirect Costs	1,271,186.38	3,797,868.35	3,798,067.97
Over/(Under) Recovery	210,525.26	611,454.89	611,255.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,316,104.44	4,021,725.08	4,021,725.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	210,525.26	611,454.89	611,255.27
Total Projected Indirect 2022-2023 (Numerator)	1,105,579.18	3,410,270.19	3,410,469.81
Direct Costs	43,324,901.85	41,441,007.85	41,441,007.85
Rate for 2022-2023 **	2.55*	8.23*	8.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82430  
Form R0418**

Van Buren Public Schools  
555 WEST COLUMBIA AVE  
BELLEVILLE, MI 48111

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,253,991.61	7,127,360.82	7,127,360.82
2018-2019 Fixed Carry Forward	-498,015.50	-534,582.38	-533,122.17
Total Indirect Costs	1,752,007.11	7,661,943.20	7,660,482.99
2018-2019 Direct Costs	51,705,956.45	45,665,587.24	45,665,587.24
2020-2021 Rate	3.39*	16.78*	16.78**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	53,274,794.39	47,738,940.99	47,738,940.99
Indirect costs based on rate ** multiplied by actual direct costs	1,806,015.53	7,160,841.15	8,010,594.30
2020-2021 Actual Indirect Costs	1,233,953.83	6,596,183.23	6,596,183.23
2018-2019 Fixed Carry Forward	-498,015.50	-534,582.38	-533,122.17
Total Indirect Costs	1,731,969.33	7,130,765.61	7,129,305.40
Over/(Under) Recovery	74,046.20	0.00	881,288.90

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,233,953.83	6,596,183.23	6,596,183.23
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	74,046.20	0.00	881,288.90
Total Projected Indirect 2022-2023 (Numerator)	1,159,907.63	6,596,183.23	5,714,894.33
Direct Costs	53,274,794.39	47,738,940.99	47,738,940.99
Rate for 2022-2023 **	2.18*	13.82*	11.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82700  
Form R0418**

Detroit Achievement Academy  
7000 Outer Drive  
Detroit, MI 48235

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	96,053.45	382,730.01	382,730.01
2018-2019 Fixed Carry Forward	-71,478.03	-109,261.36	-109,261.36
Total Indirect Costs	167,531.48	491,991.37	491,991.37
2018-2019 Direct Costs	2,848,163.86	2,561,487.30	2,561,487.30
2020-2021 Rate	5.88*	19.21*	19.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,488,613.83	3,870,933.42	3,870,933.42
Indirect costs based on rate ** multiplied by actual direct costs	263,930.49	580,640.01	743,606.31
2020-2021 Actual Indirect Costs	109,924.86	727,605.27	727,605.27
2018-2019 Fixed Carry Forward	-71,478.03	-109,261.36	-109,261.36
Total Indirect Costs	181,402.89	836,866.63	836,866.63
Over/(Under) Recovery	82,527.60	0.00	-93,260.32

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	109,924.86	727,605.27	727,605.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	82,527.60	0.00	-93,260.32
Total Projected Indirect 2022-2023 (Numerator)	27,397.26	727,605.27	820,865.59
Direct Costs	4,488,613.83	3,870,933.42	3,870,933.42
Rate for 2022-2023 **	0.61*	18.80*	21.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82701  
Form R0418**

University Preparatory Science and Math (PSAD)  
5100 JOHN R ST  
DETROIT, MI 48202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,417,278.20	3,170,758.31	3,170,758.31
2018-2019 Fixed Carry Forward	86,847.56	0.00	0.00
Total Indirect Costs	1,330,430.64	3,170,758.31	3,170,758.31
2018-2019 Direct Costs	12,379,635.91	10,626,155.80	10,626,155.80
2020-2021 Rate	10.75*	29.84*	29.84**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,653,930.55	11,639,194.75	11,639,194.75
Indirect costs based on rate ** multiplied by actual direct costs	1,467,797.53	1,745,879.21	2,909,798.69
2020-2021 Actual Indirect Costs	813,130.37	2,827,866.17	2,827,866.17
2018-2019 Fixed Carry Forward	86,847.56	0.00	0.00
Total Indirect Costs	726,282.81	2,827,866.17	2,827,866.17
Over/(Under) Recovery	741,514.72	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	813,130.37	2,827,866.17	2,827,866.17
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	741,514.72	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	71,615.65	2,827,866.17	2,827,866.17
Direct Costs	13,653,930.55	11,639,194.75	11,639,194.75
Rate for 2022-2023 **	0.52*	24.30*	24.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82702  
Form R0418**

University Preparatory Academy (PSAD)  
P. O. Box 2339  
DETROIT, MI 48202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,907,364.31	3,915,972.67	3,915,972.67
2018-2019 Fixed Carry Forward	12,412.40	0.00	-462,233.51
Total Indirect Costs	1,894,951.91	3,915,972.67	4,378,206.18
2018-2019 Direct Costs	17,090,438.74	15,081,830.38	15,081,830.38
2020-2021 Rate	11.09*	25.96*	29.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,101,912.73	17,483,126.89	17,483,126.89
Indirect costs based on rate ** multiplied by actual direct costs	2,118,402.12	2,622,469.03	4,370,781.72
2020-2021 Actual Indirect Costs	1,066,069.27	2,684,855.11	2,684,855.11
2018-2019 Fixed Carry Forward	12,412.40	0.00	-462,233.51
Total Indirect Costs	1,053,656.87	2,684,855.11	3,147,088.62
Over/(Under) Recovery	1,064,745.25	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,066,069.27	2,684,855.11	2,684,855.11
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	1,064,745.25	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,324.02	2,684,855.11	2,684,855.11
Direct Costs	19,101,912.73	17,483,126.89	17,483,126.89
Rate for 2022-2023 **	0.01*	15.36*	15.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82703  
Form R0418**

University Preparatory Art & Design  
485 W MILWAUKEE ST  
DETROIT, MI 48202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	809,038.19	2,144,413.21	2,144,413.21
2018-2019 Fixed Carry Forward	-351,970.25	0.00	-26,720.44
Total Indirect Costs	1,161,008.44	2,144,413.21	2,171,133.65
2018-2019 Direct Costs	11,455,336.73	10,119,961.71	10,119,961.71
2020-2021 Rate	10.14*	21.19*	21.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	12,494,612.08	11,484,143.74	11,484,143.74
Indirect costs based on rate ** multiplied by actual direct costs	1,266,953.66	1,722,621.56	2,463,348.83
2020-2021 Actual Indirect Costs	571,199.63	1,581,667.97	1,581,667.97
2018-2019 Fixed Carry Forward	-351,970.25	0.00	-26,720.44
Total Indirect Costs	923,169.88	1,581,667.97	1,608,388.41
Over/(Under) Recovery	343,783.78	0.00	854,960.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	571,199.63	1,581,667.97	1,581,667.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	343,783.78	0.00	854,960.42
Total Projected Indirect 2022-2023 (Numerator)	227,415.85	1,581,667.97	726,707.55
Direct Costs	12,494,612.08	11,484,143.74	11,484,143.74
Rate for 2022-2023 **	1.82*	13.77*	6.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82704  
Form R0418**

Detroit Public Safety Academy  
1250 ROSA PARKS BLVD  
DETROIT, MI 48216

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	119,718.49	733,300.61	733,300.61
2018-2019 Fixed Carry Forward	15,668.37	0.00	0.00
Total Indirect Costs	104,050.12	733,300.61	733,300.61
2018-2019 Direct Costs	2,856,630.18	2,243,048.06	2,243,048.06
2020-2021 Rate	3.64*	32.69*	32.69**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,325,575.87	1,743,408.36	1,743,408.36
Indirect costs based on rate ** multiplied by actual direct costs	84,650.96	261,511.25	435,852.09
2020-2021 Actual Indirect Costs	133,452.91	715,620.42	715,620.42
2018-2019 Fixed Carry Forward	15,668.37	0.00	0.00
Total Indirect Costs	117,784.54	715,620.42	715,620.42
Over/(Under) Recovery	-33,133.58	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	133,452.91	715,620.42	715,620.42
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-33,133.58	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	166,586.49	715,620.42	715,620.42
Direct Costs	2,325,575.87	1,743,408.36	1,743,408.36
Rate for 2022-2023 **	7.16*	41.05*	41.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82705  
Form R0418**

Branch Line School  
16360 HUBBARD ST  
LIVONIA, MI 48154

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,500.14	83,237.49	83,237.49
2018-2019 Fixed Carry Forward	19,934.15	29,467.27	29,467.27
Total Indirect Costs	-13,434.01	53,770.22	53,770.22
2018-2019 Direct Costs	1,045,404.76	968,667.41	968,667.41
2020-2021 Rate	0.00*	5.55*	5.55**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,147,191.27	1,077,705.83	1,077,705.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	59,812.67	59,812.67
2020-2021 Actual Indirect Costs	6,511.17	75,996.61	75,996.61
2018-2019 Fixed Carry Forward	19,934.15	29,467.27	29,467.27
Total Indirect Costs	-13,422.98	46,529.34	46,529.34
Over/(Under) Recovery	0.00	13,283.33	13,283.33

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	6,511.17	75,996.61	75,996.61
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	13,283.33	13,283.33
Total Projected Indirect 2022-2023 (Numerator)	6,511.17	62,713.28	62,713.28
Direct Costs	1,147,191.27	1,077,705.83	1,077,705.83
Rate for 2022-2023 **	0.57*	5.82*	5.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82706  
Form R0418**

The James and Grace Lee Boggs School  
7600 GOETHE ST  
DETROIT, MI 48214

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	131,986.99	262,887.72	262,887.72
2018-2019 Fixed Carry Forward	-1,549.02	0.00	0.00
Total Indirect Costs	133,536.01	262,887.72	262,887.72
2018-2019 Direct Costs	1,260,278.59	1,129,377.86	1,129,377.86
2020-2021 Rate	10.60*	23.28*	23.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,531,978.44	1,268,460.41	1,268,460.41
Indirect costs based on rate ** multiplied by actual direct costs	162,389.71	190,269.06	295,297.58
2020-2021 Actual Indirect Costs	131,058.95	394,576.98	394,576.98
2018-2019 Fixed Carry Forward	-1,549.02	0.00	0.00
Total Indirect Costs	132,607.97	394,576.98	394,576.98
Over/(Under) Recovery	29,781.74	0.00	-99,279.40

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	131,058.95	394,576.98	394,576.98
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	29,781.74	0.00	-99,279.40
Total Projected Indirect 2022-2023 (Numerator)	101,277.21	394,576.98	493,856.38
Direct Costs	1,531,978.44	1,268,460.41	1,268,460.41
Rate for 2022-2023 **	6.61*	31.11*	38.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82710  
Form R0418**

WAY Michigan  
407 E FORT ST  
DETROIT, MI 48226

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	81,542.23	147,472.99	147,472.99
2018-2019 Fixed Carry Forward	-12,639.61	83,217.40	83,217.40
Total Indirect Costs	94,181.84	64,255.59	64,255.59
2018-2019 Direct Costs	1,703,761.22	1,637,830.46	1,637,830.46
2020-2021 Rate	5.53*	3.92*	3.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,932,786.00	1,865,683.00	1,865,683.00
Indirect costs based on rate ** multiplied by actual direct costs	106,883.07	73,134.77	73,134.77
2020-2021 Actual Indirect Costs	102,628.00	169,731.00	169,731.00
2018-2019 Fixed Carry Forward	-12,639.61	83,217.40	83,217.40
Total Indirect Costs	115,267.61	86,513.60	86,513.60
Over/(Under) Recovery	-8,384.54	-13,378.83	-13,378.83

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	102,628.00	169,731.00	169,731.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-8,384.54	-13,378.83	-13,378.83
Total Projected Indirect 2022-2023 (Numerator)	111,012.54	183,109.83	183,109.83
Direct Costs	1,932,786.00	1,865,683.00	1,865,683.00
Rate for 2022-2023 **	5.74*	9.81*	9.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82711  
Form R0418**

Canton Preparatory High School  
46610 CHERRY HILL RD  
CANTON, MI 48187

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	70,322.79	1,360,468.37	1,360,468.37
2018-2019 Fixed Carry Forward	-14,732.57	0.00	0.00
Total Indirect Costs	85,055.36	1,360,468.37	1,360,468.37
2018-2019 Direct Costs	3,780,916.85	2,490,771.27	2,490,771.27
2020-2021 Rate	2.25*	54.62*	54.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,985,845.00	2,691,489.00	2,691,489.00
Indirect costs based on rate ** multiplied by actual direct costs	89,681.51	403,723.35	672,872.25
2020-2021 Actual Indirect Costs	117,965.00	1,412,321.00	1,412,321.00
2018-2019 Fixed Carry Forward	-14,732.57	0.00	0.00
Total Indirect Costs	132,697.57	1,412,321.00	1,412,321.00
Over/(Under) Recovery	-43,016.06	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	117,965.00	1,412,321.00	1,412,321.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-43,016.06	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	160,981.06	1,412,321.00	1,412,321.00
Direct Costs	3,985,845.00	2,691,489.00	2,691,489.00
Rate for 2022-2023 **	4.04*	52.47*	52.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82713  
Form R0418**

New Paradigm College Prep  
4001 29TH ST  
DETROIT, MI 48210

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	58,824.81	339,232.78	339,232.78
2018-2019 Fixed Carry Forward	-367.00	0.00	0.00
Total Indirect Costs	59,191.81	339,232.78	339,232.78
2018-2019 Direct Costs	1,297,562.28	1,017,154.31	1,017,154.31
2020-2021 Rate	4.56*	33.35*	33.35**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,812,747.39	2,260,883.86	2,260,883.86
Indirect costs based on rate ** multiplied by actual direct costs	128,261.28	339,132.58	565,220.97
2020-2021 Actual Indirect Costs	78,500.65	630,364.18	630,364.18
2018-2019 Fixed Carry Forward	-367.00	0.00	0.00
Total Indirect Costs	78,867.65	630,364.18	630,364.18
Over/(Under) Recovery	49,393.63	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	78,500.65	630,364.18	630,364.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	49,393.63	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	29,107.02	630,364.18	630,364.18
Direct Costs	2,812,747.39	2,260,883.86	2,260,883.86
Rate for 2022-2023 **	1.03*	27.88*	27.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82716  
Form R0418**

Vista Meadows Academy  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	26,306.00	128,614.00	128,614.00
2018-2019 Fixed Carry Forward	30,713.37	0.00	68,288.22
Total Indirect Costs	-4,407.37	128,614.00	60,325.78
2018-2019 Direct Costs	1,107,583.00	1,005,275.00	1,005,275.00
2020-2021 Rate	0.00*	12.79*	6.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,137,528.00	1,012,220.00	1,012,220.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	129,462.94	60,733.20
2020-2021 Actual Indirect Costs	17,595.00	142,903.00	142,903.00
2018-2019 Fixed Carry Forward	30,713.37	0.00	68,288.22
Total Indirect Costs	-13,118.37	142,903.00	74,614.78
Over/(Under) Recovery	0.00	-13,440.06	-13,881.58

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	17,595.00	142,903.00	142,903.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-13,440.06	-13,881.58
Total Projected Indirect 2022-2023 (Numerator)	17,595.00	156,343.06	156,784.58
Direct Costs	1,137,528.00	1,012,220.00	1,012,220.00
Rate for 2022-2023 **	1.55*	15.45*	15.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82717  
Form R0418**

