

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 01010
Form R0418**

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	414,833.84	1,133,548.81	1,133,548.81
2019-2020 Fixed Carry Forward	-83,725.99	0.00	-6,999.44
Total Indirect Costs	498,559.83	1,133,548.81	1,140,548.25
2019-2020 Direct Costs	8,225,662.32	7,506,947.35	7,506,947.35
2021-2022 Rate	6.06*	15.10*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,443,414.09	8,529,332.88	8,529,332.88
Indirect costs based on rate ** multiplied by actual direct costs	572,270.89	1,279,399.93	1,295,605.66
2021-2022 Actual Indirect Costs	462,838.23	1,376,919.44	1,376,919.44
2019-2020 Fixed Carry Forward	-83,725.99	0.00	-6,999.44
Total Indirect Costs	546,564.22	1,376,919.44	1,383,918.88
Over/(Under) Recovery	25,706.67	0.00	-88,313.22

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	462,838.23	1,376,919.44	1,376,919.44
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,706.67	0.00	-88,313.22
Total Projected Indirect 2023-2024 (Numerator)	437,131.56	1,376,919.44	1,465,232.66
Direct Costs	9,443,414.09	8,529,332.88	8,529,332.88
Rate for 2023-2024 **	4.63*	16.14*	17.18**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 02010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	93,067.16	173,416.69	173,416.69
2019-2020 Fixed Carry Forward	-4,367.86	0.00	-20,157.68
Total Indirect Costs	97,435.02	173,416.69	193,574.37
2019-2020 Direct Costs	801,727.94	721,378.41	721,378.41
2021-2022 Rate	12.15*	24.04*	26.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	921,868.04	845,703.66	845,703.66
Indirect costs based on rate ** multiplied by actual direct costs	112,006.97	126,855.55	211,425.92
2021-2022 Actual Indirect Costs	71,213.84	147,378.22	147,378.22
2019-2020 Fixed Carry Forward	-4,367.86	0.00	-20,157.68
Total Indirect Costs	75,581.70	147,378.22	167,535.90
Over/(Under) Recovery	36,425.27	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	71,213.84	147,378.22	147,378.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	36,425.27	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	34,788.57	147,378.22	147,378.22
Direct Costs	921,868.04	845,703.66	845,703.66
Rate for 2023-2024 **	3.77*	17.43*	17.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 02020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	36,312.84	143,975.83	143,975.83
2019-2020 Fixed Carry Forward	-5,316.27	0.00	10,966.49
Total Indirect Costs	41,629.11	143,975.83	133,009.34
2019-2020 Direct Costs	924,112.67	816,449.68	816,449.68
2021-2022 Rate	4.50*	17.63*	16.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,127,929.24	987,647.63	987,647.63
Indirect costs based on rate ** multiplied by actual direct costs	50,756.82	148,147.14	160,887.80
2021-2022 Actual Indirect Costs	33,999.96	174,281.57	174,281.57
2019-2020 Fixed Carry Forward	-5,316.27	0.00	10,966.49
Total Indirect Costs	39,316.23	174,281.57	163,315.08
Over/(Under) Recovery	11,440.59	0.00	-2,427.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	33,999.96	174,281.57	174,281.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,440.59	0.00	-2,427.28
Total Projected Indirect 2023-2024 (Numerator)	22,559.37	174,281.57	176,708.85
Direct Costs	1,127,929.24	987,647.63	987,647.63
Rate for 2023-2024 **	2.00*	17.65*	17.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 02070
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	333,891.88	981,725.04	981,725.04
2019-2020 Fixed Carry Forward	-52.71	0.00	85,715.16
Total Indirect Costs	333,944.59	981,725.04	896,009.88
2019-2020 Direct Costs	6,838,082.98	6,190,249.82	6,190,249.82
2021-2022 Rate	4.88*	15.86*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,860,107.81	7,191,751.78	7,191,751.78
Indirect costs based on rate ** multiplied by actual direct costs	383,573.26	1,078,762.77	1,040,646.48
2021-2022 Actual Indirect Costs	453,260.88	1,121,616.91	1,121,616.91
2019-2020 Fixed Carry Forward	-52.71	0.00	85,715.16
Total Indirect Costs	453,313.59	1,121,616.91	1,035,901.75
Over/(Under) Recovery	-69,740.33	0.00	4,744.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	453,260.88	1,121,616.91	1,121,616.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-69,740.33	0.00	4,744.73
Total Projected Indirect 2023-2024 (Numerator)	523,001.21	1,121,616.91	1,116,872.18
Direct Costs	7,860,107.81	7,191,751.78	7,191,751.78
Rate for 2023-2024 **	6.65*	15.60*	15.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 02080
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	195,628.08	449,481.41	449,481.41
2019-2020 Fixed Carry Forward	10,793.04	38,154.71	36,524.28
Total Indirect Costs	184,835.04	411,326.70	412,957.13
2019-2020 Direct Costs	3,593,826.73	3,339,973.40	3,339,973.40
2021-2022 Rate	5.14*	12.32*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,180,096.65	3,932,199.24	3,932,199.24
Indirect costs based on rate ** multiplied by actual direct costs	214,856.97	484,446.95	486,019.83
2021-2022 Actual Indirect Costs	219,940.14	467,837.55	467,837.55
2019-2020 Fixed Carry Forward	10,793.04	38,154.71	36,524.28
Total Indirect Costs	209,147.10	429,682.84	431,313.27
Over/(Under) Recovery	5,709.87	54,764.11	54,706.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	219,940.14	467,837.55	467,837.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,709.87	54,764.11	54,706.56
Total Projected Indirect 2023-2024 (Numerator)	214,230.27	413,073.44	413,130.99
Direct Costs	4,180,096.65	3,932,199.24	3,932,199.24
Rate for 2023-2024 **	5.13*	10.50*	10.51**

* If Rate exceeds 15%, use 15%

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**Michigan Department of Education
Carry Forward Calculation
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School District 03000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,230,695.84	4,255,388.25	4,255,388.25
2019-2020 Fixed Carry Forward	-111,830.61	0.00	-737,594.74
Total Indirect Costs	2,342,526.45	4,255,388.25	4,992,982.99
2019-2020 Direct Costs	19,214,860.45	17,190,168.04	17,190,168.04
2021-2022 Rate	12.19*	24.75*	29.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,341,455.75	18,917,676.85	18,917,676.85
Indirect costs based on rate ** multiplied by actual direct costs	2,601,523.46	2,837,651.53	4,729,419.21
2021-2022 Actual Indirect Costs	2,260,914.50	4,684,693.40	4,684,693.40
2019-2020 Fixed Carry Forward	-111,830.61	0.00	-737,594.74
Total Indirect Costs	2,372,745.11	4,684,693.40	5,422,288.14
Over/(Under) Recovery	228,778.35	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,260,914.50	4,684,693.40	4,684,693.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	228,778.35	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	2,032,136.15	4,684,693.40	4,684,693.40
Direct Costs	21,341,455.75	18,917,676.85	18,917,676.85
Rate for 2023-2024 **	9.52*	24.76*	24.76**

* If Rate exceeds 15%, use 15%
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**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03010
Form R0418**

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	715,857.34	3,314,130.22	3,314,130.22
2019-2020 Fixed Carry Forward	62,804.90	0.00	307,191.10
Total Indirect Costs	653,052.44	3,314,130.22	3,006,939.12
2019-2020 Direct Costs	26,562,351.44	23,964,078.56	23,964,078.56
2021-2022 Rate	2.46*	13.83*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,019,129.04	26,777,162.16	26,777,162.16
Indirect costs based on rate ** multiplied by actual direct costs	738,470.57	3,703,281.53	3,360,533.85
2021-2022 Actual Indirect Costs	1,003,709.56	4,245,676.44	4,245,676.44
2019-2020 Fixed Carry Forward	62,804.90	0.00	307,191.10
Total Indirect Costs	940,904.66	4,245,676.44	3,938,485.34
Over/(Under) Recovery	-202,434.09	-542,394.91	-577,951.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,003,709.56	4,245,676.44	4,245,676.44
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-202,434.09	-542,394.91	-577,951.49
Total Projected Indirect 2023-2024 (Numerator)	1,206,143.65	4,788,071.35	4,823,627.93
Direct Costs	30,019,129.04	26,777,162.16	26,777,162.16
Rate for 2023-2024 **	4.02*	17.88*	18.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
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School District 03020
Form R0418**

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	751,666.59	3,026,430.55	3,026,430.55
2019-2020 Fixed Carry Forward	95,308.76	0.00	669,024.65
Total Indirect Costs	656,357.83	3,026,430.55	2,357,405.90
2019-2020 Direct Costs	23,658,220.31	21,383,456.35	21,383,456.35
2021-2022 Rate	2.77*	14.15*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	28,125,013.31	25,382,404.52	25,382,404.52
Indirect costs based on rate ** multiplied by actual direct costs	779,062.87	3,591,610.24	2,797,140.98
2021-2022 Actual Indirect Costs	818,917.49	3,561,526.28	3,561,526.28
2019-2020 Fixed Carry Forward	95,308.76	0.00	669,024.65
Total Indirect Costs	723,608.73	3,561,526.28	2,892,501.63
Over/(Under) Recovery	55,454.14	30,083.96	-95,360.65

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	818,917.49	3,561,526.28	3,561,526.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	55,454.14	30,083.96	-95,360.65
Total Projected Indirect 2023-2024 (Numerator)	763,463.35	3,531,442.32	3,656,886.93
Direct Costs	28,125,013.31	25,382,404.52	25,382,404.52
Rate for 2023-2024 **	2.71*	13.91*	14.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03030
Form R0418**

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	464,519.44	2,879,856.40	2,879,856.40
2019-2020 Fixed Carry Forward	-13,425.96	73,433.64	73,794.03
Total Indirect Costs	477,945.40	2,806,422.76	2,806,062.37
2019-2020 Direct Costs	25,412,454.12	22,997,117.16	22,997,117.16
2021-2022 Rate	1.88*	12.20*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	28,581,630.47	25,831,657.35	25,831,657.35
Indirect costs based on rate ** multiplied by actual direct costs	537,334.65	3,151,462.20	3,151,462.20
2021-2022 Actual Indirect Costs	501,091.10	3,251,064.22	3,251,064.22
2019-2020 Fixed Carry Forward	-13,425.96	73,433.64	73,794.03
Total Indirect Costs	514,517.06	3,177,630.58	3,177,270.19
Over/(Under) Recovery	22,817.59	-26,168.38	-25,807.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	501,091.10	3,251,064.22	3,251,064.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	22,817.59	-26,168.38	-25,807.99
Total Projected Indirect 2023-2024 (Numerator)	478,273.51	3,277,232.60	3,276,872.21
Direct Costs	28,581,630.47	25,831,657.35	25,831,657.35
Rate for 2023-2024 **	1.67*	12.69*	12.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03040
Form R0418**

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	988,380.41	3,458,000.57	3,458,000.57
2019-2020 Fixed Carry Forward	19,954.73	464,423.64	464,527.71
Total Indirect Costs	968,425.68	2,993,576.93	2,993,472.86
2019-2020 Direct Costs	30,257,623.34	27,600,483.18	27,600,483.18
2021-2022 Rate	3.20*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,475,501.49	31,992,223.12	31,992,223.12
Indirect costs based on rate ** multiplied by actual direct costs	1,103,216.05	3,471,156.21	3,471,156.21
2021-2022 Actual Indirect Costs	1,298,801.29	3,782,079.66	3,782,079.66
2019-2020 Fixed Carry Forward	19,954.73	464,423.64	464,527.71
Total Indirect Costs	1,278,846.56	3,317,656.02	3,317,551.95
Over/(Under) Recovery	-175,630.51	153,500.19	153,604.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,298,801.29	3,782,079.66	3,782,079.66
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-175,630.51	153,500.19	153,604.26
Total Projected Indirect 2023-2024 (Numerator)	1,474,431.80	3,628,579.47	3,628,475.40
Direct Costs	34,475,501.49	31,992,223.12	31,992,223.12
Rate for 2023-2024 **	4.28*	11.34*	11.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	569,757.80	2,419,445.98	2,419,445.98
2019-2020 Fixed Carry Forward	-20,968.60	0.00	165,690.84
Total Indirect Costs	590,726.40	2,419,445.98	2,253,755.14
2019-2020 Direct Costs	13,853,324.75	12,003,636.57	12,003,636.57
2021-2022 Rate	4.26*	20.16*	18.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,052,613.55	13,806,811.97	13,806,811.97
Indirect costs based on rate ** multiplied by actual direct costs	683,841.34	2,071,021.80	2,592,919.29
2021-2022 Actual Indirect Costs	600,926.31	2,846,727.89	2,846,727.89
2019-2020 Fixed Carry Forward	-20,968.60	0.00	165,690.84
Total Indirect Costs	621,894.91	2,846,727.89	2,681,037.05
Over/(Under) Recovery	61,946.43	0.00	-88,117.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	600,926.31	2,846,727.89	2,846,727.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	61,946.43	0.00	-88,117.76
Total Projected Indirect 2023-2024 (Numerator)	538,979.88	2,846,727.89	2,934,845.65
Direct Costs	16,052,613.55	13,806,811.97	13,806,811.97
Rate for 2023-2024 **	3.36*	20.62*	21.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03060
Form R0418**

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	361,829.46	869,150.60	869,150.60
2019-2020 Fixed Carry Forward	-73,496.49	0.00	122,917.90
Total Indirect Costs	435,325.95	869,150.60	746,232.70
2019-2020 Direct Costs	5,981,808.38	5,474,487.24	5,474,487.24
2021-2022 Rate	7.28*	15.88*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,051,691.16	6,478,641.81	6,478,641.81
Indirect costs based on rate ** multiplied by actual direct costs	513,363.12	971,796.27	883,038.88
2021-2022 Actual Indirect Costs	426,202.88	999,252.23	999,252.23
2019-2020 Fixed Carry Forward	-73,496.49	0.00	122,917.90
Total Indirect Costs	499,699.37	999,252.23	876,334.33
Over/(Under) Recovery	13,663.75	0.00	6,704.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	426,202.88	999,252.23	999,252.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,663.75	0.00	6,704.55
Total Projected Indirect 2023-2024 (Numerator)	412,539.13	999,252.23	992,547.68
Direct Costs	7,051,691.16	6,478,641.81	6,478,641.81
Rate for 2023-2024 **	5.85*	15.42*	15.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03070
Form R0418**

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	663,801.43	2,228,666.78	2,228,666.78
2019-2020 Fixed Carry Forward	110,001.21	0.00	146,648.44
Total Indirect Costs	553,800.22	2,228,666.78	2,082,018.34
2019-2020 Direct Costs	15,559,501.04	13,994,635.69	13,994,635.69
2021-2022 Rate	3.56*	15.93*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,684,869.22	16,040,711.27	16,040,711.27
Indirect costs based on rate ** multiplied by actual direct costs	629,581.34	2,406,106.69	2,386,857.84
2021-2022 Actual Indirect Costs	634,956.82	2,279,114.77	2,279,114.77
2019-2020 Fixed Carry Forward	110,001.21	0.00	146,648.44
Total Indirect Costs	524,955.61	2,279,114.77	2,132,466.33
Over/(Under) Recovery	104,625.73	0.00	254,391.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	634,956.82	2,279,114.77	2,279,114.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	104,625.73	0.00	254,391.51
Total Projected Indirect 2023-2024 (Numerator)	530,331.09	2,279,114.77	2,024,723.26
Direct Costs	17,684,869.22	16,040,711.27	16,040,711.27
Rate for 2023-2024 **	3.00*	14.21*	12.62**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03080
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	401,648.87	1,064,880.34	1,064,880.34
2019-2020 Fixed Carry Forward	-1,138.86	77,964.73	78,292.55
Total Indirect Costs	402,787.73	986,915.61	986,587.79
2019-2020 Direct Costs	9,705,933.34	9,042,701.87	9,042,701.87
2021-2022 Rate	4.15*	10.91*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,028,451.56	10,176,052.64	10,176,052.64
Indirect costs based on rate ** multiplied by actual direct costs	457,680.74	1,110,207.34	1,110,207.34
2021-2022 Actual Indirect Costs	527,617.61	1,380,016.53	1,380,016.53
2019-2020 Fixed Carry Forward	-1,138.86	77,964.73	78,292.55
Total Indirect Costs	528,756.47	1,302,051.80	1,301,723.98
Over/(Under) Recovery	-71,075.73	-191,844.46	-191,516.64

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	527,617.61	1,380,016.53	1,380,016.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-71,075.73	-191,844.46	-191,516.64
Total Projected Indirect 2023-2024 (Numerator)	598,693.34	1,571,860.99	1,571,533.17
Direct Costs	11,028,451.56	10,176,052.64	10,176,052.64
Rate for 2023-2024 **	5.43*	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 2023-2024 Indirect Cost Rates
School District 03100
Form R0418**

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	631,405.16	3,089,162.91	3,089,162.91
2019-2020 Fixed Carry Forward	-102,546.94	-137,496.14	-136,818.13
Total Indirect Costs	733,952.10	3,226,659.05	3,225,981.04
2019-2020 Direct Costs	32,288,040.79	29,665,787.04	29,665,787.04
2021-2022 Rate	2.27*	10.88*	10.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,485,013.88	32,020,970.23	32,020,970.23
Indirect costs based on rate ** multiplied by actual direct costs	782,809.82	3,483,881.56	3,480,679.46
2021-2022 Actual Indirect Costs	903,901.20	3,367,944.85	3,367,944.85
2019-2020 Fixed Carry Forward	-102,546.94	-137,496.14	-136,818.13
Total Indirect Costs	1,006,448.14	3,505,440.99	3,504,762.98
Over/(Under) Recovery	-223,638.32	-21,559.43	-24,083.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	903,901.20	3,367,944.85	3,367,944.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-223,638.32	-21,559.43	-24,083.52
Total Projected Indirect 2023-2024 (Numerator)	1,127,539.52	3,389,504.28	3,392,028.37
Direct Costs	34,485,013.88	32,020,970.23	32,020,970.23
Rate for 2023-2024 **	3.27*	10.59*	10.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03440
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	29,503.07	155,453.74	155,453.74
2019-2020 Fixed Carry Forward	-7,627.15	0.00	0.00
Total Indirect Costs	37,130.22	155,453.74	155,453.74
2019-2020 Direct Costs	542,821.59	416,870.92	416,870.92
2021-2022 Rate	6.84*	37.29*	37.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	656,447.79	494,885.30	494,885.30
Indirect costs based on rate ** multiplied by actual direct costs	44,901.03	74,232.80	123,721.33
2021-2022 Actual Indirect Costs	37,186.12	198,748.61	198,748.61
2019-2020 Fixed Carry Forward	-7,627.15	0.00	0.00
Total Indirect Costs	44,813.27	198,748.61	198,748.61
Over/(Under) Recovery	87.76	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	37,186.12	198,748.61	198,748.61
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	87.76	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	37,098.36	198,748.61	198,748.61
Direct Costs	656,447.79	494,885.30	494,885.30
Rate for 2023-2024 **	5.65*	40.16*	40.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03900
Form R0418**

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	28,068.84	176,684.55	176,684.55
2019-2020 Fixed Carry Forward	27,535.07	0.00	0.00
Total Indirect Costs	533.77	176,684.55	176,684.55
2019-2020 Direct Costs	1,114,466.68	965,850.97	965,850.97
2021-2022 Rate	0.05*	18.29*	18.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	989,959.37	897,724.22	897,724.22
Indirect costs based on rate ** multiplied by actual direct costs	494.98	134,658.63	164,193.76
2021-2022 Actual Indirect Costs	21,971.17	114,206.32	114,206.32
2019-2020 Fixed Carry Forward	27,535.07	0.00	0.00
Total Indirect Costs	-5,563.90	114,206.32	114,206.32
Over/(Under) Recovery	6,058.88	0.00	49,987.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	21,971.17	114,206.32	114,206.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,058.88	0.00	49,987.44
Total Projected Indirect 2023-2024 (Numerator)	15,912.29	114,206.32	64,218.88
Direct Costs	989,959.37	897,724.22	897,724.22
Rate for 2023-2024 **	1.61*	12.72*	7.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 03902
Form R0418**

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	33,904.40	102,970.48	102,970.48
2019-2020 Fixed Carry Forward	-12,868.06	-50,914.64	-50,936.22
Total Indirect Costs	46,772.46	153,885.12	153,906.70
2019-2020 Direct Costs	990,549.10	921,483.02	921,483.02
2021-2022 Rate	4.72*	16.70*	16.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,015,261.35	949,158.15	949,158.15
Indirect costs based on rate ** multiplied by actual direct costs	47,920.34	142,373.72	158,509.41
2021-2022 Actual Indirect Costs	38,419.20	104,522.40	104,522.40
2019-2020 Fixed Carry Forward	-12,868.06	-50,914.64	-50,936.22
Total Indirect Costs	51,287.26	155,437.04	155,458.62
Over/(Under) Recovery	-3,366.92	0.00	3,050.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	38,419.20	104,522.40	104,522.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-3,366.92	0.00	3,050.79
Total Projected Indirect 2023-2024 (Numerator)	41,786.12	104,522.40	101,471.61
Direct Costs	1,015,261.35	949,158.15	949,158.15
Rate for 2023-2024 **	4.12*	11.01*	10.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 04000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	699,765.47	967,892.68	967,892.68
2019-2020 Fixed Carry Forward	110,715.33	0.00	-6,787.90
Total Indirect Costs	589,050.14	967,892.68	974,680.58
2019-2020 Direct Costs	6,994,125.46	6,725,998.25	6,725,998.25
2021-2022 Rate	8.42*	14.39*	14.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,264,189.10	7,019,946.72	7,019,946.72
Indirect costs based on rate ** multiplied by actual direct costs	611,644.72	1,010,170.33	1,017,190.28
2021-2022 Actual Indirect Costs	847,011.47	1,091,253.85	1,091,253.85
2019-2020 Fixed Carry Forward	110,715.33	0.00	-6,787.90
Total Indirect Costs	736,296.14	1,091,253.85	1,098,041.75
Over/(Under) Recovery	-124,651.42	-81,083.52	-80,851.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	847,011.47	1,091,253.85	1,091,253.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-124,651.42	-81,083.52	-80,851.47
Total Projected Indirect 2023-2024 (Numerator)	971,662.89	1,172,337.37	1,172,105.32
Direct Costs	7,264,189.10	7,019,946.72	7,019,946.72
Rate for 2023-2024 **	13.38*	16.70*	16.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 04010
Form R0418**

Alpena Public Schools
2373 GORDON RD
ALPENa, MI 49707

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,437,862.27	5,034,521.70	5,034,521.70
2019-2020 Fixed Carry Forward	-60,355.46	0.00	-107,349.14
Total Indirect Costs	1,498,217.73	5,034,521.70	5,141,870.84
2019-2020 Direct Costs	36,172,684.00	32,509,580.33	32,509,580.33
2021-2022 Rate	4.14*	15.49*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	40,138,895.56	35,850,191.28	35,850,191.28
Indirect costs based on rate ** multiplied by actual direct costs	1,661,750.28	5,377,528.69	5,671,500.26
2021-2022 Actual Indirect Costs	1,595,058.92	5,735,075.74	5,735,075.74
2019-2020 Fixed Carry Forward	-60,355.46	0.00	-107,349.14
Total Indirect Costs	1,655,414.38	5,735,075.74	5,842,424.88
Over/(Under) Recovery	6,335.90	0.00	-170,924.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,595,058.92	5,735,075.74	5,735,075.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,335.90	0.00	-170,924.62
Total Projected Indirect 2023-2024 (Numerator)	1,588,723.02	5,735,075.74	5,906,000.36
Direct Costs	40,138,895.56	35,850,191.28	35,850,191.28
Rate for 2023-2024 **	3.96*	16.00*	16.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05010
Form R0418**

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	60,735.00	263,420.36	263,420.36
2019-2020 Fixed Carry Forward	7,413.52	0.00	0.00
Total Indirect Costs	53,321.48	263,420.36	263,420.36
2019-2020 Direct Costs	1,383,899.56	1,181,214.20	1,181,214.20
2021-2022 Rate	3.85*	22.30*	22.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,303,464.26	1,050,633.92	1,050,633.92
Indirect costs based on rate ** multiplied by actual direct costs	50,183.37	157,595.09	234,291.36
2021-2022 Actual Indirect Costs	62,457.90	315,288.24	315,288.24
2019-2020 Fixed Carry Forward	7,413.52	0.00	0.00
Total Indirect Costs	55,044.38	315,288.24	315,288.24
Over/(Under) Recovery	-4,861.01	0.00	-80,996.88

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	62,457.90	315,288.24	315,288.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,861.01	0.00	-80,996.88
Total Projected Indirect 2023-2024 (Numerator)	67,318.91	315,288.24	396,285.12
Direct Costs	1,303,464.26	1,050,633.92	1,050,633.92
Rate for 2023-2024 **	5.16*	30.01*	37.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05035
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	87,717.29	496,278.18	496,278.18
2019-2020 Fixed Carry Forward	0.00	-71,533.44	-71,709.59
Total Indirect Costs	87,717.29	567,811.62	567,987.77
2019-2020 Direct Costs	3,690,458.67	3,281,897.78	3,281,897.78
2021-2022 Rate	2.38*	17.30*	17.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,838,205.46	4,287,782.78	4,287,782.78
Indirect costs based on rate ** multiplied by actual direct costs	115,149.29	643,167.42	742,215.20
2021-2022 Actual Indirect Costs	73,244.60	623,667.28	623,667.28
2019-2020 Fixed Carry Forward	0.00	-71,533.44	-71,709.59
Total Indirect Costs	73,244.60	695,200.72	695,376.87
Over/(Under) Recovery	41,904.69	0.00	46,838.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	73,244.60	623,667.28	623,667.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	41,904.69	0.00	46,838.33
Total Projected Indirect 2023-2024 (Numerator)	31,339.91	623,667.28	576,828.95
Direct Costs	4,838,205.46	4,287,782.78	4,287,782.78
Rate for 2023-2024 **	0.65*	14.55*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05040
Form R0418

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	91,518.80	617,381.94	617,381.94
2019-2020 Fixed Carry Forward	4,517.68	0.00	78,329.90
Total Indirect Costs	87,001.12	617,381.94	539,052.04
2019-2020 Direct Costs	4,442,211.57	3,916,348.43	3,916,348.43
2021-2022 Rate	1.96*	15.76*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,164,807.47	4,262,289.97	4,262,289.97
Indirect costs based on rate ** multiplied by actual direct costs	101,230.23	639,343.50	586,491.10
2021-2022 Actual Indirect Costs	107,990.29	1,010,507.79	1,010,507.79
2019-2020 Fixed Carry Forward	4,517.68	0.00	78,329.90
Total Indirect Costs	103,472.61	1,010,507.79	932,177.89
Over/(Under) Recovery	-2,242.38	0.00	-345,686.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	107,990.29	1,010,507.79	1,010,507.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,242.38	0.00	-345,686.79
Total Projected Indirect 2023-2024 (Numerator)	110,232.67	1,010,507.79	1,356,194.58
Direct Costs	5,164,807.47	4,262,289.97	4,262,289.97
Rate for 2023-2024 **	2.13*	23.71*	31.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05060
Form R0418**

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	400,248.82	1,381,952.09	1,381,952.09
2019-2020 Fixed Carry Forward	31,844.00	88,546.51	88,200.14
Total Indirect Costs	368,404.82	1,293,405.58	1,293,751.95
2019-2020 Direct Costs	12,916,247.45	11,934,544.18	11,934,544.18
2021-2022 Rate	2.85*	10.84*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,989,043.33	12,835,298.26	12,835,298.26
Indirect costs based on rate ** multiplied by actual direct costs	398,687.73	1,391,346.33	1,391,346.33
2021-2022 Actual Indirect Costs	398,160.13	1,551,905.20	1,551,905.20
2019-2020 Fixed Carry Forward	31,844.00	88,546.51	88,200.14
Total Indirect Costs	366,316.13	1,463,358.69	1,463,705.06
Over/(Under) Recovery	32,371.60	-72,012.36	-72,358.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	398,160.13	1,551,905.20	1,551,905.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	32,371.60	-72,012.36	-72,358.73
Total Projected Indirect 2023-2024 (Numerator)	365,788.53	1,623,917.56	1,624,263.93
Direct Costs	13,989,043.33	12,835,298.26	12,835,298.26
Rate for 2023-2024 **	2.61*	12.65*	12.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05065
Form R0418**

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	48,800.00	288,267.13	288,267.13
2019-2020 Fixed Carry Forward	954.81	-5,001.34	-5,161.59
Total Indirect Costs	47,845.19	293,268.47	293,428.72
2019-2020 Direct Costs	2,925,482.88	2,686,015.75	2,686,015.75
2021-2022 Rate	1.64*	10.92*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,634,868.91	3,421,462.25	3,421,462.25
Indirect costs based on rate ** multiplied by actual direct costs	59,611.85	373,623.68	373,623.68
2021-2022 Actual Indirect Costs	39,098.10	252,504.76	252,504.76
2019-2020 Fixed Carry Forward	954.81	-5,001.34	-5,161.59
Total Indirect Costs	38,143.29	257,506.10	257,666.35
Over/(Under) Recovery	21,468.56	116,117.58	115,957.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	39,098.10	252,504.76	252,504.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,468.56	116,117.58	115,957.33
Total Projected Indirect 2023-2024 (Numerator)	17,629.54	136,387.18	136,547.43
Direct Costs	3,634,868.91	3,421,462.25	3,421,462.25
Rate for 2023-2024 **	0.49*	3.99*	3.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 05070
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	420,007.26	1,470,300.36	1,470,300.36
2019-2020 Fixed Carry Forward	-19,066.89	0.00	109,173.87
Total Indirect Costs	439,074.15	1,470,300.36	1,361,126.49
2019-2020 Direct Costs	10,166,951.96	9,116,658.86	9,116,658.86
2021-2022 Rate	4.32*	16.13*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,227,244.06	9,018,103.11	9,018,103.11
Indirect costs based on rate ** multiplied by actual direct costs	441,816.94	1,352,715.47	1,346,402.79
2021-2022 Actual Indirect Costs	504,903.85	1,714,044.80	1,714,044.80
2019-2020 Fixed Carry Forward	-19,066.89	0.00	109,173.87
Total Indirect Costs	523,970.74	1,714,044.80	1,604,870.93
Over/(Under) Recovery	-82,153.80	0.00	-258,468.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	504,903.85	1,714,044.80	1,714,044.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-82,153.80	0.00	-258,468.14
Total Projected Indirect 2023-2024 (Numerator)	587,057.65	1,714,044.80	1,972,512.94
Direct Costs	10,227,244.06	9,018,103.11	9,018,103.11
Rate for 2023-2024 **	5.74*	19.01*	21.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 06020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	116,730.03	429,130.11	429,130.11
2019-2020 Fixed Carry Forward	27,728.94	35,317.95	34,851.12
Total Indirect Costs	89,001.09	393,812.16	394,278.99
2019-2020 Direct Costs	4,027,891.61	3,715,491.53	3,715,491.53
2021-2022 Rate	2.21*	10.60*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,208,384.06	4,804,774.88	4,804,774.88
Indirect costs based on rate ** multiplied by actual direct costs	115,105.29	509,306.14	509,786.61
2021-2022 Actual Indirect Costs	143,042.98	546,652.16	546,652.16
2019-2020 Fixed Carry Forward	27,728.94	35,317.95	34,851.12
Total Indirect Costs	115,314.04	511,334.21	511,801.04
Over/(Under) Recovery	-208.75	-2,028.07	-2,014.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	143,042.98	546,652.16	546,652.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-208.75	-2,028.07	-2,014.43
Total Projected Indirect 2023-2024 (Numerator)	143,251.73	548,680.23	548,666.59
Direct Costs	5,208,384.06	4,804,774.88	4,804,774.88
Rate for 2023-2024 **	2.75*	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 2023-2024 Indirect Cost Rates
School District 06050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	731,609.26	2,637,239.86	2,637,239.86
2019-2020 Fixed Carry Forward	-9,038.24	0.00	-60,159.81
Total Indirect Costs	740,647.50	2,637,239.86	2,697,399.67
2019-2020 Direct Costs	14,882,146.65	12,976,516.05	12,976,516.05
2021-2022 Rate	4.98*	20.32*	20.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,691,122.83	15,442,544.72	15,442,544.72
Indirect costs based on rate ** multiplied by actual direct costs	881,017.92	2,316,381.71	3,210,505.05
2021-2022 Actual Indirect Costs	679,971.67	2,928,549.78	2,928,549.78
2019-2020 Fixed Carry Forward	-9,038.24	0.00	-60,159.81
Total Indirect Costs	689,009.91	2,928,549.78	2,988,709.59
Over/(Under) Recovery	192,008.01	0.00	221,795.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	679,971.67	2,928,549.78	2,928,549.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	192,008.01	0.00	221,795.46
Total Projected Indirect 2023-2024 (Numerator)	487,963.66	2,928,549.78	2,706,754.32
Direct Costs	17,691,122.83	15,442,544.72	15,442,544.72
Rate for 2023-2024 **	2.76*	18.96*	17.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 07010
Form R0418**

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	11,622.00	47,165.00	47,165.00
2019-2020 Fixed Carry Forward	3,714.61	0.00	-296.14
Total Indirect Costs	7,907.39	47,165.00	47,461.14
2019-2020 Direct Costs	341,273.00	305,730.00	305,730.00
2021-2022 Rate	2.32*	15.43*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	359,605.00	323,347.00	323,347.00
Indirect costs based on rate ** multiplied by actual direct costs	8,342.84	48,502.05	50,183.45
2021-2022 Actual Indirect Costs	62,712.00	98,970.00	98,970.00
2019-2020 Fixed Carry Forward	3,714.61	0.00	-296.14
Total Indirect Costs	58,997.39	98,970.00	99,266.14
Over/(Under) Recovery	-50,654.55	0.00	-49,082.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	62,712.00	98,970.00	98,970.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-50,654.55	0.00	-49,082.69
Total Projected Indirect 2023-2024 (Numerator)	113,366.55	98,970.00	148,052.69
Direct Costs	359,605.00	323,347.00	323,347.00
Rate for 2023-2024 **	31.53*	30.61*	45.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 07020
Form R0418**

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	167,284.81	605,665.94	605,665.94
2019-2020 Fixed Carry Forward	60,620.75	32,325.50	32,171.37
Total Indirect Costs	106,664.06	573,340.44	573,494.57
2019-2020 Direct Costs	4,758,368.56	4,319,987.43	4,319,987.43
2021-2022 Rate	2.24*	13.27*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,740,604.33	4,362,583.80	4,362,583.80
Indirect costs based on rate ** multiplied by actual direct costs	106,189.54	578,914.87	579,351.13
2021-2022 Actual Indirect Costs	643,468.83	1,021,489.36	1,021,489.36
2019-2020 Fixed Carry Forward	60,620.75	32,325.50	32,171.37
Total Indirect Costs	582,848.08	989,163.86	989,317.99
Over/(Under) Recovery	-476,658.54	-410,248.99	-409,966.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	643,468.83	1,021,489.36	1,021,489.36
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-476,658.54	-410,248.99	-409,966.86
Total Projected Indirect 2023-2024 (Numerator)	1,120,127.37	1,431,738.35	1,431,456.22
Direct Costs	4,740,604.33	4,362,583.80	4,362,583.80
Rate for 2023-2024 **	23.63*	32.82*	32.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 07040
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	262,266.33	856,636.40	856,636.40
2019-2020 Fixed Carry Forward	32,603.09	0.00	58,293.46
Total Indirect Costs	229,663.24	856,636.40	798,342.94
2019-2020 Direct Costs	6,451,811.70	5,857,441.63	5,857,441.63
2021-2022 Rate	3.56*	14.62*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,895,064.77	6,175,123.78	6,175,123.78
Indirect costs based on rate ** multiplied by actual direct costs	245,464.31	902,803.10	841,669.37
2021-2022 Actual Indirect Costs	247,746.78	967,687.77	967,687.77
2019-2020 Fixed Carry Forward	32,603.09	0.00	58,293.46
Total Indirect Costs	215,143.69	967,687.77	909,394.31
Over/(Under) Recovery	30,320.62	-64,884.67	-67,724.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	247,746.78	967,687.77	967,687.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	30,320.62	-64,884.67	-67,724.94
Total Projected Indirect 2023-2024 (Numerator)	217,426.16	1,032,572.44	1,035,412.71
Direct Costs	6,895,064.77	6,175,123.78	6,175,123.78
Rate for 2023-2024 **	3.15*	16.72*	16.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 08000
Form R0418**

Barry ISD
535 WEST WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	340,388.45	446,701.95	446,701.95
2019-2020 Fixed Carry Forward	-27,240.25	-12,614.38	-12,614.38
Total Indirect Costs	367,628.70	459,316.33	459,316.33
2019-2020 Direct Costs	5,933,019.15	5,826,705.65	5,826,705.65
2021-2022 Rate	6.20*	7.88*	7.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,800,292.92	5,672,449.97	5,672,449.97
Indirect costs based on rate ** multiplied by actual direct costs	359,618.16	446,989.06	446,989.06
2021-2022 Actual Indirect Costs	341,402.05	469,245.00	469,245.00
2019-2020 Fixed Carry Forward	-27,240.25	-12,614.38	-12,614.38
Total Indirect Costs	368,642.30	481,859.38	481,859.38
Over/(Under) Recovery	-9,024.14	-34,870.32	-34,870.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	341,402.05	469,245.00	469,245.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,024.14	-34,870.32	-34,870.32
Total Projected Indirect 2023-2024 (Numerator)	350,426.19	504,115.32	504,115.32
Direct Costs	5,800,292.92	5,672,449.97	5,672,449.97
Rate for 2023-2024 **	6.04*	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 2023-2024 Indirect Cost Rates
School District 08010
Form R0418**

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	473,655.27	1,476,519.83	1,476,519.83
2019-2020 Fixed Carry Forward	-26,666.35	0.00	161,003.38
Total Indirect Costs	500,321.62	1,476,519.83	1,315,516.45
2019-2020 Direct Costs	11,498,809.26	10,854,000.72	10,854,000.72
2021-2022 Rate	4.35*	13.60*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,375,441.45	12,196,371.73	12,196,371.73
Indirect costs based on rate ** multiplied by actual direct costs	581,831.70	1,658,706.56	1,478,200.25
2021-2022 Actual Indirect Costs	442,231.11	1,621,300.83	1,621,300.83
2019-2020 Fixed Carry Forward	-26,666.35	0.00	161,003.38
Total Indirect Costs	468,897.46	1,621,300.83	1,460,297.45
Over/(Under) Recovery	112,934.24	37,405.73	17,902.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	442,231.11	1,621,300.83	1,621,300.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	112,934.24	37,405.73	17,902.80
Total Projected Indirect 2023-2024 (Numerator)	329,296.87	1,583,895.10	1,603,398.03
Direct Costs	13,375,441.45	12,196,371.73	12,196,371.73
Rate for 2023-2024 **	2.46*	12.99*	13.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 08030
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	804,470.76	3,634,228.39	3,634,228.39
2019-2020 Fixed Carry Forward	272,557.05	0.00	494,517.03
Total Indirect Costs	531,913.71	3,634,228.39	3,139,711.36
2019-2020 Direct Costs	25,006,424.56	22,176,666.93	22,176,666.93
2021-2022 Rate	2.13*	16.39*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,375,503.23	25,919,246.06	25,919,246.06
Indirect costs based on rate ** multiplied by actual direct costs	625,698.22	3,887,886.91	3,670,165.24
2021-2022 Actual Indirect Costs	1,230,507.70	4,686,764.87	4,686,764.87
2019-2020 Fixed Carry Forward	272,557.05	0.00	494,517.03
Total Indirect Costs	957,950.65	4,686,764.87	4,192,247.84
Over/(Under) Recovery	-332,252.43	0.00	-522,082.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,230,507.70	4,686,764.87	4,686,764.87
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-332,252.43	0.00	-522,082.60
Total Projected Indirect 2023-2024 (Numerator)	1,562,760.13	4,686,764.87	5,208,847.47
Direct Costs	29,375,503.23	25,919,246.06	25,919,246.06
Rate for 2023-2024 **	5.32*	18.08*	20.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 08050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	749,874.79	3,523,789.73	3,523,789.73
2019-2020 Fixed Carry Forward	5,963.94	207,486.92	207,684.80
Total Indirect Costs	743,910.85	3,316,302.81	3,316,104.93
2019-2020 Direct Costs	34,189,205.61	31,203,859.67	31,203,859.67
2021-2022 Rate	2.18*	10.63*	10.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	40,295,162.35	36,325,932.82	36,325,932.82
Indirect costs based on rate ** multiplied by actual direct costs	878,434.54	3,861,446.66	3,861,446.66
2021-2022 Actual Indirect Costs	795,143.18	4,499,182.78	4,499,182.78
2019-2020 Fixed Carry Forward	5,963.94	207,486.92	207,684.80
Total Indirect Costs	789,179.24	4,291,695.86	4,291,497.98
Over/(Under) Recovery	89,255.30	-430,249.20	-430,051.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	795,143.18	4,499,182.78	4,499,182.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	89,255.30	-430,249.20	-430,051.32
Total Projected Indirect 2023-2024 (Numerator)	705,887.88	4,929,431.98	4,929,234.10
Direct Costs	40,295,162.35	36,325,932.82	36,325,932.82
Rate for 2023-2024 **	1.75*	13.57*	13.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,421,156.35	4,438,892.71	4,438,892.71
2019-2020 Fixed Carry Forward	-174,305.37	-451,341.44	-451,512.20
Total Indirect Costs	2,595,461.72	4,890,234.15	4,890,404.91
2019-2020 Direct Costs	32,986,452.72	30,968,716.36	30,968,716.36
2021-2022 Rate	7.87*	15.79*	15.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	36,597,494.46	34,530,452.03	34,530,452.03
Indirect costs based on rate ** multiplied by actual direct costs	2,880,222.81	5,179,567.80	5,452,358.38
2021-2022 Actual Indirect Costs	2,527,864.05	4,594,906.48	4,594,906.48
2019-2020 Fixed Carry Forward	-174,305.37	-451,341.44	-451,512.20
Total Indirect Costs	2,702,169.42	5,046,247.92	5,046,418.68
Over/(Under) Recovery	178,053.39	0.00	405,939.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,527,864.05	4,594,906.48	4,594,906.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	178,053.39	0.00	405,939.70
Total Projected Indirect 2023-2024 (Numerator)	2,349,810.66	4,594,906.48	4,188,966.78
Direct Costs	36,597,494.46	34,530,452.03	34,530,452.03
Rate for 2023-2024 **	6.42*	13.31*	12.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,730,032.71	9,764,720.30	9,764,720.30
2019-2020 Fixed Carry Forward	-367,442.54	-923,906.22	-917,422.77
Total Indirect Costs	3,097,475.25	10,688,626.52	10,682,143.07
2019-2020 Direct Costs	73,771,024.32	66,929,127.76	66,929,127.76
2021-2022 Rate	4.20*	15.97*	15.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	87,253,123.16	79,545,343.24	79,545,343.24
Indirect costs based on rate ** multiplied by actual direct costs	3,664,631.17	11,931,801.49	12,695,436.78
2021-2022 Actual Indirect Costs	3,279,948.92	11,372,315.84	11,372,315.84
2019-2020 Fixed Carry Forward	-367,442.54	-923,906.22	-917,422.77
Total Indirect Costs	3,647,391.46	12,296,222.06	12,289,738.61
Over/(Under) Recovery	17,239.71	0.00	405,698.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,279,948.92	11,372,315.84	11,372,315.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	17,239.71	0.00	405,698.17
Total Projected Indirect 2023-2024 (Numerator)	3,262,709.21	11,372,315.84	10,966,617.67
Direct Costs	87,253,123.16	79,545,343.24	79,545,343.24
Rate for 2023-2024 **	3.74*	14.30*	13.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09030
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	797,887.04	3,037,345.27	3,037,345.27
2019-2020 Fixed Carry Forward	-978.03	-9,916.39	-9,051.79
Total Indirect Costs	798,865.07	3,047,261.66	3,046,397.06
2019-2020 Direct Costs	23,464,265.19	21,224,806.96	21,224,806.96
2021-2022 Rate	3.40*	14.36*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,601,549.79	24,155,935.32	24,155,935.32
Indirect costs based on rate ** multiplied by actual direct costs	904,452.69	3,468,792.31	3,466,376.72
2021-2022 Actual Indirect Costs	875,592.32	3,321,206.79	3,321,206.79
2019-2020 Fixed Carry Forward	-978.03	-9,916.39	-9,051.79
Total Indirect Costs	876,570.35	3,331,123.18	3,330,258.58
Over/(Under) Recovery	27,882.34	137,669.13	136,118.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	875,592.32	3,321,206.79	3,321,206.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	27,882.34	137,669.13	136,118.14
Total Projected Indirect 2023-2024 (Numerator)	847,709.98	3,183,537.66	3,185,088.65
Direct Costs	26,601,549.79	24,155,935.32	24,155,935.32
Rate for 2023-2024 **	3.19*	13.18*	13.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	573,177.68	2,272,247.56	2,272,247.56
2019-2020 Fixed Carry Forward	-77,547.53	0.00	-10,573.54
Total Indirect Costs	650,725.21	2,272,247.56	2,282,821.10
2019-2020 Direct Costs	14,745,252.30	13,046,182.42	13,046,182.42
2021-2022 Rate	4.41*	17.42*	17.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,553,684.31	15,654,723.03	15,654,723.03
Indirect costs based on rate ** multiplied by actual direct costs	774,117.48	2,348,208.45	2,739,576.53
2021-2022 Actual Indirect Costs	815,156.68	2,714,117.96	2,714,117.96
2019-2020 Fixed Carry Forward	-77,547.53	0.00	-10,573.54
Total Indirect Costs	892,704.21	2,714,117.96	2,724,691.50
Over/(Under) Recovery	-118,586.73	0.00	14,885.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	815,156.68	2,714,117.96	2,714,117.96
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-118,586.73	0.00	14,885.03
Total Projected Indirect 2023-2024 (Numerator)	933,743.41	2,714,117.96	2,699,232.93
Direct Costs	17,553,684.31	15,654,723.03	15,654,723.03
Rate for 2023-2024 **	5.32*	17.34*	17.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09090
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	372,851.92	1,595,344.18	1,595,344.18
2019-2020 Fixed Carry Forward	-25,341.22	-55,258.89	-55,263.58
Total Indirect Costs	398,193.14	1,650,603.07	1,650,607.76
2019-2020 Direct Costs	12,316,945.50	11,094,453.24	11,094,453.24
2021-2022 Rate	3.23*	14.88*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,120,722.42	11,871,518.53	11,871,518.53
Indirect costs based on rate ** multiplied by actual direct costs	423,799.33	1,766,481.96	1,766,481.96
2021-2022 Actual Indirect Costs	437,803.52	1,687,007.41	1,687,007.41
2019-2020 Fixed Carry Forward	-25,341.22	-55,258.89	-55,263.58
Total Indirect Costs	463,144.74	1,742,266.30	1,742,270.99
Over/(Under) Recovery	-39,345.41	24,215.66	24,210.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	437,803.52	1,687,007.41	1,687,007.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-39,345.41	24,215.66	24,210.97
Total Projected Indirect 2023-2024 (Numerator)	477,148.93	1,662,791.75	1,662,796.44
Direct Costs	13,120,722.42	11,871,518.53	11,871,518.53
Rate for 2023-2024 **	3.64*	14.01*	14.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09901
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	30,905.35	251,439.99	251,439.99
2019-2020 Fixed Carry Forward	-24,370.13	0.00	4,025.01
Total Indirect Costs	55,275.48	251,439.99	247,414.98
2019-2020 Direct Costs	1,629,067.35	1,408,532.71	1,408,532.71
2021-2022 Rate	3.39*	17.85*	17.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,870,287.67	1,626,938.57	1,626,938.57
Indirect costs based on rate ** multiplied by actual direct costs	63,402.75	244,040.79	285,853.11
2021-2022 Actual Indirect Costs	22,639.46	265,988.56	265,988.56
2019-2020 Fixed Carry Forward	-24,370.13	0.00	4,025.01
Total Indirect Costs	47,009.59	265,988.56	261,963.55
Over/(Under) Recovery	16,393.16	0.00	23,889.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	22,639.46	265,988.56	265,988.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,393.16	0.00	23,889.56
Total Projected Indirect 2023-2024 (Numerator)	6,246.30	265,988.56	242,099.00
Direct Costs	1,870,287.67	1,626,938.57	1,626,938.57
Rate for 2023-2024 **	0.33*	16.35*	14.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 09902
Form R0418**

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,617.53	167,756.49	167,756.49
2019-2020 Fixed Carry Forward	11,942.20	0.00	0.00
Total Indirect Costs	-9,324.67	167,756.49	167,756.49
2019-2020 Direct Costs	1,455,972.63	1,290,833.67	1,290,833.67
2021-2022 Rate	0.00*	13.00*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,658,080.72	2,399,190.00	2,399,190.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	311,894.70	311,894.70
2021-2022 Actual Indirect Costs	3,895.73	262,786.45	262,786.45
2019-2020 Fixed Carry Forward	11,942.20	0.00	0.00
Total Indirect Costs	-8,046.47	262,786.45	262,786.45
Over/(Under) Recovery	0.00	49,108.25	49,108.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,895.73	262,786.45	262,786.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	49,108.25	49,108.25
Total Projected Indirect 2023-2024 (Numerator)	3,895.73	213,678.20	213,678.20
Direct Costs	2,658,080.72	2,399,190.00	2,399,190.00
Rate for 2023-2024 **	0.15*	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 2023-2024 Indirect Cost Rates
School District 09903
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	80,269.00	416,772.00	416,772.00
2019-2020 Fixed Carry Forward	26,180.74	0.00	57,668.68
Total Indirect Costs	54,088.26	416,772.00	359,103.32
2019-2020 Direct Costs	3,187,709.00	2,851,206.00	2,851,206.00
2021-2022 Rate	1.70*	14.62*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,397,961.79	3,737,877.85	3,737,877.85
Indirect costs based on rate ** multiplied by actual direct costs	74,765.35	546,477.74	470,598.82
2021-2022 Actual Indirect Costs	125,680.99	785,764.93	785,764.93
2019-2020 Fixed Carry Forward	26,180.74	0.00	57,668.68
Total Indirect Costs	99,500.25	785,764.93	728,096.25
Over/(Under) Recovery	-24,734.90	-239,287.19	-257,497.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	125,680.99	785,764.93	785,764.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-24,734.90	-239,287.19	-257,497.43
Total Projected Indirect 2023-2024 (Numerator)	150,415.89	1,025,052.12	1,043,262.36
Direct Costs	4,397,961.79	3,737,877.85	3,737,877.85
Rate for 2023-2024 **	3.42*	27.42*	27.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 10015
Form R0418**

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	483,778.10	1,887,081.42	1,887,081.42
2019-2020 Fixed Carry Forward	58,707.89	-68,872.73	-73,506.63
Total Indirect Costs	425,070.21	1,955,954.15	1,960,588.05
2019-2020 Direct Costs	13,581,526.29	12,178,222.97	12,178,222.97
2021-2022 Rate	3.13*	16.06*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,834,815.60	13,022,841.89	13,022,841.89
Indirect costs based on rate ** multiplied by actual direct costs	464,329.73	1,953,426.28	2,096,677.54
2021-2022 Actual Indirect Costs	885,163.66	2,697,137.37	2,697,137.37
2019-2020 Fixed Carry Forward	58,707.89	-68,872.73	-73,506.63
Total Indirect Costs	826,455.77	2,766,010.10	2,770,644.00
Over/(Under) Recovery	-362,126.04	0.00	-673,966.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	885,163.66	2,697,137.37	2,697,137.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-362,126.04	0.00	-673,966.46
Total Projected Indirect 2023-2024 (Numerator)	1,247,289.70	2,697,137.37	3,371,103.83
Direct Costs	14,834,815.60	13,022,841.89	13,022,841.89
Rate for 2023-2024 **	8.41*	20.71*	25.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 10025
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	46,268.51	712,961.46	712,961.46
2019-2020 Fixed Carry Forward	54,060.35	73,606.05	73,440.52
Total Indirect Costs	-7,791.84	639,355.41	639,520.94
2019-2020 Direct Costs	7,282,491.17	6,615,798.22	6,615,798.22
2021-2022 Rate	0.00*	9.66*	9.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,573,721.47	7,759,939.37	7,759,939.37
Indirect costs based on rate ** multiplied by actual direct costs	0.00	749,610.14	750,386.14
2021-2022 Actual Indirect Costs	28,662.89	842,444.99	842,444.99
2019-2020 Fixed Carry Forward	54,060.35	73,606.05	73,440.52
Total Indirect Costs	-25,397.46	768,838.94	769,004.47
Over/(Under) Recovery	0.00	-19,228.80	-18,618.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	28,662.89	842,444.99	842,444.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-19,228.80	-18,618.33
Total Projected Indirect 2023-2024 (Numerator)	28,662.89	861,673.79	861,063.32
Direct Costs	8,573,721.47	7,759,939.37	7,759,939.37
Rate for 2023-2024 **	0.33*	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 2023-2024 Indirect Cost Rates
School District 11000
Form R0418**

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,921,083.17	4,721,823.02	4,721,823.02
2019-2020 Fixed Carry Forward	808,477.95	0.00	666,617.23
Total Indirect Costs	2,112,605.22	4,721,823.02	4,055,205.79
2019-2020 Direct Costs	35,779,196.55	33,978,456.70	33,978,456.70
2021-2022 Rate	5.90*	13.90*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	37,387,184.68	35,454,476.96	35,454,476.96
Indirect costs based on rate ** multiplied by actual direct costs	2,205,843.90	4,928,172.30	4,229,719.10
2021-2022 Actual Indirect Costs	3,561,701.38	5,494,409.10	5,494,409.10
2019-2020 Fixed Carry Forward	808,477.95	0.00	666,617.23
Total Indirect Costs	2,753,223.43	5,494,409.10	4,827,791.87
Over/(Under) Recovery	-547,379.53	-566,236.80	-598,072.77

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,561,701.38	5,494,409.10	5,494,409.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-547,379.53	-566,236.80	-598,072.77
Total Projected Indirect 2023-2024 (Numerator)	4,109,080.91	6,060,645.90	6,092,481.87
Direct Costs	37,387,184.68	35,454,476.96	35,454,476.96
Rate for 2023-2024 **	10.99*	17.09*	17.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,183,475.58	3,365,780.38	3,365,780.38
2019-2020 Fixed Carry Forward	-223,738.76	0.00	-846,831.68
Total Indirect Costs	1,407,214.34	3,365,780.38	4,212,612.06
2019-2020 Direct Costs	14,751,644.70	14,468,401.50	14,468,401.50
2021-2022 Rate	9.54*	23.26*	29.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,348,963.00	21,993,227.00	21,993,227.00
Indirect costs based on rate ** multiplied by actual direct costs	2,322,891.07	3,298,984.05	5,498,306.75
2021-2022 Actual Indirect Costs	1,059,070.00	3,414,806.00	3,414,806.00
2019-2020 Fixed Carry Forward	-223,738.76	0.00	-846,831.68
Total Indirect Costs	1,282,808.76	3,414,806.00	4,261,637.68
Over/(Under) Recovery	1,040,082.31	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,059,070.00	3,414,806.00	3,414,806.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,040,082.31	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	18,987.69	3,414,806.00	3,414,806.00
Direct Costs	24,348,963.00	21,993,227.00	21,993,227.00
Rate for 2023-2024 **	0.08*	15.53*	15.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	843,789.80	4,168,216.07	4,168,216.07
2019-2020 Fixed Carry Forward	48,276.41	0.00	601,474.18
Total Indirect Costs	795,513.39	4,168,216.07	3,566,741.89
2019-2020 Direct Costs	28,440,977.55	25,317,708.13	25,317,708.13
2021-2022 Rate	2.80*	16.46*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,707,643.53	30,224,051.67	30,224,051.67
Indirect costs based on rate ** multiplied by actual direct costs	915,814.02	4,533,607.75	4,258,568.88
2021-2022 Actual Indirect Costs	1,201,693.62	3,685,285.48	3,685,285.48
2019-2020 Fixed Carry Forward	48,276.41	0.00	601,474.18
Total Indirect Costs	1,153,417.21	3,685,285.48	3,083,811.30
Over/(Under) Recovery	-237,603.19	0.00	1,174,757.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,201,693.62	3,685,285.48	3,685,285.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-237,603.19	0.00	1,174,757.58
Total Projected Indirect 2023-2024 (Numerator)	1,439,296.81	3,685,285.48	2,510,527.90
Direct Costs	32,707,643.53	30,224,051.67	30,224,051.67
Rate for 2023-2024 **	4.40*	12.19*	8.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11030
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	749,011.14	3,109,018.86	3,109,018.86
2019-2020 Fixed Carry Forward	-41,480.55	115,210.06	114,949.77
Total Indirect Costs	790,491.69	2,993,808.80	2,994,069.09
2019-2020 Direct Costs	27,483,468.76	25,123,461.04	25,123,461.04
2021-2022 Rate	2.88*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,188,227.32	28,267,630.03	28,267,630.03
Indirect costs based on rate ** multiplied by actual direct costs	898,220.95	3,369,501.50	3,369,501.50
2021-2022 Actual Indirect Costs	715,781.01	3,636,378.30	3,636,378.30
2019-2020 Fixed Carry Forward	-41,480.55	115,210.06	114,949.77
Total Indirect Costs	757,261.56	3,521,168.24	3,521,428.53
Over/(Under) Recovery	140,959.39	-151,666.74	-151,927.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	715,781.01	3,636,378.30	3,636,378.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	140,959.39	-151,666.74	-151,927.03
Total Projected Indirect 2023-2024 (Numerator)	574,821.62	3,788,045.04	3,788,305.33
Direct Costs	31,188,227.32	28,267,630.03	28,267,630.03
Rate for 2023-2024 **	1.84*	13.40*	13.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11033
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	568,319.27	1,487,103.26	1,487,103.26
2019-2020 Fixed Carry Forward	-15,044.99	0.00	71,589.48
Total Indirect Costs	583,364.26	1,487,103.26	1,415,513.78
2019-2020 Direct Costs	8,992,149.32	8,073,365.33	8,073,365.33
2021-2022 Rate	6.49*	18.42*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,313,471.22	8,343,229.41	8,343,229.41
Indirect costs based on rate ** multiplied by actual direct costs	604,444.28	1,251,484.41	1,462,568.12
2021-2022 Actual Indirect Costs	579,304.38	1,549,546.19	1,549,546.19
2019-2020 Fixed Carry Forward	-15,044.99	0.00	71,589.48
Total Indirect Costs	594,349.37	1,549,546.19	1,477,956.71
Over/(Under) Recovery	10,094.91	0.00	-15,388.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	579,304.38	1,549,546.19	1,549,546.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,094.91	0.00	-15,388.59
Total Projected Indirect 2023-2024 (Numerator)	569,209.47	1,549,546.19	1,564,934.78
Direct Costs	9,313,471.22	8,343,229.41	8,343,229.41
Rate for 2023-2024 **	6.11*	18.57*	18.76**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11200
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	775,668.88	2,464,580.58	2,464,580.58
2019-2020 Fixed Carry Forward	-19,684.91	0.00	-307,672.32
Total Indirect Costs	795,353.79	2,464,580.58	2,772,252.90
2019-2020 Direct Costs	13,859,347.29	12,170,435.59	12,170,435.59
2021-2022 Rate	5.74*	20.25*	22.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,623,476.58	13,550,323.93	13,550,323.93
Indirect costs based on rate ** multiplied by actual direct costs	896,787.56	2,032,548.59	3,086,763.79
2021-2022 Actual Indirect Costs	867,484.21	2,940,636.86	2,940,636.86
2019-2020 Fixed Carry Forward	-19,684.91	0.00	-307,672.32
Total Indirect Costs	887,169.12	2,940,636.86	3,248,309.18
Over/(Under) Recovery	9,618.44	0.00	-161,545.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	867,484.21	2,940,636.86	2,940,636.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,618.44	0.00	-161,545.39
Total Projected Indirect 2023-2024 (Numerator)	857,865.77	2,940,636.86	3,102,182.25
Direct Costs	15,623,476.58	13,550,323.93	13,550,323.93
Rate for 2023-2024 **	5.49*	21.70*	22.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11210
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	355,766.32	1,479,258.86	1,479,258.86
2019-2020 Fixed Carry Forward	16,201.35	-79,618.95	-79,618.95
Total Indirect Costs	339,564.97	1,558,877.81	1,558,877.81
2019-2020 Direct Costs	12,508,205.20	11,774,736.11	11,774,736.11
2021-2022 Rate	2.71*	13.24*	13.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,179,175.43	12,738,174.60	12,738,174.60
Indirect costs based on rate ** multiplied by actual direct costs	384,255.65	1,686,534.32	1,686,534.32
2021-2022 Actual Indirect Costs	387,292.15	1,828,292.98	1,828,292.98
2019-2020 Fixed Carry Forward	16,201.35	-79,618.95	-79,618.95
Total Indirect Costs	371,090.80	1,907,911.93	1,907,911.93
Over/(Under) Recovery	13,164.85	-221,377.61	-221,377.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	387,292.15	1,828,292.98	1,828,292.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,164.85	-221,377.61	-221,377.61
Total Projected Indirect 2023-2024 (Numerator)	374,127.30	2,049,670.59	2,049,670.59
Direct Costs	14,179,175.43	12,738,174.60	12,738,174.60
Rate for 2023-2024 **	2.64*	16.09*	16.09**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11240
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,443,990.15	4,925,507.33	4,925,507.33
2019-2020 Fixed Carry Forward	-250,626.47	440,926.86	352,336.43
Total Indirect Costs	1,694,616.62	4,484,580.47	4,573,170.90
2019-2020 Direct Costs	41,721,375.06	38,774,813.51	38,774,813.51
2021-2022 Rate	4.06*	11.57*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,983,124.39	45,795,305.37	45,795,305.37
Indirect costs based on rate ** multiplied by actual direct costs	2,029,314.85	5,298,516.83	5,399,266.50
2021-2022 Actual Indirect Costs	1,532,273.75	6,391,114.92	6,391,114.92
2019-2020 Fixed Carry Forward	-250,626.47	440,926.86	352,336.43
Total Indirect Costs	1,782,900.22	5,950,188.06	6,038,778.49
Over/(Under) Recovery	246,414.63	-651,671.23	-639,511.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,532,273.75	6,391,114.92	6,391,114.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	246,414.63	-651,671.23	-639,511.99
Total Projected Indirect 2023-2024 (Numerator)	1,285,859.12	7,042,786.15	7,030,626.91
Direct Costs	49,983,124.39	45,795,305.37	45,795,305.37
Rate for 2023-2024 **	2.57*	15.38*	15.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11250
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	299,012.74	871,338.09	871,338.09
2019-2020 Fixed Carry Forward	-44,428.54	-23,544.17	-23,544.17
Total Indirect Costs	343,441.28	894,882.26	894,882.26
2019-2020 Direct Costs	8,309,697.32	7,737,371.97	7,737,371.97
2021-2022 Rate	4.13*	11.57*	11.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,261,500.68	8,619,135.74	8,619,135.74
Indirect costs based on rate ** multiplied by actual direct costs	382,499.98	997,234.01	997,234.01
2021-2022 Actual Indirect Costs	375,002.72	1,017,367.66	1,017,367.66
2019-2020 Fixed Carry Forward	-44,428.54	-23,544.17	-23,544.17
Total Indirect Costs	419,431.26	1,040,911.83	1,040,911.83
Over/(Under) Recovery	-36,931.28	-43,677.82	-43,677.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	375,002.72	1,017,367.66	1,017,367.66
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-36,931.28	-43,677.82	-43,677.82
Total Projected Indirect 2023-2024 (Numerator)	411,934.00	1,061,045.48	1,061,045.48
Direct Costs	9,261,500.68	8,619,135.74	8,619,135.74
Rate for 2023-2024 **	4.45*	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 2023-2024 Indirect Cost Rates
School District 11300
Form R0418**