Achieve Charter Academy  
3250 DENTON RD  
CANTON, MI 48188

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	458,967.00	1,853,869.00	1,853,869.00
2018-2019 Fixed Carry Forward	46,128.57	0.00	0.00
Total Indirect Costs	412,838.43	1,853,869.00	1,853,869.00
2018-2019 Direct Costs	6,073,956.00	4,679,054.00	4,679,054.00
2020-2021 Rate	6.80*	39.62*	39.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,603,514.00	5,156,509.00	5,156,509.00
Indirect costs based on rate ** multiplied by actual direct costs	449,038.95	773,476.35	1,289,127.25
2020-2021 Actual Indirect Costs	600,621.00	2,047,626.00	2,047,626.00
2018-2019 Fixed Carry Forward	46,128.57	0.00	0.00
Total Indirect Costs	554,492.43	2,047,626.00	2,047,626.00
Over/(Under) Recovery	-105,453.48	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	600,621.00	2,047,626.00	2,047,626.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-105,453.48	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	706,074.48	2,047,626.00	2,047,626.00
Direct Costs	6,603,514.00	5,156,509.00	5,156,509.00
Rate for 2022-2023 **	10.69*	39.71*	39.71**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82718  
Form R0418**

Quest Charter Academy  
24745 VAN BORN RD  
TAYLOR, MI 48180

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	444,139.00	1,892,387.00	1,892,387.00
2018-2019 Fixed Carry Forward	22,813.11	0.00	0.00
Total Indirect Costs	421,325.89	1,892,387.00	1,892,387.00
2018-2019 Direct Costs	7,048,337.00	5,600,089.00	5,600,089.00
2020-2021 Rate	5.98*	33.79*	33.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,452,002.00	5,991,387.00	5,991,387.00
Indirect costs based on rate ** multiplied by actual direct costs	445,629.72	898,708.05	1,497,846.75
2020-2021 Actual Indirect Costs	611,952.00	2,072,567.00	2,072,567.00
2018-2019 Fixed Carry Forward	22,813.11	0.00	0.00
Total Indirect Costs	589,138.89	2,072,567.00	2,072,567.00
Over/(Under) Recovery	-143,509.17	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	611,952.00	2,072,567.00	2,072,567.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-143,509.17	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	755,461.17	2,072,567.00	2,072,567.00
Direct Costs	7,452,002.00	5,991,387.00	5,991,387.00
Rate for 2022-2023 **	10.14*	34.59*	34.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82719  
Form R0418**

Washington-Parks Academy  
11685 Appleton  
Redford, MI 48239

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	225,445.42	2,872,885.10	2,872,885.10
2018-2019 Fixed Carry Forward	24,614.26	0.00	0.00
Total Indirect Costs	200,831.16	2,872,885.10	2,872,885.10
2018-2019 Direct Costs	14,904,321.70	12,256,882.02	12,256,882.02
2020-2021 Rate	1.35*	23.44*	23.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,379,692.48	13,235,039.65	13,235,039.65
Indirect costs based on rate ** multiplied by actual direct costs	221,125.85	1,985,255.95	3,102,293.29
2020-2021 Actual Indirect Costs	455,298.20	3,599,951.03	3,599,951.03
2018-2019 Fixed Carry Forward	24,614.26	0.00	0.00
Total Indirect Costs	430,683.94	3,599,951.03	3,599,951.03
Over/(Under) Recovery	-209,558.09	0.00	-497,657.74

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	455,298.20	3,599,951.03	3,599,951.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-209,558.09	0.00	-497,657.74
Total Projected Indirect 2022-2023 (Numerator)	664,856.29	3,599,951.03	4,097,608.77
Direct Costs	16,379,692.48	13,235,039.65	13,235,039.65
Rate for 2022-2023 **	4.06*	27.20*	30.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82722  
Form R0418**

Detroit Leadership Academy  
13600 VIRGIL ST  
DETROIT, MI 48223

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	153,959.26	1,297,400.76	1,297,400.76
2018-2019 Fixed Carry Forward	37,966.58	0.00	325,885.55
Total Indirect Costs	115,992.68	1,297,400.76	971,515.21
2018-2019 Direct Costs	8,134,338.60	6,990,897.10	6,990,897.10
2020-2021 Rate	1.43*	18.56*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,316,769.00	7,100,351.00	7,100,351.00
Indirect costs based on rate ** multiplied by actual direct costs	118,929.80	1,065,052.65	986,948.79
2020-2021 Actual Indirect Costs	81,726.00	1,298,144.00	1,298,144.00
2018-2019 Fixed Carry Forward	37,966.58	0.00	325,885.55
Total Indirect Costs	43,759.42	1,298,144.00	972,258.45
Over/(Under) Recovery	75,170.38	0.00	14,690.34

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	81,726.00	1,298,144.00	1,298,144.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	75,170.38	0.00	14,690.34
Total Projected Indirect 2022-2023 (Numerator)	6,555.62	1,298,144.00	1,283,453.66
Direct Costs	8,316,769.00	7,100,351.00	7,100,351.00
Rate for 2022-2023 **	0.08*	18.28*	18.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82723  
Form R0418**

Legacy Charter Academy  
4900 E HILDALE ST  
DETROIT, MI 48234

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	376,248.00	1,881,772.00	1,881,772.00
2018-2019 Fixed Carry Forward	135,356.52	0.00	0.00
Total Indirect Costs	240,891.48	1,881,772.00	1,881,772.00
2018-2019 Direct Costs	7,318,830.00	5,813,306.00	5,813,306.00
2020-2021 Rate	3.29*	32.37*	32.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,667,338.00	6,069,713.00	6,069,713.00
Indirect costs based on rate ** multiplied by actual direct costs	252,255.42	910,456.95	1,517,428.25
2020-2021 Actual Indirect Costs	509,761.00	2,107,386.00	2,107,386.00
2018-2019 Fixed Carry Forward	135,356.52	0.00	0.00
Total Indirect Costs	374,404.48	2,107,386.00	2,107,386.00
Over/(Under) Recovery	-122,149.06	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	509,761.00	2,107,386.00	2,107,386.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-122,149.06	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	631,910.06	2,107,386.00	2,107,386.00
Direct Costs	7,667,338.00	6,069,713.00	6,069,713.00
Rate for 2022-2023 **	8.24*	34.72*	34.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82724  
Form R0418**

University Yes Academy  
P. O. Box 2716  
Detroit, MI 48202

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	226,397.04	1,097,658.17	1,097,658.17
2018-2019 Fixed Carry Forward	-57,822.65	0.00	-389,511.08
Total Indirect Costs	284,219.69	1,097,658.17	1,487,169.25
2018-2019 Direct Costs	4,872,092.16	4,000,831.03	4,000,831.03
2020-2021 Rate	5.83*	27.44*	37.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,933,361.12	4,175,173.29	4,175,173.29
Indirect costs based on rate ** multiplied by actual direct costs	287,614.95	626,275.99	1,043,793.32
2020-2021 Actual Indirect Costs	252,737.94	1,010,925.77	1,010,925.77
2018-2019 Fixed Carry Forward	-57,822.65	0.00	-389,511.08
Total Indirect Costs	310,560.59	1,010,925.77	1,400,436.85
Over/(Under) Recovery	-22,945.64	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	252,737.94	1,010,925.77	1,010,925.77
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-22,945.64	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	275,683.58	1,010,925.77	1,010,925.77
Direct Costs	4,933,361.12	4,175,173.29	4,175,173.29
Rate for 2022-2023 **	5.59*	24.21*	24.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82725  
Form R0418**

Global Heights Academy  
23713 Joy Road  
Dearborn Heights, MI 48127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	259,616.76	732,555.81	732,555.81
2018-2019 Fixed Carry Forward	19,714.00	0.00	0.00
Total Indirect Costs	239,902.76	732,555.81	732,555.81
2018-2019 Direct Costs	2,690,782.12	2,217,843.07	2,217,843.07
2020-2021 Rate	8.92*	33.03*	33.03**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,357,192.72	2,043,202.95	2,043,202.95
Indirect costs based on rate ** multiplied by actual direct costs	210,261.59	306,480.44	510,800.74
2020-2021 Actual Indirect Costs	312,924.90	626,914.67	626,914.67
2018-2019 Fixed Carry Forward	19,714.00	0.00	0.00
Total Indirect Costs	293,210.90	626,914.67	626,914.67
Over/(Under) Recovery	-82,949.31	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	312,924.90	626,914.67	626,914.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-82,949.31	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	395,874.21	626,914.67	626,914.67
Direct Costs	2,357,192.72	2,043,202.95	2,043,202.95
Rate for 2022-2023 **	16.79*	30.68*	30.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82727  
Form R0418**

Regent Park Scholars Charter Academy  
15865 East Seven Mile Road  
Detroit, MI 48205

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	258,776.00	1,825,665.00	1,825,665.00
2018-2019 Fixed Carry Forward	-16,335.89	0.00	0.00
Total Indirect Costs	275,111.89	1,825,665.00	1,825,665.00
2018-2019 Direct Costs	7,402,287.00	5,835,398.00	5,835,398.00
2020-2021 Rate	3.72*	31.29*	31.29**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,906,918.00	6,360,203.00	6,360,203.00
Indirect costs based on rate ** multiplied by actual direct costs	294,137.35	954,030.45	1,590,050.75
2020-2021 Actual Indirect Costs	435,884.00	1,982,599.00	1,982,599.00
2018-2019 Fixed Carry Forward	-16,335.89	0.00	0.00
Total Indirect Costs	452,219.89	1,982,599.00	1,982,599.00
Over/(Under) Recovery	-158,082.54	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	435,884.00	1,982,599.00	1,982,599.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-158,082.54	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	593,966.54	1,982,599.00	1,982,599.00
Direct Costs	7,906,918.00	6,360,203.00	6,360,203.00
Rate for 2022-2023 **	7.51*	31.17*	31.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82728  
Form R0418**

Jalen Rose Leadership Academy  
15000 Trojan Street  
Detroit, MI 48235

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	570,429.80	877,755.52	877,755.52
2018-2019 Fixed Carry Forward	-439,017.54	0.00	-188,528.48
Total Indirect Costs	1,009,447.34	877,755.52	1,066,284.00
2018-2019 Direct Costs	3,600,335.95	3,293,010.23	3,293,010.23
2020-2021 Rate	28.04*	26.66*	32.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,570,987.77	3,273,523.72	3,273,523.72
Indirect costs based on rate ** multiplied by actual direct costs	535,648.17	491,028.56	818,380.93
2020-2021 Actual Indirect Costs	624,043.80	921,507.85	921,507.85
2018-2019 Fixed Carry Forward	-439,017.54	0.00	-188,528.48
Total Indirect Costs	1,063,061.34	921,507.85	1,110,036.33
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	624,043.80	921,507.85	921,507.85
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	624,043.80	921,507.85	921,507.85
Direct Costs	3,570,987.77	3,273,523.72	3,273,523.72
Rate for 2022-2023 **	17.48*	28.15*	28.15**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82729  
Form R0418**

South Canton Scholars Charter Academy  
3085 South Canton Center Road  
Canton, MI 48188

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	341,256.00	2,181,598.00	2,181,598.00
2018-2019 Fixed Carry Forward	20,533.03	0.00	0.00
Total Indirect Costs	320,722.97	2,181,598.00	2,181,598.00
2018-2019 Direct Costs	6,557,844.00	4,717,502.00	4,717,502.00
2020-2021 Rate	4.89*	46.24*	46.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,990,256.00	5,123,130.00	5,123,130.00
Indirect costs based on rate ** multiplied by actual direct costs	341,823.52	768,469.50	1,280,782.50
2020-2021 Actual Indirect Costs	448,260.00	2,315,386.00	2,315,386.00
2018-2019 Fixed Carry Forward	20,533.03	0.00	0.00
Total Indirect Costs	427,726.97	2,315,386.00	2,315,386.00
Over/(Under) Recovery	-85,903.45	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	448,260.00	2,315,386.00	2,315,386.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-85,903.45	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	534,163.45	2,315,386.00	2,315,386.00
Direct Costs	6,990,256.00	5,123,130.00	5,123,130.00
Rate for 2022-2023 **	7.64*	45.19*	45.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82730  
Form R0418**

American International Academy  
300 Henry Ruff Road  
Westland, MI 48186

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	222,823.18	1,285,393.33	1,285,393.33
2018-2019 Fixed Carry Forward	35,541.57	0.00	-141,704.88
Total Indirect Costs	187,281.61	1,285,393.33	1,427,098.21
2018-2019 Direct Costs	5,876,073.73	4,813,503.58	4,813,503.58
2020-2021 Rate	3.19*	26.70*	29.65**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,528,452.46	4,578,397.58	4,578,397.58
Indirect costs based on rate ** multiplied by actual direct costs	176,357.63	686,759.64	1,144,599.40
2020-2021 Actual Indirect Costs	341,097.17	1,291,152.05	1,291,152.05
2018-2019 Fixed Carry Forward	35,541.57	0.00	-141,704.88
Total Indirect Costs	305,555.60	1,291,152.05	1,432,856.93
Over/(Under) Recovery	-129,197.97	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	341,097.17	1,291,152.05	1,291,152.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-129,197.97	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	470,295.14	1,291,152.05	1,291,152.05
Direct Costs	5,528,452.46	4,578,397.58	4,578,397.58
Rate for 2022-2023 **	8.51*	28.20*	28.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82735  
Form R0418**

New Paradigm Glazer-Loving Academy  
1000 LYNN ST  
DETROIT, MI 48211

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	206,689.20	750,979.43	750,979.43
2018-2019 Fixed Carry Forward	-49,897.16	0.00	0.00
Total Indirect Costs	256,586.36	750,979.43	750,979.43
2018-2019 Direct Costs	3,256,788.72	2,712,498.49	2,712,498.49
2020-2021 Rate	7.88*	27.69*	27.69**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,524,763.63	3,088,004.84	3,088,004.84
Indirect costs based on rate ** multiplied by actual direct costs	277,751.37	463,200.73	772,001.21
2020-2021 Actual Indirect Costs	206,931.24	643,690.03	643,690.03
2018-2019 Fixed Carry Forward	-49,897.16	0.00	0.00
Total Indirect Costs	256,828.40	643,690.03	643,690.03
Over/(Under) Recovery	20,922.97	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	206,931.24	643,690.03	643,690.03
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,922.97	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	186,008.27	643,690.03	643,690.03
Direct Costs	3,524,763.63	3,088,004.84	3,088,004.84
Rate for 2022-2023 **	5.28*	20.84*	20.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82737  
Form R0418**

Pathways Academy  
11340 E JEFFERSON AVE  
DETROIT, MI 48214

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	68,618.81	353,691.44	353,691.44
2018-2019 Fixed Carry Forward	28,590.91	0.00	0.00
Total Indirect Costs	40,027.90	353,691.44	353,691.44
2018-2019 Direct Costs	2,190,433.15	1,905,360.52	1,905,360.52
2020-2021 Rate	1.83*	18.56*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,770,217.71	1,561,728.08	1,561,728.08
Indirect costs based on rate ** multiplied by actual direct costs	32,394.98	234,259.21	289,856.73
2020-2021 Actual Indirect Costs	71,183.72	279,673.35	279,673.35
2018-2019 Fixed Carry Forward	28,590.91	0.00	0.00
Total Indirect Costs	42,592.81	279,673.35	279,673.35
Over/(Under) Recovery	-10,197.83	0.00	10,183.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	71,183.72	279,673.35	279,673.35
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,197.83	0.00	10,183.38
Total Projected Indirect 2022-2023 (Numerator)	81,381.55	279,673.35	269,489.97
Direct Costs	1,770,217.71	1,561,728.08	1,561,728.08
Rate for 2022-2023 **	4.60*	17.91*	17.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82739  
Form R0418**

Detroit Innovation Academy  
18211 PLYMOUTH RD  
DETROIT, MI 48228

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	158,957.00	736,285.00	736,285.00
2018-2019 Fixed Carry Forward	-59,157.33	0.00	-105,207.35
Total Indirect Costs	218,114.33	736,285.00	841,492.35
2018-2019 Direct Costs	3,993,268.00	3,415,940.00	3,415,940.00
2020-2021 Rate	5.46*	21.55*	24.63**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,196,567.00	2,675,277.00	2,675,277.00
Indirect costs based on rate ** multiplied by actual direct costs	174,532.56	401,291.55	658,920.73
2020-2021 Actual Indirect Costs	31,009.00	552,299.00	552,299.00
2018-2019 Fixed Carry Forward	-59,157.33	0.00	-105,207.35
Total Indirect Costs	90,166.33	552,299.00	657,506.35
Over/(Under) Recovery	28,122.08	0.00	1,414.38

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	31,009.00	552,299.00	552,299.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	28,122.08	0.00	1,414.38
Total Projected Indirect 2022-2023 (Numerator)	2,886.92	552,299.00	550,884.62
Direct Costs	3,196,567.00	2,675,277.00	2,675,277.00
Rate for 2022-2023 **	0.09*	20.64*	20.59**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82742  
Form R0418**

Madison-Carver Academy  
1990 MCINTYRE ST  
DETROIT, MI 48219

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	137,308.26	1,316,745.27	1,316,745.27
2018-2019 Fixed Carry Forward	-12,659.94	0.00	0.00
Total Indirect Costs	149,968.20	1,316,745.27	1,316,745.27
2018-2019 Direct Costs	6,484,288.78	5,304,851.77	5,304,851.77
2020-2021 Rate	2.31*	24.82*	24.82**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,177,572.85	5,097,384.57	5,097,384.57
Indirect costs based on rate ** multiplied by actual direct costs	142,701.93	764,607.69	1,265,170.85
2020-2021 Actual Indirect Costs	142,218.10	1,222,406.38	1,222,406.38
2018-2019 Fixed Carry Forward	-12,659.94	0.00	0.00
Total Indirect Costs	154,878.04	1,222,406.38	1,222,406.38
Over/(Under) Recovery	-12,176.11	0.00	42,764.47

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	142,218.10	1,222,406.38	1,222,406.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-12,176.11	0.00	42,764.47
Total Projected Indirect 2022-2023 (Numerator)	154,394.21	1,222,406.38	1,179,641.91
Direct Costs	6,177,572.85	5,097,384.57	5,097,384.57
Rate for 2022-2023 **	2.50*	23.98*	23.14**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82743  
Form R0418**

Plymouth Scholars Charter Academy  
48484 N. Territorial Road  
Plymouth, MI 48170

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	478,596.00	2,034,466.00	2,034,466.00
2018-2019 Fixed Carry Forward	28,852.35	0.00	0.00
Total Indirect Costs	449,743.65	2,034,466.00	2,034,466.00
2018-2019 Direct Costs	6,036,858.00	4,480,988.00	4,480,988.00
2020-2021 Rate	7.45*	45.40*	45.40**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,669,394.00	5,104,804.00	5,104,804.00
Indirect costs based on rate ** multiplied by actual direct costs	496,869.85	765,720.60	1,276,201.00
2020-2021 Actual Indirect Costs	642,441.00	2,207,031.00	2,207,031.00
2018-2019 Fixed Carry Forward	28,852.35	0.00	0.00
Total Indirect Costs	613,588.65	2,207,031.00	2,207,031.00
Over/(Under) Recovery	-116,718.80	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	642,441.00	2,207,031.00	2,207,031.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-116,718.80	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	759,159.80	2,207,031.00	2,207,031.00
Direct Costs	6,669,394.00	5,104,804.00	5,104,804.00
Rate for 2022-2023 **	11.38*	43.23*	43.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82744  
Form R0418**

Escuela Avancemos  
2635 HOWARD ST  
DETROIT, MI 48216

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	139,887.60	510,799.22	510,799.22
2018-2019 Fixed Carry Forward	-59,986.67	0.00	7,056.42
Total Indirect Costs	199,874.27	510,799.22	503,742.80
2018-2019 Direct Costs	2,765,207.24	2,394,295.62	2,394,295.62
2020-2021 Rate	7.23*	21.33*	21.04**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,499,934.62	3,042,907.29	3,042,907.29
Indirect costs based on rate ** multiplied by actual direct costs	253,045.27	456,436.09	640,227.69
2020-2021 Actual Indirect Costs	130,881.03	587,908.36	587,908.36
2018-2019 Fixed Carry Forward	-59,986.67	0.00	7,056.42
Total Indirect Costs	190,867.70	587,908.36	580,851.94
Over/(Under) Recovery	20,725.86	0.00	19,791.92

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	130,881.03	587,908.36	587,908.36
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	20,725.86	0.00	19,791.92
Total Projected Indirect 2022-2023 (Numerator)	110,155.17	587,908.36	568,116.44
Direct Costs	3,499,934.62	3,042,907.29	3,042,907.29
Rate for 2022-2023 **	3.15*	19.32*	18.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82745  
Form R0418**

Caniff Liberty Academy  
2650 Caniff Street  
Hamtramck, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	707,466.57	1,439,237.13	1,439,237.13
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	707,466.57	1,439,237.13	1,439,237.13
2018-2019 Direct Costs	3,731,352.22	2,999,581.66	2,999,581.66
2020-2021 Rate	18.96*	47.98*	47.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,165,753.11	3,408,511.57	3,408,511.57
Indirect costs based on rate ** multiplied by actual direct costs	624,862.97	511,276.74	852,127.89
2020-2021 Actual Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	913,381.72	1,670,623.26	1,670,623.26
Direct Costs	4,165,753.11	3,408,511.57	3,408,511.57
Rate for 2022-2023 **	21.93*	49.01*	49.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82746  
Form R0418**

W-A-Y Academy  
8701 West Vernor Highway  
Detroit, MI 48209

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	219,462.33	685,584.84	685,584.84
2018-2019 Fixed Carry Forward	24,554.85	0.00	-196,977.42
Total Indirect Costs	194,907.48	685,584.84	882,562.26
2018-2019 Direct Costs	3,284,227.93	2,818,105.42	2,818,105.42
2020-2021 Rate	5.93*	24.33*	31.32**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,153,633.59	2,829,430.59	2,829,430.59
Indirect costs based on rate ** multiplied by actual direct costs	187,010.47	424,414.59	707,357.65
2020-2021 Actual Indirect Costs	218,052.00	542,255.00	542,255.00
2018-2019 Fixed Carry Forward	24,554.85	0.00	-196,977.42
Total Indirect Costs	193,497.15	542,255.00	739,232.42
Over/(Under) Recovery	-6,486.68	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,052.00	542,255.00	542,255.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-6,486.68	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	224,538.68	542,255.00	542,255.00
Direct Costs	3,153,633.59	2,829,430.59	2,829,430.59
Rate for 2022-2023 **	7.12*	19.16*	19.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82747  
Form R0418**

MacDowell Preparatory Academy  
4201 West Outer Drive  
Detroit, MI 48226

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	556,128.83	996,201.39	996,201.39
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	556,128.83	996,201.39	996,201.39
2018-2019 Direct Costs	2,823,349.80	2,383,277.24	2,383,277.24
2020-2021 Rate	19.70*	41.80*	41.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,848,202.25	2,247,135.84	2,247,135.84
Indirect costs based on rate ** multiplied by actual direct costs	427,230.34	337,070.38	561,783.96
2020-2021 Actual Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	562,904.51	1,163,970.92	1,163,970.92
Direct Costs	2,848,202.25	2,247,135.84	2,247,135.84
Rate for 2022-2023 **	19.76*	51.80*	51.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82748  
Form R0418**

Rutherford Winans Academy  
16411 Curtis  
Detroit, MI 48238

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	67,156.00	295,866.00	295,866.00
2018-2019 Fixed Carry Forward	-35,441.57	0.00	112,077.60
Total Indirect Costs	102,597.57	295,866.00	183,788.40
2018-2019 Direct Costs	2,035,369.00	1,806,659.00	1,806,659.00
2020-2021 Rate	5.04*	16.38*	10.17**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,359,186.00	2,112,861.00	2,112,861.00
Indirect costs based on rate ** multiplied by actual direct costs	118,902.97	316,929.15	214,877.96
2020-2021 Actual Indirect Costs	122,579.00	368,904.00	368,904.00
2018-2019 Fixed Carry Forward	-35,441.57	0.00	112,077.60
Total Indirect Costs	158,020.57	368,904.00	256,826.40
Over/(Under) Recovery	-39,117.60	0.00	-41,948.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	122,579.00	368,904.00	368,904.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,117.60	0.00	-41,948.44
Total Projected Indirect 2022-2023 (Numerator)	161,696.60	368,904.00	410,852.44
Direct Costs	2,359,186.00	2,112,861.00	2,112,861.00
Rate for 2022-2023 **	6.85*	17.46*	19.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82749  
Form R0418**

Highland Park Public School Academy System  
15900 WOODWARD AVE  
HIGHLAND PARK, MI 48203

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	226,914.09	769,765.06	769,765.06
2018-2019 Fixed Carry Forward	-5,480.33	0.00	-151,932.24
Total Indirect Costs	232,394.42	769,765.06	921,697.30
2018-2019 Direct Costs	3,639,622.99	3,096,772.02	3,096,772.02
2020-2021 Rate	6.39*	24.86*	29.76**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,653,890.60	2,096,139.56	2,096,139.56
Indirect costs based on rate ** multiplied by actual direct costs	169,583.61	314,420.93	524,034.89
2020-2021 Actual Indirect Costs	454,141.33	1,011,892.37	1,011,892.37
2018-2019 Fixed Carry Forward	-5,480.33	0.00	-151,932.24
Total Indirect Costs	459,621.66	1,011,892.37	1,163,824.61
Over/(Under) Recovery	-290,038.05	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	454,141.33	1,011,892.37	1,011,892.37
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-290,038.05	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	744,179.38	1,011,892.37	1,011,892.37
Direct Costs	2,653,890.60	2,096,139.56	2,096,139.56
Rate for 2022-2023 **	28.04*	48.27*	48.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82751  
Form R0418**

Michigan Educational Choice Center  
20045 JOANN ST  
DETROIT, MI 48205

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	64,122.34	353,416.34	353,416.34
2018-2019 Fixed Carry Forward	0.00	292,813.44	0.00
Total Indirect Costs	64,122.34	60,602.90	353,416.34
2018-2019 Direct Costs	2,682,704.30	2,393,410.30	2,393,410.30
2020-2021 Rate	2.39*	2.53*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,748,474.61	2,446,662.67	2,446,662.67
Indirect costs based on rate ** multiplied by actual direct costs	65,688.54	61,900.57	361,372.08
2020-2021 Actual Indirect Costs	59,048.63	360,860.57	360,860.57
2018-2019 Fixed Carry Forward	0.00	292,813.44	0.00
Total Indirect Costs	59,048.63	68,047.13	360,860.57
Over/(Under) Recovery	6,639.91	-6,146.56	511.51

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	59,048.63	360,860.57	360,860.57
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	6,639.91	-6,146.56	511.51
Total Projected Indirect 2022-2023 (Numerator)	52,408.72	367,007.13	360,349.06
Direct Costs	2,748,474.61	2,446,662.67	2,446,662.67
Rate for 2022-2023 **	1.91*	15.00*	14.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82752  
Form R0418**

Capstone Academy Charter School (SDA)  
3500 John R Street  
Detroit, MI 48201

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	354,583.09	354,583.09	354,583.09
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	354,583.09	354,583.09	354,583.09
2018-2019 Direct Costs	1,611,357.82	1,611,357.82	1,611,357.82
2020-2021 Rate	22.01*	22.01*	22.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,735,892.85	1,735,892.85	1,735,892.85
Indirect costs based on rate ** multiplied by actual direct costs	260,383.93	260,383.93	382,070.02
2020-2021 Actual Indirect Costs	291,865.60	291,865.60	291,865.60
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	291,865.60	291,865.60	291,865.60
Over/(Under) Recovery	0.00	0.00	90,204.42

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	291,865.60	291,865.60	291,865.60
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	90,204.42
Total Projected Indirect 2022-2023 (Numerator)	291,865.60	291,865.60	201,661.18
Direct Costs	1,735,892.85	1,735,892.85	1,735,892.85
Rate for 2022-2023 **	16.81*	16.81*	11.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82754  
Form R0418**

Tipton Academy  
1615 BELTON ST  
GARDEN CITY, MI 48135

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	62.00	1,001,877.31	1,001,877.31
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62.00	1,001,877.31	1,001,877.31
2018-2019 Direct Costs	4,898,779.39	3,896,964.08	3,896,964.08
2020-2021 Rate	0.00*	25.71*	25.71**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,058,163.82	4,006,889.01	4,006,889.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	601,033.35	1,001,722.25
2020-2021 Actual Indirect Costs	824.00	1,052,098.81	1,052,098.81
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	824.00	1,052,098.81	1,052,098.81
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	824.00	1,052,098.81	1,052,098.81
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	824.00	1,052,098.81	1,052,098.81
Direct Costs	5,058,163.82	4,006,889.01	4,006,889.01
Rate for 2022-2023 **	0.02*	26.26*	26.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82756  
Form R0418**

Taylor Preparatory High School  
9540 TELEGRAPH RD  
TAYLOR, MI 48180

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	190,349.44	701,051.21	701,051.21
2018-2019 Fixed Carry Forward	-64,927.16	0.00	80,858.64
Total Indirect Costs	255,276.60	701,051.21	620,192.57
2018-2019 Direct Costs	3,926,646.96	3,415,945.19	3,415,945.19
2020-2021 Rate	6.50*	20.52*	18.16**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,897,004.00	3,245,782.00	3,245,782.00
Indirect costs based on rate ** multiplied by actual direct costs	253,305.26	486,867.30	589,434.01
2020-2021 Actual Indirect Costs	253,533.00	904,755.00	904,755.00
2018-2019 Fixed Carry Forward	-64,927.16	0.00	80,858.64
Total Indirect Costs	318,460.16	904,755.00	823,896.36
Over/(Under) Recovery	-65,154.90	0.00	-234,462.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	253,533.00	904,755.00	904,755.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-65,154.90	0.00	-234,462.35
Total Projected Indirect 2022-2023 (Numerator)	318,687.90	904,755.00	1,139,217.35
Direct Costs	3,897,004.00	3,245,782.00	3,245,782.00
Rate for 2022-2023 **	8.18*	27.87*	35.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82757  
Form R0418**

Grand River Academy  
28111 8 MILE RD  
LIVONIA, MI 48152

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	429,007.00	1,975,257.00	1,975,257.00
2018-2019 Fixed Carry Forward	53,932.10	0.00	0.00
Total Indirect Costs	375,074.90	1,975,257.00	1,975,257.00
2018-2019 Direct Costs	6,822,271.00	5,276,021.00	5,276,021.00
2020-2021 Rate	5.50*	37.44*	37.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,569,212.00	5,921,472.00	5,921,472.00
Indirect costs based on rate ** multiplied by actual direct costs	416,306.66	888,220.80	1,480,368.00
2020-2021 Actual Indirect Costs	454,072.00	2,101,812.00	2,101,812.00
2018-2019 Fixed Carry Forward	53,932.10	0.00	0.00
Total Indirect Costs	400,139.90	2,101,812.00	2,101,812.00
Over/(Under) Recovery	16,166.76	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	454,072.00	2,101,812.00	2,101,812.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	16,166.76	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	437,905.24	2,101,812.00	2,101,812.00
Direct Costs	7,569,212.00	5,921,472.00	5,921,472.00
Rate for 2022-2023 **	5.79*	35.49*	35.49**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82758  
Form R0418**