Niles Community Schools
1 TYLER ST
NILES, MI 49120

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	758,170.28	4,041,708.10	4,041,708.10
2019-2020 Fixed Carry Forward	-67,317.37	180,459.36	180,459.36
Total Indirect Costs	825,487.65	3,861,248.74	3,861,248.74
2019-2020 Direct Costs	40,171,253.50	36,753,345.68	36,753,345.68
2021-2022 Rate	2.05*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	40,397,412.57	36,625,543.12	36,625,543.12
Indirect costs based on rate ** multiplied by actual direct costs	828,146.96	3,849,344.58	3,849,344.58
2021-2022 Actual Indirect Costs	790,253.72	4,415,971.17	4,415,971.17
2019-2020 Fixed Carry Forward	-67,317.37	180,459.36	180,459.36
Total Indirect Costs	857,571.09	4,235,511.81	4,235,511.81
Over/(Under) Recovery	-29,424.13	-386,167.23	-386,167.23

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	790,253.72	4,415,971.17	4,415,971.17
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-29,424.13	-386,167.23	-386,167.23
Total Projected Indirect 2023-2024 (Numerator)	819,677.85	4,802,138.40	4,802,138.40
Direct Costs	40,397,412.57	36,625,543.12	36,625,543.12
Rate for 2023-2024 **	2.03*	13.11*	13.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11310
Form R0418**

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	578,262.29	1,991,600.84	1,991,600.84
2019-2020 Fixed Carry Forward	256,247.79	0.00	279,595.39
Total Indirect Costs	322,014.50	1,991,600.84	1,712,005.45
2019-2020 Direct Costs	15,371,152.36	13,957,813.81	13,957,813.81
2021-2022 Rate	2.09*	14.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,547,640.38	17,355,188.44	17,355,188.44
Indirect costs based on rate ** multiplied by actual direct costs	387,645.68	2,476,585.39	2,129,481.62
2021-2022 Actual Indirect Costs	521,825.78	1,714,277.72	1,714,277.72
2019-2020 Fixed Carry Forward	256,247.79	0.00	279,595.39
Total Indirect Costs	265,577.99	1,714,277.72	1,434,682.33
Over/(Under) Recovery	122,067.69	762,307.67	694,799.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	521,825.78	1,714,277.72	1,714,277.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	122,067.69	762,307.67	694,799.29
Total Projected Indirect 2023-2024 (Numerator)	399,758.09	951,970.05	1,019,478.43
Direct Costs	18,547,640.38	17,355,188.44	17,355,188.44
Rate for 2023-2024 **	2.16*	5.49*	5.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11320
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	684,557.40	1,728,444.61	1,728,444.61
2019-2020 Fixed Carry Forward	75,750.90	0.00	511,898.92
Total Indirect Costs	608,806.50	1,728,444.61	1,216,545.69
2019-2020 Direct Costs	14,083,290.50	13,039,403.29	13,039,403.29
2021-2022 Rate	4.32*	13.26*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,588,457.59	16,304,591.11	16,304,591.11
Indirect costs based on rate ** multiplied by actual direct costs	759,821.37	2,161,988.78	1,521,218.35
2021-2022 Actual Indirect Costs	662,928.34	1,946,794.82	1,946,794.82
2019-2020 Fixed Carry Forward	75,750.90	0.00	511,898.92
Total Indirect Costs	587,177.44	1,946,794.82	1,434,895.90
Over/(Under) Recovery	172,643.93	215,193.96	86,322.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	662,928.34	1,946,794.82	1,946,794.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	172,643.93	215,193.96	86,322.45
Total Projected Indirect 2023-2024 (Numerator)	490,284.41	1,731,600.86	1,860,472.37
Direct Costs	17,588,457.59	16,304,591.11	16,304,591.11
Rate for 2023-2024 **	2.79*	10.62*	11.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11330
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	470,699.52	1,489,457.15	1,489,457.15
2019-2020 Fixed Carry Forward	-111,069.65	-94,168.14	-93,942.26
Total Indirect Costs	581,769.17	1,583,625.29	1,583,399.41
2019-2020 Direct Costs	12,499,097.94	11,628,831.92	11,628,831.92
2021-2022 Rate	4.65*	13.62*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,813,687.96	14,732,115.79	14,732,115.79
Indirect costs based on rate ** multiplied by actual direct costs	735,336.49	2,006,514.17	2,006,514.17
2021-2022 Actual Indirect Costs	444,521.57	1,526,093.74	1,526,093.74
2019-2020 Fixed Carry Forward	-111,069.65	-94,168.14	-93,942.26
Total Indirect Costs	555,591.22	1,620,261.88	1,620,036.00
Over/(Under) Recovery	179,745.27	386,252.29	386,478.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	444,521.57	1,526,093.74	1,526,093.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	179,745.27	386,252.29	386,478.17
Total Projected Indirect 2023-2024 (Numerator)	264,776.30	1,139,841.45	1,139,615.57
Direct Costs	15,813,687.96	14,732,115.79	14,732,115.79
Rate for 2023-2024 **	1.67*	7.74*	7.74**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11340
Form R0418**

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	322,121.18	1,689,814.06	1,689,814.06
2019-2020 Fixed Carry Forward	15,199.39	-168,963.72	-168,679.83
Total Indirect Costs	306,921.79	1,858,777.78	1,858,493.89
2019-2020 Direct Costs	12,584,176.46	11,216,483.58	11,216,483.58
2021-2022 Rate	2.44*	16.57*	16.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,962,218.63	12,663,285.88	12,663,285.88
Indirect costs based on rate ** multiplied by actual direct costs	340,678.13	1,899,492.88	2,098,306.47
2021-2022 Actual Indirect Costs	368,592.30	1,667,525.05	1,667,525.05
2019-2020 Fixed Carry Forward	15,199.39	-168,963.72	-168,679.83
Total Indirect Costs	353,392.91	1,836,488.77	1,836,204.88
Over/(Under) Recovery	-12,714.78	0.00	262,101.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	368,592.30	1,667,525.05	1,667,525.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,714.78	0.00	262,101.59
Total Projected Indirect 2023-2024 (Numerator)	381,307.08	1,667,525.05	1,405,423.46
Direct Costs	13,962,218.63	12,663,285.88	12,663,285.88
Rate for 2023-2024 **	2.73*	13.17*	11.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11670
Form R0418**

Hagar Township S/D #6
3422 RIVERSIDE RD
BENTON HARBOR, MI 49022

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	33.37	61,872.32	61,872.32
2019-2020 Fixed Carry Forward	0.00	-9,885.64	-9,885.64
Total Indirect Costs	33.37	71,757.96	71,757.96
2019-2020 Direct Costs	666,028.02	604,189.07	604,189.07
2021-2022 Rate	0.01*	11.88*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	824,776.59	776,007.98	776,007.98
Indirect costs based on rate ** multiplied by actual direct costs	82.48	92,189.75	92,189.75
2021-2022 Actual Indirect Costs	5,357.69	54,126.30	54,126.30
2019-2020 Fixed Carry Forward	0.00	-9,885.64	-9,885.64
Total Indirect Costs	5,357.69	64,011.94	64,011.94
Over/(Under) Recovery	-5,275.21	28,177.81	28,177.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,357.69	54,126.30	54,126.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,275.21	28,177.81	28,177.81
Total Projected Indirect 2023-2024 (Numerator)	10,632.90	25,948.49	25,948.49
Direct Costs	824,776.59	776,007.98	776,007.98
Rate for 2023-2024 **	1.29*	3.34*	3.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11830
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,237.00	101,253.90	101,253.90
2019-2020 Fixed Carry Forward	0.00	0.00	-22,343.63
Total Indirect Costs	4,237.00	101,253.90	123,597.53
2019-2020 Direct Costs	734,015.60	636,998.70	636,998.70
2021-2022 Rate	0.58*	15.90*	19.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	848,781.86	738,687.94	738,687.94
Indirect costs based on rate ** multiplied by actual direct costs	4,922.93	110,803.19	143,305.46
2021-2022 Actual Indirect Costs	5,899.00	115,992.92	115,992.92
2019-2020 Fixed Carry Forward	0.00	0.00	-22,343.63
Total Indirect Costs	5,899.00	115,992.92	138,336.55
Over/(Under) Recovery	-976.07	0.00	4,968.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,899.00	115,992.92	115,992.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-976.07	0.00	4,968.91
Total Projected Indirect 2023-2024 (Numerator)	6,875.07	115,992.92	111,024.01
Direct Costs	848,781.86	738,687.94	738,687.94
Rate for 2023-2024 **	0.81*	15.70*	15.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11900
Form R0418**

Bridge Academy of Southwest Michigan
499 WEST MAIN ST
BENTON HARBOR, MI 49022

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	689,844.00	671,626.00	671,626.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	54,744.00	72,962.00	72,962.00
Total Indirect Costs	54,744.00	72,962.00	72,962.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	54,744.00	72,962.00	72,962.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	54,744.00	72,962.00	72,962.00
Direct Costs	689,844.00	671,626.00	671,626.00
Rate for 2023-2024 **	7.94*	10.86*	10.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11901
Form R0418**

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	176,796.53	528,621.53	528,621.53
2019-2020 Fixed Carry Forward	-34,648.40	-65,182.02	-65,182.02
Total Indirect Costs	211,444.93	593,803.55	593,803.55
2019-2020 Direct Costs	6,254,001.75	5,902,176.75	5,902,176.75
2021-2022 Rate	3.38*	10.06*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,493,840.40	9,045,236.12	9,045,236.12
Indirect costs based on rate ** multiplied by actual direct costs	320,891.81	909,950.75	909,950.75
2021-2022 Actual Indirect Costs	243,270.85	691,875.13	691,875.13
2019-2020 Fixed Carry Forward	-34,648.40	-65,182.02	-65,182.02
Total Indirect Costs	277,919.25	757,057.15	757,057.15
Over/(Under) Recovery	42,972.56	152,893.60	152,893.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	243,270.85	691,875.13	691,875.13
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	42,972.56	152,893.60	152,893.60
Total Projected Indirect 2023-2024 (Numerator)	200,298.29	538,981.53	538,981.53
Direct Costs	9,493,840.40	9,045,236.12	9,045,236.12
Rate for 2023-2024 **	2.11*	5.96*	5.96**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11903
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	9,911.69	480,060.10	480,060.10
2019-2020 Fixed Carry Forward	22,121.07	17,311.97	17,681.90
Total Indirect Costs	-12,209.38	462,748.13	462,378.20
2019-2020 Direct Costs	4,331,154.92	3,861,006.51	3,861,006.51
2021-2022 Rate	0.00*	11.99*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,034,839.44	4,548,326.16	4,548,326.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	545,344.31	544,889.47
2021-2022 Actual Indirect Costs	28,894.26	515,407.54	515,407.54
2019-2020 Fixed Carry Forward	22,121.07	17,311.97	17,681.90
Total Indirect Costs	6,773.19	498,095.57	497,725.64
Over/(Under) Recovery	0.00	47,248.74	47,163.83

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	28,894.26	515,407.54	515,407.54
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	47,248.74	47,163.83
Total Projected Indirect 2023-2024 (Numerator)	28,894.26	468,158.80	468,243.71
Direct Costs	5,034,839.44	4,548,326.16	4,548,326.16
Rate for 2023-2024 **	0.57*	10.29*	10.29**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 11904
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	108,910.97	473,570.13	473,570.13
2019-2020 Fixed Carry Forward	-19,189.78	0.00	0.00
Total Indirect Costs	128,100.75	473,570.13	473,570.13
2019-2020 Direct Costs	2,213,274.64	1,848,615.48	1,848,615.48
2021-2022 Rate	5.79*	25.62*	25.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,596,503.65	2,424,655.92	2,424,655.92
Indirect costs based on rate ** multiplied by actual direct costs	150,337.56	363,698.39	606,163.98
2021-2022 Actual Indirect Costs	133,694.16	305,541.89	305,541.89
2019-2020 Fixed Carry Forward	-19,189.78	0.00	0.00
Total Indirect Costs	152,883.94	305,541.89	305,541.89
Over/(Under) Recovery	-2,546.38	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	133,694.16	305,541.89	305,541.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,546.38	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	136,240.54	305,541.89	305,541.89
Direct Costs	2,596,503.65	2,424,655.92	2,424,655.92
Rate for 2023-2024 **	5.25*	12.60*	12.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 12000
Form R0418**

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,141,019.24	2,103,532.11	2,103,532.11
2019-2020 Fixed Carry Forward	-18,689.44	142,903.59	141,270.57
Total Indirect Costs	1,159,708.68	1,960,628.52	1,962,261.54
2019-2020 Direct Costs	21,952,060.50	20,989,547.63	20,989,547.63
2021-2022 Rate	5.28*	9.34*	9.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,312,652.57	23,394,107.90	23,394,107.90
Indirect costs based on rate ** multiplied by actual direct costs	1,283,708.06	2,185,009.68	2,187,349.09
2021-2022 Actual Indirect Costs	1,143,432.93	2,061,977.60	2,061,977.60
2019-2020 Fixed Carry Forward	-18,689.44	142,903.59	141,270.57
Total Indirect Costs	1,162,122.37	1,919,074.01	1,920,707.03
Over/(Under) Recovery	121,585.69	265,935.67	266,642.06

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,143,432.93	2,061,977.60	2,061,977.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	121,585.69	265,935.67	266,642.06
Total Projected Indirect 2023-2024 (Numerator)	1,021,847.24	1,796,041.93	1,795,335.54
Direct Costs	24,312,652.57	23,394,107.90	23,394,107.90
Rate for 2023-2024 **	4.20*	7.68*	7.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 12010
Form R0418**

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	981,269.78	3,182,997.68	3,182,997.68
2019-2020 Fixed Carry Forward	-14,661.89	82,367.58	83,377.64
Total Indirect Costs	995,931.67	3,100,630.10	3,099,620.04
2019-2020 Direct Costs	27,541,559.91	25,339,832.01	25,339,832.01
2021-2022 Rate	3.62*	12.24*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,835,720.87	30,127,567.91	30,127,567.91
Indirect costs based on rate ** multiplied by actual direct costs	1,188,653.10	3,687,614.31	3,684,601.56
2021-2022 Actual Indirect Costs	1,137,673.95	3,845,826.91	3,845,826.91
2019-2020 Fixed Carry Forward	-14,661.89	82,367.58	83,377.64
Total Indirect Costs	1,152,335.84	3,763,459.33	3,762,449.27
Over/(Under) Recovery	36,317.26	-75,845.02	-77,847.71

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,137,673.95	3,845,826.91	3,845,826.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	36,317.26	-75,845.02	-77,847.71
Total Projected Indirect 2023-2024 (Numerator)	1,101,356.69	3,921,671.93	3,923,674.62
Direct Costs	32,835,720.87	30,127,567.91	30,127,567.91
Rate for 2023-2024 **	3.35*	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 2023-2024 Indirect Cost Rates
School District 12020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	401,228.11	1,178,694.78	1,178,694.78
2019-2020 Fixed Carry Forward	-23,290.77	42,392.53	42,939.03
Total Indirect Costs	424,518.88	1,136,302.25	1,135,755.75
2019-2020 Direct Costs	9,431,541.87	8,678,841.45	8,678,841.45
2021-2022 Rate	4.50*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,264,255.09	9,368,961.31	9,368,961.31
Indirect costs based on rate ** multiplied by actual direct costs	461,891.48	1,226,397.04	1,226,397.04
2021-2022 Actual Indirect Costs	415,186.08	1,348,059.61	1,348,059.61
2019-2020 Fixed Carry Forward	-23,290.77	42,392.53	42,939.03
Total Indirect Costs	438,476.85	1,305,667.08	1,305,120.58
Over/(Under) Recovery	23,414.63	-79,270.04	-78,723.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	415,186.08	1,348,059.61	1,348,059.61
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	23,414.63	-79,270.04	-78,723.54
Total Projected Indirect 2023-2024 (Numerator)	391,771.45	1,427,329.65	1,426,783.15
Direct Costs	10,264,255.09	9,368,961.31	9,368,961.31
Rate for 2023-2024 **	3.82*	15.23*	15.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 12040
Form R0418**

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	443,651.53	1,436,213.69	1,436,213.69
2019-2020 Fixed Carry Forward	96,866.05	0.00	101,273.67
Total Indirect Costs	346,785.48	1,436,213.69	1,334,940.02
2019-2020 Direct Costs	11,171,904.28	10,179,342.12	10,179,342.12
2021-2022 Rate	3.10*	14.11*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,346,806.08	11,266,944.93	11,266,944.93
Indirect costs based on rate ** multiplied by actual direct costs	382,750.99	1,589,765.93	1,477,096.48
2021-2022 Actual Indirect Costs	428,335.56	1,508,196.71	1,508,196.71
2019-2020 Fixed Carry Forward	96,866.05	0.00	101,273.67
Total Indirect Costs	331,469.51	1,508,196.71	1,406,923.04
Over/(Under) Recovery	51,281.48	81,569.22	70,173.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	428,335.56	1,508,196.71	1,508,196.71
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	51,281.48	81,569.22	70,173.44
Total Projected Indirect 2023-2024 (Numerator)	377,054.08	1,426,627.49	1,438,023.27
Direct Costs	12,346,806.08	11,266,944.93	11,266,944.93
Rate for 2023-2024 **	3.05*	12.66*	12.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 12901
Form R0418**

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	99,794.00	323,069.00	323,069.00
2019-2020 Fixed Carry Forward	42,455.05	0.00	123,074.25
Total Indirect Costs	57,338.95	323,069.00	199,994.75
2019-2020 Direct Costs	3,290,789.00	3,067,514.00	3,067,514.00
2021-2022 Rate	1.74*	10.53*	6.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,399,119.00	4,206,469.00	4,206,469.00
Indirect costs based on rate ** multiplied by actual direct costs	76,544.67	442,941.19	274,261.78
2021-2022 Actual Indirect Costs	74,166.00	266,816.00	266,816.00
2019-2020 Fixed Carry Forward	42,455.05	0.00	123,074.25
Total Indirect Costs	31,710.95	266,816.00	143,741.75
Over/(Under) Recovery	44,833.72	176,125.19	130,520.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	74,166.00	266,816.00	266,816.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	44,833.72	176,125.19	130,520.03
Total Projected Indirect 2023-2024 (Numerator)	29,332.28	90,690.81	136,295.97
Direct Costs	4,399,119.00	4,206,469.00	4,206,469.00
Rate for 2023-2024 **	0.67*	2.16*	3.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,602,409.94	6,362,206.27	6,362,206.27
2019-2020 Fixed Carry Forward	335,211.57	151,490.03	156,002.49
Total Indirect Costs	4,267,198.37	6,210,716.24	6,206,203.78
2019-2020 Direct Costs	51,801,570.22	50,041,773.89	50,041,773.89
2021-2022 Rate	8.24*	12.41*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	55,294,583.02	53,202,207.06	53,202,207.06
Indirect costs based on rate ** multiplied by actual direct costs	4,556,273.64	6,602,393.90	6,597,073.68
2021-2022 Actual Indirect Costs	4,979,035.88	7,071,411.84	7,071,411.84
2019-2020 Fixed Carry Forward	335,211.57	151,490.03	156,002.49
Total Indirect Costs	4,643,824.31	6,919,921.81	6,915,409.35
Over/(Under) Recovery	-87,550.67	-317,527.91	-318,335.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,979,035.88	7,071,411.84	7,071,411.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-87,550.67	-317,527.91	-318,335.67
Total Projected Indirect 2023-2024 (Numerator)	5,066,586.55	7,388,939.75	7,389,747.51
Direct Costs	55,294,583.02	53,202,207.06	53,202,207.06
Rate for 2023-2024 **	9.16*	13.89*	13.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,056,400.51	10,028,250.40	10,028,250.40
2019-2020 Fixed Carry Forward	218,482.25	0.00	0.00
Total Indirect Costs	3,837,918.26	10,028,250.40	10,028,250.40
2019-2020 Direct Costs	52,954,381.29	48,514,977.06	48,514,977.06
2021-2022 Rate	7.25*	20.67*	20.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	54,795,398.96	50,591,477.26	50,591,477.26
Indirect costs based on rate ** multiplied by actual direct costs	3,972,666.42	7,588,721.59	10,457,258.35
2021-2022 Actual Indirect Costs	3,827,583.45	10,002,238.71	10,002,238.71
2019-2020 Fixed Carry Forward	218,482.25	0.00	0.00
Total Indirect Costs	3,609,101.20	10,002,238.71	10,002,238.71
Over/(Under) Recovery	363,565.22	0.00	455,019.64

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,827,583.45	10,002,238.71	10,002,238.71
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	363,565.22	0.00	455,019.64
Total Projected Indirect 2023-2024 (Numerator)	3,464,018.23	10,002,238.71	9,547,219.07
Direct Costs	54,795,398.96	50,591,477.26	50,591,477.26
Rate for 2023-2024 **	6.32*	19.77*	18.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	235,639.25	681,115.80	681,115.80
2019-2020 Fixed Carry Forward	-7,206.50	0.00	59,209.96
Total Indirect Costs	242,845.75	681,115.80	621,905.84
2019-2020 Direct Costs	5,282,066.62	4,836,590.07	4,836,590.07
2021-2022 Rate	4.60*	14.08*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,979,705.99	5,462,938.85	5,462,938.85
Indirect costs based on rate ** multiplied by actual direct costs	275,066.48	769,181.79	702,533.94
2021-2022 Actual Indirect Costs	248,390.61	765,157.75	765,157.75
2019-2020 Fixed Carry Forward	-7,206.50	0.00	59,209.96
Total Indirect Costs	255,597.11	765,157.75	705,947.79
Over/(Under) Recovery	19,469.37	4,024.04	-3,413.85

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	248,390.61	765,157.75	765,157.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	19,469.37	4,024.04	-3,413.85
Total Projected Indirect 2023-2024 (Numerator)	228,921.24	761,133.71	768,571.60
Direct Costs	5,979,705.99	5,462,938.85	5,462,938.85
Rate for 2023-2024 **	3.83*	13.93*	14.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13070
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,088,273.54	4,036,417.86	4,036,417.86
2019-2020 Fixed Carry Forward	-33,895.66	0.00	47,878.26
Total Indirect Costs	1,122,169.20	4,036,417.86	3,988,539.60
2019-2020 Direct Costs	30,180,186.88	27,232,042.56	27,232,042.56
2021-2022 Rate	3.72*	14.82*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,811,219.59	31,683,046.66	31,683,046.66
Indirect costs based on rate ** multiplied by actual direct costs	1,294,977.37	4,695,427.52	4,641,566.34
2021-2022 Actual Indirect Costs	1,318,645.52	4,446,818.45	4,446,818.45
2019-2020 Fixed Carry Forward	-33,895.66	0.00	47,878.26
Total Indirect Costs	1,352,541.18	4,446,818.45	4,398,940.19
Over/(Under) Recovery	-57,563.81	248,609.07	242,626.15

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,318,645.52	4,446,818.45	4,446,818.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-57,563.81	248,609.07	242,626.15
Total Projected Indirect 2023-2024 (Numerator)	1,376,209.33	4,198,209.38	4,204,192.30
Direct Costs	34,811,219.59	31,683,046.66	31,683,046.66
Rate for 2023-2024 **	3.95*	13.25*	13.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13080
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	537,073.90	1,328,045.23	1,328,045.23
2019-2020 Fixed Carry Forward	9,702.08	0.00	213,722.28
Total Indirect Costs	527,371.82	1,328,045.23	1,114,322.95
2019-2020 Direct Costs	10,348,501.35	9,557,530.02	9,557,530.02
2021-2022 Rate	5.10*	13.90*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,933,960.69	10,954,475.66	10,954,475.66
Indirect costs based on rate ** multiplied by actual direct costs	608,632.00	1,522,672.12	1,277,291.86
2021-2022 Actual Indirect Costs	572,881.37	1,552,366.40	1,552,366.40
2019-2020 Fixed Carry Forward	9,702.08	0.00	213,722.28
Total Indirect Costs	563,179.29	1,552,366.40	1,338,644.12
Over/(Under) Recovery	45,452.71	-29,694.28	-61,352.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	572,881.37	1,552,366.40	1,552,366.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	45,452.71	-29,694.28	-61,352.26
Total Projected Indirect 2023-2024 (Numerator)	527,428.66	1,582,060.68	1,613,718.66
Direct Costs	11,933,960.69	10,954,475.66	10,954,475.66
Rate for 2023-2024 **	4.42*	14.44*	14.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13090
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,630,885.91	4,759,127.07	4,759,127.07
2019-2020 Fixed Carry Forward	53,659.73	0.00	331,269.78
Total Indirect Costs	1,577,226.18	4,759,127.07	4,427,857.29
2019-2020 Direct Costs	37,312,962.20	34,768,106.31	34,768,106.31
2021-2022 Rate	4.23*	13.69*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	43,854,736.28	40,713,614.17	40,713,614.17
Indirect costs based on rate ** multiplied by actual direct costs	1,855,055.34	5,573,693.78	5,186,914.45
2021-2022 Actual Indirect Costs	2,056,520.48	6,212,644.78	6,212,644.78
2019-2020 Fixed Carry Forward	53,659.73	0.00	331,269.78
Total Indirect Costs	2,002,860.75	6,212,644.78	5,881,375.00
Over/(Under) Recovery	-147,805.41	-638,951.00	-694,460.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,056,520.48	6,212,644.78	6,212,644.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-147,805.41	-638,951.00	-694,460.55
Total Projected Indirect 2023-2024 (Numerator)	2,204,325.89	6,851,595.78	6,907,105.33
Direct Costs	43,854,736.28	40,713,614.17	40,713,614.17
Rate for 2023-2024 **	5.03*	16.83*	16.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13095
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	139,710.66	380,821.16	380,821.16
2019-2020 Fixed Carry Forward	-25,226.25	-76,279.76	-76,279.76
Total Indirect Costs	164,936.91	457,100.92	457,100.92
2019-2020 Direct Costs	3,211,857.04	2,970,746.54	2,970,746.54
2021-2022 Rate	5.14*	15.39*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,855,967.55	3,653,271.84	3,653,271.84
Indirect costs based on rate ** multiplied by actual direct costs	198,196.73	547,990.78	562,238.54
2021-2022 Actual Indirect Costs	183,285.71	385,981.42	385,981.42
2019-2020 Fixed Carry Forward	-25,226.25	-76,279.76	-76,279.76
Total Indirect Costs	208,511.96	462,261.18	462,261.18
Over/(Under) Recovery	-10,315.23	0.00	99,977.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	183,285.71	385,981.42	385,981.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,315.23	0.00	99,977.36
Total Projected Indirect 2023-2024 (Numerator)	193,600.94	385,981.42	286,004.06
Direct Costs	3,855,967.55	3,653,271.84	3,653,271.84
Rate for 2023-2024 **	5.02*	10.57*	7.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13110
Form R0418**

Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,110,799.24	4,029,737.20	4,029,737.20
2019-2020 Fixed Carry Forward	-66,632.91	0.00	-145,040.82
Total Indirect Costs	1,177,432.15	4,029,737.20	4,174,778.02
2019-2020 Direct Costs	29,533,509.13	26,614,571.17	26,614,571.17
2021-2022 Rate	3.99*	15.14*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,911,243.48	29,332,284.21	29,332,284.21
Indirect costs based on rate ** multiplied by actual direct costs	1,313,158.61	4,399,842.63	4,602,235.39
2021-2022 Actual Indirect Costs	1,406,287.18	4,985,246.45	4,985,246.45
2019-2020 Fixed Carry Forward	-66,632.91	0.00	-145,040.82
Total Indirect Costs	1,472,920.09	4,985,246.45	5,130,287.27
Over/(Under) Recovery	-159,761.48	0.00	-528,051.88

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,406,287.18	4,985,246.45	4,985,246.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-159,761.48	0.00	-528,051.88
Total Projected Indirect 2023-2024 (Numerator)	1,566,048.66	4,985,246.45	5,513,298.33
Direct Costs	32,911,243.48	29,332,284.21	29,332,284.21
Rate for 2023-2024 **	4.76*	17.00*	18.80**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13120
Form R0418**

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	686,857.03	2,193,338.13	2,193,338.13
2019-2020 Fixed Carry Forward	-514.32	187,571.97	187,613.91
Total Indirect Costs	687,371.35	2,005,766.16	2,005,724.22
2019-2020 Direct Costs	20,872,783.14	19,366,302.04	19,366,302.04
2021-2022 Rate	3.29*	10.36*	10.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,560,076.35	22,277,491.38	22,277,491.38
Indirect costs based on rate ** multiplied by actual direct costs	775,126.51	2,307,948.11	2,307,948.11
2021-2022 Actual Indirect Costs	730,174.23	2,012,759.20	2,012,759.20
2019-2020 Fixed Carry Forward	-514.32	187,571.97	187,613.91
Total Indirect Costs	730,688.55	1,825,187.23	1,825,145.29
Over/(Under) Recovery	44,437.96	482,760.88	482,802.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	730,174.23	2,012,759.20	2,012,759.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	44,437.96	482,760.88	482,802.82
Total Projected Indirect 2023-2024 (Numerator)	685,736.27	1,529,998.32	1,529,956.38
Direct Costs	23,560,076.35	22,277,491.38	22,277,491.38
Rate for 2023-2024 **	2.91*	6.87*	6.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13130
Form R0418**

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	141,481.39	329,299.65	329,299.65
2019-2020 Fixed Carry Forward	-12,540.83	0.00	29,124.99
Total Indirect Costs	154,022.22	329,299.65	300,174.66
2019-2020 Direct Costs	2,490,570.30	2,302,752.04	2,302,752.04
2021-2022 Rate	6.18*	14.30*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,780,406.40	2,542,674.79	2,542,674.79
Indirect costs based on rate ** multiplied by actual direct costs	171,829.12	363,602.49	331,564.79
2021-2022 Actual Indirect Costs	136,249.03	373,980.64	373,980.64
2019-2020 Fixed Carry Forward	-12,540.83	0.00	29,124.99
Total Indirect Costs	148,789.86	373,980.64	344,855.65
Over/(Under) Recovery	23,039.26	-10,378.15	-13,290.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	136,249.03	373,980.64	373,980.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	23,039.26	-10,378.15	-13,290.86
Total Projected Indirect 2023-2024 (Numerator)	113,209.77	384,358.79	387,271.50
Direct Costs	2,780,406.40	2,542,674.79	2,542,674.79
Rate for 2023-2024 **	4.07*	15.12*	15.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13135
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	491,280.01	1,339,283.07	1,339,283.07
2019-2020 Fixed Carry Forward	125,361.46	0.00	420,350.28
Total Indirect Costs	365,918.55	1,339,283.07	918,932.79
2019-2020 Direct Costs	10,062,645.62	9,214,642.56	9,214,642.56
2021-2022 Rate	3.64*	14.53*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,359,421.67	11,371,228.57	11,371,228.57
Indirect costs based on rate ** multiplied by actual direct costs	449,882.95	1,652,239.51	1,133,711.49
2021-2022 Actual Indirect Costs	436,130.36	1,424,323.46	1,424,323.46
2019-2020 Fixed Carry Forward	125,361.46	0.00	420,350.28
Total Indirect Costs	310,768.90	1,424,323.46	1,003,973.18
Over/(Under) Recovery	46,371.35	227,916.05	129,738.31

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	436,130.36	1,424,323.46	1,424,323.46
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	46,371.35	227,916.05	129,738.31
Total Projected Indirect 2023-2024 (Numerator)	389,759.01	1,196,407.41	1,294,585.15
Direct Costs	12,359,421.67	11,371,228.57	11,371,228.57
Rate for 2023-2024 **	3.15*	10.52*	11.38**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13900
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	44,889.81	181,690.69	181,690.69
2019-2020 Fixed Carry Forward	8,983.60	0.00	55,237.40
Total Indirect Costs	35,906.21	181,690.69	126,453.29
2019-2020 Direct Costs	1,384,101.15	1,247,300.27	1,247,300.27
2021-2022 Rate	2.59*	14.57*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,711,703.28	1,541,807.22	1,541,807.22
Indirect costs based on rate ** multiplied by actual direct costs	44,333.11	224,641.31	156,339.25
2021-2022 Actual Indirect Costs	47,651.22	217,547.28	217,547.28
2019-2020 Fixed Carry Forward	8,983.60	0.00	55,237.40
Total Indirect Costs	38,667.62	217,547.28	162,309.88
Over/(Under) Recovery	5,665.49	7,094.03	-5,970.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	47,651.22	217,547.28	217,547.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,665.49	7,094.03	-5,970.63
Total Projected Indirect 2023-2024 (Numerator)	41,985.73	210,453.25	223,517.91
Direct Costs	1,711,703.28	1,541,807.22	1,541,807.22
Rate for 2023-2024 **	2.45*	13.65*	14.50**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13901
Form R0418**

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	422,884.45	770,183.79	770,183.79
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	422,884.45	770,183.79	770,183.79
2019-2020 Direct Costs	1,637,748.77	1,290,449.43	1,290,449.43
2021-2022 Rate	25.82*	59.68*	59.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,128,822.39	1,720,816.12	1,720,816.12
Indirect costs based on rate ** multiplied by actual direct costs	319,323.36	258,122.42	430,204.03
2021-2022 Actual Indirect Costs	221,441.03	629,447.30	629,447.30
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	221,441.03	629,447.30	629,447.30
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	221,441.03	629,447.30	629,447.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	221,441.03	629,447.30	629,447.30
Direct Costs	2,128,822.39	1,720,816.12	1,720,816.12
Rate for 2023-2024 **	10.40*	36.58*	36.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13902
Form R0418**

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	343,412.00	1,382,225.00	1,382,225.00
2019-2020 Fixed Carry Forward	34,878.20	0.00	0.00
Total Indirect Costs	308,533.80	1,382,225.00	1,382,225.00
2019-2020 Direct Costs	5,955,038.00	4,916,225.00	4,916,225.00
2021-2022 Rate	5.18*	28.12*	28.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,081,493.00	6,037,621.00	6,037,621.00
Indirect costs based on rate ** multiplied by actual direct costs	366,821.34	905,643.15	1,509,405.25
2021-2022 Actual Indirect Costs	377,515.00	1,421,387.00	1,421,387.00
2019-2020 Fixed Carry Forward	34,878.20	0.00	0.00
Total Indirect Costs	342,636.80	1,421,387.00	1,421,387.00
Over/(Under) Recovery	24,184.54	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	377,515.00	1,421,387.00	1,421,387.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	24,184.54	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	353,330.46	1,421,387.00	1,421,387.00
Direct Costs	7,081,493.00	6,037,621.00	6,037,621.00
Rate for 2023-2024 **	4.99*	23.54*	23.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13903
Form R0418**

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	98,878.16	260,280.27	260,280.27
2019-2020 Fixed Carry Forward	1,740.94	0.00	22,201.90
Total Indirect Costs	97,137.22	260,280.27	238,078.37
2019-2020 Direct Costs	1,794,251.21	1,632,849.10	1,632,849.10
2021-2022 Rate	5.41*	15.94*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,433,960.69	2,243,163.52	2,243,163.52
Indirect costs based on rate ** multiplied by actual direct costs	131,677.27	336,474.53	327,053.24
2021-2022 Actual Indirect Costs	123,173.13	313,970.30	313,970.30
2019-2020 Fixed Carry Forward	1,740.94	0.00	22,201.90
Total Indirect Costs	121,432.19	313,970.30	291,768.40
Over/(Under) Recovery	10,245.08	0.00	35,284.84

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	123,173.13	313,970.30	313,970.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,245.08	0.00	35,284.84
Total Projected Indirect 2023-2024 (Numerator)	112,928.05	313,970.30	278,685.46
Direct Costs	2,433,960.69	2,243,163.52	2,243,163.52
Rate for 2023-2024 **	4.64*	14.00*	12.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 13904
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	78,266.56	182,522.28	182,522.28
2019-2020 Fixed Carry Forward	-12,343.18	-51,061.86	-51,061.86
Total Indirect Costs	90,609.74	233,584.14	233,584.14
2019-2020 Direct Costs	1,423,253.30	1,318,997.58	1,318,997.58
2021-2022 Rate	6.37*	17.71*	17.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,473,793.00	1,440,221.00	1,440,221.00
Indirect costs based on rate ** multiplied by actual direct costs	93,880.61	216,033.15	255,063.14
2021-2022 Actual Indirect Costs	120,688.00	154,260.00	154,260.00
2019-2020 Fixed Carry Forward	-12,343.18	-51,061.86	-51,061.86
Total Indirect Costs	133,031.18	205,321.86	205,321.86
Over/(Under) Recovery	-39,150.57	0.00	49,741.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	120,688.00	154,260.00	154,260.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-39,150.57	0.00	49,741.28
Total Projected Indirect 2023-2024 (Numerator)	159,838.57	154,260.00	104,518.72
Direct Costs	1,473,793.00	1,440,221.00	1,440,221.00
Rate for 2023-2024 **	10.85*	10.71*	7.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 14000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	771,088.55	1,304,457.44	1,304,457.44
2019-2020 Fixed Carry Forward	52,607.36	-71,338.89	-71,182.37
Total Indirect Costs	718,481.19	1,375,796.33	1,375,639.81
2019-2020 Direct Costs	11,346,033.98	10,812,665.09	10,812,665.09
2021-2022 Rate	6.33*	12.72*	12.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,812,221.12	13,205,176.01	13,205,176.01
Indirect costs based on rate ** multiplied by actual direct costs	874,313.60	1,679,698.39	1,679,698.39
2021-2022 Actual Indirect Costs	900,970.38	1,508,015.49	1,508,015.49
2019-2020 Fixed Carry Forward	52,607.36	-71,338.89	-71,182.37
Total Indirect Costs	848,363.02	1,579,354.38	1,579,197.86
Over/(Under) Recovery	25,950.58	100,344.01	100,500.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	900,970.38	1,508,015.49	1,508,015.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,950.58	100,344.01	100,500.53
Total Projected Indirect 2023-2024 (Numerator)	875,019.80	1,407,671.48	1,407,514.96
Direct Costs	13,812,221.12	13,205,176.01	13,205,176.01
Rate for 2023-2024 **	6.34*	10.66*	10.66**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 14010
Form R0418**

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	510,125.06	1,725,232.72	1,725,232.72
2019-2020 Fixed Carry Forward	196,267.46	0.00	0.00
Total Indirect Costs	313,857.60	1,725,232.72	1,725,232.72
2019-2020 Direct Costs	9,336,627.89	8,121,520.23	8,121,520.23
2021-2022 Rate	3.36*	21.24*	21.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,932,338.38	9,627,677.83	9,627,677.83
Indirect costs based on rate ** multiplied by actual direct costs	367,326.57	1,444,151.67	2,044,918.77
2021-2022 Actual Indirect Costs	699,202.96	2,003,863.51	2,003,863.51
2019-2020 Fixed Carry Forward	196,267.46	0.00	0.00
Total Indirect Costs	502,935.50	2,003,863.51	2,003,863.51
Over/(Under) Recovery	-135,608.93	0.00	41,055.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	699,202.96	2,003,863.51	2,003,863.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-135,608.93	0.00	41,055.26
Total Projected Indirect 2023-2024 (Numerator)	834,811.89	2,003,863.51	1,962,808.25
Direct Costs	10,932,338.38	9,627,677.83	9,627,677.83
Rate for 2023-2024 **	7.64*	20.81*	20.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 14020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	971,750.00	3,013,145.66	3,013,145.66
2019-2020 Fixed Carry Forward	-127,133.62	-477,306.66	-476,088.60
Total Indirect Costs	1,098,883.62	3,490,452.32	3,489,234.26
2019-2020 Direct Costs	21,988,166.18	19,946,770.52	19,946,770.52
2021-2022 Rate	5.00*	17.50*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,719,333.98	24,339,403.06	24,339,403.06
Indirect costs based on rate ** multiplied by actual direct costs	1,335,966.70	3,650,910.46	4,256,961.60
2021-2022 Actual Indirect Costs	1,047,108.32	3,427,039.24	3,427,039.24
2019-2020 Fixed Carry Forward	-127,133.62	-477,306.66	-476,088.60
Total Indirect Costs	1,174,241.94	3,904,345.90	3,903,127.84
Over/(Under) Recovery	161,724.76	0.00	353,833.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,047,108.32	3,427,039.24	3,427,039.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	161,724.76	0.00	353,833.76
Total Projected Indirect 2023-2024 (Numerator)	885,383.56	3,427,039.24	3,073,205.48
Direct Costs	26,719,333.98	24,339,403.06	24,339,403.06
Rate for 2023-2024 **	3.31*	14.08*	12.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 14030
Form R0418**

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	884,878.58	2,992,843.95	2,992,843.95
2019-2020 Fixed Carry Forward	-25,305.09	-23,476.86	-23,295.07
Total Indirect Costs	910,183.67	3,016,320.81	3,016,139.02
2019-2020 Direct Costs	24,707,480.62	22,599,515.25	22,599,515.25
2021-2022 Rate	3.68*	13.35*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	27,952,511.11	25,301,192.68	25,301,192.68
Indirect costs based on rate ** multiplied by actual direct costs	1,028,652.41	3,377,709.22	3,377,709.22
2021-2022 Actual Indirect Costs	1,021,822.02	3,673,140.45	3,673,140.45
2019-2020 Fixed Carry Forward	-25,305.09	-23,476.86	-23,295.07
Total Indirect Costs	1,047,127.11	3,696,617.31	3,696,435.52
Over/(Under) Recovery	-18,474.70	-318,908.09	-318,726.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,021,822.02	3,673,140.45	3,673,140.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-18,474.70	-318,908.09	-318,726.30
Total Projected Indirect 2023-2024 (Numerator)	1,040,296.72	3,992,048.54	3,991,866.75
Direct Costs	27,952,511.11	25,301,192.68	25,301,192.68
Rate for 2023-2024 **	3.72*	15.78*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 14050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	143,022.50	872,984.87	872,984.87
2019-2020 Fixed Carry Forward	-6,147.85	-54,188.93	-53,299.72
Total Indirect Costs	149,170.35	927,173.80	926,284.59
2019-2020 Direct Costs	7,333,366.64	6,603,404.27	6,603,404.27
2021-2022 Rate	2.03*	14.04*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,579,433.23	7,728,090.08	7,728,090.08
Indirect costs based on rate ** multiplied by actual direct costs	174,162.49	1,085,023.85	1,084,251.04
2021-2022 Actual Indirect Costs	167,612.93	1,018,956.08	1,018,956.08
2019-2020 Fixed Carry Forward	-6,147.85	-54,188.93	-53,299.72
Total Indirect Costs	173,760.78	1,073,145.01	1,072,255.80
Over/(Under) Recovery	401.71	11,878.84	11,995.24

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	167,612.93	1,018,956.08	1,018,956.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	401.71	11,878.84	11,995.24
Total Projected Indirect 2023-2024 (Numerator)	167,211.22	1,007,077.24	1,006,960.84
Direct Costs	8,579,433.23	7,728,090.08	7,728,090.08
Rate for 2023-2024 **	1.95*	13.03*	13.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15000
Form R0418**

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,527,373.22	3,099,942.35	3,099,942.35
2019-2020 Fixed Carry Forward	-292,658.23	0.00	-189,925.00
Total Indirect Costs	2,820,031.45	3,099,942.35	3,289,867.35
2019-2020 Direct Costs	18,957,883.37	18,385,314.24	18,385,314.24
2021-2022 Rate	14.88*	16.86*	17.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,509,958.51	20,879,521.22	20,879,521.22
Indirect costs based on rate ** multiplied by actual direct costs	3,200,681.83	3,131,928.18	3,735,346.35
2021-2022 Actual Indirect Costs	3,085,946.92	3,716,384.21	3,716,384.21
2019-2020 Fixed Carry Forward	-292,658.23	0.00	-189,925.00
Total Indirect Costs	3,378,605.15	3,716,384.21	3,906,309.21
Over/(Under) Recovery	-177,923.32	0.00	-170,962.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,085,946.92	3,716,384.21	3,716,384.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-177,923.32	0.00	-170,962.86
Total Projected Indirect 2023-2024 (Numerator)	3,263,870.24	3,716,384.21	3,887,347.07
Direct Costs	21,509,958.51	20,879,521.22	20,879,521.22
Rate for 2023-2024 **	15.17*	17.80*	18.62**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	34,879.60	234,136.18	234,136.18
2019-2020 Fixed Carry Forward	-3,576.11	0.00	-1,829.93
Total Indirect Costs	38,455.71	234,136.18	235,966.11
2019-2020 Direct Costs	1,858,091.53	1,658,834.95	1,658,834.95
2021-2022 Rate	2.07*	14.11*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,168,334.31	1,991,737.01	1,991,737.01
Indirect costs based on rate ** multiplied by actual direct costs	44,884.52	281,034.09	283,225.00
2021-2022 Actual Indirect Costs	38,700.64	215,297.94	215,297.94
2019-2020 Fixed Carry Forward	-3,576.11	0.00	-1,829.93
Total Indirect Costs	42,276.75	215,297.94	217,127.87
Over/(Under) Recovery	2,607.77	65,736.15	66,097.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	38,700.64	215,297.94	215,297.94
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,607.77	65,736.15	66,097.13
Total Projected Indirect 2023-2024 (Numerator)	36,092.87	149,561.79	149,200.81
Direct Costs	2,168,334.31	1,991,737.01	1,991,737.01
Rate for 2023-2024 **	1.66*	7.51*	7.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15020
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	312,234.07	1,649,595.74	1,649,595.74
2019-2020 Fixed Carry Forward	-50,445.30	150,179.00	149,737.25
Total Indirect Costs	362,679.37	1,499,416.74	1,499,858.49
2019-2020 Direct Costs	14,753,772.15	13,416,410.48	13,416,410.48
2021-2022 Rate	2.46*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,622,363.50	15,112,736.54	15,112,736.54
Indirect costs based on rate ** multiplied by actual direct costs	408,910.14	1,689,603.95	1,689,603.95
2021-2022 Actual Indirect Costs	278,021.23	1,787,648.19	1,787,648.19
2019-2020 Fixed Carry Forward	-50,445.30	150,179.00	149,737.25
Total Indirect Costs	328,466.53	1,637,469.19	1,637,910.94
Over/(Under) Recovery	80,443.61	52,134.76	51,693.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	278,021.23	1,787,648.19	1,787,648.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	80,443.61	52,134.76	51,693.01
Total Projected Indirect 2023-2024 (Numerator)	197,577.62	1,735,513.43	1,735,955.18
Direct Costs	16,622,363.50	15,112,736.54	15,112,736.54
Rate for 2023-2024 **	1.19*	11.48*	11.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15030
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	77,419.79	286,290.70	286,290.70
2019-2020 Fixed Carry Forward	243.77	24,961.50	25,057.48
Total Indirect Costs	77,176.02	261,329.20	261,233.22
2019-2020 Direct Costs	2,948,200.00	2,739,329.09	2,739,329.09
2021-2022 Rate	2.62*	9.54*	9.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,655,302.52	3,387,910.38	3,387,910.38
Indirect costs based on rate ** multiplied by actual direct costs	95,768.93	323,206.65	323,206.65
2021-2022 Actual Indirect Costs	98,818.35	366,210.49	366,210.49
2019-2020 Fixed Carry Forward	243.77	24,961.50	25,057.48
Total Indirect Costs	98,574.58	341,248.99	341,153.01
Over/(Under) Recovery	-2,805.65	-18,042.34	-17,946.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	98,818.35	366,210.49	366,210.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,805.65	-18,042.34	-17,946.36
Total Projected Indirect 2023-2024 (Numerator)	101,624.00	384,252.83	384,156.85
Direct Costs	3,655,302.52	3,387,910.38	3,387,910.38
Rate for 2023-2024 **	2.78*	11.34*	11.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	184,442.58	1,187,553.26	1,187,553.26
2019-2020 Fixed Carry Forward	-28,337.64	2,136.45	2,431.29
Total Indirect Costs	212,780.22	1,185,416.81	1,185,121.97
2019-2020 Direct Costs	11,181,172.06	10,178,061.38	10,178,061.38
2021-2022 Rate	1.90*	11.65*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,402,591.44	11,423,075.70	11,423,075.70
Indirect costs based on rate ** multiplied by actual direct costs	235,649.24	1,330,788.32	1,329,646.01
2021-2022 Actual Indirect Costs	180,227.16	1,159,742.90	1,159,742.90
2019-2020 Fixed Carry Forward	-28,337.64	2,136.45	2,431.29
Total Indirect Costs	208,564.80	1,157,606.45	1,157,311.61
Over/(Under) Recovery	27,084.44	173,181.87	172,334.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	180,227.16	1,159,742.90	1,159,742.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	27,084.44	173,181.87	172,334.40
Total Projected Indirect 2023-2024 (Numerator)	153,142.72	986,561.03	987,408.50
Direct Costs	12,402,591.44	11,423,075.70	11,423,075.70
Rate for 2023-2024 **	1.23*	8.64*	8.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15060
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	156,575.61	905,138.54	905,138.54
2019-2020 Fixed Carry Forward	13,122.31	-19,058.18	-19,058.18
Total Indirect Costs	143,453.30	924,196.72	924,196.72
2019-2020 Direct Costs	9,758,790.08	9,010,227.15	9,010,227.15
2021-2022 Rate	1.47*	10.26*	10.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,886,481.03	10,883,260.93	10,883,260.93
Indirect costs based on rate ** multiplied by actual direct costs	174,731.27	1,116,622.57	1,116,622.57
2021-2022 Actual Indirect Costs	59,111.65	1,062,331.75	1,062,331.75
2019-2020 Fixed Carry Forward	13,122.31	-19,058.18	-19,058.18
Total Indirect Costs	45,989.34	1,081,389.93	1,081,389.93
Over/(Under) Recovery	128,741.93	35,232.64	35,232.64

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	59,111.65	1,062,331.75	1,062,331.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	128,741.93	35,232.64	35,232.64
Total Projected Indirect 2023-2024 (Numerator)	-69,630.28	1,027,099.11	1,027,099.11
Direct Costs	11,886,481.03	10,883,260.93	10,883,260.93
Rate for 2023-2024 **	0.00*	9.44*	9.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15901
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	99,272.00	218,990.00	218,990.00
2019-2020 Fixed Carry Forward	-6,262.46	0.00	-12,861.34
Total Indirect Costs	105,534.46	218,990.00	231,851.34
2019-2020 Direct Costs	1,120,794.00	1,001,076.00	1,001,076.00
2021-2022 Rate	9.42*	21.88*	23.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,361,188.00	1,308,367.00	1,308,367.00
Indirect costs based on rate ** multiplied by actual direct costs	128,223.91	196,255.05	303,017.80
2021-2022 Actual Indirect Costs	95,288.00	148,109.00	148,109.00
2019-2020 Fixed Carry Forward	-6,262.46	0.00	-12,861.34
Total Indirect Costs	101,550.46	148,109.00	160,970.34
Over/(Under) Recovery	26,673.45	0.00	142,047.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	95,288.00	148,109.00	148,109.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	26,673.45	0.00	142,047.46
Total Projected Indirect 2023-2024 (Numerator)	68,614.55	148,109.00	6,061.54
Direct Costs	1,361,188.00	1,308,367.00	1,308,367.00
Rate for 2023-2024 **	5.04*	11.32*	0.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 15902
Form R0418**

Charlevoix Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,054.01	66,347.41	66,347.41
2019-2020 Fixed Carry Forward	0.00	-29,105.83	-29,070.35
Total Indirect Costs	7,054.01	95,453.24	95,417.76
2019-2020 Direct Costs	363,566.88	304,273.48	304,273.48
2021-2022 Rate	1.94*	31.37*	31.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	552,679.47	504,057.75	504,057.75
Indirect costs based on rate ** multiplied by actual direct costs	10,721.98	75,608.66	126,014.44
2021-2022 Actual Indirect Costs	6,619.00	55,240.72	55,240.72
2019-2020 Fixed Carry Forward	0.00	-29,105.83	-29,070.35
Total Indirect Costs	6,619.00	84,346.55	84,311.07
Over/(Under) Recovery	4,102.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,619.00	55,240.72	55,240.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,102.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	2,516.02	55,240.72	55,240.72
Direct Costs	552,679.47	504,057.75	504,057.75
Rate for 2023-2024 **	0.46*	10.96*	10.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 16000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	956,447.68	1,556,009.86	1,556,009.86
2019-2020 Fixed Carry Forward	-218,406.36	-195,820.75	-195,799.37
Total Indirect Costs	1,174,854.04	1,751,830.61	1,751,809.23
2019-2020 Direct Costs	11,114,887.68	10,515,325.50	10,515,325.50
2021-2022 Rate	10.57*	16.66*	16.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,498,285.53	12,223,172.79	12,223,172.79
Indirect costs based on rate ** multiplied by actual direct costs	1,321,068.78	1,833,475.92	2,036,380.59
2021-2022 Actual Indirect Costs	1,313,452.34	1,588,565.08	1,588,565.08
2019-2020 Fixed Carry Forward	-218,406.36	-195,820.75	-195,799.37
Total Indirect Costs	1,531,858.70	1,784,385.83	1,784,364.45
Over/(Under) Recovery	-210,789.92	0.00	252,016.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,313,452.34	1,588,565.08	1,588,565.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-210,789.92	0.00	252,016.14
Total Projected Indirect 2023-2024 (Numerator)	1,524,242.26	1,588,565.08	1,336,548.94
Direct Costs	12,498,285.53	12,223,172.79	12,223,172.79
Rate for 2023-2024 **	12.20*	13.00*	10.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 16015
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	573,807.78	2,068,382.76	2,068,382.76
2019-2020 Fixed Carry Forward	-71,500.41	2,046.62	2,046.62
Total Indirect Costs	645,308.19	2,066,336.14	2,066,336.14
2019-2020 Direct Costs	16,550,889.84	15,056,314.86	15,056,314.86
2021-2022 Rate	3.90*	13.72*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,495,926.83	15,989,246.73	15,989,246.73
Indirect costs based on rate ** multiplied by actual direct costs	682,341.15	2,193,724.65	2,193,724.65
2021-2022 Actual Indirect Costs	563,781.55	2,070,461.65	2,070,461.65
2019-2020 Fixed Carry Forward	-71,500.41	2,046.62	2,046.62
Total Indirect Costs	635,281.96	2,068,415.03	2,068,415.03
Over/(Under) Recovery	47,059.19	125,309.62	125,309.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	563,781.55	2,070,461.65	2,070,461.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	47,059.19	125,309.62	125,309.62
Total Projected Indirect 2023-2024 (Numerator)	516,722.36	1,945,152.03	1,945,152.03
Direct Costs	17,495,926.83	15,989,246.73	15,989,246.73
Rate for 2023-2024 **	2.95*	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 2023-2024 Indirect Cost Rates
School District 16050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	232,702.56	893,214.42	893,214.42
2019-2020 Fixed Carry Forward	17,103.63	-91,856.82	-91,945.97
Total Indirect Costs	215,598.93	985,071.24	985,160.39
2019-2020 Direct Costs	7,299,467.35	6,638,955.49	6,638,955.49
2021-2022 Rate	2.95*	14.84*	14.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,640,088.06	7,813,927.01	7,813,927.01
Indirect costs based on rate ** multiplied by actual direct costs	254,882.60	1,159,586.77	1,159,586.77
2021-2022 Actual Indirect Costs	373,391.08	1,199,552.13	1,199,552.13
2019-2020 Fixed Carry Forward	17,103.63	-91,856.82	-91,945.97
Total Indirect Costs	356,287.45	1,291,408.95	1,291,498.10
Over/(Under) Recovery	-101,404.85	-131,822.18	-131,911.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	373,391.08	1,199,552.13	1,199,552.13
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-101,404.85	-131,822.18	-131,911.33
Total Projected Indirect 2023-2024 (Numerator)	474,795.93	1,331,374.31	1,331,463.46
Direct Costs	8,640,088.06	7,813,927.01	7,813,927.01
Rate for 2023-2024 **	5.50*	17.04*	17.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 16070
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	52,865.20	229,442.47	229,442.47
2019-2020 Fixed Carry Forward	-9,135.19	-15,395.72	-15,395.72
Total Indirect Costs	62,000.39	244,838.19	244,838.19
2019-2020 Direct Costs	2,401,414.21	2,224,836.94	2,224,836.94
2021-2022 Rate	2.58*	11.00*	11.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,832,902.90	2,621,320.31	2,621,320.31
Indirect costs based on rate ** multiplied by actual direct costs	73,088.89	288,345.23	288,345.23
2021-2022 Actual Indirect Costs	64,995.43	276,578.02	276,578.02
2019-2020 Fixed Carry Forward	-9,135.19	-15,395.72	-15,395.72
Total Indirect Costs	74,130.62	291,973.74	291,973.74
Over/(Under) Recovery	-1,041.73	-3,628.51	-3,628.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	64,995.43	276,578.02	276,578.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,041.73	-3,628.51	-3,628.51
Total Projected Indirect 2023-2024 (Numerator)	66,037.16	280,206.53	280,206.53
Direct Costs	2,832,902.90	2,621,320.31	2,621,320.31
Rate for 2023-2024 **	2.33*	10.69*	10.69**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 16100
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	102,942.22	366,099.48	366,099.48
2019-2020 Fixed Carry Forward	8,950.14	0.00	6,110.14
Total Indirect Costs	93,992.08	366,099.48	359,989.34
2019-2020 Direct Costs	2,865,345.12	2,602,187.86	2,602,187.86
2021-2022 Rate	3.28*	14.07*	13.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,323,467.30	3,029,091.98	3,029,091.98
Indirect costs based on rate ** multiplied by actual direct costs	109,009.73	426,193.24	418,923.42
2021-2022 Actual Indirect Costs	100,365.77	394,741.09	394,741.09
2019-2020 Fixed Carry Forward	8,950.14	0.00	6,110.14
Total Indirect Costs	91,415.63	394,741.09	388,630.95
Over/(Under) Recovery	17,594.10	31,452.15	30,292.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	100,365.77	394,741.09	394,741.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	17,594.10	31,452.15	30,292.47
Total Projected Indirect 2023-2024 (Numerator)	82,771.67	363,288.94	364,448.62
Direct Costs	3,323,467.30	3,029,091.98	3,029,091.98
Rate for 2023-2024 **	2.49*	11.99*	12.03**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,711,789.93	2,325,032.02	2,325,032.02
2019-2020 Fixed Carry Forward	-217,128.61	0.00	-286,975.21
Total Indirect Costs	1,928,918.54	2,325,032.02	2,612,007.23
2019-2020 Direct Costs	10,949,899.77	10,361,577.68	10,361,577.68
2021-2022 Rate	17.62*	22.44*	25.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,653,582.91	13,116,415.47	13,116,415.47
Indirect costs based on rate ** multiplied by actual direct costs	2,048,037.44	1,967,462.32	3,279,103.87
2021-2022 Actual Indirect Costs	2,050,543.38	2,605,088.82	2,605,088.82
2019-2020 Fixed Carry Forward	-217,128.61	0.00	-286,975.21
Total Indirect Costs	2,267,671.99	2,605,088.82	2,892,064.03
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,050,543.38	2,605,088.82	2,605,088.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	2,050,543.38	2,605,088.82	2,605,088.82
Direct Costs	13,653,582.91	13,116,415.47	13,116,415.47
Rate for 2023-2024 **	15.02*	19.86*	19.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	825,007.32	3,232,438.85	3,232,438.85
2019-2020 Fixed Carry Forward	10,903.41	0.00	-3,140.47
Total Indirect Costs	814,103.91	3,232,438.85	3,235,579.32
2019-2020 Direct Costs	20,164,337.45	17,756,905.92	17,756,905.92
2021-2022 Rate	4.04*	18.20*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,855,079.47	21,007,907.62	21,007,907.62
Indirect costs based on rate ** multiplied by actual direct costs	923,345.21	3,151,186.14	3,827,640.77
2021-2022 Actual Indirect Costs	985,787.65	2,832,959.50	2,832,959.50
2019-2020 Fixed Carry Forward	10,903.41	0.00	-3,140.47
Total Indirect Costs	974,884.24	2,832,959.50	2,836,099.97
Over/(Under) Recovery	-51,539.03	0.00	330,513.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	985,787.65	2,832,959.50	2,832,959.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-51,539.03	0.00	330,513.60
Total Projected Indirect 2023-2024 (Numerator)	1,037,326.68	2,832,959.50	2,502,445.90
Direct Costs	22,855,079.47	21,007,907.62	21,007,907.62
Rate for 2023-2024 **	4.54*	13.49*	11.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	131,614.37	415,910.77	415,910.77
2019-2020 Fixed Carry Forward	9,720.01	36,992.32	37,231.64
Total Indirect Costs	121,894.36	378,918.45	378,679.13
2019-2020 Direct Costs	3,455,813.19	3,171,516.79	3,171,516.79
2021-2022 Rate	3.53*	11.95*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,829,259.89	3,478,881.06	3,478,881.06
Indirect costs based on rate ** multiplied by actual direct costs	135,172.87	415,726.29	415,378.40
2021-2022 Actual Indirect Costs	185,337.06	535,715.89	535,715.89
2019-2020 Fixed Carry Forward	9,720.01	36,992.32	37,231.64
Total Indirect Costs	175,617.05	498,723.57	498,484.25
Over/(Under) Recovery	-40,444.18	-82,997.28	-83,105.85