New School High  
46250 Ann Arbor Road  
Plymouth, MI 48170

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	19,106.50	110,858.20	110,858.20
2018-2019 Fixed Carry Forward	4,863.75	0.00	25,091.82
Total Indirect Costs	14,242.75	110,858.20	85,766.38
2018-2019 Direct Costs	654,924.95	563,173.25	563,173.25
2020-2021 Rate	2.17*	19.68*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	545,188.38	475,080.64	475,080.64
Indirect costs based on rate ** multiplied by actual direct costs	11,830.59	71,262.10	72,354.78
2020-2021 Actual Indirect Costs	62,037.25	132,144.99	132,144.99
2018-2019 Fixed Carry Forward	4,863.75	0.00	25,091.82
Total Indirect Costs	57,173.50	132,144.99	107,053.17
Over/(Under) Recovery	-45,342.91	0.00	-34,698.39

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	62,037.25	132,144.99	132,144.99
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-45,342.91	0.00	-34,698.39
Total Projected Indirect 2022-2023 (Numerator)	107,380.16	132,144.99	166,843.38
Direct Costs	545,188.38	475,080.64	475,080.64
Rate for 2022-2023 **	19.70*	27.82*	35.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82760  
Form R0418**

Cornerstone Jefferson-Douglass Academy  
6861 E NEVADA ST  
DETROIT, MI 48234

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	101,075.35	1,481,221.44	1,481,221.44
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	101,075.35	1,481,221.44	1,481,221.44
2018-2019 Direct Costs	5,791,847.50	4,411,701.41	4,411,701.41
2020-2021 Rate	1.75*	33.57*	33.57**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,174,388.00	4,613,682.79	4,613,682.79
Indirect costs based on rate ** multiplied by actual direct costs	108,051.79	692,052.42	1,153,420.70
2020-2021 Actual Indirect Costs	156,598.10	1,717,303.31	1,717,303.31
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	156,598.10	1,717,303.31	1,717,303.31
Over/(Under) Recovery	-48,546.31	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	156,598.10	1,717,303.31	1,717,303.31
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-48,546.31	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	205,144.41	1,717,303.31	1,717,303.31
Direct Costs	6,174,388.00	4,613,682.79	4,613,682.79
Rate for 2022-2023 **	3.32*	37.22*	37.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82762  
Form R0418**

Inkster Preparatory Academy  
27355 Woodsfield Street  
Wixom, MI 48141

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	16,847.54	398,255.73	398,255.73
2018-2019 Fixed Carry Forward	28,541.60	0.00	0.00
Total Indirect Costs	-11,694.06	398,255.73	398,255.73
2018-2019 Direct Costs	1,565,142.66	1,183,734.47	1,183,734.47
2020-2021 Rate	0.00*	33.64*	33.64**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	1,948,808.74	1,486,352.12	1,486,352.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	222,952.82	371,588.03
2020-2021 Actual Indirect Costs	40,622.76	503,079.38	503,079.38
2018-2019 Fixed Carry Forward	28,541.60	0.00	0.00
Total Indirect Costs	12,081.16	503,079.38	503,079.38
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	40,622.76	503,079.38	503,079.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	40,622.76	503,079.38	503,079.38
Direct Costs	1,948,808.74	1,486,352.12	1,486,352.12
Rate for 2022-2023 **	2.08*	33.85*	33.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82763  
Form R0418**

Distinctive College Prep.  
19360 Harper Avenue  
Harper Woods, MI 48225

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	884,362.39	884,362.39
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	884,362.39	884,362.39
2018-2019 Direct Costs	4,616,112.95	3,731,750.56	3,731,750.56
2020-2021 Rate	0.00*	23.70*	23.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,043,559.00	5,355,689.00	5,355,689.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	803,353.35	1,269,298.29
2020-2021 Actual Indirect Costs	3,177.00	1,691,047.00	1,691,047.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,177.00	1,691,047.00	1,691,047.00
Over/(Under) Recovery	0.00	0.00	-421,748.71

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,177.00	1,691,047.00	1,691,047.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-421,748.71
Total Projected Indirect 2022-2023 (Numerator)	3,177.00	1,691,047.00	2,112,795.71
Direct Costs	7,043,559.00	5,355,689.00	5,355,689.00
Rate for 2022-2023 **	0.05*	31.57*	39.45**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82765  
Form R0418**

Pembroke Academy  
19940 MANSFIELD ST  
DETROIT, MI 48235

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	138,051.00	1,344,667.00	1,344,667.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	138,051.00	1,344,667.00	1,344,667.00
2018-2019 Direct Costs	4,404,666.00	3,198,050.00	3,198,050.00
2020-2021 Rate	3.13*	42.05*	42.05**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,088,262.00	3,013,361.00	3,013,361.00
Indirect costs based on rate ** multiplied by actual direct costs	127,962.60	452,004.15	753,340.25
2020-2021 Actual Indirect Costs	169,746.00	1,244,647.00	1,244,647.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	169,746.00	1,244,647.00	1,244,647.00
Over/(Under) Recovery	-41,783.40	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	169,746.00	1,244,647.00	1,244,647.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-41,783.40	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	211,529.40	1,244,647.00	1,244,647.00
Direct Costs	4,088,262.00	3,013,361.00	3,013,361.00
Rate for 2022-2023 **	5.17*	41.30*	41.30**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82766  
Form R0418**

Westfield Charter Academy  
27201 W CHICAGO  
REDFORD, MI 48239

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,952,761.00	8,615,385.00	8,615,385.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
Total Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	602,675.00	2,940,051.00	2,940,051.00
Direct Costs	10,952,761.00	8,615,385.00	8,615,385.00
Rate for 2022-2023 **	5.50*	34.13*	34.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82767  
Form R0418**

Ivywood Classical Academy  
14356 GENOA CT  
PLYMOUTH, MI 48170

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,581,300.52	2,154,002.29	2,154,002.29
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	36,306.57	463,604.80	463,604.80
Total Indirect Costs	36,306.57	463,604.80	463,604.80
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	36,306.57	463,604.80	463,604.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	36,306.57	463,604.80	463,604.80
Direct Costs	2,581,300.52	2,154,002.29	2,154,002.29
Rate for 2022-2023 **	1.41 *	21.52 *	21.52 **

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82770  
Form R0418**

Sigma Academy for Leadership and Early Middle  
College  
25 FORD ST  
HIGHLAND PARK, MI 48203

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	228,625.54	180,474.38	180,474.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	19,987.81	68,138.97	68,138.97
Total Indirect Costs	19,987.81	68,138.97	68,138.97
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	19,987.81	68,138.97	68,138.97
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	19,987.81	68,138.97	68,138.97
Direct Costs	228,625.54	180,474.38	180,474.38
Rate for 2022-2023 **	8.74*	37.76*	37.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82772  
Form R0418**

Fostering Leadership Academy  
26645 W 6 MILE RD  
REDFORD, MI 48240

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	686,629.00	679,382.00	679,382.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	44,875.00	52,122.00	52,122.00
Total Indirect Costs	44,875.00	52,122.00	52,122.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	44,875.00	52,122.00	52,122.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	44,875.00	52,122.00	52,122.00
Direct Costs	686,629.00	679,382.00	679,382.00
Rate for 2022-2023 **	6.54*	7.67*	7.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82904  
Form R0418**

Plymouth Educational Center Charter School  
1460 EAST FOREST AVE  
DETROIT, MI 48207

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	160,021.00	919,929.00	919,929.00
2018-2019 Fixed Carry Forward	183,180.98	0.00	0.00
Total Indirect Costs	-23,159.98	919,929.00	919,929.00
2018-2019 Direct Costs	4,454,791.00	3,694,883.00	3,694,883.00
2020-2021 Rate	0.00*	24.90*	24.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,757,058.00	3,807,035.00	3,807,035.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	571,055.25	947,951.72
2020-2021 Actual Indirect Costs	1,619.00	951,642.00	951,642.00
2018-2019 Fixed Carry Forward	183,180.98	0.00	0.00
Total Indirect Costs	-181,561.98	951,642.00	951,642.00
Over/(Under) Recovery	0.00	0.00	-3,690.28

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,619.00	951,642.00	951,642.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-3,690.28
Total Projected Indirect 2022-2023 (Numerator)	1,619.00	951,642.00	955,332.28
Direct Costs	4,757,058.00	3,807,035.00	3,807,035.00
Rate for 2022-2023 **	0.03*	25.00*	25.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82910  
Form R0418**

Martin Luther King, Jr. Education Center Academy  
16827 APPOLINE ST  
DETROIT, MI 48235

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	268,184.03	802,229.58	802,229.58
2018-2019 Fixed Carry Forward	-139,727.39	0.00	0.00
Total Indirect Costs	407,911.42	802,229.58	802,229.58
2018-2019 Direct Costs	3,212,185.33	2,678,139.78	2,678,139.78
2020-2021 Rate	12.70*	29.95*	29.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,243,782.12	2,775,113.19	2,775,113.19
Indirect costs based on rate ** multiplied by actual direct costs	411,960.33	416,266.98	693,778.30
2020-2021 Actual Indirect Costs	218,083.74	686,752.67	686,752.67
2018-2019 Fixed Carry Forward	-139,727.39	0.00	0.00
Total Indirect Costs	357,811.13	686,752.67	686,752.67
Over/(Under) Recovery	54,149.20	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	218,083.74	686,752.67	686,752.67
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	54,149.20	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	163,934.54	686,752.67	686,752.67
Direct Costs	3,243,782.12	2,775,113.19	2,775,113.19
Rate for 2022-2023 **	5.05*	24.75*	24.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82915  
Form R0418**

Eaton Academy  
21450 UNIVERSAL AVE  
EASTPOINTE, MI 48021

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	190,235.00	628,437.00	628,437.00
2018-2019 Fixed Carry Forward	-69,281.94	0.00	-90,433.09
Total Indirect Costs	259,516.94	628,437.00	718,870.09
2018-2019 Direct Costs	2,937,059.00	2,498,857.00	2,498,857.00
2020-2021 Rate	8.84*	25.15*	28.77**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,884,075.00	2,562,143.00	2,562,143.00
Indirect costs based on rate ** multiplied by actual direct costs	254,952.23	384,321.45	640,535.75
2020-2021 Actual Indirect Costs	145,608.00	467,540.00	467,540.00
2018-2019 Fixed Carry Forward	-69,281.94	0.00	-90,433.09
Total Indirect Costs	214,889.94	467,540.00	557,973.09
Over/(Under) Recovery	40,062.29	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	145,608.00	467,540.00	467,540.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,062.29	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	105,545.71	467,540.00	467,540.00
Direct Costs	2,884,075.00	2,562,143.00	2,562,143.00
Rate for 2022-2023 **	3.66*	18.25*	18.25**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82916  
Form R0418**

River Heights Academy  
P.O. Box 310, 30100 Olmstead  
Flat Rock, MI 48134

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	123,735.60	335,171.46	335,171.46
2018-2019 Fixed Carry Forward	-8,664.48	0.00	-29,729.77
Total Indirect Costs	132,400.08	335,171.46	364,901.23
2018-2019 Direct Costs	2,087,743.91	1,876,308.05	1,876,308.05
2020-2021 Rate	6.34*	17.86*	19.45**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,454,538.00	2,116,613.75	2,116,613.75
Indirect costs based on rate ** multiplied by actual direct costs	155,617.71	317,492.06	411,681.37
2020-2021 Actual Indirect Costs	1,074.00	338,998.25	338,998.25
2018-2019 Fixed Carry Forward	-8,664.48	0.00	-29,729.77
Total Indirect Costs	9,738.48	338,998.25	368,728.02
Over/(Under) Recovery	145,879.23	0.00	42,953.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,074.00	338,998.25	338,998.25
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	145,879.23	0.00	42,953.35
Total Projected Indirect 2022-2023 (Numerator)	-144,805.23	338,998.25	296,044.90
Direct Costs	2,454,538.00	2,116,613.75	2,116,613.75
Rate for 2022-2023 **	0.00*	16.02*	13.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82918  
Form R0418**

Cesar Chavez Academy  
4100 MARTIN ST  
DETROIT, MI 48210

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	759,762.97	3,304,414.02	3,304,414.02
2018-2019 Fixed Carry Forward	-6,005.74	0.00	317,783.50
Total Indirect Costs	765,768.71	3,304,414.02	2,986,630.52
2018-2019 Direct Costs	21,447,159.28	18,902,508.23	18,902,508.23
2020-2021 Rate	3.57*	17.48*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	20,749,844.22	18,267,794.78	18,267,794.78
Indirect costs based on rate ** multiplied by actual direct costs	740,769.44	2,740,169.22	2,886,311.58
2020-2021 Actual Indirect Costs	823,524.83	3,305,574.27	3,305,574.27
2018-2019 Fixed Carry Forward	-6,005.74	0.00	317,783.50
Total Indirect Costs	829,530.57	3,305,574.27	2,987,790.77
Over/(Under) Recovery	-88,761.13	0.00	-101,479.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	823,524.83	3,305,574.27	3,305,574.27
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-88,761.13	0.00	-101,479.19
Total Projected Indirect 2022-2023 (Numerator)	912,285.96	3,305,574.27	3,407,053.46
Direct Costs	20,749,844.22	18,267,794.78	18,267,794.78
Rate for 2022-2023 **	4.40*	18.10*	18.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82919  
Form R0418**

Commonwealth Community Development Academy  
13477 EUREKA ST  
DETROIT, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	144,951.85	648,799.10	648,799.10
2018-2019 Fixed Carry Forward	19,404.00	0.00	0.00
Total Indirect Costs	125,547.85	648,799.10	648,799.10
2018-2019 Direct Costs	1,833,521.84	1,329,674.59	1,329,674.59
2020-2021 Rate	6.85*	48.79*	48.79**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,123,350.67	1,500,298.90	1,500,298.90
Indirect costs based on rate ** multiplied by actual direct costs	145,449.52	225,044.84	375,074.73
2020-2021 Actual Indirect Costs	162,627.05	785,678.82	785,678.82
2018-2019 Fixed Carry Forward	19,404.00	0.00	0.00
Total Indirect Costs	143,223.05	785,678.82	785,678.82
Over/(Under) Recovery	2,226.47	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	162,627.05	785,678.82	785,678.82
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	2,226.47	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	160,400.58	785,678.82	785,678.82
Direct Costs	2,123,350.67	1,500,298.90	1,500,298.90
Rate for 2022-2023 **	7.55*	52.37*	52.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82921  
Form R0418**

Academy for Business and Technology  
19625 WOOD ST  
MELVINDALE, MI 48122

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	254,747.11	1,331,918.10	1,331,918.10
2018-2019 Fixed Carry Forward	52,908.95	0.00	0.00
Total Indirect Costs	201,838.16	1,331,918.10	1,331,918.10
2018-2019 Direct Costs	5,576,219.35	4,499,048.36	4,499,048.36
2020-2021 Rate	3.62*	29.60*	29.60**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,442,349.27	4,525,653.84	4,525,653.84
Indirect costs based on rate ** multiplied by actual direct costs	197,013.04	678,848.08	1,131,413.46
2020-2021 Actual Indirect Costs	266,359.65	1,183,055.08	1,183,055.08
2018-2019 Fixed Carry Forward	52,908.95	0.00	0.00
Total Indirect Costs	213,450.70	1,183,055.08	1,183,055.08
Over/(Under) Recovery	-16,437.66	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	266,359.65	1,183,055.08	1,183,055.08
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,437.66	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	282,797.31	1,183,055.08	1,183,055.08
Direct Costs	5,442,349.27	4,525,653.84	4,525,653.84
Rate for 2022-2023 **	5.20*	26.14*	26.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82923  
Form R0418**