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	185,337.06	535,715.89	535,715.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-40,444.18	-82,997.28	-83,105.85
Total Projected Indirect 2023-2024 (Numerator)	225,781.24	618,713.17	618,821.74
Direct Costs	3,829,259.89	3,478,881.06	3,478,881.06
Rate for 2023-2024 **	5.90*	17.78*	17.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17090
Form R0418**

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	249,492.39	504,524.51	504,524.51
2019-2020 Fixed Carry Forward	-7,881.54	0.00	68,779.44
Total Indirect Costs	257,373.93	504,524.51	435,745.07
2019-2020 Direct Costs	4,273,649.90	4,018,617.78	4,018,617.78
2021-2022 Rate	6.02*	12.55*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,325,900.79	5,012,269.57	5,012,269.57
Indirect costs based on rate ** multiplied by actual direct costs	320,619.23	629,039.83	543,330.02
2021-2022 Actual Indirect Costs	286,204.80	599,836.02	599,836.02
2019-2020 Fixed Carry Forward	-7,881.54	0.00	68,779.44
Total Indirect Costs	294,086.34	599,836.02	531,056.58
Over/(Under) Recovery	26,532.89	29,203.81	12,273.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	286,204.80	599,836.02	599,836.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	26,532.89	29,203.81	12,273.44
Total Projected Indirect 2023-2024 (Numerator)	259,671.91	570,632.21	587,562.58
Direct Costs	5,325,900.79	5,012,269.57	5,012,269.57
Rate for 2023-2024 **	4.88*	11.38*	11.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17110
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	352,606.00	984,340.25	984,340.25
2019-2020 Fixed Carry Forward	39,647.79	0.00	103,628.99
Total Indirect Costs	312,958.21	984,340.25	880,711.26
2019-2020 Direct Costs	6,465,766.05	5,834,031.80	5,834,031.80
2021-2022 Rate	4.84*	16.87*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,881,132.29	7,247,416.75	7,247,416.75
Indirect costs based on rate ** multiplied by actual direct costs	381,446.80	1,087,112.51	1,094,359.93
2021-2022 Actual Indirect Costs	398,579.72	1,205,007.84	1,205,007.84
2019-2020 Fixed Carry Forward	39,647.79	0.00	103,628.99
Total Indirect Costs	358,931.93	1,205,007.84	1,101,378.85
Over/(Under) Recovery	22,514.87	0.00	-7,018.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	398,579.72	1,205,007.84	1,205,007.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	22,514.87	0.00	-7,018.92
Total Projected Indirect 2023-2024 (Numerator)	376,064.85	1,205,007.84	1,212,026.76
Direct Costs	7,881,132.29	7,247,416.75	7,247,416.75
Rate for 2023-2024 **	4.77*	16.63*	16.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17140
Form R0418**

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	421,830.19	1,087,239.59	1,087,239.59
2019-2020 Fixed Carry Forward	-57,303.49	0.00	33,925.00
Total Indirect Costs	479,133.68	1,087,239.59	1,053,314.59
2019-2020 Direct Costs	6,065,044.16	5,399,634.76	5,399,634.76
2021-2022 Rate	7.90*	20.14*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,776,544.51	5,999,822.01	5,999,822.01
Indirect costs based on rate ** multiplied by actual direct costs	535,347.02	899,973.30	1,170,565.27
2021-2022 Actual Indirect Costs	419,786.46	1,196,508.96	1,196,508.96
2019-2020 Fixed Carry Forward	-57,303.49	0.00	33,925.00
Total Indirect Costs	477,089.95	1,196,508.96	1,162,583.96
Over/(Under) Recovery	58,257.07	0.00	7,981.31

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	419,786.46	1,196,508.96	1,196,508.96
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	58,257.07	0.00	7,981.31
Total Projected Indirect 2023-2024 (Numerator)	361,529.39	1,196,508.96	1,188,527.65
Direct Costs	6,776,544.51	5,999,822.01	5,999,822.01
Rate for 2023-2024 **	5.34*	19.94*	19.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17160
Form R0418**

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	92,737.40	369,001.70	369,001.70
2019-2020 Fixed Carry Forward	-6,298.03	0.00	0.00
Total Indirect Costs	99,035.43	369,001.70	369,001.70
2019-2020 Direct Costs	1,179,129.62	902,865.32	902,865.32
2021-2022 Rate	8.40*	40.87*	40.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,415,216.34	1,120,483.32	1,120,483.32
Indirect costs based on rate ** multiplied by actual direct costs	118,878.17	168,072.50	280,120.83
2021-2022 Actual Indirect Costs	146,413.91	462,911.47	462,911.47
2019-2020 Fixed Carry Forward	-6,298.03	0.00	0.00
Total Indirect Costs	152,711.94	462,911.47	462,911.47
Over/(Under) Recovery	-33,833.77	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	146,413.91	462,911.47	462,911.47
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-33,833.77	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	180,247.68	462,911.47	462,911.47
Direct Costs	1,415,216.34	1,120,483.32	1,120,483.32
Rate for 2023-2024 **	12.74*	41.31*	41.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17900
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,455.71	81,064.97	81,064.97
2019-2020 Fixed Carry Forward	34,843.88	0.00	0.00
Total Indirect Costs	-30,388.17	81,064.97	81,064.97
2019-2020 Direct Costs	525,395.55	448,786.29	448,786.29
2021-2022 Rate	0.00*	18.06*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	812,490.51	722,258.48	722,258.48
Indirect costs based on rate ** multiplied by actual direct costs	0.00	108,338.77	130,439.88
2021-2022 Actual Indirect Costs	8,411.12	98,643.15	98,643.15
2019-2020 Fixed Carry Forward	34,843.88	0.00	0.00
Total Indirect Costs	-26,432.76	98,643.15	98,643.15
Over/(Under) Recovery	0.00	0.00	31,796.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,411.12	98,643.15	98,643.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	31,796.73
Total Projected Indirect 2023-2024 (Numerator)	8,411.12	98,643.15	66,846.42
Direct Costs	812,490.51	722,258.48	722,258.48
Rate for 2023-2024 **	1.04*	13.66*	9.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17901
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	822,649.38	2,000,841.61	2,000,841.61
2019-2020 Fixed Carry Forward	125,229.05	0.00	0.00
Total Indirect Costs	697,420.33	2,000,841.61	2,000,841.61
2019-2020 Direct Costs	10,551,022.30	9,372,830.07	9,372,830.07
2021-2022 Rate	6.61*	21.35*	21.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,397,669.85	10,935,478.95	10,935,478.95
Indirect costs based on rate ** multiplied by actual direct costs	819,485.98	1,640,321.84	2,334,724.76
2021-2022 Actual Indirect Costs	976,294.19	2,438,485.09	2,438,485.09
2019-2020 Fixed Carry Forward	125,229.05	0.00	0.00
Total Indirect Costs	851,065.14	2,438,485.09	2,438,485.09
Over/(Under) Recovery	-31,579.16	0.00	-103,760.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	976,294.19	2,438,485.09	2,438,485.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-31,579.16	0.00	-103,760.33
Total Projected Indirect 2023-2024 (Numerator)	1,007,873.35	2,438,485.09	2,542,245.42
Direct Costs	12,397,669.85	10,935,478.95	10,935,478.95
Rate for 2023-2024 **	8.13*	22.30*	23.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17902
Form R0418**

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	162,219.13	304,691.01	304,691.01
2019-2020 Fixed Carry Forward	-26,913.46	0.00	-13,864.52
Total Indirect Costs	189,132.59	304,691.01	318,555.53
2019-2020 Direct Costs	1,462,193.33	1,319,721.45	1,319,721.45
2021-2022 Rate	12.93*	23.09*	24.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,828,909.77	1,631,424.30	1,631,424.30
Indirect costs based on rate ** multiplied by actual direct costs	236,478.03	244,713.65	393,825.83
2021-2022 Actual Indirect Costs	173,905.76	371,391.23	371,391.23
2019-2020 Fixed Carry Forward	-26,913.46	0.00	-13,864.52
Total Indirect Costs	200,819.22	371,391.23	385,255.75
Over/(Under) Recovery	35,658.81	0.00	8,570.08

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	173,905.76	371,391.23	371,391.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	35,658.81	0.00	8,570.08
Total Projected Indirect 2023-2024 (Numerator)	138,246.95	371,391.23	362,821.15
Direct Costs	1,828,909.77	1,631,424.30	1,631,424.30
Rate for 2023-2024 **	7.56*	22.76*	22.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 17903
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	35,972.03	52,983.03	52,983.03
2019-2020 Fixed Carry Forward	-10,007.83	-9,320.98	-9,320.98
Total Indirect Costs	45,979.86	62,304.01	62,304.01
2019-2020 Direct Costs	868,066.69	851,055.69	851,055.69
2021-2022 Rate	5.30*	7.32*	7.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	840,747.42	822,288.42	822,288.42
Indirect costs based on rate ** multiplied by actual direct costs	44,559.61	60,191.51	60,191.51
2021-2022 Actual Indirect Costs	39,159.10	57,618.10	57,618.10
2019-2020 Fixed Carry Forward	-10,007.83	-9,320.98	-9,320.98
Total Indirect Costs	49,166.93	66,939.08	66,939.08
Over/(Under) Recovery	-4,607.32	-6,747.57	-6,747.57

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	39,159.10	57,618.10	57,618.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,607.32	-6,747.57	-6,747.57
Total Projected Indirect 2023-2024 (Numerator)	43,766.42	64,365.67	64,365.67
Direct Costs	840,747.42	822,288.42	822,288.42
Rate for 2023-2024 **	5.21*	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 2023-2024 Indirect Cost Rates
School District 18000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,116,391.89	2,561,733.39	2,561,733.39
2019-2020 Fixed Carry Forward	0.00	0.00	-168,301.29
Total Indirect Costs	2,116,391.89	2,561,733.39	2,730,034.68
2019-2020 Direct Costs	12,989,179.53	12,622,183.71	12,622,183.71
2021-2022 Rate	16.29*	20.30*	21.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,899,636.89	13,452,627.98	13,452,627.98
Indirect costs based on rate ** multiplied by actual direct costs	2,084,945.53	2,017,894.20	2,909,803.43
2021-2022 Actual Indirect Costs	2,307,426.72	2,859,640.83	2,859,640.83
2019-2020 Fixed Carry Forward	0.00	0.00	-168,301.29
Total Indirect Costs	2,307,426.72	2,859,640.83	3,027,942.12
Over/(Under) Recovery	0.00	0.00	-118,138.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,307,426.72	2,859,640.83	2,859,640.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-118,138.69
Total Projected Indirect 2023-2024 (Numerator)	2,307,426.72	2,859,640.83	2,977,779.52
Direct Costs	13,899,636.89	13,452,627.98	13,452,627.98
Rate for 2023-2024 **	16.60*	21.26*	22.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 18010
Form R0418**

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	855,092.48	2,018,313.16	2,018,313.16
2019-2020 Fixed Carry Forward	-52,488.93	0.00	764,099.59
Total Indirect Costs	907,581.41	2,018,313.16	1,254,213.57
2019-2020 Direct Costs	15,101,912.65	13,938,691.97	13,938,691.97
2021-2022 Rate	6.01*	14.48*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,710,824.29	16,268,945.26	16,268,945.26
Indirect costs based on rate ** multiplied by actual direct costs	1,064,420.54	2,355,743.27	1,464,205.07
2021-2022 Actual Indirect Costs	803,369.66	2,245,248.69	2,245,248.69
2019-2020 Fixed Carry Forward	-52,488.93	0.00	764,099.59
Total Indirect Costs	855,858.59	2,245,248.69	1,481,149.10
Over/(Under) Recovery	208,561.95	110,494.58	-16,944.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	803,369.66	2,245,248.69	2,245,248.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	208,561.95	110,494.58	-16,944.03
Total Projected Indirect 2023-2024 (Numerator)	594,807.71	2,134,754.11	2,262,192.72
Direct Costs	17,710,824.29	16,268,945.26	16,268,945.26
Rate for 2023-2024 **	3.36*	13.12*	13.90**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 18020
Form R0418**

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	666,354.67	1,644,956.47	1,644,956.47
2019-2020 Fixed Carry Forward	-208,754.27	0.00	-243,487.44
Total Indirect Costs	875,108.94	1,644,956.47	1,888,443.91
2019-2020 Direct Costs	11,030,725.11	10,052,123.31	10,052,123.31
2021-2022 Rate	7.93*	16.36*	18.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,730,610.09	12,634,780.71	12,634,780.71
Indirect costs based on rate ** multiplied by actual direct costs	1,088,837.38	1,895,217.11	2,374,075.30
2021-2022 Actual Indirect Costs	368,289.82	1,464,119.20	1,464,119.20
2019-2020 Fixed Carry Forward	-208,754.27	0.00	-243,487.44
Total Indirect Costs	577,044.09	1,464,119.20	1,707,606.64
Over/(Under) Recovery	170,597.77	0.00	666,468.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	368,289.82	1,464,119.20	1,464,119.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	170,597.77	0.00	666,468.66
Total Projected Indirect 2023-2024 (Numerator)	197,692.05	1,464,119.20	797,650.54
Direct Costs	13,730,610.09	12,634,780.71	12,634,780.71
Rate for 2023-2024 **	1.44*	11.59*	6.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 18060
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	549,334.14	1,775,013.96	1,775,013.96
2019-2020 Fixed Carry Forward	-54,289.21	-114,882.06	-114,188.27
Total Indirect Costs	603,623.35	1,889,896.02	1,889,202.23
2019-2020 Direct Costs	15,167,563.12	13,941,883.30	13,941,883.30
2021-2022 Rate	3.98*	13.56*	13.55**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,212,411.31	17,526,643.48	17,526,643.48
Indirect costs based on rate ** multiplied by actual direct costs	764,653.97	2,376,612.86	2,374,860.19
2021-2022 Actual Indirect Costs	710,795.78	2,396,563.61	2,396,563.61
2019-2020 Fixed Carry Forward	-54,289.21	-114,882.06	-114,188.27
Total Indirect Costs	765,084.99	2,511,445.67	2,510,751.88
Over/(Under) Recovery	-431.02	-134,832.81	-135,891.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	710,795.78	2,396,563.61	2,396,563.61
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-431.02	-134,832.81	-135,891.69
Total Projected Indirect 2023-2024 (Numerator)	711,226.80	2,531,396.42	2,532,455.30
Direct Costs	19,212,411.31	17,526,643.48	17,526,643.48
Rate for 2023-2024 **	3.70*	14.44*	14.45**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,177,018.05	1,824,957.64	1,824,957.64
2019-2020 Fixed Carry Forward	16,654.17	1,932.87	1,932.87
Total Indirect Costs	1,160,363.88	1,823,024.77	1,823,024.77
2019-2020 Direct Costs	15,536,256.15	14,888,316.56	14,888,316.56
2021-2022 Rate	7.47*	12.24*	12.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,778,919.32	18,001,847.46	18,001,847.46
Indirect costs based on rate ** multiplied by actual direct costs	1,402,785.27	2,203,426.13	2,203,426.13
2021-2022 Actual Indirect Costs	1,135,307.76	1,912,379.62	1,912,379.62
2019-2020 Fixed Carry Forward	16,654.17	1,932.87	1,932.87
Total Indirect Costs	1,118,653.59	1,910,446.75	1,910,446.75
Over/(Under) Recovery	284,131.68	292,979.38	292,979.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,135,307.76	1,912,379.62	1,912,379.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	284,131.68	292,979.38	292,979.38
Total Projected Indirect 2023-2024 (Numerator)	851,176.08	1,619,400.24	1,619,400.24
Direct Costs	18,778,919.32	18,001,847.46	18,001,847.46
Rate for 2023-2024 **	4.53*	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 2023-2024 Indirect Cost Rates
School District 19010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	976,525.42	3,423,010.61	3,423,010.61
2019-2020 Fixed Carry Forward	-38,775.25	-46,158.44	-45,188.76
Total Indirect Costs	1,015,300.67	3,469,169.05	3,468,199.37
2019-2020 Direct Costs	30,477,544.95	27,822,198.76	27,822,198.76
2021-2022 Rate	3.33*	12.47*	12.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,357,856.47	31,568,423.65	31,568,423.65
Indirect costs based on rate ** multiplied by actual direct costs	1,144,116.62	3,936,582.43	3,936,582.43
2021-2022 Actual Indirect Costs	1,015,738.32	3,566,196.14	3,566,196.14
2019-2020 Fixed Carry Forward	-38,775.25	-46,158.44	-45,188.76
Total Indirect Costs	1,054,513.57	3,612,354.58	3,611,384.90
Over/(Under) Recovery	89,603.05	324,227.85	325,197.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,015,738.32	3,566,196.14	3,566,196.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	89,603.05	324,227.85	325,197.53
Total Projected Indirect 2023-2024 (Numerator)	926,135.27	3,241,968.29	3,240,998.61
Direct Costs	34,357,856.47	31,568,423.65	31,568,423.65
Rate for 2023-2024 **	2.70*	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 2023-2024 Indirect Cost Rates
School District 19070
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	39,655.61	536,305.85	536,305.85
2019-2020 Fixed Carry Forward	-1,187.94	-64,134.05	-64,134.05
Total Indirect Costs	40,843.55	600,439.90	600,439.90
2019-2020 Direct Costs	4,945,834.64	4,449,184.40	4,449,184.40
2021-2022 Rate	0.83*	13.50*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,828,475.95	5,409,189.77	5,409,189.77
Indirect costs based on rate ** multiplied by actual direct costs	48,376.35	730,240.62	730,240.62
2021-2022 Actual Indirect Costs	58,979.85	478,266.03	478,266.03
2019-2020 Fixed Carry Forward	-1,187.94	-64,134.05	-64,134.05
Total Indirect Costs	60,167.79	542,400.08	542,400.08
Over/(Under) Recovery	-11,791.44	187,840.54	187,840.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	58,979.85	478,266.03	478,266.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-11,791.44	187,840.54	187,840.54
Total Projected Indirect 2023-2024 (Numerator)	70,771.29	290,425.49	290,425.49
Direct Costs	5,828,475.95	5,409,189.77	5,409,189.77
Rate for 2023-2024 **	1.21*	5.37*	5.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19100
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	446,089.49	1,495,820.17	1,495,820.17
2019-2020 Fixed Carry Forward	9,094.65	-81,827.56	-82,535.39
Total Indirect Costs	436,994.84	1,577,647.73	1,578,355.56
2019-2020 Direct Costs	11,170,034.52	10,120,303.84	10,120,303.84
2021-2022 Rate	3.91*	15.59*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,181,126.68	10,986,479.91	10,986,479.91
Indirect costs based on rate ** multiplied by actual direct costs	476,282.05	1,647,971.99	1,713,890.87
2021-2022 Actual Indirect Costs	539,481.20	1,734,127.97	1,734,127.97
2019-2020 Fixed Carry Forward	9,094.65	-81,827.56	-82,535.39
Total Indirect Costs	530,386.55	1,815,955.53	1,816,663.36
Over/(Under) Recovery	-54,104.50	0.00	-102,772.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	539,481.20	1,734,127.97	1,734,127.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-54,104.50	0.00	-102,772.49
Total Projected Indirect 2023-2024 (Numerator)	593,585.70	1,734,127.97	1,836,900.46
Direct Costs	12,181,126.68	10,986,479.91	10,986,479.91
Rate for 2023-2024 **	4.87*	15.78*	16.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19120
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	462,440.60	2,103,991.44	2,103,991.44
2019-2020 Fixed Carry Forward	-153,947.49	0.00	-2,333.14
Total Indirect Costs	616,388.09	2,103,991.44	2,106,324.58
2019-2020 Direct Costs	15,524,517.99	13,882,967.15	13,882,967.15
2021-2022 Rate	3.97*	15.16*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,774,696.15	15,803,075.23	15,803,075.23
Indirect costs based on rate ** multiplied by actual direct costs	705,655.44	2,370,461.28	2,397,326.51
2021-2022 Actual Indirect Costs	322,439.72	2,294,060.64	2,294,060.64
2019-2020 Fixed Carry Forward	-153,947.49	0.00	-2,333.14
Total Indirect Costs	476,387.21	2,294,060.64	2,296,393.78
Over/(Under) Recovery	229,268.23	0.00	100,932.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	322,439.72	2,294,060.64	2,294,060.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	229,268.23	0.00	100,932.73
Total Projected Indirect 2023-2024 (Numerator)	93,171.49	2,294,060.64	2,193,127.91
Direct Costs	17,774,696.15	15,803,075.23	15,803,075.23
Rate for 2023-2024 **	0.52*	14.52*	13.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19125
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	203,308.18	811,485.72	811,485.72
2019-2020 Fixed Carry Forward	10,181.38	45,673.62	39,756.49
Total Indirect Costs	193,126.80	765,812.10	771,729.23
2019-2020 Direct Costs	6,814,979.44	6,206,801.90	6,206,801.90
2021-2022 Rate	2.83*	12.34*	12.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,127,635.36	7,409,210.10	7,409,210.10
Indirect costs based on rate ** multiplied by actual direct costs	230,012.08	914,296.53	920,964.82
2021-2022 Actual Indirect Costs	323,038.99	1,041,464.25	1,041,464.25
2019-2020 Fixed Carry Forward	10,181.38	45,673.62	39,756.49
Total Indirect Costs	312,857.61	995,790.63	1,001,707.76
Over/(Under) Recovery	-82,845.53	-81,494.10	-80,742.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	323,038.99	1,041,464.25	1,041,464.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-82,845.53	-81,494.10	-80,742.94
Total Projected Indirect 2023-2024 (Numerator)	405,884.52	1,122,958.35	1,122,207.19
Direct Costs	8,127,635.36	7,409,210.10	7,409,210.10
Rate for 2023-2024 **	4.99*	15.16*	15.15**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19140
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,134,456.20	4,169,719.99	4,169,719.99
2019-2020 Fixed Carry Forward	-23,703.41	0.00	376,831.49
Total Indirect Costs	1,158,159.61	4,169,719.99	3,792,888.50
2019-2020 Direct Costs	27,101,160.44	24,065,896.65	24,065,896.65
2021-2022 Rate	4.27*	17.33*	15.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,591,942.62	27,493,184.74	27,493,184.74
Indirect costs based on rate ** multiplied by actual direct costs	1,306,275.95	4,123,977.71	4,332,925.92
2021-2022 Actual Indirect Costs	1,261,304.21	4,360,062.09	4,360,062.09
2019-2020 Fixed Carry Forward	-23,703.41	0.00	376,831.49
Total Indirect Costs	1,285,007.62	4,360,062.09	3,983,230.60
Over/(Under) Recovery	21,268.33	0.00	349,695.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,261,304.21	4,360,062.09	4,360,062.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,268.33	0.00	349,695.32
Total Projected Indirect 2023-2024 (Numerator)	1,240,035.88	4,360,062.09	4,010,366.77
Direct Costs	30,591,942.62	27,493,184.74	27,493,184.74
Rate for 2023-2024 **	4.05*	15.86*	14.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 19900
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	331,344.06	523,538.53	523,538.53
2019-2020 Fixed Carry Forward	106,178.31	48,586.22	48,586.22
Total Indirect Costs	225,165.75	474,952.31	474,952.31
2019-2020 Direct Costs	4,423,886.44	4,231,691.97	4,231,691.97
2021-2022 Rate	5.09*	11.22*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,404,550.19	11,202,934.79	11,202,934.79
Indirect costs based on rate ** multiplied by actual direct costs	580,491.60	1,256,969.28	1,256,969.28
2021-2022 Actual Indirect Costs	707,897.14	909,512.54	909,512.54
2019-2020 Fixed Carry Forward	106,178.31	48,586.22	48,586.22
Total Indirect Costs	601,718.83	860,926.32	860,926.32
Over/(Under) Recovery	-21,227.23	396,042.96	396,042.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	707,897.14	909,512.54	909,512.54
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-21,227.23	396,042.96	396,042.96
Total Projected Indirect 2023-2024 (Numerator)	729,124.37	513,469.58	513,469.58
Direct Costs	11,404,550.19	11,202,934.79	11,202,934.79
Rate for 2023-2024 **	6.39*	4.58*	4.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 20015
Form R0418**

Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	549,699.46	1,742,952.90	1,742,952.90
2019-2020 Fixed Carry Forward	43,433.05	216,997.31	216,728.80
Total Indirect Costs	506,266.41	1,525,955.59	1,526,224.10
2019-2020 Direct Costs	16,058,559.43	14,865,305.99	14,865,305.99
2021-2022 Rate	3.15*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,499,874.98	18,001,811.60	18,001,811.60
Indirect costs based on rate ** multiplied by actual direct costs	614,246.06	1,848,786.05	1,848,786.05
2021-2022 Actual Indirect Costs	646,528.92	2,144,592.30	2,144,592.30
2019-2020 Fixed Carry Forward	43,433.05	216,997.31	216,728.80
Total Indirect Costs	603,095.87	1,927,594.99	1,927,863.50
Over/(Under) Recovery	11,150.19	-78,808.94	-79,077.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	646,528.92	2,144,592.30	2,144,592.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,150.19	-78,808.94	-79,077.45
Total Projected Indirect 2023-2024 (Numerator)	635,378.73	2,223,401.24	2,223,669.75
Direct Costs	19,499,874.98	18,001,811.60	18,001,811.60
Rate for 2023-2024 **	3.26*	12.35*	12.35**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21000
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	768,682.90	1,251,622.06	1,251,622.06
2019-2020 Fixed Carry Forward	93,446.86	159,214.92	159,639.21
Total Indirect Costs	675,236.04	1,092,407.14	1,091,982.85
2019-2020 Direct Costs	11,198,731.86	10,715,792.70	10,715,792.70
2021-2022 Rate	6.03*	10.19*	10.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,123,705.13	11,549,947.78	11,549,947.78
Indirect costs based on rate ** multiplied by actual direct costs	731,059.42	1,176,939.68	1,176,939.68
2021-2022 Actual Indirect Costs	978,894.75	1,552,652.10	1,552,652.10
2019-2020 Fixed Carry Forward	93,446.86	159,214.92	159,639.21
Total Indirect Costs	885,447.89	1,393,437.18	1,393,012.89
Over/(Under) Recovery	-154,388.47	-216,497.50	-216,073.21

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	978,894.75	1,552,652.10	1,552,652.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-154,388.47	-216,497.50	-216,073.21
Total Projected Indirect 2023-2024 (Numerator)	1,133,283.22	1,769,149.60	1,768,725.31
Direct Costs	12,123,705.13	11,549,947.78	11,549,947.78
Rate for 2023-2024 **	9.35*	15.32*	15.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21010
Form R0418**

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	422,084.40	1,917,779.80	1,917,779.80
2019-2020 Fixed Carry Forward	4,992.72	29,467.13	29,467.13
Total Indirect Costs	417,091.68	1,888,312.67	1,888,312.67
2019-2020 Direct Costs	23,707,429.50	22,211,734.10	22,211,734.10
2021-2022 Rate	1.76*	8.50*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,354,857.95	25,498,261.80	25,498,261.80
Indirect costs based on rate ** multiplied by actual direct costs	463,845.50	2,167,352.25	2,167,352.25
2021-2022 Actual Indirect Costs	420,538.07	1,277,134.22	1,277,134.22
2019-2020 Fixed Carry Forward	4,992.72	29,467.13	29,467.13
Total Indirect Costs	415,545.35	1,247,667.09	1,247,667.09
Over/(Under) Recovery	48,300.15	306,561.72	306,561.72

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	420,538.07	1,277,134.22	1,277,134.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	48,300.15	306,561.72	306,561.72
Total Projected Indirect 2023-2024 (Numerator)	372,237.92	970,572.50	970,572.50
Direct Costs	26,354,857.95	25,498,261.80	25,498,261.80
Rate for 2023-2024 **	1.41*	3.81*	3.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21025
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	216,135.74	1,476,885.84	1,476,885.84
2019-2020 Fixed Carry Forward	22,639.47	44,064.69	44,064.69
Total Indirect Costs	193,496.27	1,432,821.15	1,432,821.15
2019-2020 Direct Costs	15,076,891.34	13,816,141.24	13,816,141.24
2021-2022 Rate	1.28*	10.37*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,617,558.67	15,482,845.51	15,482,845.51
Indirect costs based on rate ** multiplied by actual direct costs	212,704.75	1,605,571.08	1,605,571.08
2021-2022 Actual Indirect Costs	233,226.29	1,367,939.45	1,367,939.45
2019-2020 Fixed Carry Forward	22,639.47	44,064.69	44,064.69
Total Indirect Costs	210,586.82	1,323,874.76	1,323,874.76
Over/(Under) Recovery	2,117.93	281,696.32	281,696.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	233,226.29	1,367,939.45	1,367,939.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,117.93	281,696.32	281,696.32
Total Projected Indirect 2023-2024 (Numerator)	231,108.36	1,086,243.13	1,086,243.13
Direct Costs	16,617,558.67	15,482,845.51	15,482,845.51
Rate for 2023-2024 **	1.39*	7.02*	7.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21060
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	182,614.50	439,209.62	439,209.62
2019-2020 Fixed Carry Forward	11,925.51	0.00	31,378.48
Total Indirect Costs	170,688.99	439,209.62	407,831.14
2019-2020 Direct Costs	3,391,582.11	3,134,986.99	3,134,986.99
2021-2022 Rate	5.03*	14.01*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,880,853.43	3,602,218.18	3,602,218.18
Indirect costs based on rate ** multiplied by actual direct costs	195,206.93	504,670.77	468,648.59
2021-2022 Actual Indirect Costs	191,055.54	469,690.79	469,690.79
2019-2020 Fixed Carry Forward	11,925.51	0.00	31,378.48
Total Indirect Costs	179,130.03	469,690.79	438,312.31
Over/(Under) Recovery	16,076.90	34,979.98	30,336.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	191,055.54	469,690.79	469,690.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,076.90	34,979.98	30,336.28
Total Projected Indirect 2023-2024 (Numerator)	174,978.64	434,710.81	439,354.51
Direct Costs	3,880,853.43	3,602,218.18	3,602,218.18
Rate for 2023-2024 **	4.51*	12.07*	12.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21065
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	105,299.35	302,916.78	302,916.78
2019-2020 Fixed Carry Forward	-5,930.38	0.00	87,984.72
Total Indirect Costs	111,229.73	302,916.78	214,932.06
2019-2020 Direct Costs	2,180,505.73	1,982,888.30	1,982,888.30
2021-2022 Rate	5.10*	15.28*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,685,954.14	2,351,160.02	2,351,160.02
Indirect costs based on rate ** multiplied by actual direct costs	136,983.66	352,674.00	254,865.75
2021-2022 Actual Indirect Costs	120,873.03	455,667.15	455,667.15
2019-2020 Fixed Carry Forward	-5,930.38	0.00	87,984.72
Total Indirect Costs	126,803.41	455,667.15	367,682.43
Over/(Under) Recovery	10,180.25	0.00	-112,816.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	120,873.03	455,667.15	455,667.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,180.25	0.00	-112,816.68
Total Projected Indirect 2023-2024 (Numerator)	110,692.78	455,667.15	568,483.83
Direct Costs	2,685,954.14	2,351,160.02	2,351,160.02
Rate for 2023-2024 **	4.12*	19.38*	24.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 21090
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	203,746.61	692,345.06	692,345.06
2019-2020 Fixed Carry Forward	16,514.76	47,886.16	47,906.76
Total Indirect Costs	187,231.85	644,458.90	644,438.30
2019-2020 Direct Costs	6,904,295.78	6,415,697.33	6,415,697.33
2021-2022 Rate	2.71*	10.05*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,155,994.43	7,600,917.79	7,600,917.79
Indirect costs based on rate ** multiplied by actual direct costs	221,027.45	763,892.24	763,132.15
2021-2022 Actual Indirect Costs	247,649.95	802,726.59	802,726.59
2019-2020 Fixed Carry Forward	16,514.76	47,886.16	47,906.76
Total Indirect Costs	231,135.19	754,840.43	754,819.83
Over/(Under) Recovery	-10,107.74	9,051.81	8,312.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	247,649.95	802,726.59	802,726.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,107.74	9,051.81	8,312.32
Total Projected Indirect 2023-2024 (Numerator)	257,757.69	793,674.78	794,414.27
Direct Costs	8,155,994.43	7,600,917.79	7,600,917.79
Rate for 2023-2024 **	3.16*	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 2023-2024 Indirect Cost Rates
School District 21135
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	90,440.87	259,641.57	259,641.57
2019-2020 Fixed Carry Forward	11,675.03	0.00	44,809.11
Total Indirect Costs	78,765.84	259,641.57	214,832.46
2019-2020 Direct Costs	1,849,881.87	1,680,681.17	1,680,681.17
2021-2022 Rate	4.26*	15.45*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,418,875.17	2,240,092.03	2,240,092.03
Indirect costs based on rate ** multiplied by actual direct costs	103,044.08	336,013.80	286,283.76
2021-2022 Actual Indirect Costs	100,294.53	279,077.67	279,077.67
2019-2020 Fixed Carry Forward	11,675.03	0.00	44,809.11
Total Indirect Costs	88,619.50	279,077.67	234,268.56
Over/(Under) Recovery	14,424.58	0.00	52,015.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	100,294.53	279,077.67	279,077.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,424.58	0.00	52,015.20
Total Projected Indirect 2023-2024 (Numerator)	85,869.95	279,077.67	227,062.47
Direct Costs	2,418,875.17	2,240,092.03	2,240,092.03
Rate for 2023-2024 **	3.55*	12.46*	10.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 22000
Form R0418**

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,531,595.07	1,901,583.51	1,901,583.51
2019-2020 Fixed Carry Forward	-102,812.51	0.00	-78,935.17
Total Indirect Costs	1,634,407.58	1,901,583.51	1,980,518.68
2019-2020 Direct Costs	10,584,500.75	10,214,512.31	10,214,512.31
2021-2022 Rate	15.44*	18.62*	19.39**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,917,442.86	11,516,164.88	11,516,164.88
Indirect costs based on rate ** multiplied by actual direct costs	1,787,616.43	1,727,424.73	2,232,984.37
2021-2022 Actual Indirect Costs	1,628,082.04	2,029,360.02	2,029,360.02
2019-2020 Fixed Carry Forward	-102,812.51	0.00	-78,935.17
Total Indirect Costs	1,730,894.55	2,029,360.02	2,108,295.19
Over/(Under) Recovery	0.00	0.00	124,689.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,628,082.04	2,029,360.02	2,029,360.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	124,689.18
Total Projected Indirect 2023-2024 (Numerator)	1,628,082.04	2,029,360.02	1,904,670.84
Direct Costs	11,917,442.86	11,516,164.88	11,516,164.88
Rate for 2023-2024 **	13.66*	17.62*	16.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 22010
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	835,408.42	1,509,840.71	1,509,840.71
2019-2020 Fixed Carry Forward	14,836.37	0.00	-15,911.26
Total Indirect Costs	820,572.05	1,509,840.71	1,525,751.97
2019-2020 Direct Costs	7,954,617.93	7,280,185.64	7,280,185.64
2021-2022 Rate	10.32*	20.74*	20.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,158,491.39	8,417,782.10	8,417,782.10
Indirect costs based on rate ** multiplied by actual direct costs	945,156.31	1,262,667.32	1,764,367.13
2021-2022 Actual Indirect Costs	791,185.58	1,531,894.87	1,531,894.87
2019-2020 Fixed Carry Forward	14,836.37	0.00	-15,911.26
Total Indirect Costs	776,349.21	1,531,894.87	1,547,806.13
Over/(Under) Recovery	168,807.10	0.00	216,561.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	791,185.58	1,531,894.87	1,531,894.87
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	168,807.10	0.00	216,561.00
Total Projected Indirect 2023-2024 (Numerator)	622,378.48	1,531,894.87	1,315,333.87
Direct Costs	9,158,491.39	8,417,782.10	8,417,782.10
Rate for 2023-2024 **	6.80*	18.20*	15.63**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 22025
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	305,083.15	904,705.66	904,705.66
2019-2020 Fixed Carry Forward	1,466.90	-55,329.51	-55,485.90
Total Indirect Costs	303,616.25	960,035.17	960,191.56
2019-2020 Direct Costs	6,526,344.52	5,926,722.01	5,926,722.01
2021-2022 Rate	4.65*	16.20*	16.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,293,029.35	6,681,176.91	6,681,176.91
Indirect costs based on rate ** multiplied by actual direct costs	339,125.86	1,002,176.54	1,082,350.66
2021-2022 Actual Indirect Costs	233,647.55	845,499.99	845,499.99
2019-2020 Fixed Carry Forward	1,466.90	-55,329.51	-55,485.90
Total Indirect Costs	232,180.65	900,829.50	900,985.89
Over/(Under) Recovery	106,945.21	0.00	181,364.77

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	233,647.55	845,499.99	845,499.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	106,945.21	0.00	181,364.77
Total Projected Indirect 2023-2024 (Numerator)	126,702.34	845,499.99	664,135.22
Direct Costs	7,293,029.35	6,681,176.91	6,681,176.91
Rate for 2023-2024 **	1.74*	12.65*	9.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 22030
Form R0418**

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	703,940.48	2,031,520.81	2,031,520.81
2019-2020 Fixed Carry Forward	3,931.53	117,039.83	116,042.29
Total Indirect Costs	700,008.95	1,914,480.98	1,915,478.52
2019-2020 Direct Costs	18,258,820.48	16,931,240.15	16,931,240.15
2021-2022 Rate	3.83*	11.31*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,139,869.88	19,624,770.69	19,624,770.69
Indirect costs based on rate ** multiplied by actual direct costs	809,657.02	2,219,561.57	2,219,561.57
2021-2022 Actual Indirect Costs	844,505.45	2,359,604.64	2,359,604.64
2019-2020 Fixed Carry Forward	3,931.53	117,039.83	116,042.29
Total Indirect Costs	840,573.92	2,242,564.81	2,243,562.35
Over/(Under) Recovery	-30,916.90	-23,003.24	-24,000.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	844,505.45	2,359,604.64	2,359,604.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-30,916.90	-23,003.24	-24,000.78
Total Projected Indirect 2023-2024 (Numerator)	875,422.35	2,382,607.88	2,383,605.42
Direct Costs	21,139,869.88	19,624,770.69	19,624,770.69
Rate for 2023-2024 **	4.14*	12.14*	12.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 22045
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	172,269.98	545,631.58	545,631.58
2019-2020 Fixed Carry Forward	-23,813.36	0.00	-12,565.68
Total Indirect Costs	196,083.34	545,631.58	558,197.26
2019-2020 Direct Costs	2,534,700.27	2,161,338.67	2,161,338.67
2021-2022 Rate	7.74*	25.25*	25.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,892,154.22	2,451,547.20	2,451,547.20
Indirect costs based on rate ** multiplied by actual direct costs	223,852.74	367,732.08	612,886.80
2021-2022 Actual Indirect Costs	168,477.39	609,084.41	609,084.41
2019-2020 Fixed Carry Forward	-23,813.36	0.00	-12,565.68
Total Indirect Costs	192,290.75	609,084.41	621,650.09
Over/(Under) Recovery	31,561.99	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	168,477.39	609,084.41	609,084.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	31,561.99	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	136,915.40	609,084.41	609,084.41
Direct Costs	2,892,154.22	2,451,547.20	2,451,547.20
Rate for 2023-2024 **	4.73*	24.84*	24.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23000
Form R0418**

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,632,644.93	2,232,395.25	2,232,395.25
2019-2020 Fixed Carry Forward	463,693.37	0.00	552,010.67
Total Indirect Costs	1,168,951.56	2,232,395.25	1,680,384.58
2019-2020 Direct Costs	19,298,295.78	18,755,609.46	18,755,609.46
2021-2022 Rate	6.06*	11.90*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	20,799,892.04	20,247,694.55	20,247,694.55
Indirect costs based on rate ** multiplied by actual direct costs	1,260,473.46	2,409,475.65	1,814,193.43
2021-2022 Actual Indirect Costs	1,796,287.71	2,431,168.05	2,431,168.05
2019-2020 Fixed Carry Forward	463,693.37	0.00	552,010.67
Total Indirect Costs	1,332,594.34	2,431,168.05	1,879,157.38
Over/(Under) Recovery	-72,120.88	-21,692.40	-64,963.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,796,287.71	2,431,168.05	2,431,168.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-72,120.88	-21,692.40	-64,963.95
Total Projected Indirect 2023-2024 (Numerator)	1,868,408.59	2,452,860.45	2,496,132.00
Direct Costs	20,799,892.04	20,247,694.55	20,247,694.55
Rate for 2023-2024 **	8.98*	12.11*	12.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23010
Form R0418**

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	174,651.37	1,059,327.87	1,059,327.87
2019-2020 Fixed Carry Forward	16,474.77	0.00	-101,221.68
Total Indirect Costs	158,176.60	1,059,327.87	1,160,549.55
2019-2020 Direct Costs	5,764,264.22	4,879,587.72	4,879,587.72
2021-2022 Rate	2.74*	21.71*	23.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,294,299.04	6,554,520.81	6,554,520.81
Indirect costs based on rate ** multiplied by actual direct costs	227,263.79	983,178.12	1,558,665.05
2021-2022 Actual Indirect Costs	215,009.19	1,954,787.42	1,954,787.42
2019-2020 Fixed Carry Forward	16,474.77	0.00	-101,221.68
Total Indirect Costs	198,534.42	1,954,787.42	2,056,009.10
Over/(Under) Recovery	28,729.37	0.00	-497,344.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	215,009.19	1,954,787.42	1,954,787.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	28,729.37	0.00	-497,344.05
Total Projected Indirect 2023-2024 (Numerator)	186,279.82	1,954,787.42	2,452,131.47
Direct Costs	8,294,299.04	6,554,520.81	6,554,520.81
Rate for 2023-2024 **	2.25*	29.82*	37.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23030
Form R0418**

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	995,300.07	3,623,171.06	3,623,171.06
2019-2020 Fixed Carry Forward	-47,742.52	0.00	119,593.81
Total Indirect Costs	1,043,042.59	3,623,171.06	3,503,577.25
2019-2020 Direct Costs	27,174,755.76	24,546,884.77	24,546,884.77
2021-2022 Rate	3.84*	14.76*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,579,695.31	26,673,555.93	26,673,555.93
Indirect costs based on rate ** multiplied by actual direct costs	1,135,860.30	3,937,016.86	3,806,316.43
2021-2022 Actual Indirect Costs	1,245,761.91	4,151,901.29	4,151,901.29
2019-2020 Fixed Carry Forward	-47,742.52	0.00	119,593.81
Total Indirect Costs	1,293,504.43	4,151,901.29	4,032,307.48
Over/(Under) Recovery	-157,644.13	-214,884.43	-225,991.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,245,761.91	4,151,901.29	4,151,901.29
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-157,644.13	-214,884.43	-225,991.05
Total Projected Indirect 2023-2024 (Numerator)	1,403,406.04	4,366,785.72	4,377,892.34
Direct Costs	29,579,695.31	26,673,555.93	26,673,555.93
Rate for 2023-2024 **	4.74*	16.37*	16.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23050
Form R0418**

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

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	839,793.44	2,732,270.14	2,732,270.14
2019-2020 Fixed Carry Forward	-104,025.19	-178,702.98	-177,334.30
Total Indirect Costs	943,818.63	2,910,973.12	2,909,604.44
2019-2020 Direct Costs	25,675,919.88	23,783,443.18	23,783,443.18
2021-2022 Rate	3.68*	12.24*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	28,504,367.79	26,615,941.64	26,615,941.64
Indirect costs based on rate ** multiplied by actual direct costs	1,048,960.73	3,257,791.26	3,255,129.66
2021-2022 Actual Indirect Costs	1,052,663.55	2,941,089.70	2,941,089.70
2019-2020 Fixed Carry Forward	-104,025.19	-178,702.98	-177,334.30
Total Indirect Costs	1,156,688.74	3,119,792.68	3,118,424.00
Over/(Under) Recovery	-107,728.01	137,998.58	136,705.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,052,663.55	2,941,089.70	2,941,089.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-107,728.01	137,998.58	136,705.66
Total Projected Indirect 2023-2024 (Numerator)	1,160,391.56	2,803,091.12	2,804,384.04
Direct Costs	28,504,367.79	26,615,941.64	26,615,941.64
Rate for 2023-2024 **	4.07*	10.53*	10.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23060
Form R0418**

Grand Ledge Public Schools
220 LAMSON ST
GRAND LEDGE, MI 48837

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,782,718.32	6,089,525.19	6,089,525.19
2019-2020 Fixed Carry Forward	-149,398.38	0.00	752,613.67
Total Indirect Costs	1,932,116.70	6,089,525.19	5,336,911.52
2019-2020 Direct Costs	51,422,859.67	46,959,780.27	46,959,780.27
2021-2022 Rate	3.76*	12.97*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	65,276,816.10	59,412,927.59	59,412,927.59
Indirect costs based on rate ** multiplied by actual direct costs	2,454,408.29	7,705,856.71	6,749,308.57
2021-2022 Actual Indirect Costs	2,130,468.14	7,816,914.86	7,816,914.86
2019-2020 Fixed Carry Forward	-149,398.38	0.00	752,613.67
Total Indirect Costs	2,279,866.52	7,816,914.86	7,064,301.19
Over/(Under) Recovery	174,541.77	-111,058.15	-314,992.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,130,468.14	7,816,914.86	7,816,914.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	174,541.77	-111,058.15	-314,992.62
Total Projected Indirect 2023-2024 (Numerator)	1,955,926.37	7,927,973.01	8,131,907.48
Direct Costs	65,276,816.10	59,412,927.59	59,412,927.59
Rate for 2023-2024 **	3.00*	13.34*	13.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23065
Form R0418**

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	508,640.71	1,542,015.22	1,542,015.22
2019-2020 Fixed Carry Forward	197,217.52	0.00	275,903.14
Total Indirect Costs	311,423.19	1,542,015.22	1,266,112.08
2019-2020 Direct Costs	10,648,876.93	9,615,502.42	9,615,502.42
2021-2022 Rate	2.92*	16.04*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,909,900.21	11,696,008.33	11,696,008.33
Indirect costs based on rate ** multiplied by actual direct costs	376,969.09	1,754,401.25	1,540,364.30
2021-2022 Actual Indirect Costs	614,032.68	1,827,924.56	1,827,924.56
2019-2020 Fixed Carry Forward	197,217.52	0.00	275,903.14
Total Indirect Costs	416,815.16	1,827,924.56	1,552,021.42
Over/(Under) Recovery	-39,846.07	0.00	-11,657.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	614,032.68	1,827,924.56	1,827,924.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-39,846.07	0.00	-11,657.12
Total Projected Indirect 2023-2024 (Numerator)	653,878.75	1,827,924.56	1,839,581.68
Direct Costs	12,909,900.21	11,696,008.33	11,696,008.33
Rate for 2023-2024 **	5.06*	15.63*	15.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23080
Form R0418**

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	460,878.17	1,398,919.27	1,398,919.27
2019-2020 Fixed Carry Forward	-11,167.07	12,160.70	11,721.72
Total Indirect Costs	472,045.24	1,386,758.57	1,387,197.55
2019-2020 Direct Costs	13,738,308.16	12,800,267.06	12,800,267.06
2021-2022 Rate	3.44*	10.83*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,698,671.63	13,575,691.38	13,575,691.38
Indirect costs based on rate ** multiplied by actual direct costs	505,634.30	1,470,247.38	1,471,604.95
2021-2022 Actual Indirect Costs	462,858.00	1,585,838.25	1,585,838.25
2019-2020 Fixed Carry Forward	-11,167.07	12,160.70	11,721.72
Total Indirect Costs	474,025.07	1,573,677.55	1,574,116.53
Over/(Under) Recovery	31,609.23	-103,430.17	-102,511.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	462,858.00	1,585,838.25	1,585,838.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	31,609.23	-103,430.17	-102,511.58
Total Projected Indirect 2023-2024 (Numerator)	431,248.77	1,689,268.42	1,688,349.83
Direct Costs	14,698,671.63	13,575,691.38	13,575,691.38
Rate for 2023-2024 **	2.93*	12.44*	12.44**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23090
Form R0418**

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	373,503.37	1,334,675.27	1,334,675.27
2019-2020 Fixed Carry Forward	-35,697.54	-39,497.24	-42,995.39
Total Indirect Costs	409,200.91	1,374,172.51	1,377,670.66
2019-2020 Direct Costs	9,759,935.71	8,798,763.81	8,798,763.81
2021-2022 Rate	4.19*	15.62*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,206,674.67	9,307,217.95	9,307,217.95
Indirect costs based on rate ** multiplied by actual direct costs	427,659.67	1,396,082.69	1,457,510.33
2021-2022 Actual Indirect Costs	411,371.67	1,310,828.39	1,310,828.39
2019-2020 Fixed Carry Forward	-35,697.54	-39,497.24	-42,995.39
Total Indirect Costs	447,069.21	1,350,325.63	1,353,823.78
Over/(Under) Recovery	-19,409.54	0.00	103,686.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	411,371.67	1,310,828.39	1,310,828.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,409.54	0.00	103,686.55
Total Projected Indirect 2023-2024 (Numerator)	430,781.21	1,310,828.39	1,207,141.84
Direct Costs	10,206,674.67	9,307,217.95	9,307,217.95
Rate for 2023-2024 **	4.22*	14.08*	12.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23490
Form R0418**

Oneida Township S/D #3
8981 ONEIDA RD
GRAND LEDGE, MI 48837

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	18,781.98	34,876.98	34,876.98
2019-2020 Fixed Carry Forward	275.27	0.00	0.00
Total Indirect Costs	18,506.71	34,876.98	34,876.98
2019-2020 Direct Costs	209,324.60	193,229.60	193,229.60
2021-2022 Rate	8.84*	18.05*	18.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	279,747.77	259,632.65	259,632.65
Indirect costs based on rate ** multiplied by actual direct costs	24,729.70	38,944.90	46,863.69
2021-2022 Actual Indirect Costs	20,342.72	40,457.84	40,457.84
2019-2020 Fixed Carry Forward	275.27	0.00	0.00
Total Indirect Costs	20,067.45	40,457.84	40,457.84
Over/(Under) Recovery	4,662.25	0.00	6,405.85

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	20,342.72	40,457.84	40,457.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,662.25	0.00	6,405.85
Total Projected Indirect 2023-2024 (Numerator)	15,680.47	40,457.84	34,051.99
Direct Costs	279,747.77	259,632.65	259,632.65
Rate for 2023-2024 **	5.61*	15.58*	13.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23900
Form R0418**

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	507.00	249,119.00	249,119.00
2019-2020 Fixed Carry Forward	1,177.38	-155,079.71	-155,079.71
Total Indirect Costs	-670.38	404,198.71	404,198.71
2019-2020 Direct Costs	2,105,480.00	1,856,868.00	1,856,868.00
2021-2022 Rate	0.00*	21.77*	21.77**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,363,740.00	3,174,202.00	3,174,202.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	476,130.30	691,023.78
2021-2022 Actual Indirect Costs	17,631.00	207,169.00	207,169.00
2019-2020 Fixed Carry Forward	1,177.38	-155,079.71	-155,079.71
Total Indirect Costs	16,453.62	362,248.71	362,248.71
Over/(Under) Recovery	0.00	0.00	328,775.07

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	17,631.00	207,169.00	207,169.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	328,775.07
Total Projected Indirect 2023-2024 (Numerator)	17,631.00	207,169.00	-121,606.07
Direct Costs	3,363,740.00	3,174,202.00	3,174,202.00
Rate for 2023-2024 **	0.52*	6.53*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23901
Form R0418**

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,341.57	175,620.43	175,620.43
2019-2020 Fixed Carry Forward	0.00	-35,038.58	-35,038.58
Total Indirect Costs	3,341.57	210,659.01	210,659.01
2019-2020 Direct Costs	1,711,669.65	1,539,390.79	1,539,390.79
2021-2022 Rate	0.20*	13.68*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,927,086.00	1,692,283.00	1,692,283.00
Indirect costs based on rate ** multiplied by actual direct costs	3,854.17	231,504.31	231,504.31
2021-2022 Actual Indirect Costs	16,503.00	251,306.00	251,306.00
2019-2020 Fixed Carry Forward	0.00	-35,038.58	-35,038.58
Total Indirect Costs	16,503.00	286,344.58	286,344.58
Over/(Under) Recovery	-12,648.83	-54,840.27	-54,840.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	16,503.00	251,306.00	251,306.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,648.83	-54,840.27	-54,840.27
Total Projected Indirect 2023-2024 (Numerator)	29,151.83	306,146.27	306,146.27
Direct Costs	1,927,086.00	1,692,283.00	1,692,283.00
Rate for 2023-2024 **	1.51*	18.09*	18.09**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23902
Form R0418**

Relevant Academy of Eaton County
220 LAMSON ST
GRAND LEDGE, MI 48837

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	27,705.80	56,062.54	56,062.54
2019-2020 Fixed Carry Forward	-12,135.23	8,588.16	8,588.16
Total Indirect Costs	39,841.03	47,474.38	47,474.38
2019-2020 Direct Costs	724,212.65	695,855.91	695,855.91
2021-2022 Rate	5.50*	6.82*	6.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	647,216.57	640,250.48	640,250.48
Indirect costs based on rate ** multiplied by actual direct costs	35,596.91	43,665.08	43,665.08
2021-2022 Actual Indirect Costs	31,489.36	38,455.45	38,455.45
2019-2020 Fixed Carry Forward	-12,135.23	8,588.16	8,588.16
Total Indirect Costs	43,624.59	29,867.29	29,867.29
Over/(Under) Recovery	-8,027.68	13,797.79	13,797.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	31,489.36	38,455.45	38,455.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-8,027.68	13,797.79	13,797.79
Total Projected Indirect 2023-2024 (Numerator)	39,517.04	24,657.66	24,657.66
Direct Costs	647,216.57	640,250.48	640,250.48
Rate for 2023-2024 **	6.11*	3.85*	3.85**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 23903
Form R0418**

Insight School of Michigan
526 SOUTH CREYTS RD STE A
LANSING, MI 48917

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	531,034.65	632,224.52	632,224.52
2019-2020 Fixed Carry Forward	10,088.22	-15,142.84	-15,142.84
Total Indirect Costs	520,946.43	647,367.36	647,367.36
2019-2020 Direct Costs	6,934,463.04	6,833,273.17	6,833,273.17
2021-2022 Rate	7.51*	9.47*	9.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,196,077.05	7,118,168.48	7,118,168.48
Indirect costs based on rate ** multiplied by actual direct costs	540,425.39	674,090.56	674,090.56
2021-2022 Actual Indirect Costs	549,173.23	627,081.80	627,081.80
2019-2020 Fixed Carry Forward	10,088.22	-15,142.84	-15,142.84
Total Indirect Costs	539,085.01	642,224.64	642,224.64
Over/(Under) Recovery	1,340.38	31,865.92	31,865.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	549,173.23	627,081.80	627,081.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,340.38	31,865.92	31,865.92
Total Projected Indirect 2023-2024 (Numerator)	547,832.85	595,215.88	595,215.88
Direct Costs	7,196,077.05	7,118,168.48	7,118,168.48
Rate for 2023-2024 **	7.61*	8.36*	8.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 24020
Form R0418**

Harbor Springs School District
800 STATE ROAD
HARBOR SPRINGS, MI 49740

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	545,528.84	1,896,209.54	1,896,209.54
2019-2020 Fixed Carry Forward	-79,827.82	0.00	88,224.46
Total Indirect Costs	625,356.66	1,896,209.54	1,807,985.08
2019-2020 Direct Costs	12,710,804.74	11,360,124.04	11,360,124.04
2021-2022 Rate	4.92*	16.69*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,413,877.52	12,686,502.50	12,686,502.50
Indirect costs based on rate ** multiplied by actual direct costs	709,162.77	1,902,975.38	2,019,691.20
2021-2022 Actual Indirect Costs	649,261.24	2,376,636.26	2,376,636.26
2019-2020 Fixed Carry Forward	-79,827.82	0.00	88,224.46
Total Indirect Costs	729,089.06	2,376,636.26	2,288,411.80
Over/(Under) Recovery	-19,926.29	0.00	-268,720.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	649,261.24	2,376,636.26	2,376,636.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,926.29	0.00	-268,720.60
Total Projected Indirect 2023-2024 (Numerator)	669,187.53	2,376,636.26	2,645,356.86
Direct Costs	14,413,877.52	12,686,502.50	12,686,502.50
Rate for 2023-2024 **	4.64*	18.73*	20.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 24030
Form R0418**

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	62,614.76	303,080.67	303,080.67
2019-2020 Fixed Carry Forward	7,452.71	13,154.50	11,441.15
Total Indirect Costs	55,162.05	289,926.17	291,639.52
2019-2020 Direct Costs	2,760,268.06	2,519,802.15	2,519,802.15
2021-2022 Rate	2.00*	11.51*	11.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,110,109.97	2,913,064.97	2,913,064.97
Indirect costs based on rate ** multiplied by actual direct costs	62,202.20	335,293.78	337,041.62
2021-2022 Actual Indirect Costs	65,517.61	262,562.61	262,562.61
2019-2020 Fixed Carry Forward	7,452.71	13,154.50	11,441.15
Total Indirect Costs	58,064.90	249,408.11	251,121.46
Over/(Under) Recovery	4,137.30	85,885.67	85,920.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	65,517.61	262,562.61	262,562.61
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,137.30	85,885.67	85,920.16
Total Projected Indirect 2023-2024 (Numerator)	61,380.31	176,676.94	176,642.45
Direct Costs	3,110,109.97	2,913,064.97	2,913,064.97
Rate for 2023-2024 **	1.97*	6.06*	6.06**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 24040
Form R0418**

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	158,607.39	648,601.94	648,601.94
2019-2020 Fixed Carry Forward	-71,641.48	-57,222.94	-57,350.14
Total Indirect Costs	230,248.87	705,824.88	705,952.08
2019-2020 Direct Costs	5,579,209.99	5,089,215.44	5,089,215.44
2021-2022 Rate	4.13*	13.87*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,985,439.68	6,357,520.05	6,357,520.05
Indirect costs based on rate ** multiplied by actual direct costs	288,498.66	881,788.03	881,788.03
2021-2022 Actual Indirect Costs	260,907.78	888,827.41	888,827.41
2019-2020 Fixed Carry Forward	-71,641.48	-57,222.94	-57,350.14
Total Indirect Costs	332,549.26	946,050.35	946,177.55
Over/(Under) Recovery	-44,050.60	-64,262.32	-64,389.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	260,907.78	888,827.41	888,827.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-44,050.60	-64,262.32	-64,389.52
Total Projected Indirect 2023-2024 (Numerator)	304,958.38	953,089.73	953,216.93
Direct Costs	6,985,439.68	6,357,520.05	6,357,520.05
Rate for 2023-2024 **	4.37*	14.99*	14.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 24070
Form R0418**

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	524,954.05	2,696,867.35	2,696,867.35
2019-2020 Fixed Carry Forward	-25,556.95	103,320.47	103,320.47
Total Indirect Costs	550,511.00	2,593,546.88	2,593,546.88
2019-2020 Direct Costs	30,621,322.32	28,449,409.02	28,449,409.02
2021-2022 Rate	1.80*	9.12*	9.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,896,167.64	31,634,956.12	31,634,956.12
Indirect costs based on rate ** multiplied by actual direct costs	610,131.02	2,885,108.00	2,885,108.00
2021-2022 Actual Indirect Costs	474,815.48	2,736,027.00	2,736,027.00
2019-2020 Fixed Carry Forward	-25,556.95	103,320.47	103,320.47
Total Indirect Costs	500,372.43	2,632,706.53	2,632,706.53
Over/(Under) Recovery	109,758.59	252,401.47	252,401.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	474,815.48	2,736,027.00	2,736,027.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	109,758.59	252,401.47	252,401.47
Total Projected Indirect 2023-2024 (Numerator)	365,056.89	2,483,625.53	2,483,625.53
Direct Costs	33,896,167.64	31,634,956.12	31,634,956.12
Rate for 2023-2024 **	1.08*	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 2023-2024 Indirect Cost Rates
School District 24901
Form R0418**

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	100,954.00	100,954.00
2019-2020 Fixed Carry Forward	0.00	38,408.39	38,408.39
Total Indirect Costs	0.00	62,545.61	62,545.61
2019-2020 Direct Costs	1,332,756.00	1,231,802.00	1,231,802.00
2021-2022 Rate	0.00*	5.08*	5.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,488,385.00	1,365,111.00	1,365,111.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	69,347.64	69,347.64
2021-2022 Actual Indirect Costs	0.00	123,274.00	123,274.00
2019-2020 Fixed Carry Forward	0.00	38,408.39	38,408.39
Total Indirect Costs	0.00	84,865.61	84,865.61
Over/(Under) Recovery	0.00	-15,517.97	-15,517.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	0.00	123,274.00	123,274.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-15,517.97	-15,517.97
Total Projected Indirect 2023-2024 (Numerator)	0.00	138,791.97	138,791.97
Direct Costs	1,488,385.00	1,365,111.00	1,365,111.00
Rate for 2023-2024 **	0.00*	10.17*	10.17**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25000
Form R0418**