Chandler Park Academy  
20100 KELLY RD  
HARPER WOODS, MI 48225

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	490,896.21	2,641,122.88	2,641,122.88
2018-2019 Fixed Carry Forward	-29,223.54	0.00	181,744.74
Total Indirect Costs	520,119.75	2,641,122.88	2,459,378.14
2018-2019 Direct Costs	19,375,145.19	17,224,918.52	17,224,918.52
2020-2021 Rate	2.68*	15.33*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	18,059,578.92	15,859,544.86	15,859,544.86
Indirect costs based on rate ** multiplied by actual direct costs	483,996.72	2,378,931.73	2,264,743.01
2020-2021 Actual Indirect Costs	561,824.38	2,761,858.44	2,761,858.44
2018-2019 Fixed Carry Forward	-29,223.54	0.00	181,744.74
Total Indirect Costs	591,047.92	2,761,858.44	2,580,113.70
Over/(Under) Recovery	-107,051.20	0.00	-315,370.69

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	561,824.38	2,761,858.44	2,761,858.44
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-107,051.20	0.00	-315,370.69
Total Projected Indirect 2022-2023 (Numerator)	668,875.58	2,761,858.44	3,077,229.13
Direct Costs	18,059,578.92	15,859,544.86	15,859,544.86
Rate for 2022-2023 **	3.70*	17.41*	19.40**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82924  
Form R0418**

Marvin L. Winans Academy of Performing Arts  
7616 EAST NEVADA ST  
DETROIT, MI 48234

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	6,458.00	1,225,617.00	1,225,617.00
2018-2019 Fixed Carry Forward	4,104.81	0.00	0.00
Total Indirect Costs	2,353.19	1,225,617.00	1,225,617.00
2018-2019 Direct Costs	5,322,300.00	4,103,141.00	4,103,141.00
2020-2021 Rate	0.04*	29.87*	29.87**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,034,854.00	3,811,237.00	3,811,237.00
Indirect costs based on rate ** multiplied by actual direct costs	2,013.94	571,685.55	952,809.25
2020-2021 Actual Indirect Costs	135,478.00	1,359,095.00	1,359,095.00
2018-2019 Fixed Carry Forward	4,104.81	0.00	0.00
Total Indirect Costs	131,373.19	1,359,095.00	1,359,095.00
Over/(Under) Recovery	-129,359.25	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	135,478.00	1,359,095.00	1,359,095.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-129,359.25	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	264,837.25	1,359,095.00	1,359,095.00
Direct Costs	5,034,854.00	3,811,237.00	3,811,237.00
Rate for 2022-2023 **	5.26*	35.66*	35.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82925  
Form R0418**

Detroit Community Schools  
12675 BURT RD  
DETROIT, MI 48223

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	429,833.00	1,310,771.00	1,310,771.00
2018-2019 Fixed Carry Forward	99,680.99	0.00	0.00
Total Indirect Costs	330,152.01	1,310,771.00	1,310,771.00
2018-2019 Direct Costs	5,539,963.00	4,659,025.00	4,659,025.00
2020-2021 Rate	5.96*	28.13*	28.13**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,647,750.00	5,089,844.00	5,089,844.00
Indirect costs based on rate ** multiplied by actual direct costs	336,605.90	763,476.60	1,272,461.00
2020-2021 Actual Indirect Costs	380,090.00	937,996.00	937,996.00
2018-2019 Fixed Carry Forward	99,680.99	0.00	0.00
Total Indirect Costs	280,409.01	937,996.00	937,996.00
Over/(Under) Recovery	56,196.89	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	380,090.00	937,996.00	937,996.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	56,196.89	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	323,893.11	937,996.00	937,996.00
Direct Costs	5,647,750.00	5,089,844.00	5,089,844.00
Rate for 2022-2023 **	5.73*	18.43*	18.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82926  
Form R0418**

Henry Ford Academy  
P.O. Box 1148  
Dearborn, MI 48121

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	374,679.23	982,287.25	982,287.25
2018-2019 Fixed Carry Forward	-18,154.58	0.00	0.00
Total Indirect Costs	392,833.81	982,287.25	982,287.25
2018-2019 Direct Costs	4,840,285.63	4,232,677.61	4,232,677.61
2020-2021 Rate	8.12*	23.21*	23.21**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,857,820.04	4,303,286.57	4,303,286.57
Indirect costs based on rate ** multiplied by actual direct costs	394,454.99	645,492.99	998,792.81
2020-2021 Actual Indirect Costs	420,973.26	975,506.73	975,506.73
2018-2019 Fixed Carry Forward	-18,154.58	0.00	0.00
Total Indirect Costs	439,127.84	975,506.73	975,506.73
Over/(Under) Recovery	-44,672.85	0.00	23,286.08

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	420,973.26	975,506.73	975,506.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-44,672.85	0.00	23,286.08
Total Projected Indirect 2022-2023 (Numerator)	465,646.11	975,506.73	952,220.65
Direct Costs	4,857,820.04	4,303,286.57	4,303,286.57
Rate for 2022-2023 **	9.59*	22.67*	22.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82928  
Form R0418**

The Dearborn Academy  
19310 FORD RD  
DEARBORN, MI 48128

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	269,903.21	1,156,112.12	1,156,112.12
2018-2019 Fixed Carry Forward	-10,045.25	0.00	0.00
Total Indirect Costs	279,948.46	1,156,112.12	1,156,112.12
2018-2019 Direct Costs	4,944,938.78	4,058,729.87	4,058,729.87
2020-2021 Rate	5.66*	28.48*	28.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,101,459.52	5,217,096.06	5,217,096.06
Indirect costs based on rate ** multiplied by actual direct costs	345,342.61	782,564.41	1,304,274.02
2020-2021 Actual Indirect Costs	351,477.59	1,235,841.05	1,235,841.05
2018-2019 Fixed Carry Forward	-10,045.25	0.00	0.00
Total Indirect Costs	361,522.84	1,235,841.05	1,235,841.05
Over/(Under) Recovery	-16,180.23	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	351,477.59	1,235,841.05	1,235,841.05
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-16,180.23	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	367,657.82	1,235,841.05	1,235,841.05
Direct Costs	6,101,459.52	5,217,096.06	5,217,096.06
Rate for 2022-2023 **	6.03*	23.69*	23.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82929  
Form R0418**

Detroit Academy of Arts and Sciences  
2985 EAST JEFFERSON AVE  
DETROIT, MI 48207

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	454,421.33	1,566,159.46	1,566,159.46
2018-2019 Fixed Carry Forward	-64,132.03	0.00	136,714.71
Total Indirect Costs	518,553.36	1,566,159.46	1,429,444.75
2018-2019 Direct Costs	9,646,211.78	8,534,473.65	8,534,473.65
2020-2021 Rate	5.38*	18.35*	16.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,003,770.97	9,849,254.78	9,849,254.78
Indirect costs based on rate ** multiplied by actual direct costs	592,002.88	1,477,388.22	1,649,750.18
2020-2021 Actual Indirect Costs	503,161.52	1,657,677.71	1,657,677.71
2018-2019 Fixed Carry Forward	-64,132.03	0.00	136,714.71
Total Indirect Costs	567,293.55	1,657,677.71	1,520,963.00
Over/(Under) Recovery	24,709.33	0.00	128,787.18

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	503,161.52	1,657,677.71	1,657,677.71
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	24,709.33	0.00	128,787.18
Total Projected Indirect 2022-2023 (Numerator)	478,452.19	1,657,677.71	1,528,890.53
Direct Costs	11,003,770.97	9,849,254.78	9,849,254.78
Rate for 2022-2023 **	4.35*	16.83*	15.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82930  
Form R0418**

Dove Academy of Detroit  
20001 WEXFORD ST  
DETROIT, MI 48234

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	87,005.55	730,524.14	730,524.14
2018-2019 Fixed Carry Forward	120,585.54	0.00	0.00
Total Indirect Costs	-33,579.99	730,524.14	730,524.14
2018-2019 Direct Costs	4,597,150.31	3,953,631.72	3,953,631.72
2020-2021 Rate	0.00*	18.48*	18.48**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,068,621.82	4,552,581.69	4,552,581.69
Indirect costs based on rate ** multiplied by actual direct costs	0.00	682,887.25	841,317.10
2020-2021 Actual Indirect Costs	55,940.56	571,980.69	571,980.69
2018-2019 Fixed Carry Forward	120,585.54	0.00	0.00
Total Indirect Costs	-64,644.98	571,980.69	571,980.69
Over/(Under) Recovery	0.00	0.00	269,336.41

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	55,940.56	571,980.69	571,980.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	269,336.41
Total Projected Indirect 2022-2023 (Numerator)	55,940.56	571,980.69	302,644.28
Direct Costs	5,068,621.82	4,552,581.69	4,552,581.69
Rate for 2022-2023 **	1.10*	12.56*	6.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82933  
Form R0418**

Barack Obama Leadership Academy  
10800 EAST CANFIELD ST  
DETROIT, MI 48214

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	202,470.00	596,515.00	596,515.00
2018-2019 Fixed Carry Forward	48,562.21	0.00	75,721.81
Total Indirect Costs	153,907.79	596,515.00	520,793.19
2018-2019 Direct Costs	3,446,551.00	3,052,506.00	3,052,506.00
2020-2021 Rate	4.47*	19.54*	17.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,544,038.00	3,073,074.00	3,073,074.00
Indirect costs based on rate ** multiplied by actual direct costs	158,418.50	460,961.10	524,266.42
2020-2021 Actual Indirect Costs	382,793.00	853,757.00	853,757.00
2018-2019 Fixed Carry Forward	48,562.21	0.00	75,721.81
Total Indirect Costs	334,230.79	853,757.00	778,035.19
Over/(Under) Recovery	-175,812.29	0.00	-253,768.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	382,793.00	853,757.00	853,757.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-175,812.29	0.00	-253,768.77
Total Projected Indirect 2022-2023 (Numerator)	558,605.29	853,757.00	1,107,525.77
Direct Costs	3,544,038.00	3,073,074.00	3,073,074.00
Rate for 2022-2023 **	15.76*	27.78*	36.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82937  
Form R0418**

George Crockett Academy  
4851 14TH ST  
DETROIT, MI 48208

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	190,856.94	848,063.31	848,063.31
2018-2019 Fixed Carry Forward	-4,486.96	0.00	0.00
Total Indirect Costs	195,343.90	848,063.31	848,063.31
2018-2019 Direct Costs	4,136,829.43	3,479,623.06	3,479,623.06
2020-2021 Rate	4.72*	24.37*	24.37**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,077,844.68	3,479,007.70	3,479,007.70
Indirect costs based on rate ** multiplied by actual direct costs	192,474.27	521,851.16	847,834.18
2020-2021 Actual Indirect Costs	206,361.04	805,198.02	805,198.02
2018-2019 Fixed Carry Forward	-4,486.96	0.00	0.00
Total Indirect Costs	210,848.00	805,198.02	805,198.02
Over/(Under) Recovery	-18,373.73	0.00	42,636.16

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	206,361.04	805,198.02	805,198.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-18,373.73	0.00	42,636.16
Total Projected Indirect 2022-2023 (Numerator)	224,734.77	805,198.02	762,561.86
Direct Costs	4,077,844.68	3,479,007.70	3,479,007.70
Rate for 2022-2023 **	5.51*	23.14*	21.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82938  
Form R0418**

Summit Academy North  
18601 MIDDLEBELT RD  
ROMULUS, MI 48174

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	908,430.57	2,218,852.21	2,218,852.21
2018-2019 Fixed Carry Forward	173,241.63	0.00	86,697.54
Total Indirect Costs	735,188.94	2,218,852.21	2,132,154.67
2018-2019 Direct Costs	13,327,083.63	12,016,661.99	12,016,661.99
2020-2021 Rate	5.52*	18.46*	17.74**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	13,542,587.00	12,331,333.00	12,331,333.00
Indirect costs based on rate ** multiplied by actual direct costs	747,550.80	1,849,699.95	2,187,578.47
2020-2021 Actual Indirect Costs	749,707.00	1,960,961.00	1,960,961.00
2018-2019 Fixed Carry Forward	173,241.63	0.00	86,697.54
Total Indirect Costs	576,465.37	1,960,961.00	1,874,263.46
Over/(Under) Recovery	171,085.43	0.00	313,315.01

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	749,707.00	1,960,961.00	1,960,961.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	171,085.43	0.00	313,315.01
Total Projected Indirect 2022-2023 (Numerator)	578,621.57	1,960,961.00	1,647,645.99
Direct Costs	13,542,587.00	12,331,333.00	12,331,333.00
Rate for 2022-2023 **	4.27*	15.90*	13.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82940  
Form R0418**

Voyageur Academy  
4321 MILITARY ST  
DETROIT, MI 48210

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	159,836.90	1,082,159.79	1,082,159.79
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	159,836.90	1,082,159.79	1,082,159.79
2018-2019 Direct Costs	9,009,744.34	8,087,421.45	8,087,421.45
2020-2021 Rate	1.77*	13.38*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,764,735.33	9,763,733.41	9,763,733.41
Indirect costs based on rate ** multiplied by actual direct costs	190,535.82	1,306,387.53	1,306,387.53
2020-2021 Actual Indirect Costs	138,174.83	1,139,176.75	1,139,176.75
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	138,174.83	1,139,176.75	1,139,176.75
Over/(Under) Recovery	52,360.99	167,210.78	167,210.78

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	138,174.83	1,139,176.75	1,139,176.75
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,360.99	167,210.78	167,210.78
Total Projected Indirect 2022-2023 (Numerator)	85,813.84	971,965.97	971,965.97
Direct Costs	10,764,735.33	9,763,733.41	9,763,733.41
Rate for 2022-2023 **	0.80*	9.95*	9.95**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82941  
Form R0418**

Star International Academy  
24425 HASS ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	1,547,430.65	2,684,167.40	2,684,167.40
2018-2019 Fixed Carry Forward	-26,006.64	0.00	0.00
Total Indirect Costs	1,573,437.29	2,684,167.40	2,684,167.40
2018-2019 Direct Costs	13,230,622.22	12,093,885.47	12,093,885.47
2020-2021 Rate	11.89*	22.19*	22.19**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	16,396,160.88	15,466,553.28	15,466,553.28
Indirect costs based on rate ** multiplied by actual direct costs	1,949,503.53	2,319,982.99	3,432,028.17
2020-2021 Actual Indirect Costs	1,421,254.78	2,350,862.38	2,350,862.38
2018-2019 Fixed Carry Forward	-26,006.64	0.00	0.00
Total Indirect Costs	1,447,261.42	2,350,862.38	2,350,862.38
Over/(Under) Recovery	502,242.11	0.00	1,081,165.79

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,421,254.78	2,350,862.38	2,350,862.38
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	502,242.11	0.00	1,081,165.79
Total Projected Indirect 2022-2023 (Numerator)	919,012.67	2,350,862.38	1,269,696.59
Direct Costs	16,396,160.88	15,466,553.28	15,466,553.28
Rate for 2022-2023 **	5.61*	15.20*	8.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82942  
Form R0418**

Hope Academy  
12121 BROADSTREET AVE  
DETROIT, MI 48204

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	229,702.19	800,980.77	800,980.77
2018-2019 Fixed Carry Forward	-3,267.45	0.00	0.00
Total Indirect Costs	232,969.64	800,980.77	800,980.77
2018-2019 Direct Costs	4,004,183.06	3,432,904.48	3,432,904.48
2020-2021 Rate	5.82*	23.33*	23.33**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,072,256.46	3,585,649.61	3,585,649.61
Indirect costs based on rate ** multiplied by actual direct costs	237,005.33	537,847.44	836,532.05
2020-2021 Actual Indirect Costs	372,984.08	859,590.93	859,590.93
2018-2019 Fixed Carry Forward	-3,267.45	0.00	0.00
Total Indirect Costs	376,251.53	859,590.93	859,590.93
Over/(Under) Recovery	-139,246.20	0.00	-23,058.88

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	372,984.08	859,590.93	859,590.93
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-139,246.20	0.00	-23,058.88
Total Projected Indirect 2022-2023 (Numerator)	512,230.28	859,590.93	882,649.81
Direct Costs	4,072,256.46	3,585,649.61	3,585,649.61
Rate for 2022-2023 **	12.58*	23.97*	24.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82943  
Form R0418**

Weston Preparatory Academy  
22930 CHIPPEWA ST  
DETROIT, MI 48219

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	63,276.00	535,804.00	535,804.00
2018-2019 Fixed Carry Forward	31,638.52	0.00	0.00
Total Indirect Costs	31,637.48	535,804.00	535,804.00
2018-2019 Direct Costs	2,687,982.00	2,215,454.00	2,215,454.00
2020-2021 Rate	1.18*	24.18*	24.18**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,729,574.00	2,261,798.00	2,261,798.00
Indirect costs based on rate ** multiplied by actual direct costs	32,208.97	339,269.70	546,902.76
2020-2021 Actual Indirect Costs	48,016.00	515,792.00	515,792.00
2018-2019 Fixed Carry Forward	31,638.52	0.00	0.00
Total Indirect Costs	16,377.48	515,792.00	515,792.00
Over/(Under) Recovery	15,831.49	0.00	31,110.76

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	48,016.00	515,792.00	515,792.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	15,831.49	0.00	31,110.76
Total Projected Indirect 2022-2023 (Numerator)	32,184.51	515,792.00	484,681.24
Direct Costs	2,729,574.00	2,261,798.00	2,261,798.00
Rate for 2022-2023 **	1.18*	22.80*	21.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82945  
Form R0418**

Detroit Edison Public School Academy  
1903 WILKINS ST  
DETROIT, MI 48207

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	481,525.66	1,864,094.97	1,864,094.97
2018-2019 Fixed Carry Forward	75,187.26	0.00	-64,146.06
Total Indirect Costs	406,338.40	1,864,094.97	1,928,241.03
2018-2019 Direct Costs	10,537,955.40	9,155,386.09	9,155,386.09
2020-2021 Rate	3.86*	20.36*	21.06**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,284,003.67	9,204,998.53	9,204,998.53
Indirect costs based on rate ** multiplied by actual direct costs	396,962.54	1,380,749.78	1,938,572.69
2020-2021 Actual Indirect Costs	454,148.54	1,533,153.68	1,533,153.68
2018-2019 Fixed Carry Forward	75,187.26	0.00	-64,146.06
Total Indirect Costs	378,961.28	1,533,153.68	1,597,299.74
Over/(Under) Recovery	18,001.26	0.00	341,272.95

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	454,148.54	1,533,153.68	1,533,153.68
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	18,001.26	0.00	341,272.95
Total Projected Indirect 2022-2023 (Numerator)	436,147.28	1,533,153.68	1,191,880.73
Direct Costs	10,284,003.67	9,204,998.53	9,204,998.53
Rate for 2022-2023 **	4.24*	16.66*	12.95**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82947  
Form R0418**

David Ellis Academy  
18977 SCHAEFER HWY  
DETROIT, MI 48235

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	173,302.19	756,197.71	756,197.71
2018-2019 Fixed Carry Forward	-26,794.38	0.00	0.00
Total Indirect Costs	200,096.57	756,197.71	756,197.71
2018-2019 Direct Costs	3,476,035.59	2,893,140.07	2,893,140.07
2020-2021 Rate	5.76*	26.14*	26.14**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,879,069.50	2,424,033.06	2,424,033.06
Indirect costs based on rate ** multiplied by actual direct costs	165,834.40	363,604.96	606,008.27
2020-2021 Actual Indirect Costs	166,780.52	621,816.96	621,816.96
2018-2019 Fixed Carry Forward	-26,794.38	0.00	0.00
Total Indirect Costs	193,574.90	621,816.96	621,816.96
Over/(Under) Recovery	-27,740.50	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	166,780.52	621,816.96	621,816.96
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-27,740.50	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	194,521.02	621,816.96	621,816.96
Direct Costs	2,879,069.50	2,424,033.06	2,424,033.06
Rate for 2022-2023 **	6.76*	25.65*	25.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82950  
Form R0418**

Universal Academy  
4833 Ogden  
DETROIT, MI 48210

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	232,236.41	720,822.70	720,822.70
2018-2019 Fixed Carry Forward	-15,918.93	-13,100.97	-21,843.94
Total Indirect Costs	248,155.34	733,923.67	742,666.64
2018-2019 Direct Costs	5,915,900.15	5,427,313.86	5,427,313.86
2020-2021 Rate	4.19*	13.52*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,180,293.06	5,808,934.98	5,808,934.98
Indirect costs based on rate ** multiplied by actual direct costs	258,954.28	785,368.01	794,662.31
2020-2021 Actual Indirect Costs	200,180.99	571,539.07	571,539.07
2018-2019 Fixed Carry Forward	-15,918.93	-13,100.97	-21,843.94
Total Indirect Costs	216,099.92	584,640.04	593,383.01
Over/(Under) Recovery	42,854.36	200,727.97	201,279.30

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	200,180.99	571,539.07	571,539.07
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	42,854.36	200,727.97	201,279.30
Total Projected Indirect 2022-2023 (Numerator)	157,326.63	370,811.10	370,259.77
Direct Costs	6,180,293.06	5,808,934.98	5,808,934.98
Rate for 2022-2023 **	2.55*	6.38*	6.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82953  
Form R0418**

Detroit Service Learning Academy  
21605 WEST 7 MILE RD  
DETROIT, MI 48219

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	671,677.77	1,667,030.89	1,667,030.89
2018-2019 Fixed Carry Forward	-13,934.57	0.00	-26,455.48
Total Indirect Costs	685,612.34	1,667,030.89	1,693,486.37
2018-2019 Direct Costs	11,019,315.41	10,023,962.29	10,023,962.29
2020-2021 Rate	6.22*	16.63*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	11,079,879.73	9,690,832.58	9,690,832.58
Indirect costs based on rate ** multiplied by actual direct costs	689,168.52	1,453,624.89	1,636,781.62
2020-2021 Actual Indirect Costs	728,632.06	2,117,679.21	2,117,679.21
2018-2019 Fixed Carry Forward	-13,934.57	0.00	-26,455.48
Total Indirect Costs	742,566.63	2,117,679.21	2,144,134.69
Over/(Under) Recovery	-53,398.11	0.00	-507,353.07

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	728,632.06	2,117,679.21	2,117,679.21
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-53,398.11	0.00	-507,353.07
Total Projected Indirect 2022-2023 (Numerator)	782,030.17	2,117,679.21	2,625,032.28
Direct Costs	11,079,879.73	9,690,832.58	9,690,832.58
Rate for 2022-2023 **	7.06*	21.85*	27.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82956  
Form R0418**

Old Redford Academy  
17195 REDFORD ST  
DETROIT, MI 48219

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	530,052.00	4,516,640.00	4,516,640.00
2018-2019 Fixed Carry Forward	-29,944.23	0.00	0.00
Total Indirect Costs	559,996.23	4,516,640.00	4,516,640.00
2018-2019 Direct Costs	15,834,062.00	11,847,474.00	11,847,474.00
2020-2021 Rate	3.54*	38.12*	38.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,722,484.00	6,886,887.00	6,886,887.00
Indirect costs based on rate ** multiplied by actual direct costs	379,575.93	1,033,033.05	1,721,721.75
2020-2021 Actual Indirect Costs	513,675.00	4,349,272.00	4,349,272.00
2018-2019 Fixed Carry Forward	-29,944.23	0.00	0.00
Total Indirect Costs	543,619.23	4,349,272.00	4,349,272.00
Over/(Under) Recovery	-164,043.30	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	513,675.00	4,349,272.00	4,349,272.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-164,043.30	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	677,718.30	4,349,272.00	4,349,272.00
Direct Costs	10,722,484.00	6,886,887.00	6,886,887.00
Rate for 2022-2023 **	6.32*	63.15*	63.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82957  
Form R0418**

Hope of Detroit Academy  
4443 NORTH CAMPBELL ST  
DETROIT, MI 48210

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	376,816.26	1,496,993.65	1,496,993.65
2018-2019 Fixed Carry Forward	-1,195.03	0.00	119,484.33
Total Indirect Costs	378,011.29	1,496,993.65	1,377,509.32
2018-2019 Direct Costs	8,555,654.80	7,435,477.41	7,435,477.41
2020-2021 Rate	4.42*	20.13*	18.53**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	9,648,321.31	8,778,002.34	8,778,002.34
Indirect costs based on rate ** multiplied by actual direct costs	426,455.80	1,316,700.35	1,626,563.83
2020-2021 Actual Indirect Costs	464,489.67	1,334,808.64	1,334,808.64
2018-2019 Fixed Carry Forward	-1,195.03	0.00	119,484.33
Total Indirect Costs	465,684.70	1,334,808.64	1,215,324.31
Over/(Under) Recovery	-39,228.90	0.00	411,239.52

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	464,489.67	1,334,808.64	1,334,808.64
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-39,228.90	0.00	411,239.52
Total Projected Indirect 2022-2023 (Numerator)	503,718.57	1,334,808.64	923,569.12
Direct Costs	9,648,321.31	8,778,002.34	8,778,002.34
Rate for 2022-2023 **	5.22*	15.21*	10.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82958  
Form R0418**

Joy Preparatory Academy  
15055 DEXTER AVE  
DETROIT, MI 48238

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	167,398.49	735,205.63	735,205.63
2018-2019 Fixed Carry Forward	425.23	0.00	0.00
Total Indirect Costs	166,973.26	735,205.63	735,205.63
2018-2019 Direct Costs	3,729,783.24	3,161,976.10	3,161,976.10
2020-2021 Rate	4.48*	23.25*	23.25**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,186,453.21	2,796,999.86	2,796,999.86
Indirect costs based on rate ** multiplied by actual direct costs	142,753.10	419,549.98	650,302.47
2020-2021 Actual Indirect Costs	124,180.35	513,633.70	513,633.70
2018-2019 Fixed Carry Forward	425.23	0.00	0.00
Total Indirect Costs	123,755.12	513,633.70	513,633.70
Over/(Under) Recovery	18,997.98	0.00	136,668.77

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	124,180.35	513,633.70	513,633.70
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	18,997.98	0.00	136,668.77
Total Projected Indirect 2022-2023 (Numerator)	105,182.37	513,633.70	376,964.93
Direct Costs	3,186,453.21	2,796,999.86	2,796,999.86
Rate for 2022-2023 **	3.30*	18.36*	13.48**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82959  
Form R0418**

West Village Academy  
3530 WESTWOOD ST  
DEARBORN, MI 48124

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	65,859.85	925,110.68	925,110.68
2018-2019 Fixed Carry Forward	-11,933.27	0.00	0.00
Total Indirect Costs	77,793.12	925,110.68	925,110.68
2018-2019 Direct Costs	3,848,457.18	2,989,206.35	2,989,206.35
2020-2021 Rate	2.02*	30.95*	30.95**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	3,629,080.75	2,851,106.82	2,851,106.82
Indirect costs based on rate ** multiplied by actual direct costs	73,307.43	427,666.02	712,776.71
2020-2021 Actual Indirect Costs	71,553.80	849,527.73	849,527.73
2018-2019 Fixed Carry Forward	-11,933.27	0.00	0.00
Total Indirect Costs	83,487.07	849,527.73	849,527.73
Over/(Under) Recovery	-10,179.64	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	71,553.80	849,527.73	849,527.73
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-10,179.64	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	81,733.44	849,527.73	849,527.73
Direct Costs	3,629,080.75	2,851,106.82	2,851,106.82
Rate for 2022-2023 **	2.25*	29.80*	29.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82963  
Form R0418**

George Washington Carver Academy  
14510 2ND AVE  
HIGHLAND PARK, MI 48203

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	271,286.39	886,397.43	886,397.43
2018-2019 Fixed Carry Forward	-2,396.43	0.00	-86,953.70
Total Indirect Costs	273,682.82	886,397.43	973,351.13
2018-2019 Direct Costs	5,043,416.32	4,428,305.28	4,428,305.28
2020-2021 Rate	5.43*	20.02*	21.98**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,526,358.83	5,125,917.96	5,125,917.96
Indirect costs based on rate ** multiplied by actual direct costs	300,081.28	768,887.69	1,126,676.77
2020-2021 Actual Indirect Costs	273,289.15	673,730.02	673,730.02
2018-2019 Fixed Carry Forward	-2,396.43	0.00	-86,953.70
Total Indirect Costs	275,685.58	673,730.02	760,683.72
Over/(Under) Recovery	24,395.70	0.00	365,993.05

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	273,289.15	673,730.02	673,730.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	24,395.70	0.00	365,993.05
Total Projected Indirect 2022-2023 (Numerator)	248,893.45	673,730.02	307,736.97
Direct Costs	5,526,358.83	5,125,917.96	5,125,917.96
Rate for 2022-2023 **	4.50*	13.14*	6.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82967  
Form R0418**

Metro Charter Academy  
34800 ECORSE RD  
ROMULUS, MI 48174

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	381,420.00	1,728,779.00	1,728,779.00
2018-2019 Fixed Carry Forward	175,182.46	0.00	0.00
Total Indirect Costs	206,237.54	1,728,779.00	1,728,779.00
2018-2019 Direct Costs	6,523,380.00	5,176,021.00	5,176,021.00
2020-2021 Rate	3.16*	33.40*	33.40**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,536,325.00	5,202,250.00	5,202,250.00
Indirect costs based on rate ** multiplied by actual direct costs	206,547.87	780,337.50	1,300,562.50
2020-2021 Actual Indirect Costs	477,419.00	1,811,494.00	1,811,494.00
2018-2019 Fixed Carry Forward	175,182.46	0.00	0.00
Total Indirect Costs	302,236.54	1,811,494.00	1,811,494.00
Over/(Under) Recovery	-95,688.67	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	477,419.00	1,811,494.00	1,811,494.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-95,688.67	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	573,107.67	1,811,494.00	1,811,494.00
Direct Costs	6,536,325.00	5,202,250.00	5,202,250.00
Rate for 2022-2023 **	8.77*	34.82*	34.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82968  
Form R0418**