Genesee ISD
2413 W Maple Ave
Flint, MI 48507

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,450,554.83	11,324,663.49	11,324,663.49
2019-2020 Fixed Carry Forward	-1,308,725.00	-1,445,339.56	-1,447,995.78
Total Indirect Costs	8,759,279.83	12,770,003.05	12,772,659.27
2019-2020 Direct Costs	88,102,921.19	84,228,812.53	84,228,812.53
2021-2022 Rate	9.94*	15.16*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	90,101,495.82	85,770,332.18	85,770,332.18
Indirect costs based on rate ** multiplied by actual direct costs	8,956,088.68	12,865,549.83	13,002,782.36
2021-2022 Actual Indirect Costs	8,245,137.93	12,576,301.57	12,576,301.57
2019-2020 Fixed Carry Forward	-1,308,725.00	-1,445,339.56	-1,447,995.78
Total Indirect Costs	9,553,862.93	14,021,641.13	14,024,297.35
Over/(Under) Recovery	-597,774.25	0.00	-1,021,514.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,245,137.93	12,576,301.57	12,576,301.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-597,774.25	0.00	-1,021,514.99
Total Projected Indirect 2023-2024 (Numerator)	8,842,912.18	12,576,301.57	13,597,816.56
Direct Costs	90,101,495.82	85,770,332.18	85,770,332.18
Rate for 2023-2024 **	9.81*	14.66*	15.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25010
Form R0418**

Flint, School District of the City of
923 EAST KEARSLEY ST
FLINT, MI 48503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,280,874.73	10,715,302.01	10,715,302.01
2019-2020 Fixed Carry Forward	-605,789.79	0.00	-1,996,299.87
Total Indirect Costs	3,886,664.52	10,715,302.01	12,711,601.88
2019-2020 Direct Costs	51,940,087.10	46,281,124.08	46,281,124.08
2021-2022 Rate	7.48*	23.15*	27.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	63,812,078.24	57,505,913.45	57,505,913.45
Indirect costs based on rate ** multiplied by actual direct costs	4,773,143.45	8,625,887.02	14,376,478.36
2021-2022 Actual Indirect Costs	1,511,174.39	7,817,339.18	7,817,339.18
2019-2020 Fixed Carry Forward	-605,789.79	0.00	-1,996,299.87
Total Indirect Costs	2,116,964.18	7,817,339.18	9,813,639.05
Over/(Under) Recovery	2,656,179.27	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,511,174.39	7,817,339.18	7,817,339.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,656,179.27	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-1,145,004.88	7,817,339.18	7,817,339.18
Direct Costs	63,812,078.24	57,505,913.45	57,505,913.45
Rate for 2023-2024 **	0.00*	13.59*	13.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25030
Form R0418**

Grand Blanc Community Schools
G-11920 S SAGINAW ST
GRAND BLANC, MI 48439

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,099,071.97	11,680,380.30	11,680,380.30
2019-2020 Fixed Carry Forward	57,903.01	0.00	-61,970.99
Total Indirect Costs	2,041,168.96	11,680,380.30	11,742,351.29
2019-2020 Direct Costs	79,153,134.51	72,140,571.28	72,140,571.28
2021-2022 Rate	2.58*	16.19*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	89,655,881.41	82,075,025.62	82,075,025.62
Indirect costs based on rate ** multiplied by actual direct costs	2,313,121.74	12,311,253.84	13,361,814.17
2021-2022 Actual Indirect Costs	2,398,128.15	12,519,979.62	12,519,979.62
2019-2020 Fixed Carry Forward	57,903.01	0.00	-61,970.99
Total Indirect Costs	2,340,225.14	12,519,979.62	12,581,950.61
Over/(Under) Recovery	-27,103.40	0.00	779,863.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,398,128.15	12,519,979.62	12,519,979.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-27,103.40	0.00	779,863.56
Total Projected Indirect 2023-2024 (Numerator)	2,425,231.55	12,519,979.62	11,740,116.06
Direct Costs	89,655,881.41	82,075,025.62	82,075,025.62
Rate for 2023-2024 **	2.71*	15.25*	14.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25040
Form R0418**

Mt. Morris Consolidated Schools
12356 WALTER ST
MOUNT MORRIS, MI 48458

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	475,308.56	2,259,949.82	2,259,949.82
2019-2020 Fixed Carry Forward	59,465.68	73,458.24	70,715.39
Total Indirect Costs	415,842.88	2,186,491.58	2,189,234.43
2019-2020 Direct Costs	19,854,669.48	18,070,028.22	18,070,028.22
2021-2022 Rate	2.09*	12.10*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	20,670,986.78	18,729,076.26	18,729,076.26
Indirect costs based on rate ** multiplied by actual direct costs	432,023.62	2,266,218.23	2,269,964.04
2021-2022 Actual Indirect Costs	453,394.88	2,395,305.40	2,395,305.40
2019-2020 Fixed Carry Forward	59,465.68	73,458.24	70,715.39
Total Indirect Costs	393,929.20	2,321,847.16	2,324,590.01
Over/(Under) Recovery	38,094.42	-55,628.93	-54,625.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	453,394.88	2,395,305.40	2,395,305.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,094.42	-55,628.93	-54,625.97
Total Projected Indirect 2023-2024 (Numerator)	415,300.46	2,450,934.33	2,449,931.37
Direct Costs	20,670,986.78	18,729,076.26	18,729,076.26
Rate for 2023-2024 **	2.01*	13.09*	13.08**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25050
Form R0418**

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	742,368.47	2,850,047.47	2,850,047.47
2019-2020 Fixed Carry Forward	-100,853.55	-71,700.62	-68,956.44
Total Indirect Costs	843,222.02	2,921,748.09	2,919,003.91
2019-2020 Direct Costs	20,777,541.53	18,669,862.53	18,669,862.53
2021-2022 Rate	4.06*	15.65*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,819,466.20	20,593,330.08	20,593,330.08
Indirect costs based on rate ** multiplied by actual direct costs	926,470.33	3,088,999.51	3,218,737.49
2021-2022 Actual Indirect Costs	693,821.85	2,919,957.97	2,919,957.97
2019-2020 Fixed Carry Forward	-100,853.55	-71,700.62	-68,956.44
Total Indirect Costs	794,675.40	2,991,658.59	2,988,914.41
Over/(Under) Recovery	131,794.93	0.00	229,823.08

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	693,821.85	2,919,957.97	2,919,957.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	131,794.93	0.00	229,823.08
Total Projected Indirect 2023-2024 (Numerator)	562,026.92	2,919,957.97	2,690,134.89
Direct Costs	22,819,466.20	20,593,330.08	20,593,330.08
Rate for 2023-2024 **	2.46*	14.18*	13.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25060
Form R0418**

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	209,847.74	1,234,749.38	1,234,749.38
2019-2020 Fixed Carry Forward	19,151.58	92,972.42	93,501.37
Total Indirect Costs	190,696.16	1,141,776.96	1,141,248.01
2019-2020 Direct Costs	12,677,305.05	11,652,403.41	11,652,403.41
2021-2022 Rate	1.50*	9.80*	9.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,172,499.19	14,060,165.78	14,060,165.78
Indirect costs based on rate ** multiplied by actual direct costs	227,587.49	1,377,896.25	1,376,490.23
2021-2022 Actual Indirect Costs	252,259.61	1,364,593.02	1,364,593.02
2019-2020 Fixed Carry Forward	19,151.58	92,972.42	93,501.37
Total Indirect Costs	233,108.03	1,271,620.60	1,271,091.65
Over/(Under) Recovery	-5,520.54	106,275.65	105,398.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	252,259.61	1,364,593.02	1,364,593.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,520.54	106,275.65	105,398.58
Total Projected Indirect 2023-2024 (Numerator)	257,780.15	1,258,317.37	1,259,194.44
Direct Costs	15,172,499.19	14,060,165.78	14,060,165.78
Rate for 2023-2024 **	1.70*	8.95*	8.96**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25070
Form R0418**

Genesee School District
P.O. Box 220
Genesee, MI 48437

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	190,699.71	718,485.99	718,485.99
2019-2020 Fixed Carry Forward	37,708.91	0.00	120,030.24
Total Indirect Costs	152,990.80	718,485.99	598,455.75
2019-2020 Direct Costs	6,479,161.56	5,951,375.28	5,951,375.28
2021-2022 Rate	2.36*	12.07*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,963,159.38	7,264,196.47	7,264,196.47
Indirect costs based on rate ** multiplied by actual direct costs	187,930.56	876,788.51	730,778.16
2021-2022 Actual Indirect Costs	203,621.94	902,584.85	902,584.85
2019-2020 Fixed Carry Forward	37,708.91	0.00	120,030.24
Total Indirect Costs	165,913.03	902,584.85	782,554.61
Over/(Under) Recovery	22,017.53	-25,796.34	-51,776.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	203,621.94	902,584.85	902,584.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	22,017.53	-25,796.34	-51,776.45
Total Projected Indirect 2023-2024 (Numerator)	181,604.41	928,381.19	954,361.30
Direct Costs	7,963,159.38	7,264,196.47	7,264,196.47
Rate for 2023-2024 **	2.28*	12.78*	13.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25080
Form R0418**

Carman-Ainsworth Community Schools
G-3475 W. Court St
Flint, MI 48532

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,288,921.08	4,911,695.37	4,911,695.37
2019-2020 Fixed Carry Forward	-148,889.98	-432,155.94	-433,198.28
Total Indirect Costs	1,437,811.06	5,343,851.31	5,344,893.65
2019-2020 Direct Costs	48,226,483.18	44,522,120.17	44,522,120.17
2021-2022 Rate	2.98*	12.00*	12.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	52,564,940.13	49,052,242.63	49,052,242.63
Indirect costs based on rate ** multiplied by actual direct costs	1,566,435.22	5,886,269.12	5,891,174.34
2021-2022 Actual Indirect Costs	1,158,824.54	4,574,891.59	4,574,891.59
2019-2020 Fixed Carry Forward	-148,889.98	-432,155.94	-433,198.28
Total Indirect Costs	1,307,714.52	5,007,047.53	5,008,089.87
Over/(Under) Recovery	258,720.70	879,221.59	883,084.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,158,824.54	4,574,891.59	4,574,891.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	258,720.70	879,221.59	883,084.47
Total Projected Indirect 2023-2024 (Numerator)	900,103.84	3,695,670.00	3,691,807.12
Direct Costs	52,564,940.13	49,052,242.63	49,052,242.63
Rate for 2023-2024 **	1.71*	7.53*	7.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25100
Form R0418**

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	633,724.17	3,179,102.82	3,179,102.82
2019-2020 Fixed Carry Forward	-114,176.38	203,251.64	201,465.68
Total Indirect Costs	747,900.55	2,975,851.18	2,977,637.14
2019-2020 Direct Costs	34,931,016.93	32,309,156.61	32,309,156.61
2021-2022 Rate	2.14*	9.21*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	36,136,340.26	33,726,764.05	33,726,764.05
Indirect costs based on rate ** multiplied by actual direct costs	773,317.68	3,106,234.97	3,109,607.65
2021-2022 Actual Indirect Costs	617,516.46	3,549,757.77	3,549,757.77
2019-2020 Fixed Carry Forward	-114,176.38	203,251.64	201,465.68
Total Indirect Costs	731,692.84	3,346,506.13	3,348,292.09
Over/(Under) Recovery	41,624.84	-240,271.16	-238,684.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	617,516.46	3,549,757.77	3,549,757.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	41,624.84	-240,271.16	-238,684.44
Total Projected Indirect 2023-2024 (Numerator)	575,891.62	3,790,028.93	3,788,442.21
Direct Costs	36,136,340.26	33,726,764.05	33,726,764.05
Rate for 2023-2024 **	1.59*	11.24*	11.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25110
Form R0418**

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	859,085.29	3,352,944.74	3,352,944.74
2019-2020 Fixed Carry Forward	168,335.20	236,962.78	236,629.77
Total Indirect Costs	690,750.09	3,115,981.96	3,116,314.97
2019-2020 Direct Costs	28,398,787.81	26,536,671.07	26,536,671.07
2021-2022 Rate	2.43*	11.74*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,670,815.30	31,569,631.12	31,569,631.12
Indirect costs based on rate ** multiplied by actual direct costs	842,500.81	3,706,274.69	3,706,274.69
2021-2022 Actual Indirect Costs	1,082,817.57	4,184,001.75	4,184,001.75
2019-2020 Fixed Carry Forward	168,335.20	236,962.78	236,629.77
Total Indirect Costs	914,482.37	3,947,038.97	3,947,371.98
Over/(Under) Recovery	-71,981.56	-240,764.28	-241,097.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,082,817.57	4,184,001.75	4,184,001.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-71,981.56	-240,764.28	-241,097.29
Total Projected Indirect 2023-2024 (Numerator)	1,154,799.13	4,424,766.03	4,425,099.04
Direct Costs	34,670,815.30	31,569,631.12	31,569,631.12
Rate for 2023-2024 **	3.33*	14.02*	14.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25120
Form R0418**

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,099,791.41	4,284,671.54	4,284,671.54
2019-2020 Fixed Carry Forward	124,581.68	198,357.53	199,781.65
Total Indirect Costs	975,209.73	4,086,314.01	4,084,889.89
2019-2020 Direct Costs	41,357,373.92	38,169,652.47	38,169,652.47
2021-2022 Rate	2.36*	10.71*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	47,569,726.41	43,580,838.83	43,580,838.83
Indirect costs based on rate ** multiplied by actual direct costs	1,122,645.54	4,667,507.84	4,663,149.75
2021-2022 Actual Indirect Costs	1,065,854.86	4,872,557.69	4,872,557.69
2019-2020 Fixed Carry Forward	124,581.68	198,357.53	199,781.65
Total Indirect Costs	941,273.18	4,674,200.16	4,672,776.04
Over/(Under) Recovery	181,372.36	-6,692.32	-9,626.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,065,854.86	4,872,557.69	4,872,557.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	181,372.36	-6,692.32	-9,626.29
Total Projected Indirect 2023-2024 (Numerator)	884,482.50	4,879,250.01	4,882,183.98
Direct Costs	47,569,726.41	43,580,838.83	43,580,838.83
Rate for 2023-2024 **	1.86*	11.20*	11.20**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25130
Form R0418**

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	259,665.93	897,870.68	897,870.68
2019-2020 Fixed Carry Forward	-4,900.36	0.00	584,104.82
Total Indirect Costs	264,566.29	897,870.68	313,765.86
2019-2020 Direct Costs	8,912,256.00	8,274,051.25	8,274,051.25
2021-2022 Rate	2.97*	10.85*	3.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,142,215.34	9,372,306.11	9,372,306.11
Indirect costs based on rate ** multiplied by actual direct costs	301,223.80	1,016,895.21	355,210.40
2021-2022 Actual Indirect Costs	297,568.41	1,067,477.64	1,067,477.64
2019-2020 Fixed Carry Forward	-4,900.36	0.00	584,104.82
Total Indirect Costs	302,468.77	1,067,477.64	483,372.82
Over/(Under) Recovery	-1,244.97	-50,582.43	-128,162.42

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	297,568.41	1,067,477.64	1,067,477.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,244.97	-50,582.43	-128,162.42
Total Projected Indirect 2023-2024 (Numerator)	298,813.38	1,118,060.07	1,195,640.06
Direct Costs	10,142,215.34	9,372,306.11	9,372,306.11
Rate for 2023-2024 **	2.95*	11.93*	12.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25140
Form R0418**

Davison Community Schools
P.O. Box 319
Davison, MI 48423

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,889,838.65	6,860,360.63	6,860,360.63
2019-2020 Fixed Carry Forward	106,759.23	264,313.32	266,022.48
Total Indirect Costs	1,783,079.42	6,596,047.31	6,594,338.15
2019-2020 Direct Costs	54,324,922.62	49,749,698.17	49,749,698.17
2021-2022 Rate	3.28*	13.26*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	65,640,355.50	59,509,784.07	59,509,784.07
Indirect costs based on rate ** multiplied by actual direct costs	2,153,003.66	7,890,997.37	7,890,997.37
2021-2022 Actual Indirect Costs	1,800,352.48	7,771,815.91	7,771,815.91
2019-2020 Fixed Carry Forward	106,759.23	264,313.32	266,022.48
Total Indirect Costs	1,693,593.25	7,507,502.59	7,505,793.43
Over/(Under) Recovery	459,410.41	383,494.78	385,203.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,800,352.48	7,771,815.91	7,771,815.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	459,410.41	383,494.78	385,203.94
Total Projected Indirect 2023-2024 (Numerator)	1,340,942.07	7,388,321.13	7,386,611.97
Direct Costs	65,640,355.50	59,509,784.07	59,509,784.07
Rate for 2023-2024 **	2.04*	12.42*	12.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25150
Form R0418**

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	944,496.63	3,032,318.53	3,032,318.53
2019-2020 Fixed Carry Forward	-135,135.25	106,662.05	106,449.61
Total Indirect Costs	1,079,631.88	2,925,656.48	2,925,868.92
2019-2020 Direct Costs	28,217,813.93	26,129,992.03	26,129,992.03
2021-2022 Rate	3.83*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,774,808.16	28,220,643.52	28,220,643.52
Indirect costs based on rate ** multiplied by actual direct costs	1,178,675.15	3,160,712.07	3,160,712.07
2021-2022 Actual Indirect Costs	938,662.75	3,492,827.39	3,492,827.39
2019-2020 Fixed Carry Forward	-135,135.25	106,662.05	106,449.61
Total Indirect Costs	1,073,798.00	3,386,165.34	3,386,377.78
Over/(Under) Recovery	104,877.15	-225,453.27	-225,665.71

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	938,662.75	3,492,827.39	3,492,827.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	104,877.15	-225,453.27	-225,665.71
Total Projected Indirect 2023-2024 (Numerator)	833,785.60	3,718,280.66	3,718,493.10
Direct Costs	30,774,808.16	28,220,643.52	28,220,643.52
Rate for 2023-2024 **	2.71*	13.18*	13.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25180
Form R0418**

Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	992,026.69	3,866,879.47	3,866,879.47
2019-2020 Fixed Carry Forward	87,460.65	116,939.72	115,559.50
Total Indirect Costs	904,566.04	3,749,939.75	3,751,319.97
2019-2020 Direct Costs	36,657,568.41	33,598,619.63	33,598,619.63
2021-2022 Rate	2.47*	11.16*	11.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	40,699,230.12	36,657,168.41	36,657,168.41
Indirect costs based on rate ** multiplied by actual direct costs	1,005,270.98	4,090,939.99	4,094,605.71
2021-2022 Actual Indirect Costs	997,258.01	4,838,693.72	4,838,693.72
2019-2020 Fixed Carry Forward	87,460.65	116,939.72	115,559.50
Total Indirect Costs	909,797.36	4,721,754.00	4,723,134.22
Over/(Under) Recovery	95,473.62	-630,814.01	-628,528.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	997,258.01	4,838,693.72	4,838,693.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	95,473.62	-630,814.01	-628,528.51
Total Projected Indirect 2023-2024 (Numerator)	901,784.39	5,469,507.73	5,467,222.23
Direct Costs	40,699,230.12	36,657,168.41	36,657,168.41
Rate for 2023-2024 **	2.22*	14.92*	14.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25200
Form R0418**

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	700,314.36	2,460,328.70	2,460,328.70
2019-2020 Fixed Carry Forward	-63,833.98	93,012.75	94,184.00
Total Indirect Costs	764,148.34	2,367,315.95	2,366,144.70
2019-2020 Direct Costs	21,429,386.87	19,669,372.53	19,669,372.53
2021-2022 Rate	3.57*	12.04*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,385,043.91	22,173,180.63	22,173,180.63
Indirect costs based on rate ** multiplied by actual direct costs	870,546.07	2,669,650.95	2,667,433.63
2021-2022 Actual Indirect Costs	809,552.88	3,021,416.16	3,021,416.16
2019-2020 Fixed Carry Forward	-63,833.98	93,012.75	94,184.00
Total Indirect Costs	873,386.86	2,928,403.41	2,927,232.16
Over/(Under) Recovery	-2,840.79	-258,752.46	-259,798.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	809,552.88	3,021,416.16	3,021,416.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,840.79	-258,752.46	-259,798.53
Total Projected Indirect 2023-2024 (Numerator)	812,393.67	3,280,168.62	3,281,214.69
Direct Costs	24,385,043.91	22,173,180.63	22,173,180.63
Rate for 2023-2024 **	3.33*	14.79*	14.80**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25210
Form R0418**

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	493,256.50	2,116,946.97	2,116,946.97
2019-2020 Fixed Carry Forward	-88,397.83	-149,162.87	-180,419.04
Total Indirect Costs	581,654.33	2,266,109.84	2,297,366.01
2019-2020 Direct Costs	16,286,761.29	14,663,070.82	14,663,070.82
2021-2022 Rate	3.57*	15.45*	15.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,325,230.54	20,645,176.17	20,645,176.17
Indirect costs based on rate ** multiplied by actual direct costs	832,710.73	3,096,776.43	3,235,099.11
2021-2022 Actual Indirect Costs	574,031.17	3,254,085.54	3,254,085.54
2019-2020 Fixed Carry Forward	-88,397.83	-149,162.87	-180,419.04
Total Indirect Costs	662,429.00	3,403,248.41	3,434,504.58
Over/(Under) Recovery	170,281.73	0.00	-199,405.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	574,031.17	3,254,085.54	3,254,085.54
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	170,281.73	0.00	-199,405.47
Total Projected Indirect 2023-2024 (Numerator)	403,749.44	3,254,085.54	3,453,491.01
Direct Costs	23,325,230.54	20,645,176.17	20,645,176.17
Rate for 2023-2024 **	1.73*	15.76*	16.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25230
Form R0418**

Bentley Community School District
1170 NORTH BELSAY RD
BURTON, MI 48509

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	258,778.46	1,011,083.46	1,011,083.46
2019-2020 Fixed Carry Forward	48,589.16	27,997.66	27,733.76
Total Indirect Costs	210,189.30	983,085.80	983,349.70
2019-2020 Direct Costs	8,216,968.24	7,464,663.24	7,464,663.24
2021-2022 Rate	2.56*	13.17*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,988,666.38	8,163,088.92	8,163,088.92
Indirect costs based on rate ** multiplied by actual direct costs	230,109.86	1,075,078.81	1,075,078.81
2021-2022 Actual Indirect Costs	284,966.69	1,110,544.15	1,110,544.15
2019-2020 Fixed Carry Forward	48,589.16	27,997.66	27,733.76
Total Indirect Costs	236,377.53	1,082,546.49	1,082,810.39
Over/(Under) Recovery	-6,267.67	-7,467.68	-7,731.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	284,966.69	1,110,544.15	1,110,544.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-6,267.67	-7,467.68	-7,731.58
Total Projected Indirect 2023-2024 (Numerator)	291,234.36	1,118,011.83	1,118,275.73
Direct Costs	8,988,666.38	8,163,088.92	8,163,088.92
Rate for 2023-2024 **	3.24*	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 2023-2024 Indirect Cost Rates
School District 25240
Form R0418**

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	454,624.71	1,523,645.48	1,523,645.48
2019-2020 Fixed Carry Forward	5,936.31	0.00	182,952.88
Total Indirect Costs	448,688.40	1,523,645.48	1,340,692.60
2019-2020 Direct Costs	9,963,111.13	8,894,090.36	8,894,090.36
2021-2022 Rate	4.50*	17.13*	15.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,972,207.33	9,642,249.59	9,642,249.59
Indirect costs based on rate ** multiplied by actual direct costs	493,749.33	1,446,337.44	1,453,087.01
2021-2022 Actual Indirect Costs	437,800.52	1,767,758.26	1,767,758.26
2019-2020 Fixed Carry Forward	5,936.31	0.00	182,952.88
Total Indirect Costs	431,864.21	1,767,758.26	1,584,805.38
Over/(Under) Recovery	61,885.12	0.00	-131,718.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	437,800.52	1,767,758.26	1,767,758.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	61,885.12	0.00	-131,718.37
Total Projected Indirect 2023-2024 (Numerator)	375,915.40	1,767,758.26	1,899,476.63
Direct Costs	10,972,207.33	9,642,249.59	9,642,249.59
Rate for 2023-2024 **	3.43*	18.33*	19.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25250
Form R0418**

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	861,024.50	2,469,194.29	2,469,194.29
2019-2020 Fixed Carry Forward	97,602.70	285,712.37	285,712.37
Total Indirect Costs	763,421.80	2,183,481.92	2,183,481.92
2019-2020 Direct Costs	26,296,096.59	24,687,926.80	24,687,926.80
2021-2022 Rate	2.90*	8.84*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,154,741.95	27,082,542.97	27,082,542.97
Indirect costs based on rate ** multiplied by actual direct costs	845,487.52	2,394,096.80	2,394,096.80
2021-2022 Actual Indirect Costs	1,291,769.33	3,363,968.31	3,363,968.31
2019-2020 Fixed Carry Forward	97,602.70	285,712.37	285,712.37
Total Indirect Costs	1,194,166.63	3,078,255.94	3,078,255.94
Over/(Under) Recovery	-348,679.11	-684,159.14	-684,159.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,291,769.33	3,363,968.31	3,363,968.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-348,679.11	-684,159.14	-684,159.14
Total Projected Indirect 2023-2024 (Numerator)	1,640,448.44	4,048,127.45	4,048,127.45
Direct Costs	29,154,741.95	27,082,542.97	27,082,542.97
Rate for 2023-2024 **	5.63*	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 2023-2024 Indirect Cost Rates
School District 25260
Form R0418**

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	491,176.76	1,912,545.86	1,912,545.86
2019-2020 Fixed Carry Forward	152,792.99	0.00	381,413.65
Total Indirect Costs	338,383.77	1,912,545.86	1,531,132.21
2019-2020 Direct Costs	14,902,962.19	13,481,593.09	13,481,593.09
2021-2022 Rate	2.27*	14.19*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,434,842.41	15,877,933.35	15,877,933.35
Indirect costs based on rate ** multiplied by actual direct costs	395,770.92	2,253,078.74	1,803,733.23
2021-2022 Actual Indirect Costs	515,138.93	2,072,047.99	2,072,047.99
2019-2020 Fixed Carry Forward	152,792.99	0.00	381,413.65
Total Indirect Costs	362,345.94	2,072,047.99	1,690,634.34
Over/(Under) Recovery	33,424.98	181,030.75	113,098.89

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	515,138.93	2,072,047.99	2,072,047.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	33,424.98	181,030.75	113,098.89
Total Projected Indirect 2023-2024 (Numerator)	481,713.95	1,891,017.24	1,958,949.10
Direct Costs	17,434,842.41	15,877,933.35	15,877,933.35
Rate for 2023-2024 **	2.76*	11.91*	12.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25280
Form R0418**

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	313,877.88	1,416,399.76	1,416,399.76
2019-2020 Fixed Carry Forward	-13,888.38	-171,076.79	-173,810.83
Total Indirect Costs	327,766.26	1,587,476.55	1,590,210.59
2019-2020 Direct Costs	11,664,993.31	10,562,471.43	10,562,471.43
2021-2022 Rate	2.81*	15.03*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,472,231.43	12,363,031.79	12,363,031.79
Indirect costs based on rate ** multiplied by actual direct costs	378,569.70	1,854,454.77	1,861,872.59
2021-2022 Actual Indirect Costs	313,707.92	1,422,907.56	1,422,907.56
2019-2020 Fixed Carry Forward	-13,888.38	-171,076.79	-173,810.83
Total Indirect Costs	327,596.30	1,593,984.35	1,596,718.39
Over/(Under) Recovery	50,973.40	0.00	265,154.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	313,707.92	1,422,907.56	1,422,907.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	50,973.40	0.00	265,154.20
Total Projected Indirect 2023-2024 (Numerator)	262,734.52	1,422,907.56	1,157,753.36
Direct Costs	13,472,231.43	12,363,031.79	12,363,031.79
Rate for 2023-2024 **	1.95*	11.51*	9.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25902
Form R0418**

Woodland Park Academy
2083 GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	142,364.75	395,151.75	395,151.75
2019-2020 Fixed Carry Forward	-15,419.07	4,021.74	3,015.26
Total Indirect Costs	157,783.82	391,130.01	392,136.49
2019-2020 Direct Costs	3,085,746.17	2,832,959.17	2,832,959.17
2021-2022 Rate	5.11*	13.81*	13.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,597,437.76	3,254,201.89	3,254,201.89
Indirect costs based on rate ** multiplied by actual direct costs	183,829.07	449,405.28	450,381.54
2021-2022 Actual Indirect Costs	138,282.92	481,518.79	481,518.79
2019-2020 Fixed Carry Forward	-15,419.07	4,021.74	3,015.26
Total Indirect Costs	153,701.99	477,497.05	478,503.53
Over/(Under) Recovery	30,127.08	-28,091.77	-28,121.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	138,282.92	481,518.79	481,518.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	30,127.08	-28,091.77	-28,121.99
Total Projected Indirect 2023-2024 (Numerator)	108,155.84	509,610.56	509,640.78
Direct Costs	3,597,437.76	3,254,201.89	3,254,201.89
Rate for 2023-2024 **	3.01*	15.66*	15.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25903
Form R0418**

Grand Blanc Academy
5135 EAST HILL RD
GRAND BLANC, MI 48439

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	102,807.00	377,664.00	377,664.00
2019-2020 Fixed Carry Forward	-19,507.78	-32,202.57	-32,305.38
Total Indirect Costs	122,314.78	409,866.57	409,969.38
2019-2020 Direct Costs	3,422,444.00	3,147,587.00	3,147,587.00
2021-2022 Rate	3.57*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,378,534.00	4,073,505.00	4,073,505.00
Indirect costs based on rate ** multiplied by actual direct costs	156,313.66	530,370.35	530,370.35
2021-2022 Actual Indirect Costs	102,559.00	407,588.00	407,588.00
2019-2020 Fixed Carry Forward	-19,507.78	-32,202.57	-32,305.38
Total Indirect Costs	122,066.78	439,790.57	439,893.38
Over/(Under) Recovery	34,246.88	90,579.78	90,476.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	102,559.00	407,588.00	407,588.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	34,246.88	90,579.78	90,476.97
Total Projected Indirect 2023-2024 (Numerator)	68,312.12	317,008.22	317,111.03
Direct Costs	4,378,534.00	4,073,505.00	4,073,505.00
Rate for 2023-2024 **	1.56*	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 2023-2024 Indirect Cost Rates
School District 25904
Form R0418**

Northridge Academy
4100 Coldwater Road
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	97,818.90	355,549.00	355,549.00
2019-2020 Fixed Carry Forward	6,990.29	0.00	21,871.75
Total Indirect Costs	90,828.61	355,549.00	333,677.25
2019-2020 Direct Costs	2,130,314.26	1,872,584.16	1,872,584.16
2021-2022 Rate	4.26*	18.99*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,528,049.53	2,270,914.07	2,270,914.07
Indirect costs based on rate ** multiplied by actual direct costs	107,694.91	340,637.11	404,676.89
2021-2022 Actual Indirect Costs	121,130.99	378,266.45	378,266.45
2019-2020 Fixed Carry Forward	6,990.29	0.00	21,871.75
Total Indirect Costs	114,140.70	378,266.45	356,394.70
Over/(Under) Recovery	-6,445.79	0.00	48,282.19

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	121,130.99	378,266.45	378,266.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-6,445.79	0.00	48,282.19
Total Projected Indirect 2023-2024 (Numerator)	127,576.78	378,266.45	329,984.26
Direct Costs	2,528,049.53	2,270,914.07	2,270,914.07
Rate for 2023-2024 **	5.05*	16.66*	14.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25905
Form R0418**

International Academy of Flint
2820 SOUTH SAGINAW ST
FLINT, MI 48503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	421,438.96	1,047,218.55	1,047,218.55
2019-2020 Fixed Carry Forward	-53,550.88	-96,786.14	-99,138.17
Total Indirect Costs	474,989.84	1,144,004.69	1,146,356.72
2019-2020 Direct Costs	7,493,065.82	6,867,286.23	6,867,286.23
2021-2022 Rate	6.34*	16.66*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,869,928.71	8,079,600.07	8,079,600.07
Indirect costs based on rate ** multiplied by actual direct costs	562,353.48	1,211,940.01	1,348,485.25
2021-2022 Actual Indirect Costs	739,223.04	1,529,551.68	1,529,551.68
2019-2020 Fixed Carry Forward	-53,550.88	-96,786.14	-99,138.17
Total Indirect Costs	792,773.92	1,626,337.82	1,628,689.85
Over/(Under) Recovery	-230,420.44	0.00	-280,204.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	739,223.04	1,529,551.68	1,529,551.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-230,420.44	0.00	-280,204.60
Total Projected Indirect 2023-2024 (Numerator)	969,643.48	1,529,551.68	1,809,756.28
Direct Costs	8,869,928.71	8,079,600.07	8,079,600.07
Rate for 2023-2024 **	10.93*	18.93*	22.40**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25907
Form R0418**

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	235,809.00	1,434,714.00	1,434,714.00
2019-2020 Fixed Carry Forward	230,588.13	0.00	0.00
Total Indirect Costs	5,220.87	1,434,714.00	1,434,714.00
2019-2020 Direct Costs	7,460,693.00	6,261,788.00	6,261,788.00
2021-2022 Rate	0.07*	22.91*	22.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,938,707.00	7,624,776.00	7,624,776.00
Indirect costs based on rate ** multiplied by actual direct costs	6,257.09	1,143,716.40	1,746,836.18
2021-2022 Actual Indirect Costs	417,585.00	1,731,516.00	1,731,516.00
2019-2020 Fixed Carry Forward	230,588.13	0.00	0.00
Total Indirect Costs	186,996.87	1,731,516.00	1,731,516.00
Over/(Under) Recovery	-180,739.78	0.00	15,320.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	417,585.00	1,731,516.00	1,731,516.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-180,739.78	0.00	15,320.18
Total Projected Indirect 2023-2024 (Numerator)	598,324.78	1,731,516.00	1,716,195.82
Direct Costs	8,938,707.00	7,624,776.00	7,624,776.00
Rate for 2023-2024 **	6.69*	22.71*	22.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25909
Form R0418**

Burton Glen Charter Academy
4171 EAST ATHERTON RD
BURTON, MI 48519

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	230,093.00	1,521,569.00	1,521,569.00
2019-2020 Fixed Carry Forward	27,209.05	0.00	0.00
Total Indirect Costs	202,883.95	1,521,569.00	1,521,569.00
2019-2020 Direct Costs	7,418,558.00	6,127,082.00	6,127,082.00
2021-2022 Rate	2.73*	24.83*	24.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,335,218.00	6,959,737.00	6,959,737.00
Indirect costs based on rate ** multiplied by actual direct costs	227,551.45	1,043,960.55	1,728,102.70
2021-2022 Actual Indirect Costs	258,905.00	1,634,386.00	1,634,386.00
2019-2020 Fixed Carry Forward	27,209.05	0.00	0.00
Total Indirect Costs	231,695.95	1,634,386.00	1,634,386.00
Over/(Under) Recovery	-4,144.50	0.00	93,716.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	258,905.00	1,634,386.00	1,634,386.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,144.50	0.00	93,716.70
Total Projected Indirect 2023-2024 (Numerator)	263,049.50	1,634,386.00	1,540,669.30
Direct Costs	8,335,218.00	6,959,737.00	6,959,737.00
Rate for 2023-2024 **	3.16*	23.48*	22.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25910
Form R0418**

Richfield Public School Academy
3807 NORTH CENTER RD
FLINT, MI 48506

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	200,272.00	776,990.00	776,990.00
2019-2020 Fixed Carry Forward	-72,187.96	-84,823.69	-84,603.55
Total Indirect Costs	272,459.96	861,813.69	861,593.55
2019-2020 Direct Costs	6,346,526.00	5,769,808.00	5,769,808.00
2021-2022 Rate	4.29*	14.94*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,295,003.00	6,712,106.00	6,712,106.00
Indirect costs based on rate ** multiplied by actual direct costs	312,955.63	1,002,788.64	1,002,117.43
2021-2022 Actual Indirect Costs	301,918.00	884,815.00	884,815.00
2019-2020 Fixed Carry Forward	-72,187.96	-84,823.69	-84,603.55
Total Indirect Costs	374,105.96	969,638.69	969,418.55
Over/(Under) Recovery	-61,150.33	33,149.95	32,698.88

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	301,918.00	884,815.00	884,815.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-61,150.33	33,149.95	32,698.88
Total Projected Indirect 2023-2024 (Numerator)	363,068.33	851,665.05	852,116.12
Direct Costs	7,295,003.00	6,712,106.00	6,712,106.00
Rate for 2023-2024 **	4.98*	12.69*	12.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25911
Form R0418**

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	120.00	471,664.25	471,664.25
2019-2020 Fixed Carry Forward	27,903.86	41,564.83	41,965.01
Total Indirect Costs	-27,783.86	430,099.42	429,699.24
2019-2020 Direct Costs	6,735,508.27	6,263,964.02	6,263,964.02
2021-2022 Rate	0.00*	6.87*	6.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,551,103.90	7,897,811.72	7,897,811.72
Indirect costs based on rate ** multiplied by actual direct costs	0.00	542,579.67	541,789.88
2021-2022 Actual Indirect Costs	85.15	653,377.33	653,377.33
2019-2020 Fixed Carry Forward	27,903.86	41,564.83	41,965.01
Total Indirect Costs	-27,818.71	611,812.50	611,412.32
Over/(Under) Recovery	0.00	-69,232.83	-69,622.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	85.15	653,377.33	653,377.33
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-69,232.83	-69,622.44
Total Projected Indirect 2023-2024 (Numerator)	85.15	722,610.16	722,999.77
Direct Costs	8,551,103.90	7,897,811.72	7,897,811.72
Rate for 2023-2024 **	0.00*	9.15*	9.15**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25912
Form R0418**

The New Standard Academy
2040 W. Carpenter
Flint, MI 48505

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	47,213.58	1,267,598.18	1,267,598.18
2019-2020 Fixed Carry Forward	36,253.20	0.00	0.00
Total Indirect Costs	10,960.38	1,267,598.18	1,267,598.18
2019-2020 Direct Costs	6,780,556.00	5,560,171.40	5,560,171.40
2021-2022 Rate	0.16*	22.80*	22.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,599,863.76	7,667,080.42	7,667,080.42
Indirect costs based on rate ** multiplied by actual direct costs	13,759.78	1,150,062.06	1,748,094.34
2021-2022 Actual Indirect Costs	115,136.21	1,047,919.55	1,047,919.55
2019-2020 Fixed Carry Forward	36,253.20	0.00	0.00
Total Indirect Costs	78,883.01	1,047,919.55	1,047,919.55
Over/(Under) Recovery	-65,123.23	0.00	700,174.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	115,136.21	1,047,919.55	1,047,919.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-65,123.23	0.00	700,174.79
Total Projected Indirect 2023-2024 (Numerator)	180,259.44	1,047,919.55	347,744.76
Direct Costs	8,599,863.76	7,667,080.42	7,667,080.42
Rate for 2023-2024 **	2.10*	13.67*	4.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25914
Form R0418**

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	201,961.18	564,546.77	564,546.77
2019-2020 Fixed Carry Forward	92,934.79	0.00	0.00
Total Indirect Costs	109,026.39	564,546.77	564,546.77
2019-2020 Direct Costs	2,130,751.26	1,768,165.67	1,768,165.67
2021-2022 Rate	5.12*	31.93*	31.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,555,139.76	2,281,564.93	2,281,564.93
Indirect costs based on rate ** multiplied by actual direct costs	130,823.16	342,234.74	570,391.23
2021-2022 Actual Indirect Costs	46,078.96	319,653.79	319,653.79
2019-2020 Fixed Carry Forward	92,934.79	0.00	0.00
Total Indirect Costs	-46,855.83	319,653.79	319,653.79
Over/(Under) Recovery	177,678.99	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	46,078.96	319,653.79	319,653.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	177,678.99	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-131,600.03	319,653.79	319,653.79
Direct Costs	2,555,139.76	2,281,564.93	2,281,564.93
Rate for 2023-2024 **	0.00*	14.01*	14.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25915
Form R0418**

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	76,483.42	201,430.07	201,430.07
2019-2020 Fixed Carry Forward	-18,162.34	0.00	-13,570.74
Total Indirect Costs	94,645.76	201,430.07	215,000.81
2019-2020 Direct Costs	1,024,656.08	899,709.43	899,709.43
2021-2022 Rate	9.24*	22.39*	23.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,280,481.72	1,141,676.01	1,141,676.01
Indirect costs based on rate ** multiplied by actual direct costs	118,316.51	171,251.40	272,860.57
2021-2022 Actual Indirect Costs	116,526.63	255,332.34	255,332.34
2019-2020 Fixed Carry Forward	-18,162.34	0.00	-13,570.74
Total Indirect Costs	134,688.97	255,332.34	268,903.08
Over/(Under) Recovery	-16,372.46	0.00	3,957.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	116,526.63	255,332.34	255,332.34
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-16,372.46	0.00	3,957.49
Total Projected Indirect 2023-2024 (Numerator)	132,899.09	255,332.34	251,374.85
Direct Costs	1,280,481.72	1,141,676.01	1,141,676.01
Rate for 2023-2024 **	10.38*	22.36*	22.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25916
Form R0418**

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	61,787.45	490,027.46	490,027.46
2019-2020 Fixed Carry Forward	-555.34	0.00	0.00
Total Indirect Costs	62,342.79	490,027.46	490,027.46
2019-2020 Direct Costs	1,836,770.58	1,408,530.57	1,408,530.57
2021-2022 Rate	3.39*	34.79*	34.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,194,018.78	1,770,471.68	1,770,471.68
Indirect costs based on rate ** multiplied by actual direct costs	74,377.24	265,570.75	442,617.92
2021-2022 Actual Indirect Costs	61,517.33	485,064.43	485,064.43
2019-2020 Fixed Carry Forward	-555.34	0.00	0.00
Total Indirect Costs	62,072.67	485,064.43	485,064.43
Over/(Under) Recovery	12,304.57	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	61,517.33	485,064.43	485,064.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,304.57	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	49,212.76	485,064.43	485,064.43
Direct Costs	2,194,018.78	1,770,471.68	1,770,471.68
Rate for 2023-2024 **	2.24*	27.40*	27.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 25918
Form R0418**

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	102,079.65	422,501.53	422,501.53
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	102,079.65	422,501.53	422,501.53
2019-2020 Direct Costs	1,140,606.40	820,184.52	820,184.52
2021-2022 Rate	8.95*	51.51*	51.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,654,512.38	2,222,473.13	2,222,473.13
Indirect costs based on rate ** multiplied by actual direct costs	237,578.86	333,370.97	555,618.28
2021-2022 Actual Indirect Costs	135,694.86	567,734.11	567,734.11
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	135,694.86	567,734.11	567,734.11
Over/(Under) Recovery	101,884.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	135,694.86	567,734.11	567,734.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	101,884.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	33,810.86	567,734.11	567,734.11
Direct Costs	2,654,512.38	2,222,473.13	2,222,473.13
Rate for 2023-2024 **	1.27*	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 2023-2024 Indirect Cost Rates
School District 25919
Form R0418**

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	184,654.34	416,633.63	416,633.63
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	184,654.34	416,633.63	416,633.63
2019-2020 Direct Costs	3,096,787.26	2,864,807.97	2,864,807.97
2021-2022 Rate	5.96*	14.54*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,340,081.43	4,751,542.96	4,751,542.96
Indirect costs based on rate ** multiplied by actual direct costs	318,268.85	690,874.35	690,874.35
2021-2022 Actual Indirect Costs	279,811.24	868,349.71	868,349.71
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	279,811.24	868,349.71	868,349.71
Over/(Under) Recovery	38,457.61	-177,475.36	-177,475.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	279,811.24	868,349.71	868,349.71
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,457.61	-177,475.36	-177,475.36
Total Projected Indirect 2023-2024 (Numerator)	241,353.63	1,045,825.07	1,045,825.07
Direct Costs	5,340,081.43	4,751,542.96	4,751,542.96
Rate for 2023-2024 **	4.52*	22.01*	22.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 26010
Form R0418**

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	485,726.44	1,195,022.66	1,195,022.66
2019-2020 Fixed Carry Forward	-36,742.40	-88,425.09	-88,224.52
Total Indirect Costs	522,468.84	1,283,447.75	1,283,247.18
2019-2020 Direct Costs	9,988,837.68	9,279,541.46	9,279,541.46
2021-2022 Rate	5.23*	13.83*	13.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,588,341.46	10,695,767.39	10,695,767.39
Indirect costs based on rate ** multiplied by actual direct costs	606,070.26	1,479,224.63	1,479,224.63
2021-2022 Actual Indirect Costs	598,810.49	1,491,384.56	1,491,384.56
2019-2020 Fixed Carry Forward	-36,742.40	-88,425.09	-88,224.52
Total Indirect Costs	635,552.89	1,579,809.65	1,579,609.08
Over/(Under) Recovery	-29,482.63	-100,585.02	-100,384.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	598,810.49	1,491,384.56	1,491,384.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-29,482.63	-100,585.02	-100,384.45
Total Projected Indirect 2023-2024 (Numerator)	628,293.12	1,591,969.58	1,591,769.01
Direct Costs	11,588,341.46	10,695,767.39	10,695,767.39
Rate for 2023-2024 **	5.42*	14.88*	14.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 26040
Form R0418**

Gladwin Community Schools
401 NORTH BOWERY AVE
GLADWIN, MI 48624

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	673,770.16	1,740,643.21	1,740,643.21
2019-2020 Fixed Carry Forward	-16,926.10	51,311.93	51,540.27
Total Indirect Costs	690,696.26	1,689,331.28	1,689,102.94
2019-2020 Direct Costs	16,574,310.05	15,507,437.00	15,507,437.00
2021-2022 Rate	4.17*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,838,784.09	17,141,981.21	17,141,981.21
Indirect costs based on rate ** multiplied by actual direct costs	785,577.30	1,866,761.75	1,866,761.75
2021-2022 Actual Indirect Costs	788,986.89	2,485,789.77	2,485,789.77
2019-2020 Fixed Carry Forward	-16,926.10	51,311.93	51,540.27
Total Indirect Costs	805,912.99	2,434,477.84	2,434,249.50
Over/(Under) Recovery	-20,335.69	-567,716.09	-567,487.75

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	788,986.89	2,485,789.77	2,485,789.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-20,335.69	-567,716.09	-567,487.75
Total Projected Indirect 2023-2024 (Numerator)	809,322.58	3,053,505.86	3,053,277.52
Direct Costs	18,838,784.09	17,141,981.21	17,141,981.21
Rate for 2023-2024 **	4.30*	17.81*	17.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 27000
Form R0418**

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	624,433.58	1,062,861.33	1,062,861.33
2019-2020 Fixed Carry Forward	26,603.63	0.00	61,918.44
Total Indirect Costs	597,829.95	1,062,861.33	1,000,942.89
2019-2020 Direct Costs	7,165,579.47	6,727,151.72	6,727,151.72
2021-2022 Rate	8.34*	15.80*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,396,980.34	8,638,433.78	8,638,433.78
Indirect costs based on rate ** multiplied by actual direct costs	783,708.16	1,295,765.07	1,285,398.95
2021-2022 Actual Indirect Costs	757,294.37	1,515,840.93	1,515,840.93
2019-2020 Fixed Carry Forward	26,603.63	0.00	61,918.44
Total Indirect Costs	730,690.74	1,515,840.93	1,453,922.49
Over/(Under) Recovery	53,017.42	0.00	-168,523.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	757,294.37	1,515,840.93	1,515,840.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	53,017.42	0.00	-168,523.54
Total Projected Indirect 2023-2024 (Numerator)	704,276.95	1,515,840.93	1,684,364.47
Direct Costs	9,396,980.34	8,638,433.78	8,638,433.78
Rate for 2023-2024 **	7.49*	17.55*	19.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 27010
Form R0418**

Bessemer Area School District
301 EAST SELLAR ST
BESSEMER, MI 49911

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	75,261.90	488,434.92	488,434.92
2019-2020 Fixed Carry Forward	37,026.23	0.00	171,948.45
Total Indirect Costs	38,235.67	488,434.92	316,486.47
2019-2020 Direct Costs	4,170,710.79	3,757,537.77	3,757,537.77
2021-2022 Rate	0.92*	13.00*	8.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,534,459.22	4,048,616.55	4,048,616.55
Indirect costs based on rate ** multiplied by actual direct costs	41,717.02	526,320.15	340,893.51
2021-2022 Actual Indirect Costs	65,820.40	551,663.07	551,663.07
2019-2020 Fixed Carry Forward	37,026.23	0.00	171,948.45
Total Indirect Costs	28,794.17	551,663.07	379,714.62
Over/(Under) Recovery	12,922.85	-25,342.92	-38,821.11

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	65,820.40	551,663.07	551,663.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,922.85	-25,342.92	-38,821.11
Total Projected Indirect 2023-2024 (Numerator)	52,897.55	577,005.99	590,484.18
Direct Costs	4,534,459.22	4,048,616.55	4,048,616.55
Rate for 2023-2024 **	1.17*	14.25*	14.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 27020
Form R0418**

Ironwood Area Schools of Gogebic County
650 EAST AYER ST
IRONWOOD, MI 49938

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	204,909.21	939,830.31	939,830.31
2019-2020 Fixed Carry Forward	-6,812.91	68,546.21	68,546.21
Total Indirect Costs	211,722.12	871,284.10	871,284.10
2019-2020 Direct Costs	8,046,951.44	7,312,030.34	7,312,030.34
2021-2022 Rate	2.63*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,103,678.30	8,219,623.00	8,219,623.00
Indirect costs based on rate ** multiplied by actual direct costs	239,426.74	979,779.06	979,779.06
2021-2022 Actual Indirect Costs	300,020.81	1,184,076.11	1,184,076.11
2019-2020 Fixed Carry Forward	-6,812.91	68,546.21	68,546.21
Total Indirect Costs	306,833.72	1,115,529.90	1,115,529.90
Over/(Under) Recovery	-67,406.98	-135,750.84	-135,750.84

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	300,020.81	1,184,076.11	1,184,076.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-67,406.98	-135,750.84	-135,750.84
Total Projected Indirect 2023-2024 (Numerator)	367,427.79	1,319,826.95	1,319,826.95
Direct Costs	9,103,678.30	8,219,623.00	8,219,623.00
Rate for 2023-2024 **	4.04*	16.06*	16.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 27070
Form R0418**

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	169,635.92	461,821.18	461,821.18
2019-2020 Fixed Carry Forward	1,851.43	0.00	-6,918.72
Total Indirect Costs	167,784.49	461,821.18	468,739.90
2019-2020 Direct Costs	3,051,500.71	2,759,315.45	2,759,315.45
2021-2022 Rate	5.50*	16.74*	16.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,462,180.29	3,087,883.33	3,087,883.33
Indirect costs based on rate ** multiplied by actual direct costs	190,419.92	463,182.50	524,631.38
2021-2022 Actual Indirect Costs	187,595.68	561,892.64	561,892.64
2019-2020 Fixed Carry Forward	1,851.43	0.00	-6,918.72
Total Indirect Costs	185,744.25	561,892.64	568,811.36
Over/(Under) Recovery	4,675.67	0.00	-44,179.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	187,595.68	561,892.64	561,892.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,675.67	0.00	-44,179.98
Total Projected Indirect 2023-2024 (Numerator)	182,920.01	561,892.64	606,072.62
Direct Costs	3,462,180.29	3,087,883.33	3,087,883.33
Rate for 2023-2024 **	5.28*	18.20*	19.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 27080
Form R0418**

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	203,221.20	481,209.07	481,209.07
2019-2020 Fixed Carry Forward	-23,627.08	0.00	95,669.33
Total Indirect Costs	226,848.28	481,209.07	385,539.74
2019-2020 Direct Costs	3,216,854.16	2,938,866.29	2,938,866.29
2021-2022 Rate	7.05*	16.37*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,098,183.79	3,693,922.70	3,693,922.70
Indirect costs based on rate ** multiplied by actual direct costs	288,921.96	554,088.41	484,642.66
2021-2022 Actual Indirect Costs	115,216.81	519,477.90	519,477.90
2019-2020 Fixed Carry Forward	-23,627.08	0.00	95,669.33
Total Indirect Costs	138,843.89	519,477.90	423,808.57
Over/(Under) Recovery	150,078.07	0.00	60,834.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	115,216.81	519,477.90	519,477.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	150,078.07	0.00	60,834.09
Total Projected Indirect 2023-2024 (Numerator)	-34,861.26	519,477.90	458,643.81
Direct Costs	4,098,183.79	3,693,922.70	3,693,922.70
Rate for 2023-2024 **	0.00*	14.06*	12.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28000
Form R0418**

Northwest Education Services
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,881,343.78	7,089,171.68	7,089,171.68
2019-2020 Fixed Carry Forward	-229,095.87	-212,462.65	-212,252.35
Total Indirect Costs	5,110,439.65	7,301,634.33	7,301,424.03
2019-2020 Direct Costs	54,136,702.43	51,928,874.53	51,928,874.53
2021-2022 Rate	9.44*	14.06*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	60,305,657.90	57,892,795.10	57,892,795.10
Indirect costs based on rate ** multiplied by actual direct costs	5,692,854.11	8,139,726.99	8,139,726.99
2021-2022 Actual Indirect Costs	5,716,007.83	8,128,870.63	8,128,870.63
2019-2020 Fixed Carry Forward	-229,095.87	-212,462.65	-212,252.35
Total Indirect Costs	5,945,103.70	8,341,333.28	8,341,122.98
Over/(Under) Recovery	-252,249.59	-201,606.29	-201,395.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,716,007.83	8,128,870.63	8,128,870.63
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-252,249.59	-201,606.29	-201,395.99
Total Projected Indirect 2023-2024 (Numerator)	5,968,257.42	8,330,476.92	8,330,266.62
Direct Costs	60,305,657.90	57,892,795.10	57,892,795.10
Rate for 2023-2024 **	9.90*	14.39*	14.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28010
Form R0418**

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,154,115.15	13,797,621.40	13,797,621.40
2019-2020 Fixed Carry Forward	14,241.28	0.00	372,392.03
Total Indirect Costs	4,139,873.87	13,797,621.40	13,425,229.37
2019-2020 Direct Costs	101,813,404.17	92,053,295.92	92,053,295.92
2021-2022 Rate	4.07*	14.99*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	110,865,157.42	100,068,557.10	100,068,557.10
Indirect costs based on rate ** multiplied by actual direct costs	4,512,211.91	15,000,276.71	14,589,995.63
2021-2022 Actual Indirect Costs	4,999,396.01	15,668,781.92	15,668,781.92
2019-2020 Fixed Carry Forward	14,241.28	0.00	372,392.03
Total Indirect Costs	4,985,154.73	15,668,781.92	15,296,389.89
Over/(Under) Recovery	-472,942.82	-668,505.21	-706,394.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,999,396.01	15,668,781.92	15,668,781.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-472,942.82	-668,505.21	-706,394.26
Total Projected Indirect 2023-2024 (Numerator)	5,472,338.83	16,337,287.13	16,375,176.18
Direct Costs	110,865,157.42	100,068,557.10	100,068,557.10
Rate for 2023-2024 **	4.94*	16.33*	16.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28035
Form R0418**

Buckley Community Schools
305 SOUTH 1ST ST
BUCKLEY, MI 49620

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	161,106.16	599,795.84	599,795.84
2019-2020 Fixed Carry Forward	33,828.60	0.00	107,619.62
Total Indirect Costs	127,277.56	599,795.84	492,176.22
2019-2020 Direct Costs	4,103,494.78	3,664,805.10	3,664,805.10
2021-2022 Rate	3.10*	16.37*	13.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,889,556.23	4,360,259.42	4,360,259.42
Indirect costs based on rate ** multiplied by actual direct costs	151,576.24	654,038.91	585,582.84
2021-2022 Actual Indirect Costs	169,832.07	699,128.88	699,128.88
2019-2020 Fixed Carry Forward	33,828.60	0.00	107,619.62
Total Indirect Costs	136,003.47	699,128.88	591,509.26
Over/(Under) Recovery	15,572.77	0.00	-5,926.42

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	169,832.07	699,128.88	699,128.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	15,572.77	0.00	-5,926.42
Total Projected Indirect 2023-2024 (Numerator)	154,259.30	699,128.88	705,055.30
Direct Costs	4,889,556.23	4,360,259.42	4,360,259.42
Rate for 2023-2024 **	3.15*	16.03*	16.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28090
Form R0418**

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	326,171.35	1,308,102.62	1,308,102.62
2019-2020 Fixed Carry Forward	13,347.81	122,015.10	122,015.10
Total Indirect Costs	312,823.54	1,186,087.52	1,186,087.52
2019-2020 Direct Costs	15,005,573.79	14,023,642.52	14,023,642.52
2021-2022 Rate	2.08*	8.46*	8.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,223,965.90	16,343,764.17	16,343,764.17
Indirect costs based on rate ** multiplied by actual direct costs	358,258.49	1,382,682.45	1,382,682.45
2021-2022 Actual Indirect Costs	329,251.69	1,209,453.42	1,209,453.42
2019-2020 Fixed Carry Forward	13,347.81	122,015.10	122,015.10
Total Indirect Costs	315,903.88	1,087,438.32	1,087,438.32
Over/(Under) Recovery	42,354.61	295,244.13	295,244.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	329,251.69	1,209,453.42	1,209,453.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	42,354.61	295,244.13	295,244.13
Total Projected Indirect 2023-2024 (Numerator)	286,897.08	914,209.29	914,209.29
Direct Costs	17,223,965.90	16,343,764.17	16,343,764.17
Rate for 2023-2024 **	1.67*	5.59*	5.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28900
Form R0418**

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	67,700.00	251,981.00	251,981.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	67,700.00	251,981.00	251,981.00
2019-2020 Direct Costs	1,490,958.00	1,306,677.00	1,306,677.00
2021-2022 Rate	4.54*	19.28*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,521,149.06	1,302,429.01	1,302,429.01
Indirect costs based on rate ** multiplied by actual direct costs	69,060.17	195,364.35	251,108.31
2021-2022 Actual Indirect Costs	129,400.86	348,120.91	348,120.91
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	129,400.86	348,120.91	348,120.91
Over/(Under) Recovery	-60,340.69	0.00	-97,012.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	129,400.86	348,120.91	348,120.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-60,340.69	0.00	-97,012.60
Total Projected Indirect 2023-2024 (Numerator)	189,741.55	348,120.91	445,133.51
Direct Costs	1,521,149.06	1,302,429.01	1,302,429.01
Rate for 2023-2024 **	12.47*	26.73*	34.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28901
Form R0418**

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	140,316.04	140,316.04
2019-2020 Fixed Carry Forward	0.00	40,510.38	40,553.03
Total Indirect Costs	0.00	99,805.66	99,763.01
2019-2020 Direct Costs	1,677,791.42	1,537,475.38	1,537,475.38
2021-2022 Rate	0.00*	6.49*	6.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,745,570.55	1,517,800.67	1,517,800.67
Indirect costs based on rate ** multiplied by actual direct costs	0.00	98,505.26	98,505.26
2021-2022 Actual Indirect Costs	65,176.00	292,945.88	292,945.88
2019-2020 Fixed Carry Forward	0.00	40,510.38	40,553.03
Total Indirect Costs	65,176.00	252,435.50	252,392.85
Over/(Under) Recovery	0.00	-153,930.24	-153,887.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	65,176.00	292,945.88	292,945.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-153,930.24	-153,887.59
Total Projected Indirect 2023-2024 (Numerator)	65,176.00	446,876.12	446,833.47
Direct Costs	1,745,570.55	1,517,800.67	1,517,800.67
Rate for 2023-2024 **	3.73*	29.44*	29.44**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28902
Form R0418**

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	59,200.40	773,878.55	773,878.55
2019-2020 Fixed Carry Forward	6,744.50	-178,709.18	-178,429.13
Total Indirect Costs	52,455.90	952,587.73	952,307.68
2019-2020 Direct Costs	6,307,885.37	5,593,207.22	5,593,207.22
2021-2022 Rate	0.83*	17.03*	17.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,687,076.46	5,747,922.56	5,747,922.56
Indirect costs based on rate ** multiplied by actual direct costs	55,502.73	862,188.38	978,871.21
2021-2022 Actual Indirect Costs	88,413.19	1,027,567.09	1,027,567.09
2019-2020 Fixed Carry Forward	6,744.50	-178,709.18	-178,429.13
Total Indirect Costs	81,668.69	1,206,276.27	1,205,996.22
Over/(Under) Recovery	-26,165.96	0.00	-227,125.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	88,413.19	1,027,567.09	1,027,567.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-26,165.96	0.00	-227,125.01
Total Projected Indirect 2023-2024 (Numerator)	114,579.15	1,027,567.09	1,254,692.10
Direct Costs	6,687,076.46	5,747,922.56	5,747,922.56
Rate for 2023-2024 **	1.71*	17.88*	21.83**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 28904
Form R0418**

The Greenspire School
1026 Red Drive
Traverse City, MI 49684

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	18,819.73	67,802.56	67,802.56
2019-2020 Fixed Carry Forward	-792.09	-13,930.34	-13,930.34
Total Indirect Costs	19,611.82	81,732.90	81,732.90
2019-2020 Direct Costs	959,980.69	910,997.86	910,997.86
2021-2022 Rate	2.04*	8.97*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,187,682.32	2,109,921.11	2,109,921.11
Indirect costs based on rate ** multiplied by actual direct costs	44,628.72	189,259.92	189,259.92
2021-2022 Actual Indirect Costs	48,615.88	126,377.09	126,377.09
2019-2020 Fixed Carry Forward	-792.09	-13,930.34	-13,930.34
Total Indirect Costs	49,407.97	140,307.43	140,307.43
Over/(Under) Recovery	-4,779.25	48,952.49	48,952.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	48,615.88	126,377.09	126,377.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,779.25	48,952.49	48,952.49
Total Projected Indirect 2023-2024 (Numerator)	53,395.13	77,424.60	77,424.60
Direct Costs	2,187,682.32	2,109,921.11	2,109,921.11
Rate for 2023-2024 **	2.44*	3.67*	3.67**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29000
Form R0418**

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,144,705.60	4,549,265.58	4,549,265.58
2019-2020 Fixed Carry Forward	-222,870.16	0.00	-189,723.41
Total Indirect Costs	3,367,575.76	4,549,265.58	4,738,988.99
2019-2020 Direct Costs	22,129,139.66	20,724,579.68	20,724,579.68
2021-2022 Rate	15.22*	21.95*	22.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	27,603,672.80	26,777,683.92	26,777,683.92
Indirect costs based on rate ** multiplied by actual direct costs	4,140,550.92	4,016,652.59	6,124,056.31
2021-2022 Actual Indirect Costs	3,034,223.07	3,860,211.95	3,860,211.95
2019-2020 Fixed Carry Forward	-222,870.16	0.00	-189,723.41
Total Indirect Costs	3,257,093.23	3,860,211.95	4,049,935.36
Over/(Under) Recovery	0.00	0.00	2,074,120.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,034,223.07	3,860,211.95	3,860,211.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,074,120.95
Total Projected Indirect 2023-2024 (Numerator)	3,034,223.07	3,860,211.95	1,786,091.00
Direct Costs	27,603,672.80	26,777,683.92	26,777,683.92
Rate for 2023-2024 **	10.99*	14.42*	6.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29010
Form R0418**

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	773,621.91	3,072,851.78	3,072,851.78
2019-2020 Fixed Carry Forward	-17,365.77	0.00	216,305.41
Total Indirect Costs	790,987.68	3,072,851.78	2,856,546.37
2019-2020 Direct Costs	22,279,883.62	19,980,653.75	19,980,653.75
2021-2022 Rate	3.55*	15.38*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,183,823.96	22,436,984.03	22,436,984.03
Indirect costs based on rate ** multiplied by actual direct costs	894,025.75	3,365,547.60	3,208,488.72
2021-2022 Actual Indirect Costs	890,802.79	3,637,642.72	3,637,642.72
2019-2020 Fixed Carry Forward	-17,365.77	0.00	216,305.41
Total Indirect Costs	908,168.56	3,637,642.72	3,421,337.31
Over/(Under) Recovery	-14,142.81	0.00	-212,848.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	890,802.79	3,637,642.72	3,637,642.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-14,142.81	0.00	-212,848.59
Total Projected Indirect 2023-2024 (Numerator)	904,945.60	3,637,642.72	3,850,491.31
Direct Costs	25,183,823.96	22,436,984.03	22,436,984.03
Rate for 2023-2024 **	3.59*	16.21*	17.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29020
Form R0418**

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	65,795.91	329,039.03	329,039.03
2019-2020 Fixed Carry Forward	-10,259.66	-6,850.76	-6,881.87
Total Indirect Costs	76,055.57	335,889.79	335,920.90
2019-2020 Direct Costs	2,630,870.28	2,367,627.16	2,367,627.16
2021-2022 Rate	2.89*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,297,727.07	3,011,667.28	3,011,667.28
Indirect costs based on rate ** multiplied by actual direct costs	95,304.31	427,355.59	427,355.59
2021-2022 Actual Indirect Costs	78,330.66	364,390.45	364,390.45
2019-2020 Fixed Carry Forward	-10,259.66	-6,850.76	-6,881.87
Total Indirect Costs	88,590.32	371,241.21	371,272.32
Over/(Under) Recovery	6,713.99	56,114.38	56,083.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	78,330.66	364,390.45	364,390.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,713.99	56,114.38	56,083.27
Total Projected Indirect 2023-2024 (Numerator)	71,616.67	308,276.07	308,307.18
Direct Costs	3,297,727.07	3,011,667.28	3,011,667.28
Rate for 2023-2024 **	2.17*	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 2023-2024 Indirect Cost Rates
School District 29040
Form R0418**

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	63,493.66	746,045.53	746,045.53
2019-2020 Fixed Carry Forward	1,365.89	-60,725.50	-60,290.92
Total Indirect Costs	62,127.77	806,771.03	806,336.45
2019-2020 Direct Costs	6,840,177.29	6,157,625.42	6,157,625.42
2021-2022 Rate	0.91*	13.10*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,260,272.07	7,582,294.03	7,582,294.03
Indirect costs based on rate ** multiplied by actual direct costs	75,168.48	993,280.52	992,522.29
2021-2022 Actual Indirect Costs	78,444.60	756,422.64	756,422.64
2019-2020 Fixed Carry Forward	1,365.89	-60,725.50	-60,290.92
Total Indirect Costs	77,078.71	817,148.14	816,713.56
Over/(Under) Recovery	-1,910.23	176,132.38	175,808.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	78,444.60	756,422.64	756,422.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,910.23	176,132.38	175,808.73
Total Projected Indirect 2023-2024 (Numerator)	80,354.83	580,290.26	580,613.91
Direct Costs	8,260,272.07	7,582,294.03	7,582,294.03
Rate for 2023-2024 **	0.97*	7.65*	7.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29050
Form R0418**

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	164,453.43	869,060.56	869,060.56
2019-2020 Fixed Carry Forward	49,332.82	15,285.66	15,194.15
Total Indirect Costs	115,120.61	853,774.90	853,866.41
2019-2020 Direct Costs	7,911,992.78	7,207,385.65	7,207,385.65
2021-2022 Rate	1.46*	11.85*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,639,377.60	6,902,658.38	6,902,658.38
Indirect costs based on rate ** multiplied by actual direct costs	111,534.91	817,965.02	817,965.02
2021-2022 Actual Indirect Costs	144,955.68	881,674.90	881,674.90
2019-2020 Fixed Carry Forward	49,332.82	15,285.66	15,194.15
Total Indirect Costs	95,622.86	866,389.24	866,480.75
Over/(Under) Recovery	15,912.05	-48,424.22	-48,515.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	144,955.68	881,674.90	881,674.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	15,912.05	-48,424.22	-48,515.73
Total Projected Indirect 2023-2024 (Numerator)	129,043.63	930,099.12	930,190.63
Direct Costs	7,639,377.60	6,902,658.38	6,902,658.38
Rate for 2023-2024 **	1.69*	13.47*	13.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29060
Form R0418**

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	435,332.12	1,464,977.64	1,464,977.64
2019-2020 Fixed Carry Forward	8,605.51	0.00	1,460.72
Total Indirect Costs	426,726.61	1,464,977.64	1,463,516.92
2019-2020 Direct Costs	10,899,557.07	9,869,911.55	9,869,911.55
2021-2022 Rate	3.92*	14.84*	14.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,191,754.61	11,042,695.11	11,042,695.11
Indirect costs based on rate ** multiplied by actual direct costs	477,916.78	1,638,735.95	1,637,631.68
2021-2022 Actual Indirect Costs	608,598.90	1,757,658.40	1,757,658.40
2019-2020 Fixed Carry Forward	8,605.51	0.00	1,460.72
Total Indirect Costs	599,993.39	1,757,658.40	1,756,197.68
Over/(Under) Recovery	-122,076.61	-118,922.45	-118,566.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	608,598.90	1,757,658.40	1,757,658.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-122,076.61	-118,922.45	-118,566.00
Total Projected Indirect 2023-2024 (Numerator)	730,675.51	1,876,580.85	1,876,224.40
Direct Costs	12,191,754.61	11,042,695.11	11,042,695.11
Rate for 2023-2024 **	5.99*	16.99*	16.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 29100
Form R0418**

St. Louis Public Schools
113 EAST SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	298,932.60	1,385,760.75	1,385,760.75
2019-2020 Fixed Carry Forward	-16,815.28	0.00	76,554.96
Total Indirect Costs	315,747.88	1,385,760.75	1,309,205.79
2019-2020 Direct Costs	10,208,103.80	9,121,275.65	9,121,275.65
2021-2022 Rate	3.09*	15.19*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,508,766.13	10,178,378.06	10,178,378.06
Indirect costs based on rate ** multiplied by actual direct costs	355,620.87	1,526,756.71	1,460,597.25
2021-2022 Actual Indirect Costs	267,399.38	1,597,787.45	1,597,787.45
2019-2020 Fixed Carry Forward	-16,815.28	0.00	76,554.96
Total Indirect Costs	284,214.66	1,597,787.45	1,521,232.49
Over/(Under) Recovery	71,406.21	0.00	-60,635.24

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	267,399.38	1,597,787.45	1,597,787.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	71,406.21	0.00	-60,635.24
Total Projected Indirect 2023-2024 (Numerator)	195,993.17	1,597,787.45	1,658,422.69
Direct Costs	11,508,766.13	10,178,378.06	10,178,378.06
Rate for 2023-2024 **	1.70*	15.70*	16.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30000
Form R0418**

Hillsdale ISD
310 WEST BACON ST
HILLSDALE, MI 49242

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,287,660.65	1,795,811.97	1,795,811.97
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,287,660.65	1,795,811.97	1,795,811.97
2019-2020 Direct Costs	10,288,035.82	9,779,884.50	9,779,884.50
2021-2022 Rate	12.52*	18.36*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,612,790.01	12,017,267.23	12,017,267.23
Indirect costs based on rate ** multiplied by actual direct costs	1,579,121.31	1,802,590.08	2,206,370.26
2021-2022 Actual Indirect Costs	1,578,131.78	2,173,654.56	2,173,654.56
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,578,131.78	2,173,654.56	2,173,654.56
Over/(Under) Recovery	989.53	0.00	32,715.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,578,131.78	2,173,654.56	2,173,654.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	989.53	0.00	32,715.70
Total Projected Indirect 2023-2024 (Numerator)	1,577,142.25	2,173,654.56	2,140,938.86
Direct Costs	12,612,790.01	12,017,267.23	12,017,267.23
Rate for 2023-2024 **	12.50*	18.09*	17.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30010
Form R0418**

Camden-Frontier School
4971 WEST MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	105,091.39	550,548.29	550,548.29
2019-2020 Fixed Carry Forward	-27,060.77	-9,889.54	-10,070.32
Total Indirect Costs	132,152.16	560,437.83	560,618.61
2019-2020 Direct Costs	5,093,312.51	4,647,855.61	4,647,855.61
2021-2022 Rate	2.59*	12.06*	12.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,948,473.87	6,439,669.24	6,439,669.24
Indirect costs based on rate ** multiplied by actual direct costs	179,965.47	776,624.11	776,624.11
2021-2022 Actual Indirect Costs	195,862.57	704,667.20	704,667.20
2019-2020 Fixed Carry Forward	-27,060.77	-9,889.54	-10,070.32
Total Indirect Costs	222,923.34	714,556.74	714,737.52
Over/(Under) Recovery	-42,957.87	62,067.37	61,886.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	195,862.57	704,667.20	704,667.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,957.87	62,067.37	61,886.59
Total Projected Indirect 2023-2024 (Numerator)	238,820.44	642,599.83	642,780.61
Direct Costs	6,948,473.87	6,439,669.24	6,439,669.24
Rate for 2023-2024 **	3.44*	9.98*	9.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30020
Form R0418**

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	381,745.19	1,654,900.16	1,654,900.16
2019-2020 Fixed Carry Forward	3,947.96	95,044.43	96,041.50
Total Indirect Costs	377,797.23	1,559,855.73	1,558,858.66
2019-2020 Direct Costs	13,807,990.45	12,534,835.48	12,534,835.48
2021-2022 Rate	2.74*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,131,370.32	14,775,757.66	14,775,757.66
Indirect costs based on rate ** multiplied by actual direct costs	441,999.55	1,838,104.25	1,838,104.25
2021-2022 Actual Indirect Costs	420,338.36	1,775,951.02	1,775,951.02
2019-2020 Fixed Carry Forward	3,947.96	95,044.43	96,041.50
Total Indirect Costs	416,390.40	1,680,906.59	1,679,909.52
Over/(Under) Recovery	25,609.15	157,197.66	158,194.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	420,338.36	1,775,951.02	1,775,951.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,609.15	157,197.66	158,194.73
Total Projected Indirect 2023-2024 (Numerator)	394,729.21	1,618,753.36	1,617,756.29
Direct Costs	16,131,370.32	14,775,757.66	14,775,757.66
Rate for 2023-2024 **	2.45*	10.96*	10.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30030
Form R0418**

Jonesville Community Schools
115 East Street
Jonesville, MI 49250

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	375,024.94	1,665,341.11	1,665,341.11
2019-2020 Fixed Carry Forward	-9,869.72	-99,439.17	-99,041.72
Total Indirect Costs	384,894.66	1,764,780.28	1,764,382.83
2019-2020 Direct Costs	14,434,286.35	13,143,970.18	13,143,970.18
2021-2022 Rate	2.67*	13.43*	13.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,364,867.35	14,007,742.89	14,007,742.89
Indirect costs based on rate ** multiplied by actual direct costs	410,241.96	1,881,239.87	1,879,839.10
2021-2022 Actual Indirect Costs	414,341.52	1,771,465.98	1,771,465.98
2019-2020 Fixed Carry Forward	-9,869.72	-99,439.17	-99,041.72
Total Indirect Costs	424,211.24	1,870,905.15	1,870,507.70
Over/(Under) Recovery	-13,969.28	10,334.72	9,331.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	414,341.52	1,771,465.98	1,771,465.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-13,969.28	10,334.72	9,331.40
Total Projected Indirect 2023-2024 (Numerator)	428,310.80	1,761,131.26	1,762,134.58
Direct Costs	15,364,867.35	14,007,742.89	14,007,742.89
Rate for 2023-2024 **	2.79*	12.57*	12.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30040
Form R0418**

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	169,588.44	433,470.05	433,470.05
2019-2020 Fixed Carry Forward	-7,711.76	14,820.13	14,703.74
Total Indirect Costs	177,300.20	418,649.92	418,766.31
2019-2020 Direct Costs	3,317,629.41	3,053,747.80	3,053,747.80
2021-2022 Rate	5.34*	13.71*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,709,122.93	3,395,387.02	3,395,387.02
Indirect costs based on rate ** multiplied by actual direct costs	198,067.16	465,507.56	465,507.56
2021-2022 Actual Indirect Costs	167,963.33	481,699.24	481,699.24
2019-2020 Fixed Carry Forward	-7,711.76	14,820.13	14,703.74
Total Indirect Costs	175,675.09	466,879.11	466,995.50
Over/(Under) Recovery	22,392.07	-1,371.55	-1,487.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	167,963.33	481,699.24	481,699.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	22,392.07	-1,371.55	-1,487.94
Total Projected Indirect 2023-2024 (Numerator)	145,571.26	483,070.79	483,187.18
Direct Costs	3,709,122.93	3,395,387.02	3,395,387.02
Rate for 2023-2024 **	3.92*	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 2023-2024 Indirect Cost Rates
School District 30050
Form R0418**

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	69,274.53	355,508.12	355,508.12
2019-2020 Fixed Carry Forward	6,278.84	-5,578.42	-5,578.42
Total Indirect Costs	62,995.69	361,086.54	361,086.54
2019-2020 Direct Costs	3,069,663.25	2,783,429.66	2,783,429.66
2021-2022 Rate	2.05*	12.97*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,843,671.53	4,502,449.54	4,502,449.54
Indirect costs based on rate ** multiplied by actual direct costs	99,295.27	583,967.71	583,967.71
2021-2022 Actual Indirect Costs	118,018.35	459,240.34	459,240.34
2019-2020 Fixed Carry Forward	6,278.84	-5,578.42	-5,578.42
Total Indirect Costs	111,739.51	464,818.76	464,818.76
Over/(Under) Recovery	-12,444.24	119,148.95	119,148.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	118,018.35	459,240.34	459,240.34
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,444.24	119,148.95	119,148.95
Total Projected Indirect 2023-2024 (Numerator)	130,462.59	340,091.39	340,091.39
Direct Costs	4,843,671.53	4,502,449.54	4,502,449.54
Rate for 2023-2024 **	2.69*	7.55*	7.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30060
Form R0418**

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	162,077.03	502,904.41	502,904.41
2019-2020 Fixed Carry Forward	-23,648.68	5,932.73	6,603.25
Total Indirect Costs	185,725.71	496,971.68	496,301.16
2019-2020 Direct Costs	4,412,244.13	4,071,416.75	4,071,416.75
2021-2022 Rate	4.21*	12.21*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,432,626.41	3,949,519.50	3,949,519.50
Indirect costs based on rate ** multiplied by actual direct costs	186,613.57	482,236.33	481,446.43
2021-2022 Actual Indirect Costs	205,072.68	688,179.59	688,179.59
2019-2020 Fixed Carry Forward	-23,648.68	5,932.73	6,603.25
Total Indirect Costs	228,721.36	682,246.86	681,576.34
Over/(Under) Recovery	-42,107.79	-200,010.53	-200,129.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	205,072.68	688,179.59	688,179.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,107.79	-200,010.53	-200,129.91
Total Projected Indirect 2023-2024 (Numerator)	247,180.47	888,190.12	888,309.50
Direct Costs	4,432,626.41	3,949,519.50	3,949,519.50
Rate for 2023-2024 **	5.58*	22.49*	22.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30070
Form R0418**

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	138,541.47	884,842.17	884,842.17
2019-2020 Fixed Carry Forward	-10,802.06	-13,559.38	-13,178.25
Total Indirect Costs	149,343.53	898,401.55	898,020.42
2019-2020 Direct Costs	7,498,880.57	6,752,579.87	6,752,579.87
2021-2022 Rate	1.99*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,615,794.65	7,841,789.65	7,841,789.65
Indirect costs based on rate ** multiplied by actual direct costs	171,454.31	1,042,958.02	1,042,958.02
2021-2022 Actual Indirect Costs	150,692.27	924,697.27	924,697.27
2019-2020 Fixed Carry Forward	-10,802.06	-13,559.38	-13,178.25
Total Indirect Costs	161,494.33	938,256.65	937,875.52
Over/(Under) Recovery	9,959.98	104,701.37	105,082.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	150,692.27	924,697.27	924,697.27
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,959.98	104,701.37	105,082.50
Total Projected Indirect 2023-2024 (Numerator)	140,732.29	819,995.90	819,614.77
Direct Costs	8,615,794.65	7,841,789.65	7,841,789.65
Rate for 2023-2024 **	1.63*	10.46*	10.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30080
Form R0418**

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	98,415.09	342,137.94	342,137.94
2019-2020 Fixed Carry Forward	27,904.55	0.00	71,090.00
Total Indirect Costs	70,510.54	342,137.94	271,047.94
2019-2020 Direct Costs	2,603,854.17	2,360,131.32	2,360,131.32
2021-2022 Rate	2.71*	14.50*	11.48**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,656,272.41	3,264,274.66	3,264,274.66
Indirect costs based on rate ** multiplied by actual direct costs	99,084.98	473,319.83	374,738.73
2021-2022 Actual Indirect Costs	67,814.48	459,812.23	459,812.23
2019-2020 Fixed Carry Forward	27,904.55	0.00	71,090.00
Total Indirect Costs	39,909.93	459,812.23	388,722.23
Over/(Under) Recovery	59,175.05	13,507.60	-13,983.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	67,814.48	459,812.23	459,812.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	59,175.05	13,507.60	-13,983.50
Total Projected Indirect 2023-2024 (Numerator)	8,639.43	446,304.63	473,795.73
Direct Costs	3,656,272.41	3,264,274.66	3,264,274.66
Rate for 2023-2024 **	0.24*	13.67*	14.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30901
Form R0418**

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	18,301.14	118,474.29	118,474.29
2019-2020 Fixed Carry Forward	-5,920.76	-24,186.62	-24,186.62
Total Indirect Costs	24,221.90	142,660.91	142,660.91
2019-2020 Direct Costs	822,910.09	722,736.94	722,736.94
2021-2022 Rate	2.94*	19.74*	19.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	756,545.00	636,879.87	636,879.87
Indirect costs based on rate ** multiplied by actual direct costs	22,242.42	95,531.98	125,720.09
2021-2022 Actual Indirect Costs	20,289.75	139,954.88	139,954.88
2019-2020 Fixed Carry Forward	-5,920.76	-24,186.62	-24,186.62
Total Indirect Costs	26,210.51	164,141.50	164,141.50
Over/(Under) Recovery	-3,968.09	0.00	-38,421.41

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	20,289.75	139,954.88	139,954.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-3,968.09	0.00	-38,421.41
Total Projected Indirect 2023-2024 (Numerator)	24,257.84	139,954.88	178,376.29
Direct Costs	756,545.00	636,879.87	636,879.87
Rate for 2023-2024 **	3.21*	21.98*	28.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 30902
Form R0418**

Will Carleton Charter School Academy
2001 WEST HALLETT RD
HILLSDALE, MI 49242

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	50,532.40	253,099.10	253,099.10
2019-2020 Fixed Carry Forward	19,212.88	0.00	102,283.32
Total Indirect Costs	31,319.52	253,099.10	150,815.78
2019-2020 Direct Costs	2,245,993.45	2,043,426.75	2,043,426.75
2021-2022 Rate	1.39*	12.39*	7.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,726,355.14	2,480,631.76	2,480,631.76
Indirect costs based on rate ** multiplied by actual direct costs	37,896.34	307,350.28	183,070.62
2021-2022 Actual Indirect Costs	44,879.28	290,602.66	290,602.66
2019-2020 Fixed Carry Forward	19,212.88	0.00	102,283.32
Total Indirect Costs	25,666.40	290,602.66	188,319.34
Over/(Under) Recovery	12,229.94	16,747.62	-5,248.72

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	44,879.28	290,602.66	290,602.66
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,229.94	16,747.62	-5,248.72
Total Projected Indirect 2023-2024 (Numerator)	32,649.34	273,855.04	295,851.38
Direct Costs	2,726,355.14	2,480,631.76	2,480,631.76
Rate for 2023-2024 **	1.20*	11.04*	11.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31000
Form R0418**

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,925,072.45	3,303,135.03	3,303,135.03
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,925,072.45	3,303,135.03	3,303,135.03
2019-2020 Direct Costs	9,791,610.46	9,413,547.88	9,413,547.88
2021-2022 Rate	29.87*	35.09*	35.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,914,731.63	11,502,198.38	11,502,198.38
Indirect costs based on rate ** multiplied by actual direct costs	1,787,209.74	1,725,329.76	2,875,549.60
2021-2022 Actual Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	3,125,559.39	3,538,092.64	3,538,092.64
Direct Costs	11,914,731.63	11,502,198.38	11,502,198.38
Rate for 2023-2024 **	26.23*	30.76*	30.76**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31010
Form R0418**

Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	189,484.38	1,226,854.30	1,226,854.30
2019-2020 Fixed Carry Forward	-17,945.79	-426,720.89	-426,684.38
Total Indirect Costs	207,430.17	1,653,575.19	1,653,538.68
2019-2020 Direct Costs	7,011,622.46	5,974,252.54	5,974,252.54
2021-2022 Rate	2.96*	27.68*	27.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,041,738.71	7,239,376.54	7,239,376.54
Indirect costs based on rate ** multiplied by actual direct costs	238,035.47	1,085,906.48	1,809,844.14
2021-2022 Actual Indirect Costs	240,518.65	1,042,880.82	1,042,880.82
2019-2020 Fixed Carry Forward	-17,945.79	-426,720.89	-426,684.38
Total Indirect Costs	258,464.44	1,469,601.71	1,469,565.20
Over/(Under) Recovery	-20,428.97	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	240,518.65	1,042,880.82	1,042,880.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-20,428.97	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	260,947.62	1,042,880.82	1,042,880.82
Direct Costs	8,041,738.71	7,239,376.54	7,239,376.54
Rate for 2023-2024 **	3.24*	14.41*	14.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31020
Form R0418**

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	147,057.33	632,946.77	632,946.77
2019-2020 Fixed Carry Forward	-35,817.83	0.00	58,860.10
Total Indirect Costs	182,875.16	632,946.77	574,086.67
2019-2020 Direct Costs	4,667,873.48	4,181,984.04	4,181,984.04
2021-2022 Rate	3.92*	15.14*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,230,689.46	4,798,636.05	4,798,636.05
Indirect costs based on rate ** multiplied by actual direct costs	205,043.03	719,795.41	658,852.73
2021-2022 Actual Indirect Costs	148,900.71	580,954.12	580,954.12
2019-2020 Fixed Carry Forward	-35,817.83	0.00	58,860.10
Total Indirect Costs	184,718.54	580,954.12	522,094.02
Over/(Under) Recovery	20,324.49	0.00	136,758.71

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	148,900.71	580,954.12	580,954.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	20,324.49	0.00	136,758.71
Total Projected Indirect 2023-2024 (Numerator)	128,576.22	580,954.12	444,195.41
Direct Costs	5,230,689.46	4,798,636.05	4,798,636.05
Rate for 2023-2024 **	2.46*	12.11*	9.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31030
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	417,619.67	1,778,786.66	1,778,786.66
2019-2020 Fixed Carry Forward	-132,378.01	35,810.49	36,878.01
Total Indirect Costs	549,997.68	1,742,976.17	1,741,908.65
2019-2020 Direct Costs	15,118,994.19	13,757,827.20	13,757,827.20
2021-2022 Rate	3.64*	12.67*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,182,620.21	17,110,712.49	17,110,712.49
Indirect costs based on rate ** multiplied by actual direct costs	661,847.38	2,167,927.27	2,166,216.20
2021-2022 Actual Indirect Costs	532,268.44	1,604,176.16	1,604,176.16
2019-2020 Fixed Carry Forward	-132,378.01	35,810.49	36,878.01
Total Indirect Costs	664,646.45	1,568,365.67	1,567,298.15
Over/(Under) Recovery	-2,799.07	199,853.87	598,918.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	532,268.44	1,604,176.16	1,604,176.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,799.07	199,853.87	598,918.05
Total Projected Indirect 2023-2024 (Numerator)	535,067.51	1,404,322.29	1,005,258.11
Direct Costs	18,182,620.21	17,110,712.49	17,110,712.49
Rate for 2023-2024 **	2.94*	8.21*	5.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31050
Form R0418**

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	72,516.32	209,475.29	209,475.29
2019-2020 Fixed Carry Forward	-9,560.62	26,089.55	26,237.78
Total Indirect Costs	82,076.94	183,385.74	183,237.51
2019-2020 Direct Costs	2,334,460.45	2,197,501.48	2,197,501.48
2021-2022 Rate	3.52*	8.35*	8.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,825,039.09	2,683,963.02	2,683,963.02
Indirect costs based on rate ** multiplied by actual direct costs	99,441.38	224,110.91	223,842.52
2021-2022 Actual Indirect Costs	74,990.93	216,067.00	216,067.00
2019-2020 Fixed Carry Forward	-9,560.62	26,089.55	26,237.78
Total Indirect Costs	84,551.55	189,977.45	189,829.22
Over/(Under) Recovery	14,889.83	34,133.46	34,013.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	74,990.93	216,067.00	216,067.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,889.83	34,133.46	34,013.30
Total Projected Indirect 2023-2024 (Numerator)	60,101.10	181,933.54	182,053.70
Direct Costs	2,825,039.09	2,683,963.02	2,683,963.02
Rate for 2023-2024 **	2.13*	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 2023-2024 Indirect Cost Rates
School District 31070
Form R0418**

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	72,733.00	125,229.00	125,229.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	72,733.00	125,229.00	125,229.00
2019-2020 Direct Costs	218,440.00	165,944.00	165,944.00
2021-2022 Rate	33.30*	75.46*	75.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	319,381.00	259,196.00	259,196.00
Indirect costs based on rate ** multiplied by actual direct costs	47,907.15	38,879.40	64,799.00
2021-2022 Actual Indirect Costs	5,978.00	66,163.00	66,163.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,978.00	66,163.00	66,163.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,978.00	66,163.00	66,163.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	5,978.00	66,163.00	66,163.00
Direct Costs	319,381.00	259,196.00	259,196.00
Rate for 2023-2024 **	1.87*	25.53*	25.53**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	113,331.63	351,462.77	351,462.77
2019-2020 Fixed Carry Forward	-5,551.04	0.00	7,453.26
Total Indirect Costs	118,882.67	351,462.77	344,009.51
2019-2020 Direct Costs	3,047,900.25	2,809,769.11	2,809,769.11
2021-2022 Rate	3.90*	12.51*	12.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,458,142.68	3,155,042.77	3,155,042.77
Indirect costs based on rate ** multiplied by actual direct costs	134,867.56	394,695.85	386,177.24
2021-2022 Actual Indirect Costs	114,595.98	417,695.89	417,695.89
2019-2020 Fixed Carry Forward	-5,551.04	0.00	7,453.26
Total Indirect Costs	120,147.02	417,695.89	410,242.63
Over/(Under) Recovery	14,720.54	-23,000.04	-24,065.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	114,595.98	417,695.89	417,695.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,720.54	-23,000.04	-24,065.39
Total Projected Indirect 2023-2024 (Numerator)	99,875.44	440,695.93	441,761.28
Direct Costs	3,458,142.68	3,155,042.77	3,155,042.77
Rate for 2023-2024 **	2.89*	13.97*	14.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31110
Form R0418**

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	485,752.12	1,405,349.05	1,405,349.05
2019-2020 Fixed Carry Forward	-137,554.83	-134,255.47	-134,255.47
Total Indirect Costs	623,306.95	1,539,604.52	1,539,604.52
2019-2020 Direct Costs	13,065,405.90	12,145,808.97	12,145,808.97
2021-2022 Rate	4.77*	12.68*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,117,368.76	14,101,344.99	14,101,344.99
Indirect costs based on rate ** multiplied by actual direct costs	721,098.49	1,788,050.54	1,788,050.54
2021-2022 Actual Indirect Costs	410,368.41	1,426,392.18	1,426,392.18
2019-2020 Fixed Carry Forward	-137,554.83	-134,255.47	-134,255.47
Total Indirect Costs	547,923.24	1,560,647.65	1,560,647.65
Over/(Under) Recovery	173,175.25	227,402.89	227,402.89

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	410,368.41	1,426,392.18	1,426,392.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	173,175.25	227,402.89	227,402.89
Total Projected Indirect 2023-2024 (Numerator)	237,193.16	1,198,989.29	1,198,989.29
Direct Costs	15,117,368.76	14,101,344.99	14,101,344.99
Rate for 2023-2024 **	1.57*	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 2023-2024 Indirect Cost Rates
School District 31130
Form R0418**

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	192,092.10	552,363.95	552,363.95
2019-2020 Fixed Carry Forward	-21,651.55	0.00	12,685.61
Total Indirect Costs	213,743.65	552,363.95	539,678.34
2019-2020 Direct Costs	4,079,861.57	3,719,589.72	3,719,589.72
2021-2022 Rate	5.24*	14.85*	14.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,577,051.68	4,203,332.53	4,203,332.53
Indirect costs based on rate ** multiplied by actual direct costs	239,837.51	624,194.88	609,903.55
2021-2022 Actual Indirect Costs	222,492.30	596,211.45	596,211.45
2019-2020 Fixed Carry Forward	-21,651.55	0.00	12,685.61
Total Indirect Costs	244,143.85	596,211.45	583,525.84
Over/(Under) Recovery	-4,306.34	27,983.43	26,377.71

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	222,492.30	596,211.45	596,211.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,306.34	27,983.43	26,377.71
Total Projected Indirect 2023-2024 (Numerator)	226,798.64	568,228.02	569,833.74
Direct Costs	4,577,051.68	4,203,332.53	4,203,332.53
Rate for 2023-2024 **	4.96*	13.52*	13.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31140
Form R0418**

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	59,972.90	181,155.85	181,155.85
2019-2020 Fixed Carry Forward	-58,868.73	-31,396.85	-31,370.79
Total Indirect Costs	118,841.63	212,552.70	212,526.64
2019-2020 Direct Costs	1,577,385.27	1,456,202.32	1,456,202.32
2021-2022 Rate	7.53*	14.60*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,726,852.68	1,561,521.49	1,561,521.49
Indirect costs based on rate ** multiplied by actual direct costs	130,032.01	227,982.14	227,825.99
2021-2022 Actual Indirect Costs	73,883.15	239,214.34	239,214.34
2019-2020 Fixed Carry Forward	-58,868.73	-31,396.85	-31,370.79
Total Indirect Costs	132,751.88	270,611.19	270,585.13
Over/(Under) Recovery	-2,719.87	-42,629.05	-42,759.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	73,883.15	239,214.34	239,214.34
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,719.87	-42,629.05	-42,759.14
Total Projected Indirect 2023-2024 (Numerator)	76,603.02	281,843.39	281,973.48
Direct Costs	1,726,852.68	1,561,521.49	1,561,521.49
Rate for 2023-2024 **	4.44*	18.05*	18.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 31900
Form R0418**

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,092,304.00	1,942,344.00	1,942,344.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	15,364.00	165,324.00	165,324.00
Total Indirect Costs	15,364.00	165,324.00	165,324.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	15,364.00	165,324.00	165,324.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	15,364.00	165,324.00	165,324.00
Direct Costs	2,092,304.00	1,942,344.00	1,942,344.00
Rate for 2023-2024 **	0.73*	8.51*	8.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32000
Form R0418**

Huron ISD
1299 SOUTH THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,595,823.74	2,499,916.85	2,499,916.85
2019-2020 Fixed Carry Forward	-154,666.04	0.00	-19,546.78
Total Indirect Costs	1,750,489.78	2,499,916.85	2,519,463.63
2019-2020 Direct Costs	13,214,795.03	12,311,273.11	12,311,273.11
2021-2022 Rate	13.25*	20.31*	20.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,799,246.20	15,109,190.68	15,109,190.68
Indirect costs based on rate ** multiplied by actual direct costs	2,093,400.12	2,266,378.60	3,091,340.41
2021-2022 Actual Indirect Costs	1,839,468.12	2,529,523.64	2,529,523.64
2019-2020 Fixed Carry Forward	-154,666.04	0.00	-19,546.78
Total Indirect Costs	1,994,134.16	2,529,523.64	2,549,070.42
Over/(Under) Recovery	99,265.96	0.00	542,269.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,839,468.12	2,529,523.64	2,529,523.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	99,265.96	0.00	542,269.99
Total Projected Indirect 2023-2024 (Numerator)	1,740,202.16	2,529,523.64	1,987,253.65
Direct Costs	15,799,246.20	15,109,190.68	15,109,190.68
Rate for 2023-2024 **	11.01*	16.74*	13.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32010
Form R0418**

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	317,601.55	1,463,189.01	1,463,189.01
2019-2020 Fixed Carry Forward	864.93	0.00	-102,672.84
Total Indirect Costs	316,736.62	1,463,189.01	1,565,861.85
2019-2020 Direct Costs	10,408,673.70	9,263,086.24	9,263,086.24
2021-2022 Rate	3.04*	15.80*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,534,985.87	9,376,701.57	9,376,701.57
Indirect costs based on rate ** multiplied by actual direct costs	320,263.57	1,406,505.24	1,584,662.57
2021-2022 Actual Indirect Costs	236,124.74	1,394,409.04	1,394,409.04
2019-2020 Fixed Carry Forward	864.93	0.00	-102,672.84
Total Indirect Costs	235,259.81	1,394,409.04	1,497,081.88
Over/(Under) Recovery	85,003.76	0.00	87,580.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	236,124.74	1,394,409.04	1,394,409.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	85,003.76	0.00	87,580.69
Total Projected Indirect 2023-2024 (Numerator)	151,120.98	1,394,409.04	1,306,828.35
Direct Costs	10,534,985.87	9,376,701.57	9,376,701.57
Rate for 2023-2024 **	1.43*	14.87*	13.94**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32030
Form R0418**

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,560.50	233,343.88	233,343.88
2019-2020 Fixed Carry Forward	180.38	11,963.95	11,925.85
Total Indirect Costs	5,380.12	221,379.93	221,418.03
2019-2020 Direct Costs	3,021,518.41	2,793,735.03	2,793,735.03
2021-2022 Rate	0.18*	7.92*	7.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,389,738.90	3,232,787.45	3,232,787.45
Indirect costs based on rate ** multiplied by actual direct costs	6,101.53	256,036.77	256,360.04
2021-2022 Actual Indirect Costs	8,445.15	165,396.60	165,396.60
2019-2020 Fixed Carry Forward	180.38	11,963.95	11,925.85
Total Indirect Costs	8,264.77	153,432.65	153,470.75
Over/(Under) Recovery	-2,163.24	34,201.38	34,296.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,445.15	165,396.60	165,396.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,163.24	34,201.38	34,296.43
Total Projected Indirect 2023-2024 (Numerator)	10,608.39	131,195.22	131,100.17
Direct Costs	3,389,738.90	3,232,787.45	3,232,787.45
Rate for 2023-2024 **	0.31*	4.06*	4.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32040
Form R0418**

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,179.92	23,988.12	23,988.12
2019-2020 Fixed Carry Forward	-6,568.86	-7,649.68	-7,652.07
Total Indirect Costs	13,748.78	31,637.80	31,640.19
2019-2020 Direct Costs	184,009.26	167,201.06	167,201.06
2021-2022 Rate	7.47*	18.92*	18.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	268,006.32	234,342.98	234,342.98
Indirect costs based on rate ** multiplied by actual direct costs	20,020.07	35,151.45	44,337.69
2021-2022 Actual Indirect Costs	8,156.57	41,819.91	41,819.91
2019-2020 Fixed Carry Forward	-6,568.86	-7,649.68	-7,652.07
Total Indirect Costs	14,725.43	49,469.59	49,471.98
Over/(Under) Recovery	5,294.64	0.00	-5,134.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,156.57	41,819.91	41,819.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,294.64	0.00	-5,134.29
Total Projected Indirect 2023-2024 (Numerator)	2,861.93	41,819.91	46,954.20
Direct Costs	268,006.32	234,342.98	234,342.98
Rate for 2023-2024 **	1.07*	17.85*	20.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32050
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	427,538.68	1,099,785.88	1,099,785.88
2019-2020 Fixed Carry Forward	-5,475.12	7,660.55	9,161.60
Total Indirect Costs	433,013.80	1,092,125.33	1,090,624.28
2019-2020 Direct Costs	10,251,813.50	9,579,566.30	9,579,566.30
2021-2022 Rate	4.22*	11.40*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,139,533.07	11,245,835.76	11,245,835.76
Indirect costs based on rate ** multiplied by actual direct costs	512,288.30	1,282,025.28	1,279,776.11
2021-2022 Actual Indirect Costs	418,079.34	1,311,776.65	1,311,776.65
2019-2020 Fixed Carry Forward	-5,475.12	7,660.55	9,161.60
Total Indirect Costs	423,554.46	1,304,116.10	1,302,615.05
Over/(Under) Recovery	88,733.84	-22,090.82	-22,838.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	418,079.34	1,311,776.65	1,311,776.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	88,733.84	-22,090.82	-22,838.94
Total Projected Indirect 2023-2024 (Numerator)	329,345.50	1,333,867.47	1,334,615.59
Direct Costs	12,139,533.07	11,245,835.76	11,245,835.76
Rate for 2023-2024 **	2.71*	11.86*	11.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32060
Form R0418**

Harbor Beach Community Schools
402 SOUTH 5TH ST
HARBOR BEACH, MI 48441

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	196,249.75	751,880.29	751,880.29
2019-2020 Fixed Carry Forward	24,800.36	0.00	150,977.39
Total Indirect Costs	171,449.39	751,880.29	600,902.90
2019-2020 Direct Costs	5,924,498.42	5,368,867.88	5,368,867.88
2021-2022 Rate	2.89*	14.00*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,631,432.16	6,058,347.78	6,058,347.78
Indirect costs based on rate ** multiplied by actual direct costs	191,648.39	848,168.69	677,929.12
2021-2022 Actual Indirect Costs	236,124.13	809,208.51	809,208.51
2019-2020 Fixed Carry Forward	24,800.36	0.00	150,977.39
Total Indirect Costs	211,323.77	809,208.51	658,231.12
Over/(Under) Recovery	-19,675.38	38,960.18	19,698.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	236,124.13	809,208.51	809,208.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,675.38	38,960.18	19,698.00
Total Projected Indirect 2023-2024 (Numerator)	255,799.51	770,248.33	789,510.51
Direct Costs	6,631,432.16	6,058,347.78	6,058,347.78
Rate for 2023-2024 **	3.86*	12.71*	13.03**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32080
Form R0418**

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	134,152.86	604,216.91	604,216.91
2019-2020 Fixed Carry Forward	864.48	-100,539.36	-100,638.67
Total Indirect Costs	133,288.38	704,756.27	704,855.58
2019-2020 Direct Costs	4,594,518.62	4,124,454.57	4,124,454.57
2021-2022 Rate	2.90*	17.09*	17.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,269,391.98	5,686,552.68	5,686,552.68
Indirect costs based on rate ** multiplied by actual direct costs	181,812.37	852,982.90	971,831.85
2021-2022 Actual Indirect Costs	171,175.27	754,014.57	754,014.57
2019-2020 Fixed Carry Forward	864.48	-100,539.36	-100,638.67
Total Indirect Costs	170,310.79	854,553.93	854,653.24
Over/(Under) Recovery	11,501.58	0.00	117,178.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	171,175.27	754,014.57	754,014.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,501.58	0.00	117,178.61
Total Projected Indirect 2023-2024 (Numerator)	159,673.69	754,014.57	636,835.96
Direct Costs	6,269,391.98	5,686,552.68	5,686,552.68
Rate for 2023-2024 **	2.55*	13.26*	11.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32090
Form R0418**

Owendale-Gagetown Area School District
7166 EAST MAIN ST
OWENDALE, MI 48754

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	59,667.99	241,468.67	241,468.67
2019-2020 Fixed Carry Forward	-3,847.73	-43,466.86	-46,717.76
Total Indirect Costs	63,515.72	284,935.53	288,186.43
2019-2020 Direct Costs	1,798,141.99	1,616,341.31	1,616,341.31
2021-2022 Rate	3.53*	17.63*	17.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,056,967.32	1,873,696.03	1,873,696.03
Indirect costs based on rate ** multiplied by actual direct costs	72,610.95	281,054.40	334,080.00
2021-2022 Actual Indirect Costs	64,928.46	248,199.75	248,199.75
2019-2020 Fixed Carry Forward	-3,847.73	-43,466.86	-46,717.76
Total Indirect Costs	68,776.19	291,666.61	294,917.51
Over/(Under) Recovery	3,834.76	0.00	39,162.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	64,928.46	248,199.75	248,199.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,834.76	0.00	39,162.49
Total Projected Indirect 2023-2024 (Numerator)	61,093.70	248,199.75	209,037.26
Direct Costs	2,056,967.32	1,873,696.03	1,873,696.03
Rate for 2023-2024 **	2.97*	13.25*	11.16**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32170
Form R0418**

Ubyly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	279,193.34	755,736.61	755,736.61
2019-2020 Fixed Carry Forward	-48,622.02	-64,577.10	-64,577.10
Total Indirect Costs	327,815.36	820,313.71	820,313.71
2019-2020 Direct Costs	7,111,629.89	6,635,086.62	6,635,086.62
2021-2022 Rate	4.61*	12.36*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,245,381.70	7,721,960.69	7,721,960.69
Indirect costs based on rate ** multiplied by actual direct costs	380,112.10	954,434.34	954,434.34
2021-2022 Actual Indirect Costs	140,114.11	663,535.12	663,535.12
2019-2020 Fixed Carry Forward	-48,622.02	-64,577.10	-64,577.10
Total Indirect Costs	188,736.13	728,112.22	728,112.22
Over/(Under) Recovery	63,791.99	226,322.12	226,322.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	140,114.11	663,535.12	663,535.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	63,791.99	226,322.12	226,322.12
Total Projected Indirect 2023-2024 (Numerator)	76,322.12	437,213.00	437,213.00
Direct Costs	8,245,381.70	7,721,960.69	7,721,960.69
Rate for 2023-2024 **	0.93*	5.66*	5.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32260
Form R0418**

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,835.00	20,658.21	20,658.21
2019-2020 Fixed Carry Forward	-6,660.34	0.00	2,049.28
Total Indirect Costs	13,495.34	20,658.21	18,608.93
2019-2020 Direct Costs	194,068.97	180,245.76	180,245.76
2021-2022 Rate	6.95*	11.46*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	214,469.89	196,323.34	196,323.34
Indirect costs based on rate ** multiplied by actual direct costs	14,905.66	22,498.65	20,260.57
2021-2022 Actual Indirect Costs	7,960.00	26,106.55	26,106.55
2019-2020 Fixed Carry Forward	-6,660.34	0.00	2,049.28
Total Indirect Costs	14,620.34	26,106.55	24,057.27
Over/(Under) Recovery	285.32	-3,607.90	-3,796.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,960.00	26,106.55	26,106.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	285.32	-3,607.90	-3,796.70
Total Projected Indirect 2023-2024 (Numerator)	7,674.68	29,714.45	29,903.25
Direct Costs	214,469.89	196,323.34	196,323.34
Rate for 2023-2024 **	3.58*	15.14*	15.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32610
Form R0418**

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,129.22	18,624.96	18,624.96
2019-2020 Fixed Carry Forward	0.00	5,935.56	2,999.19
Total Indirect Costs	7,129.22	12,689.40	15,625.77
2019-2020 Direct Costs	349,329.63	337,833.89	337,833.89
2021-2022 Rate	2.04*	3.76*	4.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	418,990.46	389,831.43	389,831.43
Indirect costs based on rate ** multiplied by actual direct costs	8,547.41	14,657.66	18,049.20
2021-2022 Actual Indirect Costs	8,442.27	37,601.30	37,601.30
2019-2020 Fixed Carry Forward	0.00	5,935.56	2,999.19
Total Indirect Costs	8,442.27	31,665.74	34,602.11
Over/(Under) Recovery	105.14	-17,008.08	-16,552.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,442.27	37,601.30	37,601.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	105.14	-17,008.08	-16,552.91
Total Projected Indirect 2023-2024 (Numerator)	8,337.13	54,609.38	54,154.21
Direct Costs	418,990.46	389,831.43	389,831.43
Rate for 2023-2024 **	1.99*	14.01*	13.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32620
Form R0418**

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,629.00	49,888.91	49,888.91
2019-2020 Fixed Carry Forward	-6,266.29	0.00	-5,875.45
Total Indirect Costs	13,895.29	49,888.91	55,764.36
2019-2020 Direct Costs	298,624.47	256,364.56	256,364.56
2021-2022 Rate	4.65*	19.46*	21.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	302,648.82	282,389.58	282,389.58
Indirect costs based on rate ** multiplied by actual direct costs	14,073.17	42,358.44	61,419.73
2021-2022 Actual Indirect Costs	8,739.00	28,998.24	28,998.24
2019-2020 Fixed Carry Forward	-6,266.29	0.00	-5,875.45
Total Indirect Costs	15,005.29	28,998.24	34,873.69
Over/(Under) Recovery	-932.12	0.00	26,546.04

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,739.00	28,998.24	28,998.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-932.12	0.00	26,546.04
Total Projected Indirect 2023-2024 (Numerator)	9,671.12	28,998.24	2,452.20
Direct Costs	302,648.82	282,389.58	282,389.58
Rate for 2023-2024 **	3.20*	10.27*	0.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 32650
Form R0418**

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,496.50	25,832.13	25,832.13
2019-2020 Fixed Carry Forward	-1,580.04	-7,312.83	-7,312.83
Total Indirect Costs	9,076.54	33,144.96	33,144.96
2019-2020 Direct Costs	225,819.11	207,483.48	207,483.48
2021-2022 Rate	4.02*	15.97*	15.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	281,107.31	260,505.75	260,505.75
Indirect costs based on rate ** multiplied by actual direct costs	11,300.51	39,075.86	41,602.77
2021-2022 Actual Indirect Costs	8,544.01	29,145.57	29,145.57
2019-2020 Fixed Carry Forward	-1,580.04	-7,312.83	-7,312.83
Total Indirect Costs	10,124.05	36,458.40	36,458.40
Over/(Under) Recovery	1,176.46	0.00	5,144.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,544.01	29,145.57	29,145.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,176.46	0.00	5,144.37
Total Projected Indirect 2023-2024 (Numerator)	7,367.55	29,145.57	24,001.20
Direct Costs	281,107.31	260,505.75	260,505.75
Rate for 2023-2024 **	2.62*	11.19*	9.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33000
Form R0418**

Ingham ISD
2630 WEST HOWELL RD
MASON, MI 48854

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,216,711.63	10,045,316.36	10,045,316.36
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,216,711.63	10,045,316.36	10,045,316.36
2019-2020 Direct Costs	43,536,056.18	42,072,487.38	42,072,487.38
2021-2022 Rate	18.87*	23.88*	23.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,061,252.17	42,498,239.62	42,498,239.62
Indirect costs based on rate ** multiplied by actual direct costs	6,609,187.83	6,374,735.94	10,148,579.62
2021-2022 Actual Indirect Costs	8,310,208.15	10,221,127.71	10,221,127.71
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,310,208.15	10,221,127.71	10,221,127.71
Over/(Under) Recovery	0.00	0.00	-72,548.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,310,208.15	10,221,127.71	10,221,127.71
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-72,548.09
Total Projected Indirect 2023-2024 (Numerator)	8,310,208.15	10,221,127.71	10,293,675.80
Direct Costs	44,061,252.17	42,498,239.62	42,498,239.62
Rate for 2023-2024 **	18.86*	24.05*	24.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33010
Form R0418**

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,012,381.20	5,029,779.95	5,029,779.95
2019-2020 Fixed Carry Forward	-108,520.96	0.00	249,306.28
Total Indirect Costs	1,120,902.16	5,029,779.95	4,780,473.67
2019-2020 Direct Costs	40,535,806.46	36,361,625.46	36,361,625.46
2021-2022 Rate	2.77*	13.83*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	46,472,205.75	43,346,689.13	43,346,689.13
Indirect costs based on rate ** multiplied by actual direct costs	1,287,280.10	5,994,847.11	5,700,089.62
2021-2022 Actual Indirect Costs	972,830.50	3,982,496.90	3,982,496.90
2019-2020 Fixed Carry Forward	-108,520.96	0.00	249,306.28
Total Indirect Costs	1,081,351.46	3,982,496.90	3,733,190.62
Over/(Under) Recovery	205,928.64	2,012,350.21	1,966,899.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	972,830.50	3,982,496.90	3,982,496.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	205,928.64	2,012,350.21	1,966,899.00
Total Projected Indirect 2023-2024 (Numerator)	766,901.86	1,970,146.69	2,015,597.90
Direct Costs	46,472,205.75	43,346,689.13	43,346,689.13
Rate for 2023-2024 **	1.65*	4.55*	4.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33020
Form R0418**

Lansing Public School District
519 WEST KALAMAZOO ST
LANSING, MI 48933

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,341,712.65	20,262,430.42	20,262,430.42
2019-2020 Fixed Carry Forward	40,618.99	0.00	1,149,268.05
Total Indirect Costs	6,301,093.66	20,262,430.42	19,113,162.37
2019-2020 Direct Costs	129,861,922.28	124,715,517.87	124,715,517.87
2021-2022 Rate	4.85*	16.25*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	151,479,426.07	145,604,827.02	145,604,827.02
Indirect costs based on rate ** multiplied by actual direct costs	7,346,752.16	21,840,724.05	22,321,219.98
2021-2022 Actual Indirect Costs	6,726,090.05	14,143,927.20	14,143,927.20
2019-2020 Fixed Carry Forward	40,618.99	0.00	1,149,268.05
Total Indirect Costs	6,685,471.06	14,143,927.20	12,994,659.15
Over/(Under) Recovery	661,281.10	0.00	3,108,853.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,726,090.05	14,143,927.20	14,143,927.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	661,281.10	0.00	3,108,853.61
Total Projected Indirect 2023-2024 (Numerator)	6,064,808.95	14,143,927.20	11,035,073.59
Direct Costs	151,479,426.07	145,604,827.02	145,604,827.02
Rate for 2023-2024 **	4.00*	9.71*	7.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33040
Form R0418**

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	196,916.46	901,720.84	901,720.84
2019-2020 Fixed Carry Forward	-16,642.54	-101,213.56	-101,215.44
Total Indirect Costs	213,559.00	1,002,934.40	1,002,936.28
2019-2020 Direct Costs	7,613,179.02	6,908,374.64	6,908,374.64
2021-2022 Rate	2.81*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,073,210.49	8,237,823.72	8,237,823.72
Indirect costs based on rate ** multiplied by actual direct costs	254,957.21	1,196,132.00	1,196,132.00
2021-2022 Actual Indirect Costs	252,495.93	1,087,882.70	1,087,882.70
2019-2020 Fixed Carry Forward	-16,642.54	-101,213.56	-101,215.44
Total Indirect Costs	269,138.47	1,189,096.26	1,189,098.14
Over/(Under) Recovery	-14,181.26	7,035.74	7,033.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	252,495.93	1,087,882.70	1,087,882.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-14,181.26	7,035.74	7,033.86
Total Projected Indirect 2023-2024 (Numerator)	266,677.19	1,080,846.96	1,080,848.84
Direct Costs	9,073,210.49	8,237,823.72	8,237,823.72
Rate for 2023-2024 **	2.94*	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 2023-2024 Indirect Cost Rates
School District 33060
Form R0418**

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,171,099.64	4,309,637.94	4,309,637.94
2019-2020 Fixed Carry Forward	-104,340.58	0.00	-126,700.91
Total Indirect Costs	1,275,440.22	4,309,637.94	4,436,338.85
2019-2020 Direct Costs	30,838,647.12	27,700,108.82	27,700,108.82
2021-2022 Rate	4.14*	15.56*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	35,297,536.17	32,268,767.46	32,268,767.46
Indirect costs based on rate ** multiplied by actual direct costs	1,461,318.00	4,840,315.12	5,169,456.55
2021-2022 Actual Indirect Costs	1,046,169.15	4,074,937.86	4,074,937.86
2019-2020 Fixed Carry Forward	-104,340.58	0.00	-126,700.91
Total Indirect Costs	1,150,509.73	4,074,937.86	4,201,638.77
Over/(Under) Recovery	310,808.27	0.00	322,605.93

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,046,169.15	4,074,937.86	4,074,937.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	310,808.27	0.00	322,605.93
Total Projected Indirect 2023-2024 (Numerator)	735,360.88	4,074,937.86	3,752,331.93
Direct Costs	35,297,536.17	32,268,767.46	32,268,767.46
Rate for 2023-2024 **	2.08*	12.63*	11.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33070
Form R0418**

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,849,430.57	6,556,652.79	6,556,652.79
2019-2020 Fixed Carry Forward	-67,060.60	322,872.13	322,970.28
Total Indirect Costs	1,916,491.17	6,233,780.66	6,233,682.51
2019-2020 Direct Costs	59,570,353.63	55,368,927.38	55,368,927.38
2021-2022 Rate	3.22*	11.26*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	65,912,353.30	61,212,164.07	61,212,164.07
Indirect costs based on rate ** multiplied by actual direct costs	2,122,377.78	6,892,489.67	6,892,489.67
2021-2022 Actual Indirect Costs	2,446,171.15	7,768,805.77	7,768,805.77
2019-2020 Fixed Carry Forward	-67,060.60	322,872.13	322,970.28
Total Indirect Costs	2,513,231.75	7,445,933.64	7,445,835.49
Over/(Under) Recovery	-390,853.97	-553,443.97	-553,345.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,446,171.15	7,768,805.77	7,768,805.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-390,853.97	-553,443.97	-553,345.82
Total Projected Indirect 2023-2024 (Numerator)	2,837,025.12	8,322,249.74	8,322,151.59
Direct Costs	65,912,353.30	61,212,164.07	61,212,164.07
Rate for 2023-2024 **	4.30*	13.60*	13.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33100
Form R0418**

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	316,086.62	1,356,431.43	1,356,431.43
2019-2020 Fixed Carry Forward	86,288.99	353,310.09	353,240.63
Total Indirect Costs	229,797.63	1,003,121.34	1,003,190.80
2019-2020 Direct Costs	13,887,814.70	12,847,469.89	12,847,469.89
2021-2022 Rate	1.65*	7.81*	7.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,721,515.04	12,445,255.26	12,445,255.26
Indirect costs based on rate ** multiplied by actual direct costs	226,405.00	971,974.44	971,974.44
2021-2022 Actual Indirect Costs	359,572.24	1,635,832.02	1,635,832.02
2019-2020 Fixed Carry Forward	86,288.99	353,310.09	353,240.63
Total Indirect Costs	273,283.25	1,282,521.93	1,282,591.39
Over/(Under) Recovery	-46,878.25	-310,547.49	-310,616.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	359,572.24	1,635,832.02	1,635,832.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-46,878.25	-310,547.49	-310,616.95
Total Projected Indirect 2023-2024 (Numerator)	406,450.49	1,946,379.51	1,946,448.97
Direct Costs	13,721,515.04	12,445,255.26	12,445,255.26
Rate for 2023-2024 **	2.96*	15.64*	15.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33130
Form R0418**

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,023,375.97	3,950,285.71	3,950,285.71
2019-2020 Fixed Carry Forward	-53,946.82	51,152.22	52,716.93
Total Indirect Costs	1,077,322.79	3,899,133.49	3,897,568.78
2019-2020 Direct Costs	33,279,630.85	30,180,307.36	30,180,307.36
2021-2022 Rate	3.24*	12.92*	12.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,053,851.46	35,363,740.66	35,363,740.66
Indirect costs based on rate ** multiplied by actual direct costs	1,265,344.79	4,568,995.29	4,565,458.92
2021-2022 Actual Indirect Costs	1,207,060.09	4,715,792.89	4,715,792.89
2019-2020 Fixed Carry Forward	-53,946.82	51,152.22	52,716.93
Total Indirect Costs	1,261,006.91	4,664,640.67	4,663,075.96
Over/(Under) Recovery	4,337.88	-95,645.38	-97,617.04

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,207,060.09	4,715,792.89	4,715,792.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,337.88	-95,645.38	-97,617.04
Total Projected Indirect 2023-2024 (Numerator)	1,202,722.21	4,811,438.27	4,813,409.93
Direct Costs	39,053,851.46	35,363,740.66	35,363,740.66
Rate for 2023-2024 **	3.08*	13.61*	13.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33170
Form R0418**

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,916,600.30	6,065,372.05	6,065,372.05
2019-2020 Fixed Carry Forward	149,057.89	593,722.08	593,517.68
Total Indirect Costs	1,767,542.41	5,471,649.97	5,471,854.37
2019-2020 Direct Costs	50,859,844.78	47,254,626.33	47,254,626.33
2021-2022 Rate	3.48*	11.58*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	56,093,183.24	52,078,647.68	52,078,647.68
Indirect costs based on rate ** multiplied by actual direct costs	1,952,042.78	6,030,707.40	6,030,707.40
2021-2022 Actual Indirect Costs	2,253,205.26	7,103,151.70	7,103,151.70
2019-2020 Fixed Carry Forward	149,057.89	593,722.08	593,517.68
Total Indirect Costs	2,104,147.37	6,509,429.62	6,509,634.02
Over/(Under) Recovery	-152,104.59	-478,722.22	-478,926.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,253,205.26	7,103,151.70	7,103,151.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-152,104.59	-478,722.22	-478,926.62
Total Projected Indirect 2023-2024 (Numerator)	2,405,309.85	7,581,873.92	7,582,078.32
Direct Costs	56,093,183.24	52,078,647.68	52,078,647.68
Rate for 2023-2024 **	4.29*	14.56*	14.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33200
Form R0418**

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	360,987.20	1,386,086.33	1,386,086.33
2019-2020 Fixed Carry Forward	71,758.09	85,082.67	84,835.29
Total Indirect Costs	289,229.11	1,301,003.66	1,301,251.04
2019-2020 Direct Costs	12,500,031.02	11,474,931.89	11,474,931.89
2021-2022 Rate	2.31*	11.34*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,082,730.54	13,948,887.11	13,948,887.11
Indirect costs based on rate ** multiplied by actual direct costs	348,411.08	1,581,803.80	1,581,803.80
2021-2022 Actual Indirect Costs	348,075.67	1,481,919.10	1,481,919.10
2019-2020 Fixed Carry Forward	71,758.09	85,082.67	84,835.29
Total Indirect Costs	276,317.58	1,396,836.43	1,397,083.81
Over/(Under) Recovery	72,093.50	184,967.37	184,719.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	348,075.67	1,481,919.10	1,481,919.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	72,093.50	184,967.37	184,719.99
Total Projected Indirect 2023-2024 (Numerator)	275,982.17	1,296,951.73	1,297,199.11
Direct Costs	15,082,730.54	13,948,887.11	13,948,887.11
Rate for 2023-2024 **	1.83*	9.30*	9.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33215
Form R0418**

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,530,426.33	4,886,028.27	4,886,028.27
2019-2020 Fixed Carry Forward	-251,640.52	0.00	382,635.47
Total Indirect Costs	1,782,066.85	4,886,028.27	4,503,392.80
2019-2020 Direct Costs	35,791,231.17	32,435,629.23	32,435,629.23
2021-2022 Rate	4.98*	15.06*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,206,426.67	35,826,404.11	35,826,404.11
Indirect costs based on rate ** multiplied by actual direct costs	1,952,480.05	5,373,960.62	4,972,704.89
2021-2022 Actual Indirect Costs	1,673,720.54	5,053,743.10	5,053,743.10
2019-2020 Fixed Carry Forward	-251,640.52	0.00	382,635.47
Total Indirect Costs	1,925,361.06	5,053,743.10	4,671,107.63
Over/(Under) Recovery	27,118.99	0.00	301,597.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,673,720.54	5,053,743.10	5,053,743.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	27,118.99	0.00	301,597.26
Total Projected Indirect 2023-2024 (Numerator)	1,646,601.55	5,053,743.10	4,752,145.84
Direct Costs	39,206,426.67	35,826,404.11	35,826,404.11
Rate for 2023-2024 **	4.20*	14.11*	13.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33220
Form R0418**

Webberville Community Schools
309 EAST GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	191,091.17	814,906.73	814,906.73
2019-2020 Fixed Carry Forward	-23,049.33	0.00	-52,560.70
Total Indirect Costs	214,140.50	814,906.73	867,467.43
2019-2020 Direct Costs	5,572,764.19	4,948,948.63	4,948,948.63
2021-2022 Rate	3.84*	16.47*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,020,384.30	5,365,452.20	5,365,452.20
Indirect costs based on rate ** multiplied by actual direct costs	231,182.76	804,817.83	940,563.77
2021-2022 Actual Indirect Costs	204,356.18	859,288.28	859,288.28
2019-2020 Fixed Carry Forward	-23,049.33	0.00	-52,560.70
Total Indirect Costs	227,405.51	859,288.28	911,848.98
Over/(Under) Recovery	3,777.25	0.00	28,714.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	204,356.18	859,288.28	859,288.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,777.25	0.00	28,714.79
Total Projected Indirect 2023-2024 (Numerator)	200,578.93	859,288.28	830,573.49
Direct Costs	6,020,384.30	5,365,452.20	5,365,452.20
Rate for 2023-2024 **	3.33*	16.02*	15.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33230
Form R0418**