Canton Charter Academy  
49100 FORD RD  
CANTON, MI 48187

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	397,692.00	1,818,712.00	1,818,712.00
2018-2019 Fixed Carry Forward	12,938.73	0.00	0.00
Total Indirect Costs	384,753.27	1,818,712.00	1,818,712.00
2018-2019 Direct Costs	5,998,634.00	4,577,614.00	4,577,614.00
2020-2021 Rate	6.41*	39.73*	39.73**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,312,135.00	4,946,296.00	4,946,296.00
Indirect costs based on rate ** multiplied by actual direct costs	404,607.85	741,944.40	1,236,574.00
2020-2021 Actual Indirect Costs	476,248.00	1,842,087.00	1,842,087.00
2018-2019 Fixed Carry Forward	12,938.73	0.00	0.00
Total Indirect Costs	463,309.27	1,842,087.00	1,842,087.00
Over/(Under) Recovery	-58,701.42	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	476,248.00	1,842,087.00	1,842,087.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-58,701.42	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	534,949.42	1,842,087.00	1,842,087.00
Direct Costs	6,312,135.00	4,946,296.00	4,946,296.00
Rate for 2022-2023 **	8.47*	37.24*	37.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82969  
Form R0418**

Creative Montessori Academy  
12701 MCCANN ST  
SOUTHGATE, MI 48195

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	27,982.99	445,891.81	445,891.81
2018-2019 Fixed Carry Forward	-1,953.58	-11,160.68	-31,445.40
Total Indirect Costs	29,936.57	457,052.49	477,337.21
2018-2019 Direct Costs	6,160,724.31	5,742,815.49	5,742,815.49
2020-2021 Rate	0.49*	7.96*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,687,012.60	6,182,316.69	6,182,316.69
Indirect costs based on rate ** multiplied by actual direct costs	32,766.36	492,112.41	513,750.52
2020-2021 Actual Indirect Costs	16,956.65	521,652.56	521,652.56
2018-2019 Fixed Carry Forward	-1,953.58	-11,160.68	-31,445.40
Total Indirect Costs	18,910.23	532,813.24	553,097.96
Over/(Under) Recovery	13,856.13	-40,700.83	-39,347.44

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	16,956.65	521,652.56	521,652.56
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	13,856.13	-40,700.83	-39,347.44
Total Projected Indirect 2022-2023 (Numerator)	3,100.52	562,353.39	561,000.00
Direct Costs	6,687,012.60	6,182,316.69	6,182,316.69
Rate for 2022-2023 **	0.05*	9.10*	9.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82970  
Form R0418**

Warrendale Charter Academy  
19400 SAWYER ST  
DETROIT, MI 48228

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	401,284.00	1,872,040.00	1,872,040.00
2018-2019 Fixed Carry Forward	43,771.41	0.00	0.00
Total Indirect Costs	357,512.59	1,872,040.00	1,872,040.00
2018-2019 Direct Costs	7,157,112.00	5,686,356.00	5,686,356.00
2020-2021 Rate	5.00*	32.92*	32.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,762,470.00	6,388,527.00	6,388,527.00
Indirect costs based on rate ** multiplied by actual direct costs	388,123.50	958,279.05	1,597,131.75
2020-2021 Actual Indirect Costs	587,824.00	1,961,767.00	1,961,767.00
2018-2019 Fixed Carry Forward	43,771.41	0.00	0.00
Total Indirect Costs	544,052.59	1,961,767.00	1,961,767.00
Over/(Under) Recovery	-155,929.09	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	587,824.00	1,961,767.00	1,961,767.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-155,929.09	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	743,753.09	1,961,767.00	1,961,767.00
Direct Costs	7,762,470.00	6,388,527.00	6,388,527.00
Rate for 2022-2023 **	9.58*	30.71*	30.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82973  
Form R0418**

Trillium Academy  
15740 RACHO BLVD  
TAYLOR, MI 48180

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	38,930.00	386,501.00	386,501.00
2018-2019 Fixed Carry Forward	22,986.79	72,741.49	72,741.49
Total Indirect Costs	15,943.21	313,759.51	313,759.51
2018-2019 Direct Costs	4,756,356.00	4,408,785.00	4,408,785.00
2020-2021 Rate	0.34*	7.12*	7.12**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,435,716.01	5,055,508.84	5,055,508.84
Indirect costs based on rate ** multiplied by actual direct costs	18,481.43	359,952.23	359,952.23
2020-2021 Actual Indirect Costs	61,480.36	441,687.53	441,687.53
2018-2019 Fixed Carry Forward	22,986.79	72,741.49	72,741.49
Total Indirect Costs	38,493.57	368,946.04	368,946.04
Over/(Under) Recovery	-20,012.14	-8,993.81	-8,993.81

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	61,480.36	441,687.53	441,687.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-20,012.14	-8,993.81	-8,993.81
Total Projected Indirect 2022-2023 (Numerator)	81,492.50	450,681.34	450,681.34
Direct Costs	5,435,716.01	5,055,508.84	5,055,508.84
Rate for 2022-2023 **	1.50*	8.91*	8.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82974  
Form R0418**

Detroit Merit Charter Academy  
1091 ALTER RD  
DETROIT, MI 48215

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	422,693.00	1,884,898.00	1,884,898.00
2018-2019 Fixed Carry Forward	111,364.71	0.00	0.00
Total Indirect Costs	311,328.29	1,884,898.00	1,884,898.00
2018-2019 Direct Costs	7,114,174.00	5,651,969.00	5,651,969.00
2020-2021 Rate	4.38*	33.35*	33.35**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,946,496.00	6,490,196.00	6,490,196.00
Indirect costs based on rate ** multiplied by actual direct costs	348,056.52	973,529.40	1,622,549.00
2020-2021 Actual Indirect Costs	447,003.00	1,903,303.00	1,903,303.00
2018-2019 Fixed Carry Forward	111,364.71	0.00	0.00
Total Indirect Costs	335,638.29	1,903,303.00	1,903,303.00
Over/(Under) Recovery	12,418.23	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	447,003.00	1,903,303.00	1,903,303.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	12,418.23	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	434,584.77	1,903,303.00	1,903,303.00
Direct Costs	7,946,496.00	6,490,196.00	6,490,196.00
Rate for 2022-2023 **	5.47*	29.33*	29.33**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82975  
Form R0418**

Riverside Academy  
6409 SCHAEFER RD  
DEARBORN, MI 48126

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	881,971.80	3,312,462.47	3,312,462.47
2018-2019 Fixed Carry Forward	-13,805.02	0.00	0.00
Total Indirect Costs	895,776.82	3,312,462.47	3,312,462.47
2018-2019 Direct Costs	9,565,001.67	7,134,511.00	7,134,511.00
2020-2021 Rate	9.37*	46.43*	46.43**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,725,100.40	7,086,116.55	7,086,116.55
Indirect costs based on rate ** multiplied by actual direct costs	817,541.91	1,062,917.48	1,771,529.14
2020-2021 Actual Indirect Costs	1,047,565.74	2,686,549.59	2,686,549.59
2018-2019 Fixed Carry Forward	-13,805.02	0.00	0.00
Total Indirect Costs	1,061,370.76	2,686,549.59	2,686,549.59
Over/(Under) Recovery	-243,828.85	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,047,565.74	2,686,549.59	2,686,549.59
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-243,828.85	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,291,394.59	2,686,549.59	2,686,549.59
Direct Costs	8,725,100.40	7,086,116.55	7,086,116.55
Rate for 2022-2023 **	14.80*	37.91*	37.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82976  
Form R0418**

Keystone Academy  
47925 BEMIS RD  
BELLEVILLE, MI 48111

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	634,280.00	1,961,135.00	1,961,135.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	634,280.00	1,961,135.00	1,961,135.00
2018-2019 Direct Costs	6,123,220.00	4,796,365.00	4,796,365.00
2020-2021 Rate	10.36*	40.89*	40.89**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,328,582.00	5,068,456.00	5,068,456.00
Indirect costs based on rate ** multiplied by actual direct costs	655,641.10	760,268.40	1,267,114.00
2020-2021 Actual Indirect Costs	490,148.00	1,750,274.00	1,750,274.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	490,148.00	1,750,274.00	1,750,274.00
Over/(Under) Recovery	165,493.10	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	490,148.00	1,750,274.00	1,750,274.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	165,493.10	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	324,654.90	1,750,274.00	1,750,274.00
Direct Costs	6,328,582.00	5,068,456.00	5,068,456.00
Rate for 2022-2023 **	5.13*	34.53*	34.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82977  
Form R0418**

Hamtramck Academy  
11420 CONANT ST  
HAMTRAMCK, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	217,513.00	1,118,191.00	1,118,191.00
2018-2019 Fixed Carry Forward	-9,009.01	0.00	0.00
Total Indirect Costs	226,522.01	1,118,191.00	1,118,191.00
2018-2019 Direct Costs	5,166,103.00	4,265,425.00	4,265,425.00
2020-2021 Rate	4.38*	26.22*	26.22**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,350,283.00	4,518,761.00	4,518,761.00
Indirect costs based on rate ** multiplied by actual direct costs	234,342.40	677,814.15	1,129,690.25
2020-2021 Actual Indirect Costs	377,802.00	1,209,324.00	1,209,324.00
2018-2019 Fixed Carry Forward	-9,009.01	0.00	0.00
Total Indirect Costs	386,811.01	1,209,324.00	1,209,324.00
Over/(Under) Recovery	-152,468.61	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	377,802.00	1,209,324.00	1,209,324.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-152,468.61	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	530,270.61	1,209,324.00	1,209,324.00
Direct Costs	5,350,283.00	4,518,761.00	4,518,761.00
Rate for 2022-2023 **	9.91*	26.76*	26.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82979  
Form R0418**

Detroit Enterprise Academy  
11224 KERCHEVAL ST  
DETROIT, MI 48214

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	287,367.00	1,689,697.00	1,689,697.00
2018-2019 Fixed Carry Forward	-20,592.70	0.00	0.00
Total Indirect Costs	307,959.70	1,689,697.00	1,689,697.00
2018-2019 Direct Costs	7,113,819.00	5,711,489.00	5,711,489.00
2020-2021 Rate	4.33*	29.58*	29.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,902,263.00	6,508,012.00	6,508,012.00
Indirect costs based on rate ** multiplied by actual direct costs	342,167.99	976,201.80	1,627,003.00
2020-2021 Actual Indirect Costs	540,274.00	1,934,525.00	1,934,525.00
2018-2019 Fixed Carry Forward	-20,592.70	0.00	0.00
Total Indirect Costs	560,866.70	1,934,525.00	1,934,525.00
Over/(Under) Recovery	-218,698.71	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	540,274.00	1,934,525.00	1,934,525.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-218,698.71	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	758,972.71	1,934,525.00	1,934,525.00
Direct Costs	7,902,263.00	6,508,012.00	6,508,012.00
Rate for 2022-2023 **	9.60*	29.73*	29.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82981  
Form R0418**

American Montessori Academy  
14800 MIDDLEBELT RD  
LIVONIA, MI 48154

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	139,731.00	580,585.00	580,585.00
2018-2019 Fixed Carry Forward	-64,352.87	0.00	58,937.60
Total Indirect Costs	204,083.87	580,585.00	521,647.40
2018-2019 Direct Costs	4,187,325.00	3,746,471.00	3,746,471.00
2020-2021 Rate	4.87*	15.50*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	4,095,988.00	3,681,614.00	3,681,614.00
Indirect costs based on rate ** multiplied by actual direct costs	199,474.62	552,242.10	512,480.67
2020-2021 Actual Indirect Costs	93,692.00	508,066.00	508,066.00
2018-2019 Fixed Carry Forward	-64,352.87	0.00	58,937.60
Total Indirect Costs	158,044.87	508,066.00	449,128.40
Over/(Under) Recovery	41,429.75	0.00	63,352.27

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	93,692.00	508,066.00	508,066.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	41,429.75	0.00	63,352.27
Total Projected Indirect 2022-2023 (Numerator)	52,262.25	508,066.00	444,713.73
Direct Costs	4,095,988.00	3,681,614.00	3,681,614.00
Rate for 2022-2023 **	1.28*	13.80*	12.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82982  
Form R0418**

Universal Learning Academy  
28015 JOY RD  
WESTLAND, MI 48185

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	162,169.74	522,515.24	522,515.24
2018-2019 Fixed Carry Forward	625.81	26,842.36	26,521.51
Total Indirect Costs	161,543.93	495,672.88	495,993.73
2018-2019 Direct Costs	5,315,509.03	4,955,163.53	4,955,163.53
2020-2021 Rate	3.04*	10.00*	10.01**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,179,438.47	5,838,416.42	5,838,416.42
Indirect costs based on rate ** multiplied by actual direct costs	187,854.93	583,841.64	584,425.48
2020-2021 Actual Indirect Costs	154,360.75	495,382.80	495,382.80
2018-2019 Fixed Carry Forward	625.81	26,842.36	26,521.51
Total Indirect Costs	153,734.94	468,540.44	468,861.29
Over/(Under) Recovery	34,119.99	115,301.20	115,564.19

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	154,360.75	495,382.80	495,382.80
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	34,119.99	115,301.20	115,564.19
Total Projected Indirect 2022-2023 (Numerator)	120,240.76	380,081.60	379,818.61
Direct Costs	6,179,438.47	5,838,416.42	5,838,416.42
Rate for 2022-2023 **	1.95*	6.51*	6.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82983  
Form R0418**

Bridge Academy  
9600 BUFFALO ST  
HAMTRAMCK, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	730,579.73	2,532,219.90	2,532,219.90
2018-2019 Fixed Carry Forward	-24,578.71	0.00	0.00
Total Indirect Costs	755,158.44	2,532,219.90	2,532,219.90
2018-2019 Direct Costs	7,122,067.82	5,320,427.65	5,320,427.65
2020-2021 Rate	10.60*	47.59*	47.59**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	8,873,485.75	7,564,461.91	7,564,461.91
Indirect costs based on rate ** multiplied by actual direct costs	940,589.49	1,134,669.29	1,891,115.48
2020-2021 Actual Indirect Costs	1,095,323.92	2,404,347.76	2,404,347.76
2018-2019 Fixed Carry Forward	-24,578.71	0.00	0.00
Total Indirect Costs	1,119,902.63	2,404,347.76	2,404,347.76
Over/(Under) Recovery	-179,313.14	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,095,323.92	2,404,347.76	2,404,347.76
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-179,313.14	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,274,637.06	2,404,347.76	2,404,347.76
Direct Costs	8,873,485.75	7,564,461.91	7,564,461.91
Rate for 2022-2023 **	14.36*	31.78*	31.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82985  
Form R0418**

Detroit Premier Academy  
7781 Asbury Park  
Detroit, MI 48228

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	499,108.00	1,793,484.00	1,793,484.00
2018-2019 Fixed Carry Forward	-4,753.51	0.00	0.00
Total Indirect Costs	503,861.51	1,793,484.00	1,793,484.00
2018-2019 Direct Costs	7,136,041.00	5,841,665.00	5,841,665.00
2020-2021 Rate	7.06*	30.70*	30.70**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,745,634.00	6,461,960.00	6,461,960.00
Indirect costs based on rate ** multiplied by actual direct costs	546,841.76	969,294.00	1,615,490.00
2020-2021 Actual Indirect Costs	551,852.00	1,835,526.00	1,835,526.00
2018-2019 Fixed Carry Forward	-4,753.51	0.00	0.00
Total Indirect Costs	556,605.51	1,835,526.00	1,835,526.00
Over/(Under) Recovery	-9,763.75	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	551,852.00	1,835,526.00	1,835,526.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-9,763.75	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	561,615.75	1,835,526.00	1,835,526.00
Direct Costs	7,745,634.00	6,461,960.00	6,461,960.00
Rate for 2022-2023 **	7.25*	28.41*	28.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82986  
Form R0418**