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	364,428.69	2,478,643.89	2,478,643.89
2019-2020 Fixed Carry Forward	-67,147.32	-307,004.76	-308,148.39
Total Indirect Costs	431,576.01	2,785,648.65	2,786,792.28
2019-2020 Direct Costs	20,044,309.46	17,930,094.26	17,930,094.26
2021-2022 Rate	2.15*	15.54*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,527,739.69	19,233,067.41	19,233,067.41
Indirect costs based on rate ** multiplied by actual direct costs	462,846.40	2,884,960.11	2,988,818.68
2021-2022 Actual Indirect Costs	482,432.34	2,777,104.62	2,777,104.62
2019-2020 Fixed Carry Forward	-67,147.32	-307,004.76	-308,148.39
Total Indirect Costs	549,579.66	3,084,109.38	3,085,253.01
Over/(Under) Recovery	-86,733.26	0.00	-96,434.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	482,432.34	2,777,104.62	2,777,104.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-86,733.26	0.00	-96,434.33
Total Projected Indirect 2023-2024 (Numerator)	569,165.60	2,777,104.62	2,873,538.95
Direct Costs	21,527,739.69	19,233,067.41	19,233,067.41
Rate for 2023-2024 **	2.64*	14.44*	14.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33901
Form R0418**

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	127,476.89	304,894.54	304,894.54
2019-2020 Fixed Carry Forward	24,899.50	6,449.07	6,242.78
Total Indirect Costs	102,577.39	298,445.47	298,651.76
2019-2020 Direct Costs	2,322,499.84	2,145,082.19	2,145,082.19
2021-2022 Rate	4.42*	13.91*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,491,551.68	3,276,603.53	3,276,603.53
Indirect costs based on rate ** multiplied by actual direct costs	154,326.58	455,775.55	456,103.21
2021-2022 Actual Indirect Costs	197,116.44	412,064.59	412,064.59
2019-2020 Fixed Carry Forward	24,899.50	6,449.07	6,242.78
Total Indirect Costs	172,216.94	405,615.52	405,821.81
Over/(Under) Recovery	-17,890.36	50,160.03	50,281.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	197,116.44	412,064.59	412,064.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-17,890.36	50,160.03	50,281.40
Total Projected Indirect 2023-2024 (Numerator)	215,006.80	361,904.56	361,783.19
Direct Costs	3,491,551.68	3,276,603.53	3,276,603.53
Rate for 2023-2024 **	6.16*	11.05*	11.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33904
Form R0418**

Mid-Michigan Leadership Academy
730 WEST MAPLE ST
LANSING, MI 48906

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	87,928.00	440,912.00	440,912.00
2019-2020 Fixed Carry Forward	143,176.01	0.00	46,345.82
Total Indirect Costs	-55,248.01	440,912.00	394,566.18
2019-2020 Direct Costs	3,113,318.00	2,760,334.00	2,760,334.00
2021-2022 Rate	0.00*	15.97*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,635,189.00	4,164,497.00	4,164,497.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	624,674.55	595,106.62
2021-2022 Actual Indirect Costs	159,919.00	630,611.00	630,611.00
2019-2020 Fixed Carry Forward	143,176.01	0.00	46,345.82
Total Indirect Costs	16,742.99	630,611.00	584,265.18
Over/(Under) Recovery	0.00	0.00	10,841.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	159,919.00	630,611.00	630,611.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	10,841.44
Total Projected Indirect 2023-2024 (Numerator)	159,919.00	630,611.00	619,769.56
Direct Costs	4,635,189.00	4,164,497.00	4,164,497.00
Rate for 2023-2024 **	3.45*	15.14*	14.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33906
Form R0418**

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	29,943.26	94,746.68	94,746.68
2019-2020 Fixed Carry Forward	667.61	0.00	0.00
Total Indirect Costs	29,275.65	94,746.68	94,746.68
2019-2020 Direct Costs	459,913.13	395,109.71	395,109.71
2021-2022 Rate	6.37*	23.98*	23.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	551,351.64	447,160.83	447,160.83
Indirect costs based on rate ** multiplied by actual direct costs	35,121.10	67,074.12	107,229.17
2021-2022 Actual Indirect Costs	43,211.16	147,401.97	147,401.97
2019-2020 Fixed Carry Forward	667.61	0.00	0.00
Total Indirect Costs	42,543.55	147,401.97	147,401.97
Over/(Under) Recovery	-7,422.45	0.00	-40,172.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	43,211.16	147,401.97	147,401.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-7,422.45	0.00	-40,172.80
Total Projected Indirect 2023-2024 (Numerator)	50,633.61	147,401.97	187,574.77
Direct Costs	551,351.64	447,160.83	447,160.83
Rate for 2023-2024 **	9.18*	32.96*	41.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33909
Form R0418**

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	304,683.00	1,672,559.00	1,672,559.00
2019-2020 Fixed Carry Forward	104,896.92	0.00	0.00
Total Indirect Costs	199,786.08	1,672,559.00	1,672,559.00
2019-2020 Direct Costs	6,163,966.00	4,796,090.00	4,796,090.00
2021-2022 Rate	3.24*	34.87*	34.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,718,331.00	5,343,650.00	5,343,650.00
Indirect costs based on rate ** multiplied by actual direct costs	217,673.92	801,547.50	1,335,912.50
2021-2022 Actual Indirect Costs	272,291.00	1,646,972.00	1,646,972.00
2019-2020 Fixed Carry Forward	104,896.92	0.00	0.00
Total Indirect Costs	167,394.08	1,646,972.00	1,646,972.00
Over/(Under) Recovery	50,279.84	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	272,291.00	1,646,972.00	1,646,972.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	50,279.84	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	222,011.16	1,646,972.00	1,646,972.00
Direct Costs	6,718,331.00	5,343,650.00	5,343,650.00
Rate for 2023-2024 **	3.30*	30.82*	30.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33910
Form R0418**

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	219,595.00	1,713,592.00	1,713,592.00
2019-2020 Fixed Carry Forward	26,149.01	0.00	0.00
Total Indirect Costs	193,445.99	1,713,592.00	1,713,592.00
2019-2020 Direct Costs	5,999,400.00	4,505,403.00	4,505,403.00
2021-2022 Rate	3.22*	38.03*	38.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,170,523.00	4,692,617.00	4,692,617.00
Indirect costs based on rate ** multiplied by actual direct costs	198,690.84	703,892.55	1,173,154.25
2021-2022 Actual Indirect Costs	223,322.00	1,701,228.00	1,701,228.00
2019-2020 Fixed Carry Forward	26,149.01	0.00	0.00
Total Indirect Costs	197,172.99	1,701,228.00	1,701,228.00
Over/(Under) Recovery	1,517.85	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	223,322.00	1,701,228.00	1,701,228.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,517.85	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	221,804.15	1,701,228.00	1,701,228.00
Direct Costs	6,170,523.00	4,692,617.00	4,692,617.00
Rate for 2023-2024 **	3.59*	36.25*	36.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33911
Form R0418**

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,692,236.91	1,968,467.20	1,968,467.20
2019-2020 Fixed Carry Forward	0.00	0.00	110,173.91
Total Indirect Costs	1,692,236.91	1,968,467.20	1,858,293.29
2019-2020 Direct Costs	11,743,542.57	11,467,312.28	11,467,312.28
2021-2022 Rate	14.41*	17.17*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,669,781.44	13,398,440.23	13,398,440.23
Indirect costs based on rate ** multiplied by actual direct costs	1,969,815.51	2,009,766.03	2,171,887.16
2021-2022 Actual Indirect Costs	1,771,395.77	2,042,736.98	2,042,736.98
2019-2020 Fixed Carry Forward	0.00	0.00	110,173.91
Total Indirect Costs	1,771,395.77	2,042,736.98	1,932,563.07
Over/(Under) Recovery	198,419.74	0.00	239,324.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,771,395.77	2,042,736.98	2,042,736.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	198,419.74	0.00	239,324.09
Total Projected Indirect 2023-2024 (Numerator)	1,572,976.03	2,042,736.98	1,803,412.89
Direct Costs	13,669,781.44	13,398,440.23	13,398,440.23
Rate for 2023-2024 **	11.51*	15.25*	13.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33914
Form R0418**

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	645,849.23	887,217.68	887,217.68
2019-2020 Fixed Carry Forward	182,897.81	44,843.88	44,843.88
Total Indirect Costs	462,951.42	842,373.80	842,373.80
2019-2020 Direct Costs	8,516,204.41	8,274,835.96	8,274,835.96
2021-2022 Rate	5.44*	10.18*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,252,061.46	8,821,026.75	8,821,026.75
Indirect costs based on rate ** multiplied by actual direct costs	503,312.14	897,980.52	897,980.52
2021-2022 Actual Indirect Costs	638,999.03	1,070,033.74	1,070,033.74
2019-2020 Fixed Carry Forward	182,897.81	44,843.88	44,843.88
Total Indirect Costs	456,101.22	1,025,189.86	1,025,189.86
Over/(Under) Recovery	47,210.92	-127,209.34	-127,209.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	638,999.03	1,070,033.74	1,070,033.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	47,210.92	-127,209.34	-127,209.34
Total Projected Indirect 2023-2024 (Numerator)	591,788.11	1,197,243.08	1,197,243.08
Direct Costs	9,252,061.46	8,821,026.75	8,821,026.75
Rate for 2023-2024 **	6.40*	13.57*	13.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 33915
Form R0418**

Blended Learning Academies Credit Recovery High
School
1754 E CLARK RD
LANSING, MI 48906

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	252,064.02	394,763.96	394,763.96
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	252,064.02	394,763.96	394,763.96
2019-2020 Direct Costs	870,931.15	728,231.21	728,231.21
2021-2022 Rate	28.94*	54.21*	54.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	962,660.52	909,392.98	909,392.98
Indirect costs based on rate ** multiplied by actual direct costs	144,399.08	136,408.95	227,348.25
2021-2022 Actual Indirect Costs	283,406.33	336,673.87	336,673.87
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	283,406.33	336,673.87	336,673.87
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	283,406.33	336,673.87	336,673.87
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	283,406.33	336,673.87	336,673.87
Direct Costs	962,660.52	909,392.98	909,392.98
Rate for 2023-2024 **	29.44*	37.02*	37.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34000
Form R0418**

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,601,313.98	2,201,467.48	2,201,467.48
2019-2020 Fixed Carry Forward	-258,789.42	-334,843.06	-334,843.06
Total Indirect Costs	1,860,103.40	2,536,310.54	2,536,310.54
2019-2020 Direct Costs	21,702,469.09	21,102,315.59	21,102,315.59
2021-2022 Rate	8.57*	12.02*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,299,672.50	22,336,666.73	22,336,666.73
Indirect costs based on rate ** multiplied by actual direct costs	1,996,781.93	2,684,867.34	2,684,867.34
2021-2022 Actual Indirect Costs	1,617,724.60	2,580,730.37	2,580,730.37
2019-2020 Fixed Carry Forward	-258,789.42	-334,843.06	-334,843.06
Total Indirect Costs	1,876,514.02	2,915,573.43	2,915,573.43
Over/(Under) Recovery	120,267.91	-230,706.09	-230,706.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,617,724.60	2,580,730.37	2,580,730.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	120,267.91	-230,706.09	-230,706.09
Total Projected Indirect 2023-2024 (Numerator)	1,497,456.69	2,811,436.46	2,811,436.46
Direct Costs	23,299,672.50	22,336,666.73	22,336,666.73
Rate for 2023-2024 **	6.43*	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 2023-2024 Indirect Cost Rates
School District 34010
Form R0418**

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,053,169.75	3,186,475.85	3,186,475.85
2019-2020 Fixed Carry Forward	-139,087.47	0.00	656,392.59
Total Indirect Costs	1,192,257.22	3,186,475.85	2,530,083.26
2019-2020 Direct Costs	28,871,719.86	26,738,413.76	26,738,413.76
2021-2022 Rate	4.13*	11.92*	9.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,029,673.07	28,500,867.62	28,500,867.62
Indirect costs based on rate ** multiplied by actual direct costs	1,281,525.50	3,397,303.42	2,696,182.08
2021-2022 Actual Indirect Costs	1,028,974.67	3,557,780.12	3,557,780.12
2019-2020 Fixed Carry Forward	-139,087.47	0.00	656,392.59
Total Indirect Costs	1,168,062.14	3,557,780.12	2,901,387.53
Over/(Under) Recovery	113,463.36	-160,476.70	-205,205.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,028,974.67	3,557,780.12	3,557,780.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	113,463.36	-160,476.70	-205,205.45
Total Projected Indirect 2023-2024 (Numerator)	915,511.31	3,718,256.82	3,762,985.57
Direct Costs	31,029,673.07	28,500,867.62	28,500,867.62
Rate for 2023-2024 **	2.95*	13.05*	13.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34080
Form R0418**

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	724,487.22	2,349,288.40	2,349,288.40
2019-2020 Fixed Carry Forward	-31,365.53	-14,919.93	-14,822.80
Total Indirect Costs	755,852.75	2,364,208.33	2,364,111.20
2019-2020 Direct Costs	18,577,727.32	16,952,926.14	16,952,926.14
2021-2022 Rate	4.07*	13.95*	13.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,334,745.70	20,571,309.85	20,571,309.85
Indirect costs based on rate ** multiplied by actual direct costs	909,024.15	2,869,697.72	2,869,697.72
2021-2022 Actual Indirect Costs	892,290.51	2,655,726.36	2,655,726.36
2019-2020 Fixed Carry Forward	-31,365.53	-14,919.93	-14,822.80
Total Indirect Costs	923,656.04	2,670,646.29	2,670,549.16
Over/(Under) Recovery	-14,631.89	199,051.43	199,148.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	892,290.51	2,655,726.36	2,655,726.36
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-14,631.89	199,051.43	199,148.56
Total Projected Indirect 2023-2024 (Numerator)	906,922.40	2,456,674.93	2,456,577.80
Direct Costs	22,334,745.70	20,571,309.85	20,571,309.85
Rate for 2023-2024 **	4.06*	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 2023-2024 Indirect Cost Rates
School District 34090
Form R0418**

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	656,613.41	2,239,598.47	2,239,598.47
2019-2020 Fixed Carry Forward	96,903.08	0.00	317,204.32
Total Indirect Costs	559,710.33	2,239,598.47	1,922,394.15
2019-2020 Direct Costs	17,538,743.81	15,955,758.75	15,955,758.75
2021-2022 Rate	3.19*	14.04*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,662,126.77	18,235,412.58	18,235,412.58
Indirect costs based on rate ** multiplied by actual direct costs	627,221.84	2,560,251.93	2,197,367.22
2021-2022 Actual Indirect Costs	796,520.40	2,223,234.59	2,223,234.59
2019-2020 Fixed Carry Forward	96,903.08	0.00	317,204.32
Total Indirect Costs	699,617.32	2,223,234.59	1,906,030.27
Over/(Under) Recovery	-72,395.48	337,017.34	291,336.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	796,520.40	2,223,234.59	2,223,234.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-72,395.48	337,017.34	291,336.95
Total Projected Indirect 2023-2024 (Numerator)	868,915.88	1,886,217.25	1,931,897.64
Direct Costs	19,662,126.77	18,235,412.58	18,235,412.58
Rate for 2023-2024 **	4.42*	10.34*	10.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34110
Form R0418**

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	575,198.64	2,128,894.39	2,128,894.39
2019-2020 Fixed Carry Forward	122,518.56	39,738.35	38,373.56
Total Indirect Costs	452,680.08	2,089,156.04	2,090,520.83
2019-2020 Direct Costs	19,780,414.84	18,226,719.09	18,226,719.09
2021-2022 Rate	2.29*	11.46*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,131,475.09	22,077,758.70	22,077,758.70
Indirect costs based on rate ** multiplied by actual direct costs	552,610.78	2,530,111.15	2,532,318.92
2021-2022 Actual Indirect Costs	816,626.44	2,870,342.83	2,870,342.83
2019-2020 Fixed Carry Forward	122,518.56	39,738.35	38,373.56
Total Indirect Costs	694,107.88	2,830,604.48	2,831,969.27
Over/(Under) Recovery	-141,497.10	-300,493.33	-299,650.35

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	816,626.44	2,870,342.83	2,870,342.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-141,497.10	-300,493.33	-299,650.35
Total Projected Indirect 2023-2024 (Numerator)	958,123.54	3,170,836.16	3,169,993.18
Direct Costs	24,131,475.09	22,077,758.70	22,077,758.70
Rate for 2023-2024 **	3.97*	14.36*	14.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34120
Form R0418**

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	314,309.76	984,745.76	984,745.76
2019-2020 Fixed Carry Forward	-11,195.48	96,994.39	96,569.44
Total Indirect Costs	325,505.24	887,751.37	888,176.32
2019-2020 Direct Costs	8,415,126.09	7,744,690.09	7,744,690.09
2021-2022 Rate	3.87*	11.46*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,825,766.54	9,065,317.78	9,065,317.78
Indirect costs based on rate ** multiplied by actual direct costs	380,257.17	1,038,885.42	1,039,791.95
2021-2022 Actual Indirect Costs	328,926.36	1,089,375.12	1,089,375.12
2019-2020 Fixed Carry Forward	-11,195.48	96,994.39	96,569.44
Total Indirect Costs	340,121.84	992,380.73	992,805.68
Over/(Under) Recovery	40,135.33	46,504.69	46,986.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	328,926.36	1,089,375.12	1,089,375.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	40,135.33	46,504.69	46,986.27
Total Projected Indirect 2023-2024 (Numerator)	288,791.03	1,042,870.43	1,042,388.85
Direct Costs	9,825,766.54	9,065,317.78	9,065,317.78
Rate for 2023-2024 **	2.94*	11.50*	11.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34140
Form R0418**

Berlin Township S/D #3
6679 SOUTH STATE RD
IONIA, MI 48846

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,521.15	24,108.44	24,108.44
2019-2020 Fixed Carry Forward	-7,941.22	-10,122.96	-9,000.65
Total Indirect Costs	16,462.37	34,231.40	33,109.09
2019-2020 Direct Costs	157,397.89	141,810.60	141,810.60
2021-2022 Rate	10.46*	24.14*	23.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	162,944.81	148,163.09	148,163.09
Indirect costs based on rate ** multiplied by actual direct costs	17,044.03	22,224.46	34,596.08
2021-2022 Actual Indirect Costs	9,375.16	24,156.88	24,156.88
2019-2020 Fixed Carry Forward	-7,941.22	-10,122.96	-9,000.65
Total Indirect Costs	17,316.38	34,279.84	33,157.53
Over/(Under) Recovery	-272.35	0.00	1,438.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,375.16	24,156.88	24,156.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-272.35	0.00	1,438.55
Total Projected Indirect 2023-2024 (Numerator)	9,647.51	24,156.88	22,718.33
Direct Costs	162,944.81	148,163.09	148,163.09
Rate for 2023-2024 **	5.92*	16.30*	15.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34340
Form R0418**

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,237.63	24,710.53	24,710.53
2019-2020 Fixed Carry Forward	-4,510.08	-6,669.82	-6,669.82
Total Indirect Costs	12,747.71	31,380.35	31,380.35
2019-2020 Direct Costs	201,593.45	185,120.55	185,120.55
2021-2022 Rate	6.32*	16.95*	16.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	215,756.42	199,397.84	199,397.84
Indirect costs based on rate ** multiplied by actual direct costs	13,635.81	29,909.68	33,797.93
2021-2022 Actual Indirect Costs	9,250.54	25,609.12	25,609.12
2019-2020 Fixed Carry Forward	-4,510.08	-6,669.82	-6,669.82
Total Indirect Costs	13,760.62	32,278.94	32,278.94
Over/(Under) Recovery	-124.81	0.00	1,518.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,250.54	25,609.12	25,609.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-124.81	0.00	1,518.99
Total Projected Indirect 2023-2024 (Numerator)	9,375.35	25,609.12	24,090.13
Direct Costs	215,756.42	199,397.84	199,397.84
Rate for 2023-2024 **	4.35*	12.84*	12.08**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 34360
Form R0418**

Ionia Township S/D #2
2120 NORTH STATE RD
IONIA, MI 48846

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,771.24	18,916.54	18,916.54
2019-2020 Fixed Carry Forward	-2,618.04	-1,611.70	-1,463.48
Total Indirect Costs	10,389.28	20,528.24	20,380.02
2019-2020 Direct Costs	172,420.60	161,275.30	161,275.30
2021-2022 Rate	6.03*	12.73*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	282,972.97	245,370.13	245,370.13
Indirect costs based on rate ** multiplied by actual direct costs	17,063.27	31,235.62	31,014.78
2021-2022 Actual Indirect Costs	9,216.67	46,819.51	46,819.51
2019-2020 Fixed Carry Forward	-2,618.04	-1,611.70	-1,463.48
Total Indirect Costs	11,834.71	48,431.21	48,282.99
Over/(Under) Recovery	5,228.56	-17,195.59	-17,268.21

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,216.67	46,819.51	46,819.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,228.56	-17,195.59	-17,268.21
Total Projected Indirect 2023-2024 (Numerator)	3,988.11	64,015.10	64,087.72
Direct Costs	282,972.97	245,370.13	245,370.13
Rate for 2023-2024 **	1.41*	26.09*	26.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 35000
Form R0418**

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27 NORTH REMPert RD
TAWAS CITY, MI 48763

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	266,100.23	467,628.04	467,628.04
2019-2020 Fixed Carry Forward	60,754.17	92,251.16	92,251.16
Total Indirect Costs	205,346.06	375,376.88	375,376.88
2019-2020 Direct Costs	7,291,135.02	7,089,607.21	7,089,607.21
2021-2022 Rate	2.82*	5.29*	5.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,078,336.38	8,748,934.32	8,748,934.32
Indirect costs based on rate ** multiplied by actual direct costs	256,009.09	462,818.63	462,818.63
2021-2022 Actual Indirect Costs	463,174.33	792,576.39	792,576.39
2019-2020 Fixed Carry Forward	60,754.17	92,251.16	92,251.16
Total Indirect Costs	402,420.16	700,325.23	700,325.23
Over/(Under) Recovery	-146,411.07	-237,506.60	-237,506.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	463,174.33	792,576.39	792,576.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-146,411.07	-237,506.60	-237,506.60
Total Projected Indirect 2023-2024 (Numerator)	609,585.40	1,030,082.99	1,030,082.99
Direct Costs	9,078,336.38	8,748,934.32	8,748,934.32
Rate for 2023-2024 **	6.71*	11.77*	11.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 35010
Form R0418**

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	405,233.65	1,536,375.97	1,536,375.97
2019-2020 Fixed Carry Forward	-45,584.70	-20,344.05	-20,102.64
Total Indirect Costs	450,818.35	1,556,720.02	1,556,478.61
2019-2020 Direct Costs	12,305,232.09	11,174,089.77	11,174,089.77
2021-2022 Rate	3.66*	13.93*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,429,225.49	13,140,861.65	13,140,861.65
Indirect costs based on rate ** multiplied by actual direct costs	528,109.65	1,830,522.03	1,830,522.03
2021-2022 Actual Indirect Costs	469,455.41	1,757,819.25	1,757,819.25
2019-2020 Fixed Carry Forward	-45,584.70	-20,344.05	-20,102.64
Total Indirect Costs	515,040.11	1,778,163.30	1,777,921.89
Over/(Under) Recovery	13,069.54	52,358.73	52,600.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	469,455.41	1,757,819.25	1,757,819.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,069.54	52,358.73	52,600.14
Total Projected Indirect 2023-2024 (Numerator)	456,385.87	1,705,460.52	1,705,219.11
Direct Costs	14,429,225.49	13,140,861.65	13,140,861.65
Rate for 2023-2024 **	3.16*	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 2023-2024 Indirect Cost Rates
School District 35020
Form R0418**

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	342,647.00	669,897.07	669,897.07
2019-2020 Fixed Carry Forward	19,042.62	0.00	40,486.23
Total Indirect Costs	323,604.38	669,897.07	629,410.84
2019-2020 Direct Costs	3,653,968.70	3,326,718.63	3,326,718.63
2021-2022 Rate	8.86*	20.14*	18.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,340,575.86	3,970,185.72	3,970,185.72
Indirect costs based on rate ** multiplied by actual direct costs	384,575.02	595,527.86	751,159.14
2021-2022 Actual Indirect Costs	316,079.27	686,469.41	686,469.41
2019-2020 Fixed Carry Forward	19,042.62	0.00	40,486.23
Total Indirect Costs	297,036.65	686,469.41	645,983.18
Over/(Under) Recovery	87,538.37	0.00	105,175.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	316,079.27	686,469.41	686,469.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	87,538.37	0.00	105,175.96
Total Projected Indirect 2023-2024 (Numerator)	228,540.90	686,469.41	581,293.45
Direct Costs	4,340,575.86	3,970,185.72	3,970,185.72
Rate for 2023-2024 **	5.27*	17.29*	14.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 35030
Form R0418**

Tawas Area Schools
245 WEST M 55
TAWAS CITY, MI 48763

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	666,751.75	1,721,115.91	1,721,115.91
2019-2020 Fixed Carry Forward	-62,833.99	0.00	71,746.95
Total Indirect Costs	729,585.74	1,721,115.91	1,649,368.96
2019-2020 Direct Costs	11,663,493.09	10,609,128.93	10,609,128.93
2021-2022 Rate	6.26*	16.22*	15.55**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,833,445.20	11,634,826.29	11,634,826.29
Indirect costs based on rate ** multiplied by actual direct costs	803,373.67	1,745,223.94	1,809,215.49
2021-2022 Actual Indirect Costs	661,757.91	1,860,376.82	1,860,376.82
2019-2020 Fixed Carry Forward	-62,833.99	0.00	71,746.95
Total Indirect Costs	724,591.90	1,860,376.82	1,788,629.87
Over/(Under) Recovery	78,781.77	0.00	20,585.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	661,757.91	1,860,376.82	1,860,376.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	78,781.77	0.00	20,585.62
Total Projected Indirect 2023-2024 (Numerator)	582,976.14	1,860,376.82	1,839,791.20
Direct Costs	12,833,445.20	11,634,826.29	11,634,826.29
Rate for 2023-2024 **	4.54*	15.99*	15.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 35040
Form R0418**

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	187,341.97	826,436.67	826,436.67
2019-2020 Fixed Carry Forward	-17,116.74	7,897.96	7,307.78
Total Indirect Costs	204,458.71	818,538.71	819,128.89
2019-2020 Direct Costs	7,885,823.99	7,246,729.29	7,246,729.29
2021-2022 Rate	2.59*	11.30*	11.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,672,679.54	7,616,490.19	7,616,490.19
Indirect costs based on rate ** multiplied by actual direct costs	224,622.40	860,663.39	860,663.39
2021-2022 Actual Indirect Costs	545,659.03	1,601,848.38	1,601,848.38
2019-2020 Fixed Carry Forward	-17,116.74	7,897.96	7,307.78
Total Indirect Costs	562,775.77	1,593,950.42	1,594,540.60
Over/(Under) Recovery	-338,153.37	-733,287.03	-733,877.21

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	545,659.03	1,601,848.38	1,601,848.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-338,153.37	-733,287.03	-733,877.21
Total Projected Indirect 2023-2024 (Numerator)	883,812.40	2,335,135.41	2,335,725.59
Direct Costs	8,672,679.54	7,616,490.19	7,616,490.19
Rate for 2023-2024 **	10.19*	30.66*	30.67**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 35902
Form R0418**

Alternative Educational Academy of Iosco County
40 W M 55
TAWAS CITY, MI 48763

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,960.00	50,209.00	50,209.00
2019-2020 Fixed Carry Forward	-2,342.03	12,079.83	12,079.83
Total Indirect Costs	10,302.03	38,129.17	38,129.17
2019-2020 Direct Costs	1,014,828.00	972,579.00	972,579.00
2021-2022 Rate	1.02*	3.92*	3.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,312,330.03	1,227,855.15	1,227,855.15
Indirect costs based on rate ** multiplied by actual direct costs	13,385.77	48,131.92	48,131.92
2021-2022 Actual Indirect Costs	7,861.67	92,336.55	92,336.55
2019-2020 Fixed Carry Forward	-2,342.03	12,079.83	12,079.83
Total Indirect Costs	10,203.70	80,256.72	80,256.72
Over/(Under) Recovery	3,182.07	-32,124.80	-32,124.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,861.67	92,336.55	92,336.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,182.07	-32,124.80	-32,124.80
Total Projected Indirect 2023-2024 (Numerator)	4,679.60	124,461.35	124,461.35
Direct Costs	1,312,330.03	1,227,855.15	1,227,855.15
Rate for 2023-2024 **	0.36*	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 2023-2024 Indirect Cost Rates
School District 36015
Form R0418**

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	153,561.65	524,788.71	524,788.71
2019-2020 Fixed Carry Forward	-42,465.39	78,073.78	77,845.98
Total Indirect Costs	196,027.04	446,714.93	446,942.73
2019-2020 Direct Costs	4,827,677.47	4,456,450.41	4,456,450.41
2021-2022 Rate	4.06*	10.02*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,389,968.21	4,959,713.07	4,959,713.07
Indirect costs based on rate ** multiplied by actual direct costs	218,832.71	496,963.25	497,459.22
2021-2022 Actual Indirect Costs	36,065.90	466,321.04	466,321.04
2019-2020 Fixed Carry Forward	-42,465.39	78,073.78	77,845.98
Total Indirect Costs	78,531.29	388,247.26	388,475.06
Over/(Under) Recovery	140,301.42	108,715.99	108,984.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	36,065.90	466,321.04	466,321.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	140,301.42	108,715.99	108,984.16
Total Projected Indirect 2023-2024 (Numerator)	-104,235.52	357,605.05	357,336.88
Direct Costs	5,389,968.21	4,959,713.07	4,959,713.07
Rate for 2023-2024 **	0.00*	7.21*	7.20**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 36025
Form R0418**

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	432,671.66	1,308,639.29	1,308,639.29
2019-2020 Fixed Carry Forward	169,795.74	0.00	344,322.21
Total Indirect Costs	262,875.92	1,308,639.29	964,317.08
2019-2020 Direct Costs	11,012,790.97	10,136,823.34	10,136,823.34
2021-2022 Rate	2.39*	12.91*	9.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,951,984.38	8,965,304.34	8,965,304.34
Indirect costs based on rate ** multiplied by actual direct costs	237,852.43	1,157,420.79	852,600.44
2021-2022 Actual Indirect Costs	524,845.28	1,511,525.32	1,511,525.32
2019-2020 Fixed Carry Forward	169,795.74	0.00	344,322.21
Total Indirect Costs	355,049.54	1,511,525.32	1,167,203.11
Over/(Under) Recovery	-117,197.11	-354,104.53	-314,602.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	524,845.28	1,511,525.32	1,511,525.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-117,197.11	-354,104.53	-314,602.67
Total Projected Indirect 2023-2024 (Numerator)	642,042.39	1,865,629.85	1,826,127.99
Direct Costs	9,951,984.38	8,965,304.34	8,965,304.34
Rate for 2023-2024 **	6.45*	20.81*	20.37**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 37010
Form R0418**

Mt. Pleasant City School District
720 NORTH KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,236,075.01	3,880,734.79	3,880,734.79
2019-2020 Fixed Carry Forward	39,405.58	346,013.12	344,503.57
Total Indirect Costs	1,196,669.43	3,534,721.67	3,536,231.22
2019-2020 Direct Costs	42,096,142.81	39,270,116.09	39,270,116.09
2021-2022 Rate	2.84*	9.00*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	46,655,068.74	43,312,200.78	43,312,200.78
Indirect costs based on rate ** multiplied by actual direct costs	1,325,003.95	3,898,098.07	3,898,098.07
2021-2022 Actual Indirect Costs	1,343,614.29	4,489,517.74	4,489,517.74
2019-2020 Fixed Carry Forward	39,405.58	346,013.12	344,503.57
Total Indirect Costs	1,304,208.71	4,143,504.62	4,145,014.17
Over/(Under) Recovery	20,795.24	-245,406.55	-246,916.10

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,343,614.29	4,489,517.74	4,489,517.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	20,795.24	-245,406.55	-246,916.10
Total Projected Indirect 2023-2024 (Numerator)	1,322,819.05	4,734,924.29	4,736,433.84
Direct Costs	46,655,068.74	43,312,200.78	43,312,200.78
Rate for 2023-2024 **	2.84*	10.93*	10.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 37040
Form R0418**

Beal City Public Schools
3180 WEST BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	268,965.12	754,996.77	754,996.77
2019-2020 Fixed Carry Forward	-2,049.50	-36,944.25	-35,939.73
Total Indirect Costs	271,014.62	791,941.02	790,936.50
2019-2020 Direct Costs	6,719,194.43	6,233,162.78	6,233,162.78
2021-2022 Rate	4.03*	12.71*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,437,533.66	6,908,057.31	6,908,057.31
Indirect costs based on rate ** multiplied by actual direct costs	299,732.61	878,014.08	876,632.47
2021-2022 Actual Indirect Costs	301,060.95	830,537.30	830,537.30
2019-2020 Fixed Carry Forward	-2,049.50	-36,944.25	-35,939.73
Total Indirect Costs	303,110.45	867,481.55	866,477.03
Over/(Under) Recovery	-3,377.84	10,532.53	10,155.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	301,060.95	830,537.30	830,537.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-3,377.84	10,532.53	10,155.44
Total Projected Indirect 2023-2024 (Numerator)	304,438.79	820,004.77	820,381.86
Direct Costs	7,437,533.66	6,908,057.31	6,908,057.31
Rate for 2023-2024 **	4.09*	11.87*	11.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 37060
Form R0418**

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	513,060.36	2,312,019.67	2,312,019.67
2019-2020 Fixed Carry Forward	27,276.42	0.00	348,496.73
Total Indirect Costs	485,783.94	2,312,019.67	1,963,522.94
2019-2020 Direct Costs	17,706,706.69	15,907,747.38	15,907,747.38
2021-2022 Rate	2.74*	14.53*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,151,620.13	17,357,975.50	17,357,975.50
Indirect costs based on rate ** multiplied by actual direct costs	524,754.39	2,522,113.84	2,141,974.18
2021-2022 Actual Indirect Costs	666,525.87	2,460,170.50	2,460,170.50
2019-2020 Fixed Carry Forward	27,276.42	0.00	348,496.73
Total Indirect Costs	639,249.45	2,460,170.50	2,111,673.77
Over/(Under) Recovery	-114,495.06	61,943.34	30,300.41

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	666,525.87	2,460,170.50	2,460,170.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-114,495.06	61,943.34	30,300.41
Total Projected Indirect 2023-2024 (Numerator)	781,020.93	2,398,227.16	2,429,870.09
Direct Costs	19,151,620.13	17,357,975.50	17,357,975.50
Rate for 2023-2024 **	4.08*	13.82*	14.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 37900
Form R0418**

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	11,034.00	29,930.00	29,930.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,034.00	29,930.00	29,930.00
2019-2020 Direct Costs	663,682.00	644,786.00	644,786.00
2021-2022 Rate	1.66*	4.64*	4.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	790,049.00	761,200.00	761,200.00
Indirect costs based on rate ** multiplied by actual direct costs	13,114.81	35,319.68	35,319.68
2021-2022 Actual Indirect Costs	10,420.00	39,269.00	39,269.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,420.00	39,269.00	39,269.00
Over/(Under) Recovery	2,694.81	-3,949.32	-3,949.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	10,420.00	39,269.00	39,269.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,694.81	-3,949.32	-3,949.32
Total Projected Indirect 2023-2024 (Numerator)	7,725.19	43,218.32	43,218.32
Direct Costs	790,049.00	761,200.00	761,200.00
Rate for 2023-2024 **	0.98*	5.68*	5.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 37901
Form R0418**

Renaissance Public School Academy
2797 SOUTH ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	87,576.00	292,550.00	292,550.00
2019-2020 Fixed Carry Forward	6,221.62	-7,169.08	-8,199.08
Total Indirect Costs	81,354.38	299,719.08	300,749.08
2019-2020 Direct Costs	3,361,922.00	3,156,948.00	3,156,948.00
2021-2022 Rate	2.42*	9.49*	9.53**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,014,265.00	3,722,052.00	3,722,052.00
Indirect costs based on rate ** multiplied by actual direct costs	97,145.21	353,222.73	354,711.56
2021-2022 Actual Indirect Costs	143,701.00	435,914.00	435,914.00
2019-2020 Fixed Carry Forward	6,221.62	-7,169.08	-8,199.08
Total Indirect Costs	137,479.38	443,083.08	444,113.08
Over/(Under) Recovery	-40,334.17	-89,860.35	-89,401.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	143,701.00	435,914.00	435,914.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-40,334.17	-89,860.35	-89,401.52
Total Projected Indirect 2023-2024 (Numerator)	184,035.17	525,774.35	525,315.52
Direct Costs	4,014,265.00	3,722,052.00	3,722,052.00
Rate for 2023-2024 **	4.58*	14.13*	14.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38000
Form R0418**

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,846,872.77	10,212,935.39	10,212,935.39
2019-2020 Fixed Carry Forward	0.00	0.00	523,567.56
Total Indirect Costs	7,846,872.77	10,212,935.39	9,689,367.83
2019-2020 Direct Costs	56,303,145.87	53,937,083.25	53,937,083.25
2021-2022 Rate	13.94*	18.93*	17.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	62,115,948.45	59,453,606.60	59,453,606.60
Indirect costs based on rate ** multiplied by actual direct costs	8,658,963.21	8,918,040.99	10,677,867.75
2021-2022 Actual Indirect Costs	8,970,179.29	11,632,521.14	11,632,521.14
2019-2020 Fixed Carry Forward	0.00	0.00	523,567.56
Total Indirect Costs	8,970,179.29	11,632,521.14	11,108,953.58
Over/(Under) Recovery	-311,216.08	0.00	-431,085.83

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,970,179.29	11,632,521.14	11,632,521.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-311,216.08	0.00	-431,085.83
Total Projected Indirect 2023-2024 (Numerator)	9,281,395.37	11,632,521.14	12,063,606.97
Direct Costs	62,115,948.45	59,453,606.60	59,453,606.60
Rate for 2023-2024 **	14.94*	19.57*	20.29**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38010
Form R0418**

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	947,066.75	2,768,367.67	2,768,367.67
2019-2020 Fixed Carry Forward	43,120.02	-95,731.17	-94,549.04
Total Indirect Costs	903,946.73	2,864,098.84	2,862,916.71
2019-2020 Direct Costs	28,757,346.28	26,936,045.36	26,936,045.36
2021-2022 Rate	3.14*	10.63*	10.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,098,917.86	29,134,796.09	29,134,796.09
Indirect costs based on rate ** multiplied by actual direct costs	976,506.02	3,097,028.82	3,097,028.82
2021-2022 Actual Indirect Costs	758,907.68	2,723,029.45	2,723,029.45
2019-2020 Fixed Carry Forward	43,120.02	-95,731.17	-94,549.04
Total Indirect Costs	715,787.66	2,818,760.62	2,817,578.49
Over/(Under) Recovery	260,718.36	278,268.20	279,450.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	758,907.68	2,723,029.45	2,723,029.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	260,718.36	278,268.20	279,450.33
Total Projected Indirect 2023-2024 (Numerator)	498,189.32	2,444,761.25	2,443,579.12
Direct Costs	31,098,917.86	29,134,796.09	29,134,796.09
Rate for 2023-2024 **	1.60*	8.39*	8.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38020
Form R0418**

Vandercook Lake Public Schools
1000 EAST GOLF AVE
JACKSON, MI 49203

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	148,767.74	925,225.25	925,225.25
2019-2020 Fixed Carry Forward	16,256.11	-34,616.03	-34,616.03
Total Indirect Costs	132,511.63	959,841.28	959,841.28
2019-2020 Direct Costs	10,107,078.27	9,330,620.76	9,330,620.76
2021-2022 Rate	1.31*	10.29*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,125,089.07	9,183,258.30	9,183,258.30
Indirect costs based on rate ** multiplied by actual direct costs	132,638.67	944,957.28	944,957.28
2021-2022 Actual Indirect Costs	151,709.26	1,093,540.03	1,093,540.03
2019-2020 Fixed Carry Forward	16,256.11	-34,616.03	-34,616.03
Total Indirect Costs	135,453.15	1,128,156.06	1,128,156.06
Over/(Under) Recovery	-2,814.48	-183,198.78	-183,198.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	151,709.26	1,093,540.03	1,093,540.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,814.48	-183,198.78	-183,198.78
Total Projected Indirect 2023-2024 (Numerator)	154,523.74	1,276,738.81	1,276,738.81
Direct Costs	10,125,089.07	9,183,258.30	9,183,258.30
Rate for 2023-2024 **	1.53*	13.90*	13.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38040
Form R0418**

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	239,642.04	1,850,118.29	1,850,118.29
2019-2020 Fixed Carry Forward	5,315.29	93,772.17	86,750.98
Total Indirect Costs	234,326.75	1,756,346.12	1,763,367.31
2019-2020 Direct Costs	15,445,995.54	13,835,519.29	13,835,519.29
2021-2022 Rate	1.52*	12.69*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,366,206.95	15,864,005.29	15,864,005.29
Indirect costs based on rate ** multiplied by actual direct costs	263,966.35	2,013,142.27	2,022,660.67
2021-2022 Actual Indirect Costs	281,690.01	1,783,891.67	1,783,891.67
2019-2020 Fixed Carry Forward	5,315.29	93,772.17	86,750.98
Total Indirect Costs	276,374.72	1,690,119.50	1,697,140.69
Over/(Under) Recovery	-12,408.37	323,022.77	325,519.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	281,690.01	1,783,891.67	1,783,891.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,408.37	323,022.77	325,519.98
Total Projected Indirect 2023-2024 (Numerator)	294,098.38	1,460,868.90	1,458,371.69
Direct Costs	17,366,206.95	15,864,005.29	15,864,005.29
Rate for 2023-2024 **	1.69*	9.21*	9.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38050
Form R0418**

Grass Lake Community Schools
899 SOUTH UNION ST
GRASS LAKE, MI 49240

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	477,700.00	1,594,402.00	1,594,402.00
2019-2020 Fixed Carry Forward	36,327.69	0.00	190,578.58
Total Indirect Costs	441,372.31	1,594,402.00	1,403,823.42
2019-2020 Direct Costs	12,751,555.00	11,634,853.00	11,634,853.00
2021-2022 Rate	3.46*	13.70*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,017,410.00	13,404,804.00	13,404,804.00
Indirect costs based on rate ** multiplied by actual direct costs	519,602.39	1,836,458.15	1,617,959.84
2021-2022 Actual Indirect Costs	509,962.00	2,122,568.00	2,122,568.00
2019-2020 Fixed Carry Forward	36,327.69	0.00	190,578.58
Total Indirect Costs	473,634.31	2,122,568.00	1,931,989.42
Over/(Under) Recovery	45,968.08	-286,109.85	-314,029.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	509,962.00	2,122,568.00	2,122,568.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	45,968.08	-286,109.85	-314,029.58
Total Projected Indirect 2023-2024 (Numerator)	463,993.92	2,408,677.85	2,436,597.58
Direct Costs	15,017,410.00	13,404,804.00	13,404,804.00
Rate for 2023-2024 **	3.09*	17.97*	18.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38080
Form R0418**

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	164,333.00	843,832.28	843,832.28
2019-2020 Fixed Carry Forward	15,668.36	103,473.75	103,854.69
Total Indirect Costs	148,664.64	740,358.53	739,977.59
2019-2020 Direct Costs	7,419,809.19	6,740,309.91	6,740,309.91
2021-2022 Rate	2.00*	10.98*	10.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,538,635.67	7,715,213.36	7,715,213.36
Indirect costs based on rate ** multiplied by actual direct costs	170,772.71	847,130.43	847,130.43
2021-2022 Actual Indirect Costs	176,782.91	1,000,205.22	1,000,205.22
2019-2020 Fixed Carry Forward	15,668.36	103,473.75	103,854.69
Total Indirect Costs	161,114.55	896,731.47	896,350.53
Over/(Under) Recovery	9,658.16	-49,601.04	-49,220.10

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	176,782.91	1,000,205.22	1,000,205.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,658.16	-49,601.04	-49,220.10
Total Projected Indirect 2023-2024 (Numerator)	167,124.75	1,049,806.26	1,049,425.32
Direct Costs	8,538,635.67	7,715,213.36	7,715,213.36
Rate for 2023-2024 **	1.96*	13.61*	13.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38090
Form R0418**

East Jackson Community Schools
1404 NORTH SUTTON RD
JACKSON, MI 49202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	157,216.30	1,391,539.12	1,391,539.12
2019-2020 Fixed Carry Forward	-15,102.56	0.00	-11,054.59
Total Indirect Costs	172,318.86	1,391,539.12	1,402,593.71
2019-2020 Direct Costs	10,196,068.26	8,961,745.44	8,961,745.44
2021-2022 Rate	1.69*	15.53*	15.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,408,166.25	10,026,770.50	10,026,770.50
Indirect costs based on rate ** multiplied by actual direct costs	192,798.01	1,504,015.58	1,569,189.58
2021-2022 Actual Indirect Costs	166,781.47	1,548,177.22	1,548,177.22
2019-2020 Fixed Carry Forward	-15,102.56	0.00	-11,054.59
Total Indirect Costs	181,884.03	1,548,177.22	1,559,231.81
Over/(Under) Recovery	10,913.98	0.00	9,957.77

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	166,781.47	1,548,177.22	1,548,177.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,913.98	0.00	9,957.77
Total Projected Indirect 2023-2024 (Numerator)	155,867.49	1,548,177.22	1,538,219.45
Direct Costs	11,408,166.25	10,026,770.50	10,026,770.50
Rate for 2023-2024 **	1.37*	15.44*	15.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38100
Form R0418**

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	123,561.63	1,121,037.13	1,121,037.13
2019-2020 Fixed Carry Forward	19,987.18	116,214.66	116,214.66
Total Indirect Costs	103,574.45	1,004,822.47	1,004,822.47
2019-2020 Direct Costs	10,945,255.79	9,947,780.29	9,947,780.29
2021-2022 Rate	0.95*	10.10*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,934,925.73	10,673,422.85	10,673,422.85
Indirect costs based on rate ** multiplied by actual direct costs	113,381.79	1,078,015.71	1,078,015.71
2021-2022 Actual Indirect Costs	330,403.94	1,591,906.82	1,591,906.82
2019-2020 Fixed Carry Forward	19,987.18	116,214.66	116,214.66
Total Indirect Costs	310,416.76	1,475,692.16	1,475,692.16
Over/(Under) Recovery	-197,034.97	-397,676.45	-397,676.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	330,403.94	1,591,906.82	1,591,906.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-197,034.97	-397,676.45	-397,676.45
Total Projected Indirect 2023-2024 (Numerator)	527,438.91	1,989,583.27	1,989,583.27
Direct Costs	11,934,925.73	10,673,422.85	10,673,422.85
Rate for 2023-2024 **	4.42*	18.64*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38120
Form R0418**

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	344,972.47	1,299,469.64	1,299,469.64
2019-2020 Fixed Carry Forward	18,899.72	217,871.53	217,572.00
Total Indirect Costs	326,072.75	1,081,598.11	1,081,897.64
2019-2020 Direct Costs	14,819,916.78	13,865,419.61	13,865,419.61
2021-2022 Rate	2.20*	7.80*	7.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,531,952.14	15,039,872.95	15,039,872.95
Indirect costs based on rate ** multiplied by actual direct costs	363,702.95	1,173,110.09	1,173,110.09
2021-2022 Actual Indirect Costs	383,057.52	1,875,136.71	1,875,136.71
2019-2020 Fixed Carry Forward	18,899.72	217,871.53	217,572.00
Total Indirect Costs	364,157.80	1,657,265.18	1,657,564.71
Over/(Under) Recovery	-454.85	-484,155.09	-484,454.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	383,057.52	1,875,136.71	1,875,136.71
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-454.85	-484,155.09	-484,454.62
Total Projected Indirect 2023-2024 (Numerator)	383,512.37	2,359,291.80	2,359,591.33
Direct Costs	16,531,952.14	15,039,872.95	15,039,872.95
Rate for 2023-2024 **	2.32*	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 2023-2024 Indirect Cost Rates
School District 38130
Form R0418**

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	425,668.68	1,582,596.61	1,582,596.61
2019-2020 Fixed Carry Forward	27,121.82	0.00	382,329.85
Total Indirect Costs	398,546.86	1,582,596.61	1,200,266.76
2019-2020 Direct Costs	13,285,209.92	12,128,281.99	12,128,281.99
2021-2022 Rate	3.00*	13.05*	9.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,768,451.35	13,314,959.38	13,314,959.38
Indirect costs based on rate ** multiplied by actual direct costs	443,053.54	1,737,602.20	1,318,180.98
2021-2022 Actual Indirect Costs	351,751.45	1,805,243.42	1,805,243.42
2019-2020 Fixed Carry Forward	27,121.82	0.00	382,329.85
Total Indirect Costs	324,629.63	1,805,243.42	1,422,913.57
Over/(Under) Recovery	118,423.91	-67,641.22	-104,732.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	351,751.45	1,805,243.42	1,805,243.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	118,423.91	-67,641.22	-104,732.59
Total Projected Indirect 2023-2024 (Numerator)	233,327.54	1,872,884.64	1,909,976.01
Direct Costs	14,768,451.35	13,314,959.38	13,314,959.38
Rate for 2023-2024 **	1.58*	14.07*	14.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38140
Form R0418**

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	212,054.39	3,223,026.06	3,223,026.06
2019-2020 Fixed Carry Forward	20,221.73	-401,404.81	-386,831.81
Total Indirect Costs	191,832.66	3,624,430.87	3,609,857.87
2019-2020 Direct Costs	36,861,958.18	33,688,423.51	33,688,423.51
2021-2022 Rate	0.52*	10.76*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,180,945.78	35,367,670.94	35,367,670.94
Indirect costs based on rate ** multiplied by actual direct costs	203,740.92	3,805,561.39	3,791,414.32
2021-2022 Actual Indirect Costs	1,074,944.81	4,708,017.65	4,708,017.65
2019-2020 Fixed Carry Forward	20,221.73	-401,404.81	-386,831.81
Total Indirect Costs	1,054,723.08	5,109,422.46	5,094,849.46
Over/(Under) Recovery	-850,982.16	-1,303,861.07	-1,303,435.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,074,944.81	4,708,017.65	4,708,017.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-850,982.16	-1,303,861.07	-1,303,435.14
Total Projected Indirect 2023-2024 (Numerator)	1,925,926.97	6,011,878.72	6,011,452.79
Direct Costs	39,180,945.78	35,367,670.94	35,367,670.94
Rate for 2023-2024 **	4.92*	17.00*	17.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38150
Form R0418**

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	136,628.91	1,132,659.48	1,132,659.48
2019-2020 Fixed Carry Forward	-2,904.83	104,355.01	104,360.87
Total Indirect Costs	139,533.74	1,028,304.47	1,028,298.61
2019-2020 Direct Costs	10,438,173.86	9,442,143.29	9,442,143.29
2021-2022 Rate	1.34*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,063,935.74	10,942,135.04	10,942,135.04
Indirect costs based on rate ** multiplied by actual direct costs	161,656.74	1,191,598.51	1,191,598.51
2021-2022 Actual Indirect Costs	163,147.12	1,284,947.82	1,284,947.82
2019-2020 Fixed Carry Forward	-2,904.83	104,355.01	104,360.87
Total Indirect Costs	166,051.95	1,180,592.81	1,180,586.95
Over/(Under) Recovery	-4,395.21	11,005.70	11,011.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	163,147.12	1,284,947.82	1,284,947.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,395.21	11,005.70	11,011.56
Total Projected Indirect 2023-2024 (Numerator)	167,542.33	1,273,942.12	1,273,936.26
Direct Costs	12,063,935.74	10,942,135.04	10,942,135.04
Rate for 2023-2024 **	1.39*	11.64*	11.64**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38170
Form R0418**

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,929,515.53	5,954,198.62	5,954,198.62
2019-2020 Fixed Carry Forward	-39,583.31	-53,463.98	-56,862.05
Total Indirect Costs	1,969,098.84	6,007,662.60	6,011,060.67
2019-2020 Direct Costs	55,427,557.36	51,197,885.27	51,197,885.27
2021-2022 Rate	3.55*	11.73*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	64,718,486.43	58,885,630.56	58,885,630.56
Indirect costs based on rate ** multiplied by actual direct costs	2,297,506.27	6,907,284.46	6,913,173.03
2021-2022 Actual Indirect Costs	2,419,242.03	8,014,976.90	8,014,976.90
2019-2020 Fixed Carry Forward	-39,583.31	-53,463.98	-56,862.05
Total Indirect Costs	2,458,825.34	8,068,440.88	8,071,838.95
Over/(Under) Recovery	-161,319.07	-1,161,156.42	-1,158,665.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,419,242.03	8,014,976.90	8,014,976.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-161,319.07	-1,161,156.42	-1,158,665.92
Total Projected Indirect 2023-2024 (Numerator)	2,580,561.10	9,176,133.32	9,173,642.82
Direct Costs	64,718,486.43	58,885,630.56	58,885,630.56
Rate for 2023-2024 **	3.99*	15.58*	15.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38900
Form R0418**

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	199,575.08	525,596.56	525,596.56
2019-2020 Fixed Carry Forward	-81,292.61	-249,373.35	-249,373.35
Total Indirect Costs	280,867.69	774,969.91	774,969.91
2019-2020 Direct Costs	2,730,946.89	2,404,925.41	2,404,925.41
2021-2022 Rate	10.28*	32.22*	32.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,921,151.73	2,820,791.18	2,820,791.18
Indirect costs based on rate ** multiplied by actual direct costs	300,294.40	423,118.68	705,197.80
2021-2022 Actual Indirect Costs	208,457.73	308,818.28	308,818.28
2019-2020 Fixed Carry Forward	-81,292.61	-249,373.35	-249,373.35
Total Indirect Costs	289,750.34	558,191.63	558,191.63
Over/(Under) Recovery	10,544.06	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	208,457.73	308,818.28	308,818.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,544.06	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	197,913.67	308,818.28	308,818.28
Direct Costs	2,921,151.73	2,820,791.18	2,820,791.18
Rate for 2023-2024 **	6.78*	10.95*	10.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38901
Form R0418**

Da Vinci Institute
2985 SPRINGPORT RD
JACKSON, MI 49202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	80,130.90	554,181.74	554,181.74
2019-2020 Fixed Carry Forward	45,993.97	-122,103.39	-167,225.19
Total Indirect Costs	34,136.93	676,285.13	721,406.93
2019-2020 Direct Costs	4,624,659.42	4,150,608.58	4,150,608.58
2021-2022 Rate	0.74*	16.29*	17.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,621,556.00	5,212,546.00	5,212,546.00
Indirect costs based on rate ** multiplied by actual direct costs	41,599.51	781,881.90	905,940.49
2021-2022 Actual Indirect Costs	44,390.00	453,400.00	453,400.00
2019-2020 Fixed Carry Forward	45,993.97	-122,103.39	-167,225.19
Total Indirect Costs	-1,603.97	575,503.39	620,625.19
Over/(Under) Recovery	43,203.48	0.00	285,315.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	44,390.00	453,400.00	453,400.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	43,203.48	0.00	285,315.30
Total Projected Indirect 2023-2024 (Numerator)	1,186.52	453,400.00	168,084.70
Direct Costs	5,621,556.00	5,212,546.00	5,212,546.00
Rate for 2023-2024 **	0.02*	8.70*	3.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 38902
Form R0418**

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	320,992.00	1,527,970.00	1,527,970.00
2019-2020 Fixed Carry Forward	1.83	0.00	0.00
Total Indirect Costs	320,990.17	1,527,970.00	1,527,970.00
2019-2020 Direct Costs	5,734,587.00	4,527,609.00	4,527,609.00
2021-2022 Rate	5.60*	33.75*	33.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,867,062.00	5,729,274.00	5,729,274.00
Indirect costs based on rate ** multiplied by actual direct costs	384,555.47	859,391.10	1,432,318.50
2021-2022 Actual Indirect Costs	488,479.00	1,626,267.00	1,626,267.00
2019-2020 Fixed Carry Forward	1.83	0.00	0.00
Total Indirect Costs	488,477.17	1,626,267.00	1,626,267.00
Over/(Under) Recovery	-103,921.70	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	488,479.00	1,626,267.00	1,626,267.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-103,921.70	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	592,400.70	1,626,267.00	1,626,267.00
Direct Costs	6,867,062.00	5,729,274.00	5,729,274.00
Rate for 2023-2024 **	8.63*	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 2023-2024 Indirect Cost Rates
School District 38904
Form R0418**

Francis Street Primary School
1320 S MARTIN LUTHER KING JR DR
JACKSON, MI 49203

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	18,223.11	88,668.02	88,668.02
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,223.11	88,668.02	88,668.02
2019-2020 Direct Costs	476,959.06	406,514.15	406,514.15
2021-2022 Rate	3.82*	21.81*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	542,158.00	487,105.00	487,105.00
Indirect costs based on rate ** multiplied by actual direct costs	20,710.44	73,065.75	106,237.60
2021-2022 Actual Indirect Costs	25,385.00	80,438.00	80,438.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,385.00	80,438.00	80,438.00
Over/(Under) Recovery	-4,674.56	0.00	25,799.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	25,385.00	80,438.00	80,438.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,674.56	0.00	25,799.60
Total Projected Indirect 2023-2024 (Numerator)	30,059.56	80,438.00	54,638.40
Direct Costs	542,158.00	487,105.00	487,105.00
Rate for 2023-2024 **	5.54*	16.51*	11.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39000
Form R0418**

Kalamazoo RESA
1819 EAST MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,039,070.68	6,539,661.24	6,539,661.24
2019-2020 Fixed Carry Forward	-252,293.26	-299,887.74	-299,887.74
Total Indirect Costs	4,291,363.94	6,839,548.98	6,839,548.98
2019-2020 Direct Costs	60,828,765.74	58,328,175.18	58,328,175.18
2021-2022 Rate	7.05*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	71,732,935.46	68,872,170.33	68,872,170.33
Indirect costs based on rate ** multiplied by actual direct costs	5,057,171.95	8,078,705.58	8,078,705.58
2021-2022 Actual Indirect Costs	5,019,478.52	7,880,243.65	7,880,243.65
2019-2020 Fixed Carry Forward	-252,293.26	-299,887.74	-299,887.74
Total Indirect Costs	5,271,771.78	8,180,131.39	8,180,131.39
Over/(Under) Recovery	-214,599.83	-101,425.81	-101,425.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,019,478.52	7,880,243.65	7,880,243.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-214,599.83	-101,425.81	-101,425.81
Total Projected Indirect 2023-2024 (Numerator)	5,234,078.35	7,981,669.46	7,981,669.46
Direct Costs	71,732,935.46	68,872,170.33	68,872,170.33
Rate for 2023-2024 **	7.30*	11.59*	11.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39010
Form R0418**

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,486,682.89	18,521,530.33	18,521,530.33
2019-2020 Fixed Carry Forward	-15,855.05	1,519,452.25	1,520,442.11
Total Indirect Costs	4,502,537.94	17,002,078.08	17,001,088.22
2019-2020 Direct Costs	157,073,972.15	143,023,231.91	143,023,231.91
2021-2022 Rate	2.87*	11.89*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	173,101,485.17	155,803,767.19	155,803,767.19
Indirect costs based on rate ** multiplied by actual direct costs	4,968,012.62	18,525,067.92	18,525,067.92
2021-2022 Actual Indirect Costs	4,580,013.21	21,664,208.79	21,664,208.79
2019-2020 Fixed Carry Forward	-15,855.05	1,519,452.25	1,520,442.11
Total Indirect Costs	4,595,868.26	20,144,756.54	20,143,766.68
Over/(Under) Recovery	372,144.36	-1,619,688.62	-1,618,698.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,580,013.21	21,664,208.79	21,664,208.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	372,144.36	-1,619,688.62	-1,618,698.76
Total Projected Indirect 2023-2024 (Numerator)	4,207,868.85	23,283,897.41	23,282,907.55
Direct Costs	173,101,485.17	155,803,767.19	155,803,767.19
Rate for 2023-2024 **	2.43*	14.94*	14.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39020
Form R0418**

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	143,457.50	644,355.34	644,355.34
2019-2020 Fixed Carry Forward	-14,601.29	63,928.61	54,785.68
Total Indirect Costs	158,058.79	580,426.73	589,569.66
2019-2020 Direct Costs	5,966,051.77	5,465,153.93	5,465,153.93
2021-2022 Rate	2.65*	10.62*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,278,494.75	6,661,100.57	6,661,100.57
Indirect costs based on rate ** multiplied by actual direct costs	192,880.11	707,408.88	718,732.75
2021-2022 Actual Indirect Costs	384,268.45	1,001,662.63	1,001,662.63
2019-2020 Fixed Carry Forward	-14,601.29	63,928.61	54,785.68
Total Indirect Costs	398,869.74	937,734.02	946,876.95
Over/(Under) Recovery	-205,989.63	-230,325.14	-228,144.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	384,268.45	1,001,662.63	1,001,662.63
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-205,989.63	-230,325.14	-228,144.20
Total Projected Indirect 2023-2024 (Numerator)	590,258.08	1,231,987.77	1,229,806.83
Direct Costs	7,278,494.75	6,661,100.57	6,661,100.57
Rate for 2023-2024 **	8.11*	18.50*	18.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39030
Form R0418**

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,028,586.40	3,197,622.50	3,197,622.50
2019-2020 Fixed Carry Forward	-59,718.71	0.00	-92,521.22
Total Indirect Costs	1,088,305.11	3,197,622.50	3,290,143.72
2019-2020 Direct Costs	21,645,986.03	19,476,949.93	19,476,949.93
2021-2022 Rate	5.03*	16.42*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,566,657.83	21,209,583.15	21,209,583.15
Indirect costs based on rate ** multiplied by actual direct costs	1,185,402.89	3,181,437.47	3,582,298.59
2021-2022 Actual Indirect Costs	928,086.33	3,285,161.01	3,285,161.01
2019-2020 Fixed Carry Forward	-59,718.71	0.00	-92,521.22
Total Indirect Costs	987,805.04	3,285,161.01	3,377,682.23
Over/(Under) Recovery	197,597.85	0.00	204,616.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	928,086.33	3,285,161.01	3,285,161.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	197,597.85	0.00	204,616.36
Total Projected Indirect 2023-2024 (Numerator)	730,488.48	3,285,161.01	3,080,544.65
Direct Costs	23,566,657.83	21,209,583.15	21,209,583.15
Rate for 2023-2024 **	3.10*	15.49*	14.52**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39050
Form R0418**

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	467,859.44	1,502,018.25	1,502,018.25
2019-2020 Fixed Carry Forward	-37,776.86	85,240.35	86,848.15
Total Indirect Costs	505,636.30	1,416,777.90	1,415,170.10
2019-2020 Direct Costs	11,982,586.94	10,948,428.13	10,948,428.13
2021-2022 Rate	4.22*	12.94*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,510,782.61	13,260,560.24	13,260,560.24
Indirect costs based on rate ** multiplied by actual direct costs	612,355.03	1,715,916.50	1,714,590.44
2021-2022 Actual Indirect Costs	539,892.86	1,790,115.23	1,790,115.23
2019-2020 Fixed Carry Forward	-37,776.86	85,240.35	86,848.15
Total Indirect Costs	577,669.72	1,704,874.88	1,703,267.08
Over/(Under) Recovery	34,685.31	11,041.62	11,323.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	539,892.86	1,790,115.23	1,790,115.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	34,685.31	11,041.62	11,323.36
Total Projected Indirect 2023-2024 (Numerator)	505,207.55	1,779,073.61	1,778,791.87
Direct Costs	14,510,782.61	13,260,560.24	13,260,560.24
Rate for 2023-2024 **	3.48*	13.42*	13.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39065
Form R0418**

Gull Lake Community Schools
10100 EAST D AVE
RICHLAND, MI 49083

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,168,084.67	4,069,266.62	4,069,266.62
2019-2020 Fixed Carry Forward	-113,026.94	147,433.09	148,923.88
Total Indirect Costs	1,281,111.61	3,921,833.53	3,920,342.74
2019-2020 Direct Costs	37,706,281.36	34,623,871.21	34,623,871.21
2021-2022 Rate	3.40*	11.33*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	42,572,199.02	39,110,946.81	39,110,946.81
Indirect costs based on rate ** multiplied by actual direct costs	1,447,454.77	4,431,270.27	4,427,359.18
2021-2022 Actual Indirect Costs	1,334,877.88	4,609,469.23	4,609,469.23
2019-2020 Fixed Carry Forward	-113,026.94	147,433.09	148,923.88
Total Indirect Costs	1,447,904.82	4,462,036.14	4,460,545.35
Over/(Under) Recovery	-450.05	-30,765.87	-33,186.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,334,877.88	4,609,469.23	4,609,469.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-450.05	-30,765.87	-33,186.17
Total Projected Indirect 2023-2024 (Numerator)	1,335,327.93	4,640,235.10	4,642,655.40
Direct Costs	42,572,199.02	39,110,946.81	39,110,946.81
Rate for 2023-2024 **	3.14*	11.86*	11.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39130
Form R0418**

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	457,260.69	2,136,019.49	2,136,019.49
2019-2020 Fixed Carry Forward	-18,150.77	-151,386.66	-151,207.36
Total Indirect Costs	475,411.46	2,287,406.15	2,287,226.85
2019-2020 Direct Costs	17,740,895.92	16,062,137.12	16,062,137.12
2021-2022 Rate	2.68*	14.24*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,182,146.76	18,883,412.66	18,883,412.66
Indirect costs based on rate ** multiplied by actual direct costs	567,681.53	2,688,997.96	2,688,997.96
2021-2022 Actual Indirect Costs	746,460.31	3,045,194.41	3,045,194.41
2019-2020 Fixed Carry Forward	-18,150.77	-151,386.66	-151,207.36
Total Indirect Costs	764,611.08	3,196,581.07	3,196,401.77
Over/(Under) Recovery	-196,929.55	-507,583.11	-507,403.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	746,460.31	3,045,194.41	3,045,194.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-196,929.55	-507,583.11	-507,403.81
Total Projected Indirect 2023-2024 (Numerator)	943,389.86	3,552,777.52	3,552,598.22
Direct Costs	21,182,146.76	18,883,412.66	18,883,412.66
Rate for 2023-2024 **	4.45*	18.81*	18.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39140
Form R0418**

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,283,329.93	11,778,943.40	11,778,943.40
2019-2020 Fixed Carry Forward	209,763.16	480,801.53	467,890.41
Total Indirect Costs	3,073,566.77	11,298,141.87	11,311,052.99
2019-2020 Direct Costs	90,336,044.15	81,731,632.87	81,731,632.87
2021-2022 Rate	3.40*	13.82*	13.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	101,106,066.99	91,276,979.63	91,276,979.63
Indirect costs based on rate ** multiplied by actual direct costs	3,437,606.28	12,614,478.58	12,632,733.98
2021-2022 Actual Indirect Costs	3,549,123.59	13,207,957.90	13,207,957.90
2019-2020 Fixed Carry Forward	209,763.16	480,801.53	467,890.41
Total Indirect Costs	3,339,360.43	12,727,156.37	12,740,067.49
Over/(Under) Recovery	98,245.85	-112,677.79	-107,333.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,549,123.59	13,207,957.90	13,207,957.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	98,245.85	-112,677.79	-107,333.51
Total Projected Indirect 2023-2024 (Numerator)	3,450,877.74	13,320,635.69	13,315,291.41
Direct Costs	101,106,066.99	91,276,979.63	91,276,979.63
Rate for 2023-2024 **	3.41*	14.59*	14.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39160
Form R0418**

Schoolcraft Community Schools
551 E LYONS ST
SCHOOLCRAFT, MI 49087

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	525,422.25	1,494,613.38	1,494,613.38
2019-2020 Fixed Carry Forward	11,120.25	0.00	-18,848.83
Total Indirect Costs	514,302.00	1,494,613.38	1,513,462.21
2019-2020 Direct Costs	10,434,396.59	9,465,205.46	9,465,205.46
2021-2022 Rate	4.93*	15.79*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,942,247.73	10,827,069.75	10,827,069.75
Indirect costs based on rate ** multiplied by actual direct costs	588,752.81	1,624,060.46	1,731,248.45
2021-2022 Actual Indirect Costs	649,529.02	1,764,707.00	1,764,707.00
2019-2020 Fixed Carry Forward	11,120.25	0.00	-18,848.83
Total Indirect Costs	638,408.77	1,764,707.00	1,783,555.83
Over/(Under) Recovery	-49,655.96	0.00	-52,307.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	649,529.02	1,764,707.00	1,764,707.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-49,655.96	0.00	-52,307.38
Total Projected Indirect 2023-2024 (Numerator)	699,184.98	1,764,707.00	1,817,014.38
Direct Costs	11,942,247.73	10,827,069.75	10,827,069.75
Rate for 2023-2024 **	5.85*	16.30*	16.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39170
Form R0418**

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	985,829.43	3,087,492.84	3,087,492.84
2019-2020 Fixed Carry Forward	23,385.09	55,915.54	55,029.01
Total Indirect Costs	962,444.34	3,031,577.30	3,032,463.83
2019-2020 Direct Costs	27,228,175.61	25,126,512.20	25,126,512.20
2021-2022 Rate	3.53*	12.07*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,350,661.91	28,818,264.77	28,818,264.77
Indirect costs based on rate ** multiplied by actual direct costs	1,106,678.37	3,478,364.56	3,478,364.56
2021-2022 Actual Indirect Costs	1,172,081.43	3,704,478.57	3,704,478.57
2019-2020 Fixed Carry Forward	23,385.09	55,915.54	55,029.01
Total Indirect Costs	1,148,696.34	3,648,563.03	3,649,449.56
Over/(Under) Recovery	-42,017.97	-170,198.47	-171,085.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,172,081.43	3,704,478.57	3,704,478.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,017.97	-170,198.47	-171,085.00
Total Projected Indirect 2023-2024 (Numerator)	1,214,099.40	3,874,677.04	3,875,563.57
Direct Costs	31,350,661.91	28,818,264.77	28,818,264.77
Rate for 2023-2024 **	3.87*	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 2023-2024 Indirect Cost Rates
School District 39903
Form R0418**

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	159,814.36	504,309.70	504,309.70
2019-2020 Fixed Carry Forward	-48,235.01	0.00	0.00
Total Indirect Costs	208,049.37	504,309.70	504,309.70
2019-2020 Direct Costs	1,236,836.23	892,340.89	892,340.89
2021-2022 Rate	16.82*	56.52*	56.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,668,121.16	1,298,057.66	1,298,057.66
Indirect costs based on rate ** multiplied by actual direct costs	250,218.17	194,708.65	324,514.42
2021-2022 Actual Indirect Costs	174,251.57	544,315.07	544,315.07
2019-2020 Fixed Carry Forward	-48,235.01	0.00	0.00
Total Indirect Costs	222,486.58	544,315.07	544,315.07
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	174,251.57	544,315.07	544,315.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	174,251.57	544,315.07	544,315.07
Direct Costs	1,668,121.16	1,298,057.66	1,298,057.66
Rate for 2023-2024 **	10.45*	41.93*	41.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39905
Form R0418**

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	190,215.00	1,344,114.00	1,344,114.00
2019-2020 Fixed Carry Forward	17,853.45	0.00	0.00
Total Indirect Costs	172,361.55	1,344,114.00	1,344,114.00
2019-2020 Direct Costs	5,750,283.00	4,596,384.00	4,596,384.00
2021-2022 Rate	3.00*	29.24*	29.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,712,036.00	5,554,615.00	5,554,615.00
Indirect costs based on rate ** multiplied by actual direct costs	201,361.08	833,192.25	1,388,653.75
2021-2022 Actual Indirect Costs	251,781.00	1,409,202.00	1,409,202.00
2019-2020 Fixed Carry Forward	17,853.45	0.00	0.00
Total Indirect Costs	233,927.55	1,409,202.00	1,409,202.00
Over/(Under) Recovery	-32,566.47	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	251,781.00	1,409,202.00	1,409,202.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-32,566.47	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	284,347.47	1,409,202.00	1,409,202.00
Direct Costs	6,712,036.00	5,554,615.00	5,554,615.00
Rate for 2023-2024 **	4.24*	25.37*	25.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39906
Form R0418**

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	20,443.27	20,443.27	20,443.27
2019-2020 Fixed Carry Forward	-6,885.52	-6,885.52	-6,885.52
Total Indirect Costs	27,328.79	27,328.79	27,328.79
2019-2020 Direct Costs	324,812.03	324,812.03	324,812.03
2021-2022 Rate	8.41*	8.41*	8.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	439,880.10	432,971.10	432,971.10
Indirect costs based on rate ** multiplied by actual direct costs	36,993.92	36,412.87	36,412.87
2021-2022 Actual Indirect Costs	42,118.53	49,027.53	49,027.53
2019-2020 Fixed Carry Forward	-6,885.52	-6,885.52	-6,885.52
Total Indirect Costs	49,004.05	55,913.05	55,913.05
Over/(Under) Recovery	-12,010.13	-19,500.18	-19,500.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	42,118.53	49,027.53	49,027.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,010.13	-19,500.18	-19,500.18
Total Projected Indirect 2023-2024 (Numerator)	54,128.66	68,527.71	68,527.71
Direct Costs	439,880.10	432,971.10	432,971.10
Rate for 2023-2024 **	12.31*	15.83*	15.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39907
Form R0418**

Forest Academy
5196 COMSTOCK AVE
KALAMAZOO, MI 49048

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	198,989.79	537,868.42	537,868.42
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	198,989.79	537,868.42	537,868.42
2019-2020 Direct Costs	1,367,158.84	1,028,280.21	1,028,280.21
2021-2022 Rate	14.55*	52.31*	52.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,149,017.67	765,890.84	765,890.84
Indirect costs based on rate ** multiplied by actual direct costs	167,182.07	114,883.63	191,472.71
2021-2022 Actual Indirect Costs	206,359.14	589,485.97	589,485.97
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	206,359.14	589,485.97	589,485.97
Over/(Under) Recovery	-39,177.07	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	206,359.14	589,485.97	589,485.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-39,177.07	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	245,536.21	589,485.97	589,485.97
Direct Costs	1,149,017.67	765,890.84	765,890.84
Rate for 2023-2024 **	21.37*	76.97*	76.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 39911
Form R0418**

Kalamazoo Covenant Academy
404 WEST CROSSTOWN PKWY
KALAMAZOO, MI 49001

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	36,712.95	165,059.50	165,059.50
2019-2020 Fixed Carry Forward	2,641.27	32,608.32	32,608.32
Total Indirect Costs	34,071.68	132,451.18	132,451.18
2019-2020 Direct Costs	1,473,940.98	1,345,594.43	1,345,594.43
2021-2022 Rate	2.31*	9.84*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,472,355.91	1,333,193.62	1,333,193.62
Indirect costs based on rate ** multiplied by actual direct costs	34,011.42	131,186.25	131,186.25
2021-2022 Actual Indirect Costs	23,977.30	163,139.59	163,139.59
2019-2020 Fixed Carry Forward	2,641.27	32,608.32	32,608.32
Total Indirect Costs	21,336.03	130,531.27	130,531.27
Over/(Under) Recovery	12,675.39	654.98	654.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	23,977.30	163,139.59	163,139.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,675.39	654.98	654.98
Total Projected Indirect 2023-2024 (Numerator)	11,301.91	162,484.61	162,484.61
Direct Costs	1,472,355.91	1,333,193.62	1,333,193.62
Rate for 2023-2024 **	0.77*	12.19*	12.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 40020
Form R0418**

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	170,207.48	619,184.18	619,184.18
2019-2020 Fixed Carry Forward	-5,684.35	0.00	107,498.05
Total Indirect Costs	175,891.83	619,184.18	511,686.13
2019-2020 Direct Costs	5,451,687.73	5,002,711.03	5,002,711.03
2021-2022 Rate	3.23*	12.38*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,838,059.57	5,428,352.06	5,428,352.06
Indirect costs based on rate ** multiplied by actual direct costs	188,569.32	672,029.99	555,320.42
2021-2022 Actual Indirect Costs	227,827.03	793,192.50	793,192.50
2019-2020 Fixed Carry Forward	-5,684.35	0.00	107,498.05
Total Indirect Costs	233,511.38	793,192.50	685,694.45
Over/(Under) Recovery	-44,942.06	-121,162.51	-130,374.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	227,827.03	793,192.50	793,192.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-44,942.06	-121,162.51	-130,374.03
Total Projected Indirect 2023-2024 (Numerator)	272,769.09	914,355.01	923,566.53
Direct Costs	5,838,059.57	5,428,352.06	5,428,352.06
Rate for 2023-2024 **	4.67*	16.84*	17.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 40040
Form R0418**

Kalkaska Public Schools
315 S Coral Street
Kalkaska, MI 49646

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	547,994.38	1,964,026.28	1,964,026.28
2019-2020 Fixed Carry Forward	-92,505.59	0.00	210,475.86
Total Indirect Costs	640,499.97	1,964,026.28	1,753,550.42
2019-2020 Direct Costs	16,156,998.65	14,740,966.75	14,740,966.75
2021-2022 Rate	3.96*	13.32*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,007,549.18	16,349,516.12	16,349,516.12
Indirect costs based on rate ** multiplied by actual direct costs	713,098.95	2,177,755.55	1,945,592.42
2021-2022 Actual Indirect Costs	573,796.22	2,231,829.28	2,231,829.28
2019-2020 Fixed Carry Forward	-92,505.59	0.00	210,475.86
Total Indirect Costs	666,301.81	2,231,829.28	2,021,353.42
Over/(Under) Recovery	46,797.14	-54,073.73	-75,761.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	573,796.22	2,231,829.28	2,231,829.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	46,797.14	-54,073.73	-75,761.00
Total Projected Indirect 2023-2024 (Numerator)	526,999.08	2,285,903.01	2,307,590.28
Direct Costs	18,007,549.18	16,349,516.12	16,349,516.12
Rate for 2023-2024 **	2.93*	13.98*	14.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 40060
Form R0418**

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	29,264.44	58,177.68	58,177.68
2019-2020 Fixed Carry Forward	11,999.43	0.00	6,684.59
Total Indirect Costs	17,265.01	58,177.68	51,493.09
2019-2020 Direct Costs	453,449.09	424,535.85	424,535.85
2021-2022 Rate	3.81*	13.70*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	492,936.75	461,551.92	461,551.92
Indirect costs based on rate ** multiplied by actual direct costs	18,780.89	63,232.61	55,986.25
2021-2022 Actual Indirect Costs	29,526.07	60,910.90	60,910.90
2019-2020 Fixed Carry Forward	11,999.43	0.00	6,684.59
Total Indirect Costs	17,526.64	60,910.90	54,226.31
Over/(Under) Recovery	1,254.25	2,321.71	1,759.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	29,526.07	60,910.90	60,910.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,254.25	2,321.71	1,759.94
Total Projected Indirect 2023-2024 (Numerator)	28,271.82	58,589.19	59,150.96
Direct Costs	492,936.75	461,551.92	461,551.92
Rate for 2023-2024 **	5.74*	12.69*	12.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41000
Form R0418**

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,175,694.73	15,889,125.57	15,889,125.57
2019-2020 Fixed Carry Forward	-701,043.19	-1,058,560.43	-1,058,959.97
Total Indirect Costs	8,876,737.92	16,947,686.00	16,948,085.54
2019-2020 Direct Costs	134,209,538.51	127,191,811.05	127,191,811.05
2021-2022 Rate	6.61*	13.32*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	158,090,531.49	149,746,357.29	149,746,357.29
Indirect costs based on rate ** multiplied by actual direct costs	10,449,784.13	19,946,214.79	19,946,214.79
2021-2022 Actual Indirect Costs	9,628,076.99	18,633,526.46	18,633,526.46
2019-2020 Fixed Carry Forward	-701,043.19	-1,058,560.43	-1,058,959.97
Total Indirect Costs	10,329,120.18	19,692,086.89	19,692,486.43
Over/(Under) Recovery	120,663.95	254,127.90	253,728.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,628,076.99	18,633,526.46	18,633,526.46
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	120,663.95	254,127.90	253,728.36
Total Projected Indirect 2023-2024 (Numerator)	9,507,413.04	18,379,398.56	18,379,798.10
Direct Costs	158,090,531.49	149,746,357.29	149,746,357.29
Rate for 2023-2024 **	6.01*	12.27*	12.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41010
Form R0418**

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	12,154,233.56	33,703,668.31	33,703,668.31
2019-2020 Fixed Carry Forward	-3,149,440.94	0.00	-8,151,345.30
Total Indirect Costs	15,303,674.50	33,703,668.31	41,855,013.61
2019-2020 Direct Costs	170,725,469.77	150,329,174.41	150,329,174.41
2021-2022 Rate	8.96*	22.42*	27.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	198,942,178.57	186,234,744.55	186,234,744.55
Indirect costs based on rate ** multiplied by actual direct costs	17,825,219.20	27,935,211.68	46,558,686.14
2021-2022 Actual Indirect Costs	12,629,353.23	26,680,382.50	26,680,382.50
2019-2020 Fixed Carry Forward	-3,149,440.94	0.00	-8,151,345.30
Total Indirect Costs	15,778,794.17	26,680,382.50	34,831,727.80
Over/(Under) Recovery	2,046,425.03	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	12,629,353.23	26,680,382.50	26,680,382.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,046,425.03	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	10,582,928.20	26,680,382.50	26,680,382.50
Direct Costs	198,942,178.57	186,234,744.55	186,234,744.55
Rate for 2023-2024 **	5.32*	14.33*	14.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41020
Form R0418**

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	591,329.07	3,359,833.40	3,359,833.40
2019-2020 Fixed Carry Forward	-15,121.42	162,579.71	163,150.43
Total Indirect Costs	606,450.49	3,197,253.69	3,196,682.97
2019-2020 Direct Costs	27,349,195.94	24,580,691.61	24,580,691.61
2021-2022 Rate	2.22*	13.01*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,979,727.55	27,887,980.47	27,887,980.47
Indirect costs based on rate ** multiplied by actual direct costs	687,749.95	3,628,226.26	3,625,437.46
2021-2022 Actual Indirect Costs	893,944.15	3,985,691.23	3,985,691.23
2019-2020 Fixed Carry Forward	-15,121.42	162,579.71	163,150.43
Total Indirect Costs	909,065.57	3,823,111.52	3,822,540.80
Over/(Under) Recovery	-221,315.62	-194,885.26	-197,103.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	893,944.15	3,985,691.23	3,985,691.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-221,315.62	-194,885.26	-197,103.34
Total Projected Indirect 2023-2024 (Numerator)	1,115,259.77	4,180,576.49	4,182,794.57
Direct Costs	30,979,727.55	27,887,980.47	27,887,980.47
Rate for 2023-2024 **	3.60*	14.99*	15.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41025
Form R0418**

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,502,339.54	5,336,617.48	5,336,617.48
2019-2020 Fixed Carry Forward	91,356.16	0.00	242,556.26
Total Indirect Costs	1,410,983.38	5,336,617.48	5,094,061.22
2019-2020 Direct Costs	36,553,925.60	32,589,860.50	32,589,860.50
2021-2022 Rate	3.86*	16.38*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,113,205.95	34,329,865.45	34,329,865.45
Indirect costs based on rate ** multiplied by actual direct costs	1,509,769.75	5,149,479.82	5,365,757.97
2021-2022 Actual Indirect Costs	1,862,781.21	6,515,581.09	6,515,581.09
2019-2020 Fixed Carry Forward	91,356.16	0.00	242,556.26
Total Indirect Costs	1,771,425.05	6,515,581.09	6,273,024.83
Over/(Under) Recovery	-261,655.30	0.00	-907,266.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,862,781.21	6,515,581.09	6,515,581.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-261,655.30	0.00	-907,266.86
Total Projected Indirect 2023-2024 (Numerator)	2,124,436.51	6,515,581.09	7,422,847.95
Direct Costs	39,113,205.95	34,329,865.45	34,329,865.45
Rate for 2023-2024 **	5.43*	18.98*	21.62**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41026
Form R0418**

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,864,354.18	5,535,396.51	5,535,396.51
2019-2020 Fixed Carry Forward	-98,829.95	-233,870.99	-232,420.87
Total Indirect Costs	1,963,184.13	5,769,267.50	5,767,817.38
2019-2020 Direct Costs	49,404,468.56	45,461,651.23	45,461,651.23
2021-2022 Rate	3.97*	12.69*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	55,001,986.70	50,450,207.22	50,450,207.22
Indirect costs based on rate ** multiplied by actual direct costs	2,183,578.87	6,402,131.30	6,402,131.30
2021-2022 Actual Indirect Costs	2,212,323.61	6,485,134.09	6,485,134.09
2019-2020 Fixed Carry Forward	-98,829.95	-233,870.99	-232,420.87
Total Indirect Costs	2,311,153.56	6,719,005.08	6,717,554.96
Over/(Under) Recovery	-127,574.69	-316,873.78	-315,423.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,212,323.61	6,485,134.09	6,485,134.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-127,574.69	-316,873.78	-315,423.66
Total Projected Indirect 2023-2024 (Numerator)	2,339,898.30	6,802,007.87	6,800,557.75
Direct Costs	55,001,986.70	50,450,207.22	50,450,207.22
Rate for 2023-2024 **	4.25*	13.48*	13.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41040
Form R0418**

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,416,558.36	4,790,715.63	4,790,715.63
2019-2020 Fixed Carry Forward	-98,062.52	638,141.62	637,859.78
Total Indirect Costs	1,514,620.88	4,152,574.01	4,152,855.85
2019-2020 Direct Costs	46,761,573.24	43,167,517.97	43,167,517.97
2021-2022 Rate	3.24*	9.62*	9.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	55,132,960.52	50,674,984.01	50,674,984.01
Indirect costs based on rate ** multiplied by actual direct costs	1,786,307.92	4,874,933.46	4,874,933.46
2021-2022 Actual Indirect Costs	1,737,143.27	5,964,489.78	5,964,489.78
2019-2020 Fixed Carry Forward	-98,062.52	638,141.62	637,859.78
Total Indirect Costs	1,835,205.79	5,326,348.16	5,326,630.00
Over/(Under) Recovery	-48,897.87	-451,414.70	-451,696.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,737,143.27	5,964,489.78	5,964,489.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-48,897.87	-451,414.70	-451,696.54
Total Projected Indirect 2023-2024 (Numerator)	1,786,041.14	6,415,904.48	6,416,186.32
Direct Costs	55,132,960.52	50,674,984.01	50,674,984.01
Rate for 2023-2024 **	3.24*	12.66*	12.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41050
Form R0418**

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,733,234.39	6,471,887.57	6,471,887.57
2019-2020 Fixed Carry Forward	-132,905.01	-422,543.54	-425,095.48
Total Indirect Costs	1,866,139.40	6,894,431.11	6,896,983.05
2019-2020 Direct Costs	53,156,777.35	48,232,871.68	48,232,871.68
2021-2022 Rate	3.51*	14.29*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	58,417,523.40	53,098,844.89	53,098,844.89
Indirect costs based on rate ** multiplied by actual direct costs	2,050,455.07	7,587,824.93	7,593,134.82
2021-2022 Actual Indirect Costs	2,049,986.96	7,175,248.40	7,175,248.40
2019-2020 Fixed Carry Forward	-132,905.01	-422,543.54	-425,095.48
Total Indirect Costs	2,182,891.97	7,597,791.94	7,600,343.88
Over/(Under) Recovery	-132,436.90	-9,967.01	-7,209.06

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,049,986.96	7,175,248.40	7,175,248.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-132,436.90	-9,967.01	-7,209.06
Total Projected Indirect 2023-2024 (Numerator)	2,182,423.86	7,185,215.41	7,182,457.46
Direct Costs	58,417,523.40	53,098,844.89	53,098,844.89
Rate for 2023-2024 **	3.74*	13.53*	13.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41070
Form R0418**

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	983,209.24	4,196,744.58	4,196,744.58
2019-2020 Fixed Carry Forward	-77,128.18	0.00	491,996.16
Total Indirect Costs	1,060,337.42	4,196,744.58	3,704,748.42
2019-2020 Direct Costs	37,697,829.74	34,264,136.10	34,264,136.10
2021-2022 Rate	2.81*	12.25*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,368,427.35	36,172,420.73	36,172,420.73
Indirect costs based on rate ** multiplied by actual direct costs	1,106,252.81	4,431,121.54	3,910,238.68
2021-2022 Actual Indirect Costs	1,085,476.35	5,077,344.76	5,077,344.76
2019-2020 Fixed Carry Forward	-77,128.18	0.00	491,996.16
Total Indirect Costs	1,162,604.53	5,077,344.76	4,585,348.60
Over/(Under) Recovery	-56,351.72	-646,223.22	-675,109.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,085,476.35	5,077,344.76	5,077,344.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-56,351.72	-646,223.22	-675,109.92
Total Projected Indirect 2023-2024 (Numerator)	1,141,828.07	5,723,567.98	5,752,454.68
Direct Costs	39,368,427.35	36,172,420.73	36,172,420.73
Rate for 2023-2024 **	2.90*	15.82*	15.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41080
Form R0418**

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	636,914.16	2,011,803.79	2,011,803.79
2019-2020 Fixed Carry Forward	-119,053.71	-224,273.88	-223,394.52
Total Indirect Costs	755,967.87	2,236,077.67	2,235,198.31
2019-2020 Direct Costs	19,410,595.26	18,035,705.63	18,035,705.63
2021-2022 Rate	3.89*	12.40*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,414,221.55	22,438,968.22	22,438,968.22
Indirect costs based on rate ** multiplied by actual direct costs	949,713.22	2,782,432.06	2,780,188.16
2021-2022 Actual Indirect Costs	871,976.07	2,847,229.40	2,847,229.40
2019-2020 Fixed Carry Forward	-119,053.71	-224,273.88	-223,394.52
Total Indirect Costs	991,029.78	3,071,503.28	3,070,623.92
Over/(Under) Recovery	-41,316.56	-289,071.22	-290,435.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	871,976.07	2,847,229.40	2,847,229.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-41,316.56	-289,071.22	-290,435.76
Total Projected Indirect 2023-2024 (Numerator)	913,292.63	3,136,300.62	3,137,665.16
Direct Costs	24,414,221.55	22,438,968.22	22,438,968.22
Rate for 2023-2024 **	3.74*	13.98*	13.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41090
Form R0418**

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,055,903.11	4,256,822.97	4,256,822.97
2019-2020 Fixed Carry Forward	49,214.46	0.00	31,207.00
Total Indirect Costs	1,006,688.65	4,256,822.97	4,225,615.97
2019-2020 Direct Costs	31,404,574.47	28,203,654.61	28,203,654.61
2021-2022 Rate	3.21*	15.09*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,348,736.25	29,738,921.06	29,738,921.06
Indirect costs based on rate ** multiplied by actual direct costs	1,070,494.43	4,460,838.16	4,454,890.37
2021-2022 Actual Indirect Costs	1,291,845.53	4,901,660.72	4,901,660.72
2019-2020 Fixed Carry Forward	49,214.46	0.00	31,207.00
Total Indirect Costs	1,242,631.07	4,901,660.72	4,870,453.72
Over/(Under) Recovery	-172,136.64	0.00	-415,563.35

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,291,845.53	4,901,660.72	4,901,660.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-172,136.64	0.00	-415,563.35
Total Projected Indirect 2023-2024 (Numerator)	1,463,982.17	4,901,660.72	5,317,224.07
Direct Costs	33,348,736.25	29,738,921.06	29,738,921.06
Rate for 2023-2024 **	4.39*	16.48*	17.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41110
Form R0418**

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,202,160.01	13,976,271.85	13,976,271.85
2019-2020 Fixed Carry Forward	-149,686.63	148,709.39	155,943.70
Total Indirect Costs	4,351,846.64	13,827,562.46	13,820,328.15
2019-2020 Direct Costs	108,373,317.58	98,321,167.74	98,321,167.74
2021-2022 Rate	4.02*	14.06*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	120,948,222.98	109,012,255.08	109,012,255.08
Indirect costs based on rate ** multiplied by actual direct costs	4,862,118.56	15,327,123.06	15,327,123.06
2021-2022 Actual Indirect Costs	4,839,926.17	16,468,237.78	16,468,237.78
2019-2020 Fixed Carry Forward	-149,686.63	148,709.39	155,943.70
Total Indirect Costs	4,989,612.80	16,319,528.39	16,312,294.08
Over/(Under) Recovery	-127,494.24	-992,405.33	-985,171.02

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,839,926.17	16,468,237.78	16,468,237.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-127,494.24	-992,405.33	-985,171.02
Total Projected Indirect 2023-2024 (Numerator)	4,967,420.41	17,460,643.11	17,453,408.80
Direct Costs	120,948,222.98	109,012,255.08	109,012,255.08
Rate for 2023-2024 **	4.11*	16.02*	16.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41120
Form R0418**

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	771,438.41	2,537,443.88	2,537,443.88
2019-2020 Fixed Carry Forward	42,265.80	-265,837.27	-266,770.53
Total Indirect Costs	729,172.61	2,803,281.15	2,804,214.41
2019-2020 Direct Costs	21,172,767.97	19,406,762.50	19,406,762.50
2021-2022 Rate	3.44*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,943,936.57	22,700,134.00	22,700,134.00
Indirect costs based on rate ** multiplied by actual direct costs	823,671.42	3,277,899.35	3,280,169.36
2021-2022 Actual Indirect Costs	878,036.82	2,121,839.39	2,121,839.39
2019-2020 Fixed Carry Forward	42,265.80	-265,837.27	-266,770.53
Total Indirect Costs	835,771.02	2,387,676.66	2,388,609.92
Over/(Under) Recovery	-12,099.60	890,222.69	891,559.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	878,036.82	2,121,839.39	2,121,839.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,099.60	890,222.69	891,559.44
Total Projected Indirect 2023-2024 (Numerator)	890,136.42	1,231,616.70	1,230,279.95
Direct Costs	23,943,936.57	22,700,134.00	22,700,134.00
Rate for 2023-2024 **	3.72*	5.43*	5.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41130
Form R0418**

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,803,880.75	7,055,202.58	7,055,202.58
2019-2020 Fixed Carry Forward	-117,540.37	-47,347.04	-49,466.54
Total Indirect Costs	1,921,421.12	7,102,549.62	7,104,669.12
2019-2020 Direct Costs	61,806,096.27	56,334,169.44	56,334,169.44
2021-2022 Rate	3.11*	12.61*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	71,441,993.45	64,669,471.98	64,669,471.98
Indirect costs based on rate ** multiplied by actual direct costs	2,221,846.00	8,154,820.42	8,154,820.42
2021-2022 Actual Indirect Costs	1,951,607.92	8,485,786.10	8,485,786.10
2019-2020 Fixed Carry Forward	-117,540.37	-47,347.04	-49,466.54
Total Indirect Costs	2,069,148.29	8,533,133.14	8,535,252.64
Over/(Under) Recovery	152,697.71	-378,312.72	-380,432.22

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,951,607.92	8,485,786.10	8,485,786.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	152,697.71	-378,312.72	-380,432.22
Total Projected Indirect 2023-2024 (Numerator)	1,798,910.21	8,864,098.82	8,866,218.32
Direct Costs	71,441,993.45	64,669,471.98	64,669,471.98
Rate for 2023-2024 **	2.52*	13.71*	13.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41140
Form R0418**

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	808,676.28	3,244,484.47	3,244,484.47
2019-2020 Fixed Carry Forward	183,043.04	70,821.34	70,821.34
Total Indirect Costs	625,633.24	3,173,663.13	3,173,663.13
2019-2020 Direct Costs	27,066,567.29	24,630,759.10	24,630,759.10
2021-2022 Rate	2.31*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,844,673.53	28,951,159.49	28,951,159.49
Indirect costs based on rate ** multiplied by actual direct costs	735,611.96	3,728,909.34	3,728,909.34
2021-2022 Actual Indirect Costs	1,075,708.60	3,969,222.64	3,969,222.64
2019-2020 Fixed Carry Forward	183,043.04	70,821.34	70,821.34
Total Indirect Costs	892,665.56	3,898,401.30	3,898,401.30
Over/(Under) Recovery	-157,053.60	-169,491.96	-169,491.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,075,708.60	3,969,222.64	3,969,222.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-157,053.60	-169,491.96	-169,491.96
Total Projected Indirect 2023-2024 (Numerator)	1,232,762.20	4,138,714.60	4,138,714.60
Direct Costs	31,844,673.53	28,951,159.49	28,951,159.49
Rate for 2023-2024 **	3.87*	14.30*	14.30**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41145
Form R0418**

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,462,333.89	3,951,967.23	3,951,967.23
2019-2020 Fixed Carry Forward	-165,169.60	0.00	33,970.66
Total Indirect Costs	1,627,503.49	3,951,967.23	3,917,996.57
2019-2020 Direct Costs	32,285,835.93	29,638,084.07	29,638,084.07
2021-2022 Rate	5.04*	13.33*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,191,093.47	36,917,082.72	36,917,082.72
Indirect costs based on rate ** multiplied by actual direct costs	1,975,231.11	4,921,047.13	4,880,438.34
2021-2022 Actual Indirect Costs	1,356,664.72	4,610,774.93	4,610,774.93
2019-2020 Fixed Carry Forward	-165,169.60	0.00	33,970.66
Total Indirect Costs	1,521,834.32	4,610,774.93	4,576,804.27
Over/(Under) Recovery	453,396.79	310,272.20	303,634.07

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,356,664.72	4,610,774.93	4,610,774.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	453,396.79	310,272.20	303,634.07
Total Projected Indirect 2023-2024 (Numerator)	903,267.93	4,300,502.73	4,307,140.86
Direct Costs	39,191,093.47	36,917,082.72	36,917,082.72
Rate for 2023-2024 **	2.30*	11.65*	11.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41150
Form R0418**

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	398,150.49	1,518,480.78	1,518,480.78
2019-2020 Fixed Carry Forward	-7,313.15	143,476.29	144,249.98
Total Indirect Costs	405,463.64	1,375,004.49	1,374,230.80
2019-2020 Direct Costs	14,723,820.36	13,603,490.07	13,603,490.07
2021-2022 Rate	2.75*	10.11*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,386,018.05	15,241,120.70	15,241,120.70
Indirect costs based on rate ** multiplied by actual direct costs	450,615.50	1,540,877.30	1,539,353.19
2021-2022 Actual Indirect Costs	583,311.25	1,728,208.60	1,728,208.60
2019-2020 Fixed Carry Forward	-7,313.15	143,476.29	144,249.98
Total Indirect Costs	590,624.40	1,584,732.31	1,583,958.62
Over/(Under) Recovery	-140,008.90	-43,855.01	-44,605.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	583,311.25	1,728,208.60	1,728,208.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-140,008.90	-43,855.01	-44,605.43
Total Projected Indirect 2023-2024 (Numerator)	723,320.15	1,772,063.61	1,772,814.03
Direct Costs	16,386,018.05	15,241,120.70	15,241,120.70
Rate for 2023-2024 **	4.41*	11.63*	11.63**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41160
Form R0418**

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,261,159.76	12,885,158.17	12,885,158.17
2019-2020 Fixed Carry Forward	-107,682.86	0.00	413,390.16
Total Indirect Costs	3,368,842.62	12,885,158.17	12,471,768.01
2019-2020 Direct Costs	101,809,582.33	92,006,729.24	92,006,729.24
2021-2022 Rate	3.31*	14.00*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	114,975,681.11	103,435,395.55	103,435,395.55
Indirect costs based on rate ** multiplied by actual direct costs	3,805,695.04	14,480,955.38	14,025,839.64
2021-2022 Actual Indirect Costs	4,320,234.62	16,333,215.81	16,333,215.81
2019-2020 Fixed Carry Forward	-107,682.86	0.00	413,390.16
Total Indirect Costs	4,427,917.48	16,333,215.81	15,919,825.65
Over/(Under) Recovery	-622,222.44	-1,852,260.43	-1,893,986.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,320,234.62	16,333,215.81	16,333,215.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-622,222.44	-1,852,260.43	-1,893,986.01
Total Projected Indirect 2023-2024 (Numerator)	4,942,457.06	18,185,476.24	18,227,201.82
Direct Costs	114,975,681.11	103,435,395.55	103,435,395.55
Rate for 2023-2024 **	4.30*	17.58*	17.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41170
Form R0418**

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,329,363.58	5,136,176.77	5,136,176.77
2019-2020 Fixed Carry Forward	-226,186.87	103,372.48	102,180.55
Total Indirect Costs	1,555,550.45	5,032,804.29	5,033,996.22
2019-2020 Direct Costs	39,713,306.68	35,756,934.49	35,756,934.49
2021-2022 Rate	3.92*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	43,651,628.54	39,006,166.92	39,006,166.92
Indirect costs based on rate ** multiplied by actual direct costs	1,711,143.84	5,492,068.30	5,492,068.30
2021-2022 Actual Indirect Costs	1,288,973.30	5,661,145.67	5,661,145.67
2019-2020 Fixed Carry Forward	-226,186.87	103,372.48	102,180.55
Total Indirect Costs	1,515,160.17	5,557,773.19	5,558,965.12
Over/(Under) Recovery	195,983.67	-65,704.89	-66,896.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,288,973.30	5,661,145.67	5,661,145.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	195,983.67	-65,704.89	-66,896.82
Total Projected Indirect 2023-2024 (Numerator)	1,092,989.63	5,726,850.56	5,728,042.49
Direct Costs	43,651,628.54	39,006,166.92	39,006,166.92
Rate for 2023-2024 **	2.50*	14.68*	14.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41210
Form R0418**

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,293,151.58	10,516,342.43	10,516,342.43
2019-2020 Fixed Carry Forward	-365,286.28	0.00	45,036.44
Total Indirect Costs	3,658,437.86	10,516,342.43	10,471,305.99
2019-2020 Direct Costs	82,428,048.60	74,969,857.75	74,969,857.75
2021-2022 Rate	4.44*	14.03*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	96,055,441.83	86,842,480.47	86,842,480.47
Indirect costs based on rate ** multiplied by actual direct costs	4,264,861.62	12,184,000.01	12,131,894.52
2021-2022 Actual Indirect Costs	3,669,502.36	12,610,923.72	12,610,923.72
2019-2020 Fixed Carry Forward	-365,286.28	0.00	45,036.44
Total Indirect Costs	4,034,788.64	12,610,923.72	12,565,887.28
Over/(Under) Recovery	230,072.98	-426,923.71	-433,992.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,669,502.36	12,610,923.72	12,610,923.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	230,072.98	-426,923.71	-433,992.76
Total Projected Indirect 2023-2024 (Numerator)	3,439,429.38	13,037,847.43	13,044,916.48
Direct Costs	96,055,441.83	86,842,480.47	86,842,480.47
Rate for 2023-2024 **	3.58*	15.01*	15.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41240
Form R0418**

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	924,554.94	2,962,839.44	2,962,839.44
2019-2020 Fixed Carry Forward	109,693.25	164,226.33	164,226.33
Total Indirect Costs	814,861.69	2,798,613.11	2,798,613.11
2019-2020 Direct Costs	27,270,333.93	25,232,049.43	25,232,049.43
2021-2022 Rate	2.99*	11.09*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,344,013.19	29,411,362.31	29,411,362.31
Indirect costs based on rate ** multiplied by actual direct costs	967,085.99	3,261,720.08	3,261,720.08
2021-2022 Actual Indirect Costs	1,129,322.97	4,061,973.85	4,061,973.85
2019-2020 Fixed Carry Forward	109,693.25	164,226.33	164,226.33
Total Indirect Costs	1,019,629.72	3,897,747.52	3,897,747.52
Over/(Under) Recovery	-52,543.73	-636,027.44	-636,027.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,129,322.97	4,061,973.85	4,061,973.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-52,543.73	-636,027.44	-636,027.44
Total Projected Indirect 2023-2024 (Numerator)	1,181,866.70	4,698,001.29	4,698,001.29
Direct Costs	32,344,013.19	29,411,362.31	29,411,362.31
Rate for 2023-2024 **	3.65*	15.97*	15.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41900
Form R0418**

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	161,937.17	555,266.55	555,266.55
2019-2020 Fixed Carry Forward	-39,075.50	0.00	-71,191.96
Total Indirect Costs	201,012.67	555,266.55	626,458.51
2019-2020 Direct Costs	2,719,492.72	2,326,163.34	2,326,163.34
2021-2022 Rate	7.39*	23.87*	26.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,789,790.89	2,621,986.98	2,621,986.98
Indirect costs based on rate ** multiplied by actual direct costs	206,165.55	393,298.05	655,496.75
2021-2022 Actual Indirect Costs	91,947.49	259,751.40	259,751.40
2019-2020 Fixed Carry Forward	-39,075.50	0.00	-71,191.96
Total Indirect Costs	131,022.99	259,751.40	330,943.36
Over/(Under) Recovery	75,142.56	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	91,947.49	259,751.40	259,751.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	75,142.56	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	16,804.93	259,751.40	259,751.40
Direct Costs	2,789,790.89	2,621,986.98	2,621,986.98
Rate for 2023-2024 **	0.60*	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 2023-2024 Indirect Cost Rates
School District 41901
Form R0418**

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	93,100.59	357,864.71	357,864.71
2019-2020 Fixed Carry Forward	7,063.94	54,402.13	53,357.77
Total Indirect Costs	86,036.65	303,462.58	304,506.94
2019-2020 Direct Costs	3,488,917.70	3,224,153.58	3,224,153.58
2021-2022 Rate	2.47*	9.41*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,115,885.45	3,808,202.84	3,808,202.84
Indirect costs based on rate ** multiplied by actual direct costs	101,662.37	358,351.89	359,494.35
2021-2022 Actual Indirect Costs	92,163.16	399,845.77	399,845.77
2019-2020 Fixed Carry Forward	7,063.94	54,402.13	53,357.77
Total Indirect Costs	85,099.22	345,443.64	346,488.00
Over/(Under) Recovery	16,563.15	12,908.25	13,006.35

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	92,163.16	399,845.77	399,845.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,563.15	12,908.25	13,006.35
Total Projected Indirect 2023-2024 (Numerator)	75,600.01	386,937.52	386,839.42
Direct Costs	4,115,885.45	3,808,202.84	3,808,202.84
Rate for 2023-2024 **	1.84*	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 2023-2024 Indirect Cost Rates
School District 41904
Form R0418**

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	25,861.65	530,171.15	530,171.15
2019-2020 Fixed Carry Forward	2,293.77	-22,935.08	-22,855.18
Total Indirect Costs	23,567.88	553,106.23	553,026.33
2019-2020 Direct Costs	6,998,259.99	6,493,950.49	6,493,950.49
2021-2022 Rate	0.34*	8.52*	8.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,020,732.64	7,478,960.91	7,478,960.91
Indirect costs based on rate ** multiplied by actual direct costs	27,270.49	637,207.47	637,207.47
2021-2022 Actual Indirect Costs	46,190.82	587,962.55	587,962.55
2019-2020 Fixed Carry Forward	2,293.77	-22,935.08	-22,855.18
Total Indirect Costs	43,897.05	610,897.63	610,817.73
Over/(Under) Recovery	-16,626.56	26,309.84	26,389.74

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	46,190.82	587,962.55	587,962.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-16,626.56	26,309.84	26,389.74
Total Projected Indirect 2023-2024 (Numerator)	62,817.38	561,652.71	561,572.81
Direct Costs	8,020,732.64	7,478,960.91	7,478,960.91
Rate for 2023-2024 **	0.78*	7.51*	7.51**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41905
Form R0418**

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	583,002.00	1,797,301.00	1,797,301.00
2019-2020 Fixed Carry Forward	-30,838.77	0.00	0.00
Total Indirect Costs	613,840.77	1,797,301.00	1,797,301.00
2019-2020 Direct Costs	6,947,935.00	5,733,636.00	5,733,636.00
2021-2022 Rate	8.83*	31.35*	31.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,024,351.00	6,779,192.00	6,779,192.00
Indirect costs based on rate ** multiplied by actual direct costs	708,550.19	1,016,878.80	1,694,798.00
2021-2022 Actual Indirect Costs	842,593.00	2,087,752.00	2,087,752.00
2019-2020 Fixed Carry Forward	-30,838.77	0.00	0.00
Total Indirect Costs	873,431.77	2,087,752.00	2,087,752.00
Over/(Under) Recovery	-164,881.58	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	842,593.00	2,087,752.00	2,087,752.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-164,881.58	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,007,474.58	2,087,752.00	2,087,752.00
Direct Costs	8,024,351.00	6,779,192.00	6,779,192.00
Rate for 2023-2024 **	12.56*	30.80*	30.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41908
Form R0418**

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	55,828.51	206,941.66	206,941.66
2019-2020 Fixed Carry Forward	-4,852.91	-5,365.40	-4,942.07
Total Indirect Costs	60,681.42	212,307.06	211,883.73
2019-2020 Direct Costs	1,920,878.42	1,769,765.27	1,769,765.27
2021-2022 Rate	3.16*	12.00*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,984,819.88	1,820,430.35	1,820,430.35
Indirect costs based on rate ** multiplied by actual direct costs	62,720.31	218,451.64	217,905.51
2021-2022 Actual Indirect Costs	131,778.23	296,167.76	296,167.76
2019-2020 Fixed Carry Forward	-4,852.91	-5,365.40	-4,942.07
Total Indirect Costs	136,631.14	301,533.16	301,109.83
Over/(Under) Recovery	-73,910.83	-83,081.52	-83,204.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	131,778.23	296,167.76	296,167.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-73,910.83	-83,081.52	-83,204.32
Total Projected Indirect 2023-2024 (Numerator)	205,689.06	379,249.28	379,372.08
Direct Costs	1,984,819.88	1,820,430.35	1,820,430.35
Rate for 2023-2024 **	10.36*	20.83*	20.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41909
Form R0418**

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	423,905.00	1,626,392.00	1,626,392.00
2019-2020 Fixed Carry Forward	73,637.60	0.00	0.00
Total Indirect Costs	350,267.40	1,626,392.00	1,626,392.00
2019-2020 Direct Costs	7,385,083.00	6,182,596.00	6,182,596.00
2021-2022 Rate	4.74*	26.31*	26.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,716,997.00	6,524,058.00	6,524,058.00
Indirect costs based on rate ** multiplied by actual direct costs	365,785.66	978,608.70	1,631,014.50
2021-2022 Actual Indirect Costs	230,763.00	1,423,702.00	1,423,702.00
2019-2020 Fixed Carry Forward	73,637.60	0.00	0.00
Total Indirect Costs	157,125.40	1,423,702.00	1,423,702.00
Over/(Under) Recovery	208,660.26	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	230,763.00	1,423,702.00	1,423,702.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	208,660.26	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	22,102.74	1,423,702.00	1,423,702.00
Direct Costs	7,716,997.00	6,524,058.00	6,524,058.00
Rate for 2023-2024 **	0.29*	21.82*	21.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41910
Form R0418**

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	550,635.00	1,819,565.00	1,819,565.00
2019-2020 Fixed Carry Forward	12,515.14	0.00	0.00
Total Indirect Costs	538,119.86	1,819,565.00	1,819,565.00
2019-2020 Direct Costs	6,913,106.00	5,644,176.00	5,644,176.00
2021-2022 Rate	7.78*	32.24*	32.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,843,400.00	6,587,167.00	6,587,167.00
Indirect costs based on rate ** multiplied by actual direct costs	610,216.52	988,075.05	1,646,791.75
2021-2022 Actual Indirect Costs	728,477.00	1,984,710.00	1,984,710.00
2019-2020 Fixed Carry Forward	12,515.14	0.00	0.00
Total Indirect Costs	715,961.86	1,984,710.00	1,984,710.00
Over/(Under) Recovery	-105,745.34	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	728,477.00	1,984,710.00	1,984,710.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-105,745.34	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	834,222.34	1,984,710.00	1,984,710.00
Direct Costs	7,843,400.00	6,587,167.00	6,587,167.00
Rate for 2023-2024 **	10.64*	30.13*	30.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41911
Form R0418**

Flat River Academy
9481 Jordan Road
Greenville, MI 48838

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,966.00	123,691.00	123,691.00
2019-2020 Fixed Carry Forward	0.00	0.00	26,411.69
Total Indirect Costs	2,966.00	123,691.00	97,279.31
2019-2020 Direct Costs	1,070,258.00	949,533.00	949,533.00
2021-2022 Rate	0.28*	13.03*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,502,414.55	1,260,762.85	1,260,762.85
Indirect costs based on rate ** multiplied by actual direct costs	4,206.76	164,277.40	129,102.12
2021-2022 Actual Indirect Costs	3,117.40	244,769.10	244,769.10
2019-2020 Fixed Carry Forward	0.00	0.00	26,411.69
Total Indirect Costs	3,117.40	244,769.10	218,357.41
Over/(Under) Recovery	1,089.36	-80,491.70	-89,255.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,117.40	244,769.10	244,769.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,089.36	-80,491.70	-89,255.29
Total Projected Indirect 2023-2024 (Numerator)	2,028.04	325,260.80	334,024.39
Direct Costs	1,502,414.55	1,260,762.85	1,260,762.85
Rate for 2023-2024 **	0.13*	25.80*	26.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41914
Form R0418**

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	490,540.00	1,633,531.00	1,633,531.00
2019-2020 Fixed Carry Forward	33,271.26	0.00	0.00
Total Indirect Costs	457,268.74	1,633,531.00	1,633,531.00
2019-2020 Direct Costs	6,617,310.00	5,474,319.00	5,474,319.00
2021-2022 Rate	6.91*	29.84*	29.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,369,475.00	6,245,510.00	6,245,510.00
Indirect costs based on rate ** multiplied by actual direct costs	509,230.72	936,826.50	1,561,377.50
2021-2022 Actual Indirect Costs	467,727.00	1,591,692.00	1,591,692.00
2019-2020 Fixed Carry Forward	33,271.26	0.00	0.00
Total Indirect Costs	434,455.74	1,591,692.00	1,591,692.00
Over/(Under) Recovery	74,774.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	467,727.00	1,591,692.00	1,591,692.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	74,774.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	392,952.02	1,591,692.00	1,591,692.00
Direct Costs	7,369,475.00	6,245,510.00	6,245,510.00
Rate for 2023-2024 **	5.33*	25.49*	25.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41915
Form R0418**

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	447,579.00	1,553,042.00	1,553,042.00
2019-2020 Fixed Carry Forward	166,848.37	0.00	0.00
Total Indirect Costs	280,730.63	1,553,042.00	1,553,042.00
2019-2020 Direct Costs	6,436,781.00	5,331,318.00	5,331,318.00
2021-2022 Rate	4.36*	29.13*	29.13**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,346,861.00	6,277,991.00	6,277,991.00
Indirect costs based on rate ** multiplied by actual direct costs	320,323.14	941,698.65	1,569,497.75
2021-2022 Actual Indirect Costs	662,193.00	1,731,063.00	1,731,063.00
2019-2020 Fixed Carry Forward	166,848.37	0.00	0.00
Total Indirect Costs	495,344.63	1,731,063.00	1,731,063.00
Over/(Under) Recovery	-175,021.49	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	662,193.00	1,731,063.00	1,731,063.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-175,021.49	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	837,214.49	1,731,063.00	1,731,063.00
Direct Costs	7,346,861.00	6,277,991.00	6,277,991.00
Rate for 2023-2024 **	11.40*	27.57*	27.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41916
Form R0418**

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	668,668.00	1,853,353.00	1,853,353.00
2019-2020 Fixed Carry Forward	-354.28	0.00	0.00
Total Indirect Costs	669,022.28	1,853,353.00	1,853,353.00
2019-2020 Direct Costs	6,652,931.00	5,468,246.00	5,468,246.00
2021-2022 Rate	10.06*	33.89*	33.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,960,599.00	6,751,790.00	6,751,790.00
Indirect costs based on rate ** multiplied by actual direct costs	800,836.26	1,012,768.50	1,687,947.50
2021-2022 Actual Indirect Costs	866,270.00	2,075,079.00	2,075,079.00
2019-2020 Fixed Carry Forward	-354.28	0.00	0.00
Total Indirect Costs	866,624.28	2,075,079.00	2,075,079.00
Over/(Under) Recovery	-65,788.02	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	866,270.00	2,075,079.00	2,075,079.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-65,788.02	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	932,058.02	2,075,079.00	2,075,079.00
Direct Costs	7,960,599.00	6,751,790.00	6,751,790.00
Rate for 2023-2024 **	11.71*	30.73*	30.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41917
Form R0418**

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	165,621.11	565,316.33	565,316.33
2019-2020 Fixed Carry Forward	0.00	-181,599.62	-130,245.39
Total Indirect Costs	165,621.11	746,915.95	695,561.72
2019-2020 Direct Costs	3,640,545.79	3,240,850.57	3,240,850.57
2021-2022 Rate	4.55*	23.05*	21.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,381,814.89	4,993,552.95	4,993,552.95
Indirect costs based on rate ** multiplied by actual direct costs	244,872.58	749,032.94	1,071,616.46
2021-2022 Actual Indirect Costs	114,735.47	502,997.41	502,997.41
2019-2020 Fixed Carry Forward	0.00	-181,599.62	-130,245.39
Total Indirect Costs	114,735.47	684,597.03	633,242.80
Over/(Under) Recovery	130,137.11	0.00	438,373.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	114,735.47	502,997.41	502,997.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	130,137.11	0.00	438,373.66
Total Projected Indirect 2023-2024 (Numerator)	-15,401.64	502,997.41	64,623.75
Direct Costs	5,381,814.89	4,993,552.95	4,993,552.95
Rate for 2023-2024 **	0.00*	10.07*	1.29**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41918
Form R0418**

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	179,353.93	468,727.39	468,727.39
2019-2020 Fixed Carry Forward	14,969.61	0.00	63,397.43
Total Indirect Costs	164,384.32	468,727.39	405,329.96
2019-2020 Direct Costs	2,693,913.99	2,404,540.53	2,404,540.53
2021-2022 Rate	6.10*	19.49*	16.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,184,886.25	2,805,347.78	2,805,347.78
Indirect costs based on rate ** multiplied by actual direct costs	194,278.06	420,802.17	472,981.64
2021-2022 Actual Indirect Costs	283,541.69	663,080.16	663,080.16
2019-2020 Fixed Carry Forward	14,969.61	0.00	63,397.43
Total Indirect Costs	268,572.08	663,080.16	599,682.73
Over/(Under) Recovery	-74,294.02	0.00	-126,701.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	283,541.69	663,080.16	663,080.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-74,294.02	0.00	-126,701.09
Total Projected Indirect 2023-2024 (Numerator)	357,835.71	663,080.16	789,781.25
Direct Costs	3,184,886.25	2,805,347.78	2,805,347.78
Rate for 2023-2024 **	11.24*	23.64*	28.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41919
Form R0418**

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	245,935.00	1,695,745.00	1,695,745.00
2019-2020 Fixed Carry Forward	5,080.19	0.00	0.00
Total Indirect Costs	240,854.81	1,695,745.00	1,695,745.00
2019-2020 Direct Costs	6,426,617.00	4,976,807.00	4,976,807.00
2021-2022 Rate	3.75*	34.07*	34.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,037,977.00	5,562,705.00	5,562,705.00
Indirect costs based on rate ** multiplied by actual direct costs	263,924.14	834,405.75	1,390,676.25
2021-2022 Actual Indirect Costs	258,832.00	1,734,104.00	1,734,104.00
2019-2020 Fixed Carry Forward	5,080.19	0.00	0.00
Total Indirect Costs	253,751.81	1,734,104.00	1,734,104.00
Over/(Under) Recovery	10,172.33	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	258,832.00	1,734,104.00	1,734,104.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,172.33	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	248,659.67	1,734,104.00	1,734,104.00
Direct Costs	7,037,977.00	5,562,705.00	5,562,705.00
Rate for 2023-2024 **	3.53*	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 2023-2024 Indirect Cost Rates
School District 41920
Form R0418**

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	679,938.00	1,853,810.00	1,853,810.00
2019-2020 Fixed Carry Forward	-56,171.38	0.00	0.00
Total Indirect Costs	736,109.38	1,853,810.00	1,853,810.00
2019-2020 Direct Costs	6,315,772.00	5,141,900.00	5,141,900.00
2021-2022 Rate	11.66*	36.05*	36.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,162,342.00	6,082,069.00	6,082,069.00
Indirect costs based on rate ** multiplied by actual direct costs	835,129.08	912,310.35	1,520,517.25
2021-2022 Actual Indirect Costs	746,580.00	1,826,853.00	1,826,853.00
2019-2020 Fixed Carry Forward	-56,171.38	0.00	0.00
Total Indirect Costs	802,751.38	1,826,853.00	1,826,853.00
Over/(Under) Recovery	32,377.70	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	746,580.00	1,826,853.00	1,826,853.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	32,377.70	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	714,202.30	1,826,853.00	1,826,853.00
Direct Costs	7,162,342.00	6,082,069.00	6,082,069.00
Rate for 2023-2024 **	9.97*	30.04*	30.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41921
Form R0418**

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	72,251.00	222,894.00	222,894.00
2019-2020 Fixed Carry Forward	1,164.42	14,740.86	14,885.76
Total Indirect Costs	71,086.58	208,153.14	208,008.24
2019-2020 Direct Costs	2,537,166.00	2,386,523.00	2,386,523.00
2021-2022 Rate	2.80*	8.72*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,784,324.00	2,634,953.00	2,634,953.00
Indirect costs based on rate ** multiplied by actual direct costs	77,961.07	229,767.90	229,767.90
2021-2022 Actual Indirect Costs	139,489.00	288,860.00	288,860.00
2019-2020 Fixed Carry Forward	1,164.42	14,740.86	14,885.76
Total Indirect Costs	138,324.58	274,119.14	273,974.24
Over/(Under) Recovery	-60,363.51	-44,351.24	-44,206.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	139,489.00	288,860.00	288,860.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-60,363.51	-44,351.24	-44,206.34
Total Projected Indirect 2023-2024 (Numerator)	199,852.51	333,211.24	333,066.34
Direct Costs	2,784,324.00	2,634,953.00	2,634,953.00
Rate for 2023-2024 **	7.18*	12.65*	12.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41922
Form R0418**

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	464,658.00	912,243.00	912,243.00
2019-2020 Fixed Carry Forward	32,094.00	0.00	-1,560.89
Total Indirect Costs	432,564.00	912,243.00	913,803.89
2019-2020 Direct Costs	5,190,721.00	4,743,136.00	4,743,136.00
2021-2022 Rate	8.33*	19.23*	19.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,878,795.00	5,397,185.00	5,397,185.00
Indirect costs based on rate ** multiplied by actual direct costs	489,703.62	809,577.75	1,040,037.55
2021-2022 Actual Indirect Costs	402,125.00	883,735.00	883,735.00
2019-2020 Fixed Carry Forward	32,094.00	0.00	-1,560.89
Total Indirect Costs	370,031.00	883,735.00	885,295.89
Over/(Under) Recovery	119,672.62	0.00	154,741.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	402,125.00	883,735.00	883,735.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	119,672.62	0.00	154,741.66
Total Projected Indirect 2023-2024 (Numerator)	282,452.38	883,735.00	728,993.34
Direct Costs	5,878,795.00	5,397,185.00	5,397,185.00
Rate for 2023-2024 **	4.80*	16.37*	13.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41923
Form R0418**

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	63,590.00	1,076,402.00	1,076,402.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,590.00	1,076,402.00	1,076,402.00
2019-2020 Direct Costs	3,714,873.00	2,702,061.00	2,702,061.00
2021-2022 Rate	1.71*	39.84*	39.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,489,078.00	3,436,793.00	3,436,793.00
Indirect costs based on rate ** multiplied by actual direct costs	76,763.23	515,518.95	859,198.25
2021-2022 Actual Indirect Costs	181,727.00	1,234,012.00	1,234,012.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	181,727.00	1,234,012.00	1,234,012.00
Over/(Under) Recovery	-104,963.77	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	181,727.00	1,234,012.00	1,234,012.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-104,963.77	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	286,690.77	1,234,012.00	1,234,012.00
Direct Costs	4,489,078.00	3,436,793.00	3,436,793.00
Rate for 2023-2024 **	6.39*	35.91*	35.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41924
Form R0418**