Hanley International Academy  
2400 DENTON ST  
HAMTRAMCK, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	4,095.39	435,012.62	435,012.62
2018-2019 Fixed Carry Forward	21,761.54	109,660.49	109,660.49
Total Indirect Costs	-17,666.15	325,352.13	325,352.13
2018-2019 Direct Costs	5,948,444.46	5,517,527.23	5,517,527.23
2020-2021 Rate	0.00*	5.90*	5.90**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,221,226.86	5,747,947.25	5,747,947.25
Indirect costs based on rate ** multiplied by actual direct costs	0.00	339,128.89	339,128.89
2020-2021 Actual Indirect Costs	3,484.57	476,764.18	476,764.18
2018-2019 Fixed Carry Forward	21,761.54	109,660.49	109,660.49
Total Indirect Costs	-18,276.97	367,103.69	367,103.69
Over/(Under) Recovery	0.00	-27,974.80	-27,974.80

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,484.57	476,764.18	476,764.18
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-27,974.80	-27,974.80
Total Projected Indirect 2022-2023 (Numerator)	3,484.57	504,738.98	504,738.98
Direct Costs	6,221,226.86	5,747,947.25	5,747,947.25
Rate for 2022-2023 **	0.06*	8.78*	8.78**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82987  
Form R0418**

Frontier International Academy  
13200 CONANT ST  
DETROIT, MI 48212

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	529,687.54	1,708,827.66	1,708,827.66
2018-2019 Fixed Carry Forward	23,513.17	0.00	0.00
Total Indirect Costs	506,174.37	1,708,827.66	1,708,827.66
2018-2019 Direct Costs	5,113,316.27	3,934,176.15	3,934,176.15
2020-2021 Rate	9.90*	43.44*	43.44**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,675,995.47	5,780,560.01	5,780,560.01
Indirect costs based on rate ** multiplied by actual direct costs	660,923.55	867,084.00	1,445,140.00
2020-2021 Actual Indirect Costs	927,201.54	1,822,637.00	1,822,637.00
2018-2019 Fixed Carry Forward	23,513.17	0.00	0.00
Total Indirect Costs	903,688.37	1,822,637.00	1,822,637.00
Over/(Under) Recovery	-242,764.82	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	927,201.54	1,822,637.00	1,822,637.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-242,764.82	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	1,169,966.36	1,822,637.00	1,822,637.00
Direct Costs	6,675,995.47	5,780,560.01	5,780,560.01
Rate for 2022-2023 **	17.52*	31.53*	31.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82991  
Form R0418**

Covenant House Academy Detroit  
1450 25TH ST  
DETROIT, MI 48216

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	386,718.64	1,550,009.45	1,550,009.45
2018-2019 Fixed Carry Forward	-37,300.61	0.00	0.00
Total Indirect Costs	424,019.25	1,550,009.45	1,550,009.45
2018-2019 Direct Costs	5,268,952.36	4,105,661.55	4,105,661.55
2020-2021 Rate	8.05*	37.75*	37.75**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	5,353,373.29	4,585,764.24	4,585,764.24
Indirect costs based on rate ** multiplied by actual direct costs	430,946.55	687,864.64	1,146,441.06
2020-2021 Actual Indirect Costs	547,641.67	1,315,250.72	1,315,250.72
2018-2019 Fixed Carry Forward	-37,300.61	0.00	0.00
Total Indirect Costs	584,942.28	1,315,250.72	1,315,250.72
Over/(Under) Recovery	-153,995.73	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	547,641.67	1,315,250.72	1,315,250.72
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-153,995.73	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	701,637.40	1,315,250.72	1,315,250.72
Direct Costs	5,353,373.29	4,585,764.24	4,585,764.24
Rate for 2022-2023 **	13.11*	28.68*	28.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82994  
Form R0418**

David Ellis Academy West  
1980 BEECH DALY RD  
REDFORD, MI 48240

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	352,939.22	1,340,632.88	1,340,632.88
2018-2019 Fixed Carry Forward	-2,767.24	0.00	0.00
Total Indirect Costs	355,706.46	1,340,632.88	1,340,632.88
2018-2019 Direct Costs	6,300,950.05	5,313,256.39	5,313,256.39
2020-2021 Rate	5.65*	25.23*	25.23**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	6,053,864.27	5,330,625.76	5,330,625.76
Indirect costs based on rate ** multiplied by actual direct costs	342,043.33	799,593.86	1,332,656.44
2020-2021 Actual Indirect Costs	370,550.04	1,093,788.55	1,093,788.55
2018-2019 Fixed Carry Forward	-2,767.24	0.00	0.00
Total Indirect Costs	373,317.28	1,093,788.55	1,093,788.55
Over/(Under) Recovery	-31,273.95	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	370,550.04	1,093,788.55	1,093,788.55
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-31,273.95	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	401,823.99	1,093,788.55	1,093,788.55
Direct Costs	6,053,864.27	5,330,625.76	5,330,625.76
Rate for 2022-2023 **	6.64*	20.52*	20.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82995  
Form R0418**

Taylor Exemplar Academy  
26727 GODDARD RD  
TAYLOR, MI 48180

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	560,764.00	1,988,545.00	1,988,545.00
2018-2019 Fixed Carry Forward	-83,390.87	0.00	0.00
Total Indirect Costs	644,154.87	1,988,545.00	1,988,545.00
2018-2019 Direct Costs	6,958,098.00	5,530,317.00	5,530,317.00
2020-2021 Rate	9.26*	35.96*	35.96**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,026,298.00	5,626,541.00	5,626,541.00
Indirect costs based on rate ** multiplied by actual direct costs	650,635.19	843,981.15	1,406,635.25
2020-2021 Actual Indirect Costs	628,414.00	2,028,171.00	2,028,171.00
2018-2019 Fixed Carry Forward	-83,390.87	0.00	0.00
Total Indirect Costs	711,804.87	2,028,171.00	2,028,171.00
Over/(Under) Recovery	-61,169.68	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	628,414.00	2,028,171.00	2,028,171.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-61,169.68	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	689,583.68	2,028,171.00	2,028,171.00
Direct Costs	7,026,298.00	5,626,541.00	5,626,541.00
Rate for 2022-2023 **	9.81*	36.05*	36.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82996  
Form R0418**

Clara B. Ford Academy (SDA)  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	32,253.00	162,688.00	162,688.00
2018-2019 Fixed Carry Forward	10,403.75	21,564.28	21,200.89
Total Indirect Costs	21,849.25	141,123.72	141,487.11
2018-2019 Direct Costs	1,779,136.00	1,648,701.00	1,648,701.00
2020-2021 Rate	1.23*	8.56*	8.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	2,026,056.00	1,902,887.00	1,902,887.00
Indirect costs based on rate ** multiplied by actual direct costs	24,920.49	162,887.13	163,267.70
2020-2021 Actual Indirect Costs	9,443.00	132,612.00	132,612.00
2018-2019 Fixed Carry Forward	10,403.75	21,564.28	21,200.89
Total Indirect Costs	-960.75	111,047.72	111,411.11
Over/(Under) Recovery	25,881.24	51,839.41	51,856.59

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	9,443.00	132,612.00	132,612.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	25,881.24	51,839.41	51,856.59
Total Projected Indirect 2022-2023 (Numerator)	-16,438.24	80,772.59	80,755.41
Direct Costs	2,026,056.00	1,902,887.00	1,902,887.00
Rate for 2022-2023 **	0.00*	4.24*	4.24**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 82997  
Form R0418**

Flagship Charter Academy  
13661 WISCONSIN ST  
DETROIT, MI 48238

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	289,457.00	1,825,094.00	1,825,094.00
2018-2019 Fixed Carry Forward	103.32	0.00	0.00
Total Indirect Costs	289,353.68	1,825,094.00	1,825,094.00
2018-2019 Direct Costs	6,506,457.00	4,970,820.00	4,970,820.00
2020-2021 Rate	4.45*	36.72*	36.72**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,825,361.00	6,316,284.00	6,316,284.00
Indirect costs based on rate ** multiplied by actual direct costs	348,228.56	947,442.60	1,579,071.00
2020-2021 Actual Indirect Costs	459,479.00	1,968,556.00	1,968,556.00
2018-2019 Fixed Carry Forward	103.32	0.00	0.00
Total Indirect Costs	459,375.68	1,968,556.00	1,968,556.00
Over/(Under) Recovery	-111,147.12	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	459,479.00	1,968,556.00	1,968,556.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-111,147.12	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	570,626.12	1,968,556.00	1,968,556.00
Direct Costs	7,825,361.00	6,316,284.00	6,316,284.00
Rate for 2022-2023 **	7.29*	31.17*	31.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 83000  
Form R0418**

Wexford-Missaukee ISD  
9907 EAST 13TH ST  
CADILLAC, MI 49601

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	3,169,267.46	4,466,357.52	4,466,357.52
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,169,267.46	4,466,357.52	4,466,357.52
2018-2019 Direct Costs	19,204,282.36	17,907,192.30	17,907,192.30
2020-2021 Rate	16.50*	24.94*	24.94**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	19,811,583.76	18,515,800.98	18,515,800.98
Indirect costs based on rate ** multiplied by actual direct costs	2,971,737.56	2,777,370.15	4,617,840.76
2020-2021 Actual Indirect Costs	3,432,631.24	4,728,414.02	4,728,414.02
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,432,631.24	4,728,414.02	4,728,414.02
Over/(Under) Recovery	0.00	0.00	-110,573.26

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	3,432,631.24	4,728,414.02	4,728,414.02
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-110,573.26
Total Projected Indirect 2022-2023 (Numerator)	3,432,631.24	4,728,414.02	4,838,987.28
Direct Costs	19,811,583.76	18,515,800.98	18,515,800.98
Rate for 2022-2023 **	17.33*	25.54*	26.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 83010  
Form R0418**

Cadillac Area Public Schools  
421 SOUTH MITCHELL ST  
CADILLAC, MI 49601

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	434,338.58	3,172,822.73	3,172,822.73
2018-2019 Fixed Carry Forward	16,840.68	-37,649.64	-39,187.58
Total Indirect Costs	417,497.90	3,210,472.37	3,212,010.31
2018-2019 Direct Costs	30,507,451.57	27,646,212.00	27,646,212.00
2020-2021 Rate	1.37*	11.61*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	32,028,946.32	28,985,988.91	28,985,988.91
Indirect costs based on rate ** multiplied by actual direct costs	438,796.56	3,365,273.31	3,368,171.91
2020-2021 Actual Indirect Costs	403,388.61	3,270,271.34	3,270,271.34
2018-2019 Fixed Carry Forward	16,840.68	-37,649.64	-39,187.58
Total Indirect Costs	386,547.93	3,307,920.98	3,309,458.92
Over/(Under) Recovery	52,248.63	57,352.33	58,712.99

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	403,388.61	3,270,271.34	3,270,271.34
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	52,248.63	57,352.33	58,712.99
Total Projected Indirect 2022-2023 (Numerator)	351,139.98	3,212,919.01	3,211,558.35
Direct Costs	32,028,946.32	28,985,988.91	28,985,988.91
Rate for 2022-2023 **	1.10*	11.08*	11.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 83060  
Form R0418**

Manton Consolidated Schools  
105 5TH ST  
MANTON, MI 49663

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	328,848.32	1,042,760.04	1,042,760.04
2018-2019 Fixed Carry Forward	64,424.01	68,692.67	68,224.74
Total Indirect Costs	264,424.31	974,067.37	974,535.30
2018-2019 Direct Costs	9,132,048.50	8,418,136.78	8,418,136.78
2020-2021 Rate	2.90*	11.57*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	10,135,813.68	9,386,460.66	9,386,460.66
Indirect costs based on rate ** multiplied by actual direct costs	293,938.60	1,086,013.50	1,086,952.14
2020-2021 Actual Indirect Costs	317,874.51	1,067,227.53	1,067,227.53
2018-2019 Fixed Carry Forward	64,424.01	68,692.67	68,224.74
Total Indirect Costs	253,450.50	998,534.86	999,002.79
Over/(Under) Recovery	40,488.10	87,478.64	87,949.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	317,874.51	1,067,227.53	1,067,227.53
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	40,488.10	87,478.64	87,949.35
Total Projected Indirect 2022-2023 (Numerator)	277,386.41	979,748.89	979,278.18
Direct Costs	10,135,813.68	9,386,460.66	9,386,460.66
Rate for 2022-2023 **	2.74*	10.44*	10.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 83070  
Form R0418**

Mesick Consolidated Schools  
P.O. Box 275  
Mesick, MI 49668

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	194,045.63	952,198.24	952,198.24
2018-2019 Fixed Carry Forward	-2,101.32	-193,370.24	-197,270.72
Total Indirect Costs	196,146.95	1,145,568.48	1,149,468.96
2018-2019 Direct Costs	6,476,524.88	5,718,372.27	5,718,372.27
2020-2021 Rate	3.03*	20.03*	20.10**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	7,331,985.34	6,546,438.11	6,546,438.11
Indirect costs based on rate ** multiplied by actual direct costs	222,159.16	981,965.72	1,315,834.06
2020-2021 Actual Indirect Costs	222,738.46	1,008,285.69	1,008,285.69
2018-2019 Fixed Carry Forward	-2,101.32	-193,370.24	-197,270.72
Total Indirect Costs	224,839.78	1,201,655.93	1,205,556.41
Over/(Under) Recovery	-2,680.62	0.00	110,277.65

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	222,738.46	1,008,285.69	1,008,285.69
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-2,680.62	0.00	110,277.65
Total Projected Indirect 2022-2023 (Numerator)	225,419.08	1,008,285.69	898,008.04
Direct Costs	7,331,985.34	6,546,438.11	6,546,438.11
Rate for 2022-2023 **	3.07*	15.40*	13.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 83900  
Form R0418**

Highpoint Virtual Academy of Michigan  
210 E. Mesick Avenue  
Mesick, MI 49668

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	509,596.28	569,206.63	569,206.63
2018-2019 Fixed Carry Forward	-11,799.26	38,151.66	38,151.66
Total Indirect Costs	521,395.54	531,054.97	531,054.97
2018-2019 Direct Costs	6,507,150.60	6,447,540.25	6,447,540.25
2020-2021 Rate	8.01*	8.24*	8.24**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	15,035,573.00	14,883,465.18	14,883,465.18
Indirect costs based on rate ** multiplied by actual direct costs	1,204,349.40	1,226,397.53	1,226,397.53
2020-2021 Actual Indirect Costs	1,272,140.72	1,424,248.54	1,424,248.54
2018-2019 Fixed Carry Forward	-11,799.26	38,151.66	38,151.66
Total Indirect Costs	1,283,939.98	1,386,096.88	1,386,096.88
Over/(Under) Recovery	-79,590.58	-159,699.35	-159,699.35

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	1,272,140.72	1,424,248.54	1,424,248.54
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	-79,590.58	-159,699.35	-159,699.35
Total Projected Indirect 2022-2023 (Numerator)	1,351,731.30	1,583,947.89	1,583,947.89
Direct Costs	15,035,573.00	14,883,465.18	14,883,465.18
Rate for 2022-2023 **	8.99*	10.64*	10.64**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2022-2023 Indirect Cost Rates  
School District 84000  
Form R0418**

State of Michigan  
PO Box 30013  
Lansing, MI 48909

Basis for 2020-2021 Rate:	Restricted	Unrestricted	Medicaid
2018-2019 Indirect Costs	0.00	0.00	0.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2018-2019 Direct Costs	0.00	0.00	0.00
2020-2021 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2020-2021 Actual Indirect Costs	0.00	0.00	0.00
2018-2019 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2022-2023 Rate Calculation:	Restricted	Unrestricted	Medicaid
2020-2021 Actual Indirect Costs	0.00	0.00	0.00
2022-2023 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2022-2023 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2022-2023 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%