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	131,955.00	645,767.00	645,767.00
2019-2020 Fixed Carry Forward	-7,958.31	20,169.29	21,978.25
Total Indirect Costs	139,913.31	625,597.71	623,788.75
2019-2020 Direct Costs	5,367,822.00	4,854,010.00	4,854,010.00
2021-2022 Rate	2.61*	12.89*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,796,317.00	5,161,106.00	5,161,106.00
Indirect costs based on rate ** multiplied by actual direct costs	151,283.87	665,266.56	663,202.12
2021-2022 Actual Indirect Costs	152,366.00	787,577.00	787,577.00
2019-2020 Fixed Carry Forward	-7,958.31	20,169.29	21,978.25
Total Indirect Costs	160,324.31	767,407.71	765,598.75
Over/(Under) Recovery	-9,040.44	-102,141.15	-102,396.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	152,366.00	787,577.00	787,577.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,040.44	-102,141.15	-102,396.63
Total Projected Indirect 2023-2024 (Numerator)	161,406.44	889,718.15	889,973.63
Direct Costs	5,796,317.00	5,161,106.00	5,161,106.00
Rate for 2023-2024 **	2.78*	17.24*	17.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41925
Form R0418**

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,538,249.87	1,718,758.85	1,718,758.85
2019-2020 Fixed Carry Forward	91,188.20	110,542.92	110,542.92
Total Indirect Costs	1,447,061.67	1,608,215.93	1,608,215.93
2019-2020 Direct Costs	24,211,561.19	24,031,052.21	24,031,052.21
2021-2022 Rate	5.98*	6.69*	6.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	27,826,088.27	27,654,164.27	27,654,164.27
Indirect costs based on rate ** multiplied by actual direct costs	1,664,000.08	1,850,063.59	1,850,063.59
2021-2022 Actual Indirect Costs	1,764,294.00	1,936,218.00	1,936,218.00
2019-2020 Fixed Carry Forward	91,188.20	110,542.92	110,542.92
Total Indirect Costs	1,673,105.80	1,825,675.08	1,825,675.08
Over/(Under) Recovery	-9,105.72	24,388.51	24,388.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,764,294.00	1,936,218.00	1,936,218.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,105.72	24,388.51	24,388.51
Total Projected Indirect 2023-2024 (Numerator)	1,773,399.72	1,911,829.49	1,911,829.49
Direct Costs	27,826,088.27	27,654,164.27	27,654,164.27
Rate for 2023-2024 **	6.37*	6.91*	6.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41926
Form R0418**

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	267,921.00	660,049.00	660,049.00
2019-2020 Fixed Carry Forward	29,129.40	0.00	33,554.37
Total Indirect Costs	238,791.60	660,049.00	626,494.63
2019-2020 Direct Costs	3,893,407.00	3,501,279.00	3,501,279.00
2021-2022 Rate	6.13*	18.85*	17.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,567,205.00	4,217,950.00	4,217,950.00
Indirect costs based on rate ** multiplied by actual direct costs	279,969.67	632,692.50	754,591.26
2021-2022 Actual Indirect Costs	284,898.00	634,153.00	634,153.00
2019-2020 Fixed Carry Forward	29,129.40	0.00	33,554.37
Total Indirect Costs	255,768.60	634,153.00	600,598.63
Over/(Under) Recovery	24,201.07	0.00	153,992.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	284,898.00	634,153.00	634,153.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	24,201.07	0.00	153,992.63
Total Projected Indirect 2023-2024 (Numerator)	260,696.93	634,153.00	480,160.37
Direct Costs	4,567,205.00	4,217,950.00	4,217,950.00
Rate for 2023-2024 **	5.71*	15.03*	11.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41928
Form R0418**

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	207,039.00	1,640,268.00	1,640,268.00
2019-2020 Fixed Carry Forward	-3,929.53	0.00	0.00
Total Indirect Costs	210,968.53	1,640,268.00	1,640,268.00
2019-2020 Direct Costs	5,737,920.00	4,304,691.00	4,304,691.00
2021-2022 Rate	3.68*	38.10*	38.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,180,285.00	4,728,255.00	4,728,255.00
Indirect costs based on rate ** multiplied by actual direct costs	227,434.49	709,238.25	1,182,063.75
2021-2022 Actual Indirect Costs	223,320.00	1,675,350.00	1,675,350.00
2019-2020 Fixed Carry Forward	-3,929.53	0.00	0.00
Total Indirect Costs	227,249.53	1,675,350.00	1,675,350.00
Over/(Under) Recovery	184.96	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	223,320.00	1,675,350.00	1,675,350.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	184.96	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	223,135.04	1,675,350.00	1,675,350.00
Direct Costs	6,180,285.00	4,728,255.00	4,728,255.00
Rate for 2023-2024 **	3.61*	35.43*	35.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41929
Form R0418**

NexTech High School
801 BROADWAY AVE NORTHWEST STE 225
GRAND RAPIDS, MI 49504

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	9,100.00	348,013.00	348,013.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,100.00	348,013.00	348,013.00
2019-2020 Direct Costs	1,187,123.00	848,210.00	848,210.00
2021-2022 Rate	0.77*	41.03*	41.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,119,712.00	1,062,670.00	1,062,670.00
Indirect costs based on rate ** multiplied by actual direct costs	24,021.78	159,400.50	265,667.50
2021-2022 Actual Indirect Costs	7,309.00	2,064,351.00	2,064,351.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,309.00	2,064,351.00	2,064,351.00
Over/(Under) Recovery	16,712.78	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,309.00	2,064,351.00	2,064,351.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,712.78	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-9,403.78	2,064,351.00	2,064,351.00
Direct Costs	3,119,712.00	1,062,670.00	1,062,670.00
Rate for 2023-2024 **	0.00*	194.26*	194.26**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41930
Form R0418**

Grand River Preparatory High School
650 52nd Street
Kentwood, MI 49548

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	163,022.00	1,388,115.00	1,388,115.00
2019-2020 Fixed Carry Forward	464.02	0.00	0.00
Total Indirect Costs	162,557.98	1,388,115.00	1,388,115.00
2019-2020 Direct Costs	5,410,693.00	4,185,600.00	4,185,600.00
2021-2022 Rate	3.00*	33.16*	33.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,304,417.00	5,075,508.00	5,075,508.00
Indirect costs based on rate ** multiplied by actual direct costs	189,132.51	761,326.20	1,268,877.00
2021-2022 Actual Indirect Costs	514,595.00	1,743,504.00	1,743,504.00
2019-2020 Fixed Carry Forward	464.02	0.00	0.00
Total Indirect Costs	514,130.98	1,743,504.00	1,743,504.00
Over/(Under) Recovery	-324,998.47	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	514,595.00	1,743,504.00	1,743,504.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-324,998.47	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	839,593.47	1,743,504.00	1,743,504.00
Direct Costs	6,304,417.00	5,075,508.00	5,075,508.00
Rate for 2023-2024 **	13.32*	34.35*	34.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 41931
Form R0418**

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,488,348.00	10,360,980.00	10,360,980.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	764,354.00	891,722.00	891,722.00
Total Indirect Costs	764,354.00	891,722.00	891,722.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	764,354.00	891,722.00	891,722.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	764,354.00	891,722.00	891,722.00
Direct Costs	10,488,348.00	10,360,980.00	10,360,980.00
Rate for 2023-2024 **	7.29*	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 2023-2024 Indirect Cost Rates
School District 42030
Form R0418**

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	17,670.68	17,670.68
2019-2020 Fixed Carry Forward	0.00	-3,767.88	-3,767.88
Total Indirect Costs	0.00	21,438.56	21,438.56
2019-2020 Direct Costs	228,775.62	211,104.94	211,104.94
2021-2022 Rate	0.00*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	224,585.00	208,795.00	208,795.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	21,213.57	21,213.57
2021-2022 Actual Indirect Costs	0.00	15,790.00	15,790.00
2019-2020 Fixed Carry Forward	0.00	-3,767.88	-3,767.88
Total Indirect Costs	0.00	19,557.88	19,557.88
Over/(Under) Recovery	0.00	1,655.69	1,655.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	0.00	15,790.00	15,790.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,655.69	1,655.69
Total Projected Indirect 2023-2024 (Numerator)	0.00	14,134.31	14,134.31
Direct Costs	224,585.00	208,795.00	208,795.00
Rate for 2023-2024 **	0.00*	6.77*	6.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 43040
Form R0418**

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	354,093.78	1,174,094.33	1,174,094.33
2019-2020 Fixed Carry Forward	43,008.59	0.00	-165,436.36
Total Indirect Costs	311,085.19	1,174,094.33	1,339,530.69
2019-2020 Direct Costs	7,489,430.74	6,669,430.19	6,669,430.19
2021-2022 Rate	4.15*	17.60*	20.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,142,497.94	8,226,105.67	8,226,105.67
Indirect costs based on rate ** multiplied by actual direct costs	379,413.66	1,233,915.85	1,651,802.02
2021-2022 Actual Indirect Costs	534,916.10	1,451,308.37	1,451,308.37
2019-2020 Fixed Carry Forward	43,008.59	0.00	-165,436.36
Total Indirect Costs	491,907.51	1,451,308.37	1,616,744.73
Over/(Under) Recovery	-112,493.85	0.00	35,057.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	534,916.10	1,451,308.37	1,451,308.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-112,493.85	0.00	35,057.29
Total Projected Indirect 2023-2024 (Numerator)	647,409.95	1,451,308.37	1,416,251.08
Direct Costs	9,142,497.94	8,226,105.67	8,226,105.67
Rate for 2023-2024 **	7.08*	17.64*	17.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44000
Form R0418**

Lapeer ISD
1996 WEST OREGON ST
LAPEER, MI 48446

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,800,995.76	3,001,339.47	3,001,339.47
2019-2020 Fixed Carry Forward	0.00	0.00	-638,086.25
Total Indirect Costs	1,800,995.76	3,001,339.47	3,639,425.72
2019-2020 Direct Costs	12,318,814.30	11,268,785.59	11,268,785.59
2021-2022 Rate	14.62*	26.63*	32.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,327,497.57	13,201,318.45	13,201,318.45
Indirect costs based on rate ** multiplied by actual direct costs	2,094,680.14	1,980,197.77	3,300,329.61
2021-2022 Actual Indirect Costs	1,810,600.20	2,936,779.32	2,936,779.32
2019-2020 Fixed Carry Forward	0.00	0.00	-638,086.25
Total Indirect Costs	1,810,600.20	2,936,779.32	3,574,865.57
Over/(Under) Recovery	284,079.94	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,810,600.20	2,936,779.32	2,936,779.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	284,079.94	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,526,520.26	2,936,779.32	2,936,779.32
Direct Costs	14,327,497.57	13,201,318.45	13,201,318.45
Rate for 2023-2024 **	10.65*	22.25*	22.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44010
Form R0418**

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,249,113.63	5,005,962.32	5,005,962.32
2019-2020 Fixed Carry Forward	-24,330.38	-245,265.59	-245,265.59
Total Indirect Costs	1,273,444.01	5,251,227.91	5,251,227.91
2019-2020 Direct Costs	48,679,897.33	44,677,587.68	44,677,587.68
2021-2022 Rate	2.62*	11.75*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	54,016,676.03	49,349,869.99	49,349,869.99
Indirect costs based on rate ** multiplied by actual direct costs	1,415,236.91	5,798,609.72	5,798,609.72
2021-2022 Actual Indirect Costs	2,092,577.83	6,517,213.30	6,517,213.30
2019-2020 Fixed Carry Forward	-24,330.38	-245,265.59	-245,265.59
Total Indirect Costs	2,116,908.21	6,762,478.89	6,762,478.89
Over/(Under) Recovery	-701,671.30	-963,869.17	-963,869.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,092,577.83	6,517,213.30	6,517,213.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-701,671.30	-963,869.17	-963,869.17
Total Projected Indirect 2023-2024 (Numerator)	2,794,249.13	7,481,082.47	7,481,082.47
Direct Costs	54,016,676.03	49,349,869.99	49,349,869.99
Rate for 2023-2024 **	5.17*	15.16*	15.16**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44020
Form R0418**

Almont Community Schools
4701 Howland Rd.
ALMONT, MI 48003

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	604,261.75	1,621,783.12	1,621,783.12
2019-2020 Fixed Carry Forward	40,146.49	0.00	-1,009.32
Total Indirect Costs	564,115.26	1,621,783.12	1,622,792.44
2019-2020 Direct Costs	12,838,284.32	11,820,762.95	11,820,762.95
2021-2022 Rate	4.39*	13.72*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,253,327.56	14,007,086.90	14,007,086.90
Indirect costs based on rate ** multiplied by actual direct costs	669,621.08	1,921,772.32	1,923,173.03
2021-2022 Actual Indirect Costs	637,712.02	1,883,952.68	1,883,952.68
2019-2020 Fixed Carry Forward	40,146.49	0.00	-1,009.32
Total Indirect Costs	597,565.53	1,883,952.68	1,884,962.00
Over/(Under) Recovery	72,055.55	37,819.64	38,211.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	637,712.02	1,883,952.68	1,883,952.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	72,055.55	37,819.64	38,211.03
Total Projected Indirect 2023-2024 (Numerator)	565,656.47	1,846,133.04	1,845,741.65
Direct Costs	15,253,327.56	14,007,086.90	14,007,086.90
Rate for 2023-2024 **	3.71*	13.18*	13.18**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44050
Form R0418**

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	114,052.23	554,526.66	554,526.66
2019-2020 Fixed Carry Forward	-3,398.28	-22,389.64	-20,699.58
Total Indirect Costs	117,450.51	576,916.30	575,226.24
2019-2020 Direct Costs	4,630,529.73	4,190,055.30	4,190,055.30
2021-2022 Rate	2.54*	13.77*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,663,329.97	5,103,364.94	5,103,364.94
Indirect costs based on rate ** multiplied by actual direct costs	143,848.58	702,733.35	700,692.01
2021-2022 Actual Indirect Costs	139,373.57	699,338.60	699,338.60
2019-2020 Fixed Carry Forward	-3,398.28	-22,389.64	-20,699.58
Total Indirect Costs	142,771.85	721,728.24	720,038.18
Over/(Under) Recovery	1,076.73	-18,994.89	-19,346.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	139,373.57	699,338.60	699,338.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,076.73	-18,994.89	-19,346.17
Total Projected Indirect 2023-2024 (Numerator)	138,296.84	718,333.49	718,684.77
Direct Costs	5,663,329.97	5,103,364.94	5,103,364.94
Rate for 2023-2024 **	2.44*	14.08*	14.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44060
Form R0418**

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	622,362.31	2,154,706.84	2,154,706.84
2019-2020 Fixed Carry Forward	-164,207.39	-76,690.69	-76,936.78
Total Indirect Costs	786,569.70	2,231,397.53	2,231,643.62
2019-2020 Direct Costs	20,140,418.49	18,608,073.96	18,608,073.96
2021-2022 Rate	3.91*	11.99*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,154,378.35	21,238,210.21	21,238,210.21
Indirect costs based on rate ** multiplied by actual direct costs	905,336.19	2,546,461.40	2,546,461.40
2021-2022 Actual Indirect Costs	719,797.58	2,635,965.72	2,635,965.72
2019-2020 Fixed Carry Forward	-164,207.39	-76,690.69	-76,936.78
Total Indirect Costs	884,004.97	2,712,656.41	2,712,902.50
Over/(Under) Recovery	21,331.22	-166,195.01	-166,441.10

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	719,797.58	2,635,965.72	2,635,965.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,331.22	-166,195.01	-166,441.10
Total Projected Indirect 2023-2024 (Numerator)	698,466.36	2,802,160.73	2,802,406.82
Direct Costs	23,154,378.35	21,238,210.21	21,238,210.21
Rate for 2023-2024 **	3.02*	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 2023-2024 Indirect Cost Rates
School District 44090
Form R0418**

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	577,892.43	1,901,446.45	1,901,446.45
2019-2020 Fixed Carry Forward	90,331.51	392,853.76	392,405.94
Total Indirect Costs	487,560.92	1,508,592.69	1,509,040.51
2019-2020 Direct Costs	22,029,551.16	20,705,997.14	20,705,997.14
2021-2022 Rate	2.21*	7.29*	7.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,487,000.76	21,790,875.40	21,790,875.40
Indirect costs based on rate ** multiplied by actual direct costs	519,062.72	1,588,554.82	1,588,554.82
2021-2022 Actual Indirect Costs	789,411.49	2,485,536.85	2,485,536.85
2019-2020 Fixed Carry Forward	90,331.51	392,853.76	392,405.94
Total Indirect Costs	699,079.98	2,092,683.09	2,093,130.91
Over/(Under) Recovery	-180,017.26	-504,128.27	-504,576.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	789,411.49	2,485,536.85	2,485,536.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-180,017.26	-504,128.27	-504,576.09
Total Projected Indirect 2023-2024 (Numerator)	969,428.75	2,989,665.12	2,990,112.94
Direct Costs	23,487,000.76	21,790,875.40	21,790,875.40
Rate for 2023-2024 **	4.13*	13.72*	13.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 44901
Form R0418**

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	195,540.22	547,149.91	547,149.91
2019-2020 Fixed Carry Forward	-7,817.76	0.00	32,551.11
Total Indirect Costs	203,357.98	547,149.91	514,598.80
2019-2020 Direct Costs	3,902,220.16	3,550,610.47	3,550,610.47
2021-2022 Rate	5.21*	15.41*	14.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,041,165.44	4,612,225.25	4,612,225.25
Indirect costs based on rate ** multiplied by actual direct costs	262,644.72	691,833.79	668,311.44
2021-2022 Actual Indirect Costs	215,132.65	644,072.84	644,072.84
2019-2020 Fixed Carry Forward	-7,817.76	0.00	32,551.11
Total Indirect Costs	222,950.41	644,072.84	611,521.73
Over/(Under) Recovery	39,694.31	0.00	56,789.71

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	215,132.65	644,072.84	644,072.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,694.31	0.00	56,789.71
Total Projected Indirect 2023-2024 (Numerator)	175,438.34	644,072.84	587,283.13
Direct Costs	5,041,165.44	4,612,225.25	4,612,225.25
Rate for 2023-2024 **	3.48*	13.96*	12.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 45010
Form R0418**

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	501,768.87	1,568,251.53	1,568,251.53
2019-2020 Fixed Carry Forward	-117,020.89	-10,306.01	-10,306.01
Total Indirect Costs	618,789.76	1,578,557.54	1,578,557.54
2019-2020 Direct Costs	11,954,993.61	10,888,510.95	10,888,510.95
2021-2022 Rate	5.18*	14.50*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,825,149.57	12,713,062.10	12,713,062.10
Indirect costs based on rate ** multiplied by actual direct costs	716,142.75	1,843,394.00	1,843,394.00
2021-2022 Actual Indirect Costs	668,692.08	1,780,779.55	1,780,779.55
2019-2020 Fixed Carry Forward	-117,020.89	-10,306.01	-10,306.01
Total Indirect Costs	785,712.97	1,791,085.56	1,791,085.56
Over/(Under) Recovery	-69,570.22	52,308.44	52,308.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	668,692.08	1,780,779.55	1,780,779.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-69,570.22	52,308.44	52,308.44
Total Projected Indirect 2023-2024 (Numerator)	738,262.30	1,728,471.11	1,728,471.11
Direct Costs	13,825,149.57	12,713,062.10	12,713,062.10
Rate for 2023-2024 **	5.34*	13.60*	13.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 45020
Form R0418**

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	374,643.22	863,786.15	863,786.15
2019-2020 Fixed Carry Forward	-32,258.55	-72,016.64	-71,898.80
Total Indirect Costs	406,901.77	935,802.79	935,684.95
2019-2020 Direct Costs	6,442,077.77	5,952,934.84	5,952,934.84
2021-2022 Rate	6.32*	15.72*	15.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,905,415.11	6,356,263.94	6,356,263.94
Indirect costs based on rate ** multiplied by actual direct costs	436,422.23	953,439.59	999,204.69
2021-2022 Actual Indirect Costs	307,973.23	857,124.40	857,124.40
2019-2020 Fixed Carry Forward	-32,258.55	-72,016.64	-71,898.80
Total Indirect Costs	340,231.78	929,141.04	929,023.20
Over/(Under) Recovery	96,190.45	0.00	70,181.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	307,973.23	857,124.40	857,124.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	96,190.45	0.00	70,181.49
Total Projected Indirect 2023-2024 (Numerator)	211,782.78	857,124.40	786,942.91
Direct Costs	6,905,415.11	6,356,263.94	6,356,263.94
Rate for 2023-2024 **	3.07*	13.48*	12.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 45040
Form R0418**

Northport Public School District
P.O. Box 188
Northport, MI 49670

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	204,722.25	657,725.37	657,725.37
2019-2020 Fixed Carry Forward	1,669.65	0.00	0.00
Total Indirect Costs	203,052.60	657,725.37	657,725.37
2019-2020 Direct Costs	3,722,411.41	3,269,408.29	3,269,408.29
2021-2022 Rate	5.45*	20.12*	20.12**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,206,531.06	3,687,169.38	3,687,169.38
Indirect costs based on rate ** multiplied by actual direct costs	229,255.94	553,075.41	741,858.48
2021-2022 Actual Indirect Costs	224,128.62	743,490.30	743,490.30
2019-2020 Fixed Carry Forward	1,669.65	0.00	0.00
Total Indirect Costs	222,458.97	743,490.30	743,490.30
Over/(Under) Recovery	6,796.97	0.00	-1,631.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	224,128.62	743,490.30	743,490.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,796.97	0.00	-1,631.82
Total Projected Indirect 2023-2024 (Numerator)	217,331.65	743,490.30	745,122.12
Direct Costs	4,206,531.06	3,687,169.38	3,687,169.38
Rate for 2023-2024 **	5.17*	20.16*	20.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 45050
Form R0418**

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	271,220.40	990,886.88	990,886.88
2019-2020 Fixed Carry Forward	72,906.55	0.00	131,234.55
Total Indirect Costs	198,313.85	990,886.88	859,652.33
2019-2020 Direct Costs	6,741,623.84	6,021,957.36	6,021,957.36
2021-2022 Rate	2.94*	16.45*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,531,847.68	6,672,448.96	6,672,448.96
Indirect costs based on rate ** multiplied by actual direct costs	221,436.32	1,000,867.34	952,825.71
2021-2022 Actual Indirect Costs	402,018.77	1,261,417.49	1,261,417.49
2019-2020 Fixed Carry Forward	72,906.55	0.00	131,234.55
Total Indirect Costs	329,112.22	1,261,417.49	1,130,182.94
Over/(Under) Recovery	-107,675.90	0.00	-177,357.23

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	402,018.77	1,261,417.49	1,261,417.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-107,675.90	0.00	-177,357.23
Total Projected Indirect 2023-2024 (Numerator)	509,694.67	1,261,417.49	1,438,774.72
Direct Costs	7,531,847.68	6,672,448.96	6,672,448.96
Rate for 2023-2024 **	6.77*	18.90*	21.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 45901
Form R0418**

Leelanau Montessori Public School Academy
7401 E Duck Lake Road
Lake Leelanau, MI 49653

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	39,861.72	102,638.27	102,638.27
2019-2020 Fixed Carry Forward	-2,190.76	0.00	-6,390.76
Total Indirect Costs	42,052.48	102,638.27	109,029.03
2019-2020 Direct Costs	693,110.64	630,334.09	630,334.09
2021-2022 Rate	6.07*	16.28*	17.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	985,432.15	878,016.63	878,016.63
Indirect costs based on rate ** multiplied by actual direct costs	59,815.73	131,702.49	151,896.88
2021-2022 Actual Indirect Costs	49,647.97	157,063.49	157,063.49
2019-2020 Fixed Carry Forward	-2,190.76	0.00	-6,390.76
Total Indirect Costs	51,838.73	157,063.49	163,454.25
Over/(Under) Recovery	7,977.00	0.00	-11,557.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	49,647.97	157,063.49	157,063.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	7,977.00	0.00	-11,557.37
Total Projected Indirect 2023-2024 (Numerator)	41,670.97	157,063.49	168,620.86
Direct Costs	985,432.15	878,016.63	878,016.63
Rate for 2023-2024 **	4.23*	17.89*	19.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46000
Form R0418**

Lenawee ISD
4107 NORTH ADRIAN HWY
ADRIAN, MI 49221

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,428,452.47	4,198,677.40	4,198,677.40
2019-2020 Fixed Carry Forward	306,860.04	716,281.90	643,139.15
Total Indirect Costs	2,121,592.43	3,482,395.50	3,555,538.25
2019-2020 Direct Costs	41,247,809.68	39,477,584.75	39,477,584.75
2021-2022 Rate	5.14*	8.82*	9.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,363,363.14	42,195,854.06	42,195,854.06
Indirect costs based on rate ** multiplied by actual direct costs	2,280,276.87	3,721,674.33	3,801,846.45
2021-2022 Actual Indirect Costs	2,796,363.96	4,963,873.04	4,963,873.04
2019-2020 Fixed Carry Forward	306,860.04	716,281.90	643,139.15
Total Indirect Costs	2,489,503.92	4,247,591.14	4,320,733.89
Over/(Under) Recovery	-209,227.05	-525,916.81	-518,887.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,796,363.96	4,963,873.04	4,963,873.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-209,227.05	-525,916.81	-518,887.44
Total Projected Indirect 2023-2024 (Numerator)	3,005,591.01	5,489,789.85	5,482,760.48
Direct Costs	44,363,363.14	42,195,854.06	42,195,854.06
Rate for 2023-2024 **	6.77*	13.01*	12.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46010
Form R0418**

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,201,425.79	3,819,499.05	3,819,499.05
2019-2020 Fixed Carry Forward	170,458.28	260,255.19	258,863.96
Total Indirect Costs	1,030,967.51	3,559,243.86	3,560,635.09
2019-2020 Direct Costs	32,175,576.62	29,557,503.36	29,557,503.36
2021-2022 Rate	3.20*	12.04*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	36,230,957.67	33,315,729.80	33,315,729.80
Indirect costs based on rate ** multiplied by actual direct costs	1,159,390.65	4,011,213.87	4,014,545.44
2021-2022 Actual Indirect Costs	1,339,137.37	4,254,365.24	4,254,365.24
2019-2020 Fixed Carry Forward	170,458.28	260,255.19	258,863.96
Total Indirect Costs	1,168,679.09	3,994,110.05	3,995,501.28
Over/(Under) Recovery	-9,288.44	17,103.82	19,044.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,339,137.37	4,254,365.24	4,254,365.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,288.44	17,103.82	19,044.16
Total Projected Indirect 2023-2024 (Numerator)	1,348,425.81	4,237,261.42	4,235,321.08
Direct Costs	36,230,957.67	33,315,729.80	33,315,729.80
Rate for 2023-2024 **	3.72*	12.72*	12.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46020
Form R0418**

Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	257,534.23	1,040,346.09	1,040,346.09
2019-2020 Fixed Carry Forward	-38,971.81	44,204.34	40,620.72
Total Indirect Costs	296,506.04	996,141.75	999,725.37
2019-2020 Direct Costs	8,574,122.39	7,791,310.53	7,791,310.53
2021-2022 Rate	3.46*	12.79*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,528,293.86	8,478,661.69	8,478,661.69
Indirect costs based on rate ** multiplied by actual direct costs	329,678.97	1,084,420.83	1,087,812.29
2021-2022 Actual Indirect Costs	221,821.43	1,271,453.60	1,271,453.60
2019-2020 Fixed Carry Forward	-38,971.81	44,204.34	40,620.72
Total Indirect Costs	260,793.24	1,227,249.26	1,230,832.88
Over/(Under) Recovery	68,885.73	-142,828.43	-143,020.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	221,821.43	1,271,453.60	1,271,453.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	68,885.73	-142,828.43	-143,020.59
Total Projected Indirect 2023-2024 (Numerator)	152,935.70	1,414,282.03	1,414,474.19
Direct Costs	9,528,293.86	8,478,661.69	8,478,661.69
Rate for 2023-2024 **	1.61*	16.68*	16.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46040
Form R0418**

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	489,845.32	1,614,326.30	1,614,326.30
2019-2020 Fixed Carry Forward	24,613.21	0.00	-83,468.46
Total Indirect Costs	465,232.11	1,614,326.30	1,697,794.76
2019-2020 Direct Costs	11,591,869.16	10,467,388.18	10,467,388.18
2021-2022 Rate	4.01*	15.42*	16.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,353,171.32	12,079,582.97	12,079,582.97
Indirect costs based on rate ** multiplied by actual direct costs	535,462.17	1,811,937.45	1,959,308.36
2021-2022 Actual Indirect Costs	545,147.05	1,818,735.40	1,818,735.40
2019-2020 Fixed Carry Forward	24,613.21	0.00	-83,468.46
Total Indirect Costs	520,533.84	1,818,735.40	1,902,203.86
Over/(Under) Recovery	14,928.33	0.00	57,104.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	545,147.05	1,818,735.40	1,818,735.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,928.33	0.00	57,104.50
Total Projected Indirect 2023-2024 (Numerator)	530,218.72	1,818,735.40	1,761,630.90
Direct Costs	13,353,171.32	12,079,582.97	12,079,582.97
Rate for 2023-2024 **	3.97*	15.06*	14.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46050
Form R0418**

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	133,830.26	681,021.65	681,021.65
2019-2020 Fixed Carry Forward	-28,997.98	-77,131.94	-76,936.95
Total Indirect Costs	162,828.24	758,153.59	757,958.60
2019-2020 Direct Costs	5,211,487.51	4,664,296.12	4,664,296.12
2021-2022 Rate	3.12*	16.25*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,448,193.45	4,783,357.67	4,783,357.67
Indirect costs based on rate ** multiplied by actual direct costs	169,983.64	717,503.65	777,295.62
2021-2022 Actual Indirect Costs	116,941.49	781,777.27	781,777.27
2019-2020 Fixed Carry Forward	-28,997.98	-77,131.94	-76,936.95
Total Indirect Costs	145,939.47	858,909.21	858,714.22
Over/(Under) Recovery	24,044.17	0.00	-81,418.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	116,941.49	781,777.27	781,777.27
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	24,044.17	0.00	-81,418.60
Total Projected Indirect 2023-2024 (Numerator)	92,897.32	781,777.27	863,195.87
Direct Costs	5,448,193.45	4,783,357.67	4,783,357.67
Rate for 2023-2024 **	1.71*	16.34*	18.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46060
Form R0418**

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	235,822.03	1,157,496.90	1,157,496.90
2019-2020 Fixed Carry Forward	22,759.02	93,048.07	93,221.20
Total Indirect Costs	213,063.01	1,064,448.83	1,064,275.70
2019-2020 Direct Costs	11,300,776.67	10,379,101.80	10,379,101.80
2021-2022 Rate	1.89*	10.26*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,508,573.73	12,459,191.16	12,459,191.16
Indirect costs based on rate ** multiplied by actual direct costs	255,312.04	1,278,313.01	1,277,067.09
2021-2022 Actual Indirect Costs	334,529.87	1,383,912.44	1,383,912.44
2019-2020 Fixed Carry Forward	22,759.02	93,048.07	93,221.20
Total Indirect Costs	311,770.85	1,290,864.37	1,290,691.24
Over/(Under) Recovery	-56,458.81	-12,551.36	-13,624.15

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	334,529.87	1,383,912.44	1,383,912.44
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-56,458.81	-12,551.36	-13,624.15
Total Projected Indirect 2023-2024 (Numerator)	390,988.68	1,396,463.80	1,397,536.59
Direct Costs	13,508,573.73	12,459,191.16	12,459,191.16
Rate for 2023-2024 **	2.89*	11.21*	11.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46080
Form R0418**

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	307,594.96	1,565,036.81	1,565,036.81
2019-2020 Fixed Carry Forward	-11,111.08	-207,615.92	-205,879.18
Total Indirect Costs	318,706.04	1,772,652.73	1,770,915.99
2019-2020 Direct Costs	11,721,940.04	10,464,498.19	10,464,498.19
2021-2022 Rate	2.72*	16.94*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,822,058.30	12,547,108.76	12,547,108.76
Indirect costs based on rate ** multiplied by actual direct costs	375,959.99	1,882,066.31	2,122,970.80
2021-2022 Actual Indirect Costs	303,484.10	1,578,433.64	1,578,433.64
2019-2020 Fixed Carry Forward	-11,111.08	-207,615.92	-205,879.18
Total Indirect Costs	314,595.18	1,786,049.56	1,784,312.82
Over/(Under) Recovery	61,364.81	0.00	338,657.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	303,484.10	1,578,433.64	1,578,433.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	61,364.81	0.00	338,657.98
Total Projected Indirect 2023-2024 (Numerator)	242,119.29	1,578,433.64	1,239,775.66
Direct Costs	13,822,058.30	12,547,108.76	12,547,108.76
Rate for 2023-2024 **	1.75*	12.58*	9.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46090
Form R0418**

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	219,798.21	1,330,234.84	1,330,234.84
2019-2020 Fixed Carry Forward	9,206.49	28,270.57	28,541.81
Total Indirect Costs	210,591.72	1,301,964.27	1,301,693.03
2019-2020 Direct Costs	17,053,795.59	15,943,358.96	15,943,358.96
2021-2022 Rate	1.23*	8.17*	8.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,178,750.80	17,916,342.41	17,916,342.41
Indirect costs based on rate ** multiplied by actual direct costs	235,898.63	1,463,765.17	1,461,973.54
2021-2022 Actual Indirect Costs	307,456.93	1,569,865.32	1,569,865.32
2019-2020 Fixed Carry Forward	9,206.49	28,270.57	28,541.81
Total Indirect Costs	298,250.44	1,541,594.75	1,541,323.51
Over/(Under) Recovery	-62,351.81	-77,829.58	-79,349.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	307,456.93	1,569,865.32	1,569,865.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-62,351.81	-77,829.58	-79,349.97
Total Projected Indirect 2023-2024 (Numerator)	369,808.74	1,647,694.90	1,649,215.29
Direct Costs	19,178,750.80	17,916,342.41	17,916,342.41
Rate for 2023-2024 **	1.93*	9.20*	9.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46100
Form R0418**

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	328,723.99	1,098,332.59	1,098,332.59
2019-2020 Fixed Carry Forward	-32,976.59	0.00	29,949.52
Total Indirect Costs	361,700.58	1,098,332.59	1,068,383.07
2019-2020 Direct Costs	6,377,309.23	5,607,700.63	5,607,700.63
2021-2022 Rate	5.67*	19.59*	19.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,421,865.91	6,390,589.22	6,390,589.22
Indirect costs based on rate ** multiplied by actual direct costs	420,819.80	958,588.38	1,217,407.25
2021-2022 Actual Indirect Costs	309,804.99	1,341,081.68	1,341,081.68
2019-2020 Fixed Carry Forward	-32,976.59	0.00	29,949.52
Total Indirect Costs	342,781.58	1,341,081.68	1,311,132.16
Over/(Under) Recovery	78,038.22	0.00	-93,724.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	309,804.99	1,341,081.68	1,341,081.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	78,038.22	0.00	-93,724.91
Total Projected Indirect 2023-2024 (Numerator)	231,766.77	1,341,081.68	1,434,806.59
Direct Costs	7,421,865.91	6,390,589.22	6,390,589.22
Rate for 2023-2024 **	3.12*	20.99*	22.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46110
Form R0418**

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	445,258.33	1,644,271.55	1,644,271.55
2019-2020 Fixed Carry Forward	-55,821.93	-129,985.58	-129,544.39
Total Indirect Costs	501,080.26	1,774,257.13	1,773,815.94
2019-2020 Direct Costs	13,212,699.32	12,013,686.10	12,013,686.10
2021-2022 Rate	3.79*	14.77*	14.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,029,107.87	13,602,725.56	13,602,725.56
Indirect costs based on rate ** multiplied by actual direct costs	569,603.19	2,009,122.57	2,007,762.29
2021-2022 Actual Indirect Costs	440,400.63	1,866,782.94	1,866,782.94
2019-2020 Fixed Carry Forward	-55,821.93	-129,985.58	-129,544.39
Total Indirect Costs	496,222.56	1,996,768.52	1,996,327.33
Over/(Under) Recovery	73,380.63	12,354.05	11,434.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	440,400.63	1,866,782.94	1,866,782.94
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	73,380.63	12,354.05	11,434.96
Total Projected Indirect 2023-2024 (Numerator)	367,020.00	1,854,428.89	1,855,347.98
Direct Costs	15,029,107.87	13,602,725.56	13,602,725.56
Rate for 2023-2024 **	2.44*	13.63*	13.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46130
Form R0418**

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	148,782.56	1,030,556.68	1,030,556.68
2019-2020 Fixed Carry Forward	-15,968.29	-89,947.19	-90,117.67
Total Indirect Costs	164,750.85	1,120,503.87	1,120,674.35
2019-2020 Direct Costs	8,207,766.76	7,325,992.64	7,325,992.64
2021-2022 Rate	2.01*	15.29*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,803,686.92	8,796,805.82	8,796,805.82
Indirect costs based on rate ** multiplied by actual direct costs	197,054.11	1,319,520.87	1,345,911.29
2021-2022 Actual Indirect Costs	103,361.78	1,110,242.88	1,110,242.88
2019-2020 Fixed Carry Forward	-15,968.29	-89,947.19	-90,117.67
Total Indirect Costs	119,330.07	1,200,190.07	1,200,360.55
Over/(Under) Recovery	25,908.02	0.00	48,516.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	103,361.78	1,110,242.88	1,110,242.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,908.02	0.00	48,516.92
Total Projected Indirect 2023-2024 (Numerator)	77,453.76	1,110,242.88	1,061,725.96
Direct Costs	9,803,686.92	8,796,805.82	8,796,805.82
Rate for 2023-2024 **	0.79*	12.62*	12.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 46140
Form R0418**

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	868,468.65	3,191,997.97	3,191,997.97
2019-2020 Fixed Carry Forward	-43,751.34	0.00	429,993.55
Total Indirect Costs	912,219.99	3,191,997.97	2,762,004.42
2019-2020 Direct Costs	26,266,797.10	23,943,267.78	23,943,267.78
2021-2022 Rate	3.47*	13.33*	11.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,402,915.86	28,377,693.38	28,377,693.38
Indirect costs based on rate ** multiplied by actual direct costs	1,089,681.18	3,782,746.53	3,274,785.82
2021-2022 Actual Indirect Costs	948,223.17	3,973,445.65	3,973,445.65
2019-2020 Fixed Carry Forward	-43,751.34	0.00	429,993.55
Total Indirect Costs	991,974.51	3,973,445.65	3,543,452.10
Over/(Under) Recovery	97,706.67	-190,699.12	-268,666.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	948,223.17	3,973,445.65	3,973,445.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	97,706.67	-190,699.12	-268,666.28
Total Projected Indirect 2023-2024 (Numerator)	850,516.50	4,164,144.77	4,242,111.93
Direct Costs	31,402,915.86	28,377,693.38	28,377,693.38
Rate for 2023-2024 **	2.71*	14.67*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47000
Form R0418**

Livingston ESA
1425 WEST GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,690,614.17	3,358,664.12	3,358,664.12
2019-2020 Fixed Carry Forward	121,475.42	214,936.06	214,936.06
Total Indirect Costs	2,569,138.75	3,143,728.06	3,143,728.06
2019-2020 Direct Costs	44,909,414.31	44,241,364.36	44,241,364.36
2021-2022 Rate	5.72*	7.11*	7.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	53,250,337.79	52,362,155.51	52,362,155.51
Indirect costs based on rate ** multiplied by actual direct costs	3,045,919.32	3,722,949.26	3,722,949.26
2021-2022 Actual Indirect Costs	3,024,296.60	3,912,478.88	3,912,478.88
2019-2020 Fixed Carry Forward	121,475.42	214,936.06	214,936.06
Total Indirect Costs	2,902,821.18	3,697,542.82	3,697,542.82
Over/(Under) Recovery	143,098.14	25,406.44	25,406.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,024,296.60	3,912,478.88	3,912,478.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	143,098.14	25,406.44	25,406.44
Total Projected Indirect 2023-2024 (Numerator)	2,881,198.46	3,887,072.44	3,887,072.44
Direct Costs	53,250,337.79	52,362,155.51	52,362,155.51
Rate for 2023-2024 **	5.41*	7.42*	7.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47010
Form R0418**

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,171,019.27	7,578,745.70	7,578,745.70
2019-2020 Fixed Carry Forward	-403,131.47	50,921.77	51,194.87
Total Indirect Costs	2,574,150.74	7,527,823.93	7,527,550.83
2019-2020 Direct Costs	82,249,933.24	76,663,574.44	76,663,574.44
2021-2022 Rate	3.13*	9.82*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	92,975,722.56	86,111,099.27	86,111,099.27
Indirect costs based on rate ** multiplied by actual direct costs	2,910,140.12	8,456,109.95	8,456,109.95
2021-2022 Actual Indirect Costs	1,871,581.72	8,464,593.91	8,464,593.91
2019-2020 Fixed Carry Forward	-403,131.47	50,921.77	51,194.87
Total Indirect Costs	2,274,713.19	8,413,672.14	8,413,399.04
Over/(Under) Recovery	635,426.93	42,437.81	42,710.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,871,581.72	8,464,593.91	8,464,593.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	635,426.93	42,437.81	42,710.91
Total Projected Indirect 2023-2024 (Numerator)	1,236,154.79	8,422,156.10	8,421,883.00
Direct Costs	92,975,722.56	86,111,099.27	86,111,099.27
Rate for 2023-2024 **	1.33*	9.78*	9.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47030
Form R0418**

Fowlerville Community Schools
7677 WEST SHARPE RD STE A
FOWLERVILLE, MI 48836

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	919,489.77	3,460,704.34	3,460,704.34
2019-2020 Fixed Carry Forward	77,855.32	104,482.98	98,795.67
Total Indirect Costs	841,634.45	3,356,221.36	3,361,908.67
2019-2020 Direct Costs	27,952,385.79	25,411,171.22	25,411,171.22
2021-2022 Rate	3.01*	13.21*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,928,235.06	28,127,819.80	28,127,819.80
Indirect costs based on rate ** multiplied by actual direct costs	930,939.88	3,715,685.00	3,721,310.56
2021-2022 Actual Indirect Costs	1,090,536.27	3,890,951.53	3,890,951.53
2019-2020 Fixed Carry Forward	77,855.32	104,482.98	98,795.67
Total Indirect Costs	1,012,680.95	3,786,468.55	3,792,155.86
Over/(Under) Recovery	-81,741.07	-70,783.55	-70,845.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,090,536.27	3,890,951.53	3,890,951.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-81,741.07	-70,783.55	-70,845.30
Total Projected Indirect 2023-2024 (Numerator)	1,172,277.34	3,961,735.08	3,961,796.83
Direct Costs	30,928,235.06	28,127,819.80	28,127,819.80
Rate for 2023-2024 **	3.79*	14.08*	14.08**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47060
Form R0418**

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	930,443.69	6,045,879.45	6,045,879.45
2019-2020 Fixed Carry Forward	-28,902.77	204,815.74	202,703.99
Total Indirect Costs	959,346.46	5,841,063.71	5,843,175.46
2019-2020 Direct Costs	51,626,433.51	46,392,689.17	46,392,689.17
2021-2022 Rate	1.86*	12.59*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	56,299,883.46	50,098,357.40	50,098,357.40
Indirect costs based on rate ** multiplied by actual direct costs	1,047,177.83	6,307,383.20	6,312,393.03
2021-2022 Actual Indirect Costs	741,273.16	6,749,486.08	6,749,486.08
2019-2020 Fixed Carry Forward	-28,902.77	204,815.74	202,703.99
Total Indirect Costs	770,175.93	6,544,670.34	6,546,782.09
Over/(Under) Recovery	277,001.90	-237,287.14	-234,389.06

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	741,273.16	6,749,486.08	6,749,486.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	277,001.90	-237,287.14	-234,389.06
Total Projected Indirect 2023-2024 (Numerator)	464,271.26	6,986,773.22	6,983,875.14
Direct Costs	56,299,883.46	50,098,357.40	50,098,357.40
Rate for 2023-2024 **	0.82*	13.95*	13.94**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47070
Form R0418**

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,506,479.71	8,237,210.12	8,237,210.12
2019-2020 Fixed Carry Forward	342,465.66	0.00	657,625.63
Total Indirect Costs	2,164,014.05	8,237,210.12	7,579,584.49
2019-2020 Direct Costs	64,483,455.76	58,610,245.91	58,610,245.91
2021-2022 Rate	3.36*	14.05*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	73,289,360.07	68,446,987.41	68,446,987.41
Indirect costs based on rate ** multiplied by actual direct costs	2,462,522.50	9,616,801.73	8,850,195.47
2021-2022 Actual Indirect Costs	2,718,912.48	9,365,511.84	9,365,511.84
2019-2020 Fixed Carry Forward	342,465.66	0.00	657,625.63
Total Indirect Costs	2,376,446.82	9,365,511.84	8,707,886.21
Over/(Under) Recovery	86,075.68	251,289.89	142,309.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,718,912.48	9,365,511.84	9,365,511.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	86,075.68	251,289.89	142,309.26
Total Projected Indirect 2023-2024 (Numerator)	2,632,836.80	9,114,221.95	9,223,202.58
Direct Costs	73,289,360.07	68,446,987.41	68,446,987.41
Rate for 2023-2024 **	3.59*	13.32*	13.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47080
Form R0418**

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,274,114.78	4,089,997.99	4,089,997.99
2019-2020 Fixed Carry Forward	-340,443.37	0.00	-602,043.35
Total Indirect Costs	1,614,558.15	4,089,997.99	4,692,041.34
2019-2020 Direct Costs	24,021,362.66	21,289,791.43	21,289,791.43
2021-2022 Rate	6.72*	19.21*	22.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,690,509.29	22,574,556.95	22,574,556.95
Indirect costs based on rate ** multiplied by actual direct costs	1,726,402.22	3,386,183.54	4,975,432.35
2021-2022 Actual Indirect Costs	1,081,723.96	4,197,676.30	4,197,676.30
2019-2020 Fixed Carry Forward	-340,443.37	0.00	-602,043.35
Total Indirect Costs	1,422,167.33	4,197,676.30	4,799,719.65
Over/(Under) Recovery	304,234.89	0.00	175,712.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,081,723.96	4,197,676.30	4,197,676.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	304,234.89	0.00	175,712.70
Total Projected Indirect 2023-2024 (Numerator)	777,489.07	4,197,676.30	4,021,963.60
Direct Costs	25,690,509.29	22,574,556.95	22,574,556.95
Rate for 2023-2024 **	3.03*	18.59*	17.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47900
Form R0418**

Light of the World Academy
550 E. Hamburg
Pinckney, MI 48169

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	171,278.00	308,604.00	308,604.00
2019-2020 Fixed Carry Forward	-13,900.39	0.00	42,229.55
Total Indirect Costs	185,178.39	308,604.00	266,374.45
2019-2020 Direct Costs	1,726,966.00	1,589,640.00	1,589,640.00
2021-2022 Rate	10.72*	19.41*	16.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,115,458.55	1,919,391.63	1,919,391.63
Indirect costs based on rate ** multiplied by actual direct costs	226,777.16	287,908.74	321,690.04
2021-2022 Actual Indirect Costs	137,940.58	334,007.50	334,007.50
2019-2020 Fixed Carry Forward	-13,900.39	0.00	42,229.55
Total Indirect Costs	151,840.97	334,007.50	291,777.95
Over/(Under) Recovery	74,936.19	0.00	29,912.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	137,940.58	334,007.50	334,007.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	74,936.19	0.00	29,912.09
Total Projected Indirect 2023-2024 (Numerator)	63,004.39	334,007.50	304,095.41
Direct Costs	2,115,458.55	1,919,391.63	1,919,391.63
Rate for 2023-2024 **	2.98*	17.40*	15.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47901
Form R0418**

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	13,731.00	224,164.00	224,164.00
2019-2020 Fixed Carry Forward	5,240.87	0.00	-14,421.71
Total Indirect Costs	8,490.13	224,164.00	238,585.71
2019-2020 Direct Costs	1,119,589.00	909,156.00	909,156.00
2021-2022 Rate	0.76*	24.66*	26.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,165,560.45	1,092,562.70	1,092,562.70
Indirect costs based on rate ** multiplied by actual direct costs	8,858.26	163,884.41	273,140.68
2021-2022 Actual Indirect Costs	13,252.24	86,249.99	86,249.99
2019-2020 Fixed Carry Forward	5,240.87	0.00	-14,421.71
Total Indirect Costs	8,011.37	86,249.99	100,671.70
Over/(Under) Recovery	846.89	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	13,252.24	86,249.99	86,249.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	846.89	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	12,405.35	86,249.99	86,249.99
Direct Costs	1,165,560.45	1,092,562.70	1,092,562.70
Rate for 2023-2024 **	1.06*	7.89*	7.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47902
Form R0418**

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	108,897.00	958,708.00	958,708.00
2019-2020 Fixed Carry Forward	70,599.82	230,386.99	255,336.02
Total Indirect Costs	38,297.18	728,321.01	703,371.98
2019-2020 Direct Costs	9,547,703.00	8,697,892.00	8,697,892.00
2021-2022 Rate	0.40*	8.37*	8.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,617,644.00	10,513,228.00	10,513,228.00
Indirect costs based on rate ** multiplied by actual direct costs	46,470.58	879,957.18	850,520.15
2021-2022 Actual Indirect Costs	158,091.00	1,262,507.00	1,262,507.00
2019-2020 Fixed Carry Forward	70,599.82	230,386.99	255,336.02
Total Indirect Costs	87,491.18	1,032,120.01	1,007,170.98
Over/(Under) Recovery	-41,020.60	-152,162.83	-156,650.83

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	158,091.00	1,262,507.00	1,262,507.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-41,020.60	-152,162.83	-156,650.83
Total Projected Indirect 2023-2024 (Numerator)	199,111.60	1,414,669.83	1,419,157.83
Direct Costs	11,617,644.00	10,513,228.00	10,513,228.00
Rate for 2023-2024 **	1.71*	13.46*	13.50**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 47903
Form R0418**

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	59,564.00	195,440.00	195,440.00
2019-2020 Fixed Carry Forward	31,418.87	35,611.06	46,788.36
Total Indirect Costs	28,145.13	159,828.94	148,651.64
2019-2020 Direct Costs	1,794,534.00	1,658,658.00	1,658,658.00
2021-2022 Rate	1.57*	9.64*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,211,021.00	2,082,660.00	2,082,660.00
Indirect costs based on rate ** multiplied by actual direct costs	34,713.03	200,768.42	186,606.34
2021-2022 Actual Indirect Costs	53,698.00	182,059.00	182,059.00
2019-2020 Fixed Carry Forward	31,418.87	35,611.06	46,788.36
Total Indirect Costs	22,279.13	146,447.94	135,270.64
Over/(Under) Recovery	12,433.90	54,320.48	51,335.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	53,698.00	182,059.00	182,059.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,433.90	54,320.48	51,335.70
Total Projected Indirect 2023-2024 (Numerator)	41,264.10	127,738.52	130,723.30
Direct Costs	2,211,021.00	2,082,660.00	2,082,660.00
Rate for 2023-2024 **	1.87*	6.13*	6.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 48040
Form R0418**

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	330,194.28	855,683.68	855,683.68
2019-2020 Fixed Carry Forward	-17,373.30	-82,290.39	-81,872.43
Total Indirect Costs	347,567.58	937,974.07	937,556.11
2019-2020 Direct Costs	6,674,411.75	6,148,922.35	6,148,922.35
2021-2022 Rate	5.21*	15.25*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,290,732.78	6,390,730.96	6,390,730.96
Indirect costs based on rate ** multiplied by actual direct costs	379,847.18	958,609.64	974,586.47
2021-2022 Actual Indirect Costs	438,965.23	1,338,967.05	1,338,967.05
2019-2020 Fixed Carry Forward	-17,373.30	-82,290.39	-81,872.43
Total Indirect Costs	456,338.53	1,421,257.44	1,420,839.48
Over/(Under) Recovery	-76,491.35	0.00	-446,253.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	438,965.23	1,338,967.05	1,338,967.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-76,491.35	0.00	-446,253.01
Total Projected Indirect 2023-2024 (Numerator)	515,456.58	1,338,967.05	1,785,220.06
Direct Costs	7,290,732.78	6,390,730.96	6,390,730.96
Rate for 2023-2024 **	7.07*	20.95*	27.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49010
Form R0418**

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	87,451.07	565,816.95	565,816.95
2019-2020 Fixed Carry Forward	-7,593.92	8,981.21	8,867.15
Total Indirect Costs	95,044.99	556,835.74	556,949.80
2019-2020 Direct Costs	5,629,029.80	5,150,663.92	5,150,663.92
2021-2022 Rate	1.69*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,325,318.20	5,695,237.46	5,695,237.46
Indirect costs based on rate ** multiplied by actual direct costs	106,897.88	615,655.17	615,655.17
2021-2022 Actual Indirect Costs	108,560.72	738,641.46	738,641.46
2019-2020 Fixed Carry Forward	-7,593.92	8,981.21	8,867.15
Total Indirect Costs	116,154.64	729,660.25	729,774.31
Over/(Under) Recovery	-9,256.76	-114,005.08	-114,119.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	108,560.72	738,641.46	738,641.46
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,256.76	-114,005.08	-114,119.14
Total Projected Indirect 2023-2024 (Numerator)	117,817.48	852,646.54	852,760.60
Direct Costs	6,325,318.20	5,695,237.46	5,695,237.46
Rate for 2023-2024 **	1.86*	14.97*	14.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49020
Form R0418**

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	20,853.92	33,218.36	33,218.36
2019-2020 Fixed Carry Forward	6,309.65	0.00	11,426.46
Total Indirect Costs	14,544.27	33,218.36	21,791.90
2019-2020 Direct Costs	218,006.16	205,641.72	205,641.72
2021-2022 Rate	6.67*	16.15*	10.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	186,278.65	166,323.69	166,323.69
Indirect costs based on rate ** multiplied by actual direct costs	12,424.79	24,948.55	17,630.31
2021-2022 Actual Indirect Costs	35,725.38	55,680.34	55,680.34
2019-2020 Fixed Carry Forward	6,309.65	0.00	11,426.46
Total Indirect Costs	29,415.73	55,680.34	44,253.88
Over/(Under) Recovery	-16,990.94	0.00	-26,623.57

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	35,725.38	55,680.34	55,680.34
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-16,990.94	0.00	-26,623.57
Total Projected Indirect 2023-2024 (Numerator)	52,716.32	55,680.34	82,303.91
Direct Costs	186,278.65	166,323.69	166,323.69
Rate for 2023-2024 **	28.30*	33.48*	49.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49040
Form R0418**

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	229,070.62	579,284.51	579,284.51
2019-2020 Fixed Carry Forward	4,702.76	0.00	101,857.03
Total Indirect Costs	224,367.86	579,284.51	477,427.48
2019-2020 Direct Costs	3,274,994.51	2,924,780.62	2,924,780.62
2021-2022 Rate	6.85*	19.81*	16.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,563,180.19	3,003,398.88	3,003,398.88
Indirect costs based on rate ** multiplied by actual direct costs	244,077.84	450,509.83	490,154.70
2021-2022 Actual Indirect Costs	192,879.55	903,371.18	903,371.18
2019-2020 Fixed Carry Forward	4,702.76	0.00	101,857.03
Total Indirect Costs	188,176.79	903,371.18	801,514.15
Over/(Under) Recovery	55,901.05	0.00	-311,359.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	192,879.55	903,371.18	903,371.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	55,901.05	0.00	-311,359.45
Total Projected Indirect 2023-2024 (Numerator)	136,978.50	903,371.18	1,214,730.63
Direct Costs	3,563,180.19	3,003,398.88	3,003,398.88
Rate for 2023-2024 **	3.84*	30.08*	40.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49055
Form R0418**

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	215,032.38	618,501.09	618,501.09
2019-2020 Fixed Carry Forward	-54,730.78	-50,309.93	-55,041.43
Total Indirect Costs	269,763.16	668,811.02	673,542.52
2019-2020 Direct Costs	4,669,168.13	4,265,699.42	4,265,699.42
2021-2022 Rate	5.78*	15.68*	15.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,071,806.03	4,544,837.61	4,544,837.61
Indirect costs based on rate ** multiplied by actual direct costs	293,150.39	681,725.64	717,629.86
2021-2022 Actual Indirect Costs	182,729.53	709,697.95	709,697.95
2019-2020 Fixed Carry Forward	-54,730.78	-50,309.93	-55,041.43
Total Indirect Costs	237,460.31	760,007.88	764,739.38
Over/(Under) Recovery	55,690.08	0.00	-47,109.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	182,729.53	709,697.95	709,697.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	55,690.08	0.00	-47,109.52
Total Projected Indirect 2023-2024 (Numerator)	127,039.45	709,697.95	756,807.47
Direct Costs	5,071,806.03	4,544,837.61	4,544,837.61
Rate for 2023-2024 **	2.50*	15.62*	16.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49070
Form R0418**

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	134,562.20	323,150.06	323,150.06
2019-2020 Fixed Carry Forward	-54,198.43	0.00	0.00
Total Indirect Costs	188,760.63	323,150.06	323,150.06
2019-2020 Direct Costs	1,361,091.95	1,172,504.09	1,172,504.09
2021-2022 Rate	13.87*	27.56*	27.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,948,976.96	1,716,929.35	1,716,929.35
Indirect costs based on rate ** multiplied by actual direct costs	270,323.10	257,539.40	429,232.34
2021-2022 Actual Indirect Costs	111,076.40	343,124.01	343,124.01
2019-2020 Fixed Carry Forward	-54,198.43	0.00	0.00
Total Indirect Costs	165,274.83	343,124.01	343,124.01
Over/(Under) Recovery	105,048.27	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	111,076.40	343,124.01	343,124.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	105,048.27	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	6,028.13	343,124.01	343,124.01
Direct Costs	1,948,976.96	1,716,929.35	1,716,929.35
Rate for 2023-2024 **	0.31*	19.98*	19.98**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 49110
Form R0418**

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	84,232.25	526,558.83	526,558.83
2019-2020 Fixed Carry Forward	-18,355.29	0.00	0.00
Total Indirect Costs	102,587.54	526,558.83	526,558.83
2019-2020 Direct Costs	1,919,905.36	1,477,578.78	1,477,578.78
2021-2022 Rate	5.34*	35.64*	35.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,018,834.73	1,546,937.54	1,546,937.54
Indirect costs based on rate ** multiplied by actual direct costs	107,805.77	232,040.63	386,734.39
2021-2022 Actual Indirect Costs	103,848.49	575,745.68	575,745.68
2019-2020 Fixed Carry Forward	-18,355.29	0.00	0.00
Total Indirect Costs	122,203.78	575,745.68	575,745.68
Over/(Under) Recovery	-14,398.01	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	103,848.49	575,745.68	575,745.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-14,398.01	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	118,246.50	575,745.68	575,745.68
Direct Costs	2,018,834.73	1,546,937.54	1,546,937.54
Rate for 2023-2024 **	5.86*	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 2023-2024 Indirect Cost Rates
School District 49901
Form R0418**

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	90,875.57	194,058.96	194,058.96
2019-2020 Fixed Carry Forward	418.64	0.00	8,687.86
Total Indirect Costs	90,456.93	194,058.96	185,371.10
2019-2020 Direct Costs	1,271,483.65	1,168,300.26	1,168,300.26
2021-2022 Rate	7.11*	16.61*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,471,004.36	1,353,165.85	1,353,165.85
Indirect costs based on rate ** multiplied by actual direct costs	104,588.41	202,974.88	214,747.42
2021-2022 Actual Indirect Costs	93,426.56	211,265.07	211,265.07
2019-2020 Fixed Carry Forward	418.64	0.00	8,687.86
Total Indirect Costs	93,007.92	211,265.07	202,577.21
Over/(Under) Recovery	11,580.49	0.00	12,170.21

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	93,426.56	211,265.07	211,265.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,580.49	0.00	12,170.21
Total Projected Indirect 2023-2024 (Numerator)	81,846.07	211,265.07	199,094.86
Direct Costs	1,471,004.36	1,353,165.85	1,353,165.85
Rate for 2023-2024 **	5.56*	15.61*	14.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50000
Form R0418**

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,449,844.50	13,367,377.63	13,367,377.63
2019-2020 Fixed Carry Forward	-352,059.24	-495,311.20	-499,858.19
Total Indirect Costs	5,801,903.74	13,862,688.83	13,867,235.82
2019-2020 Direct Costs	129,483,450.35	121,565,917.22	121,565,917.22
2021-2022 Rate	4.48*	11.40*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	139,562,311.11	130,611,222.86	130,611,222.86
Indirect costs based on rate ** multiplied by actual direct costs	6,252,391.54	14,889,679.41	14,902,740.53
2021-2022 Actual Indirect Costs	5,458,297.82	14,409,386.07	14,409,386.07
2019-2020 Fixed Carry Forward	-352,059.24	-495,311.20	-499,858.19
Total Indirect Costs	5,810,357.06	14,904,697.27	14,909,244.26
Over/(Under) Recovery	442,034.48	-15,017.86	-6,503.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,458,297.82	14,409,386.07	14,409,386.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	442,034.48	-15,017.86	-6,503.73
Total Projected Indirect 2023-2024 (Numerator)	5,016,263.34	14,424,403.93	14,415,889.80
Direct Costs	139,562,311.11	130,611,222.86	130,611,222.86
Rate for 2023-2024 **	3.59*	11.04*	11.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50010
Form R0418**

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,388,321.01	4,354,184.03	4,354,184.03
2019-2020 Fixed Carry Forward	-267,998.34	-377,887.11	-361,261.63
Total Indirect Costs	1,656,319.35	4,732,071.14	4,715,445.66
2019-2020 Direct Costs	30,955,857.34	28,002,090.99	28,002,090.99
2021-2022 Rate	5.35*	16.90*	16.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	35,155,647.17	31,928,333.99	31,928,333.99
Indirect costs based on rate ** multiplied by actual direct costs	1,880,827.12	4,789,250.10	5,376,731.44
2021-2022 Actual Indirect Costs	1,474,533.38	4,701,846.56	4,701,846.56
2019-2020 Fixed Carry Forward	-267,998.34	-377,887.11	-361,261.63
Total Indirect Costs	1,742,531.72	5,079,733.67	5,063,108.19
Over/(Under) Recovery	138,295.40	0.00	313,623.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,474,533.38	4,701,846.56	4,701,846.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	138,295.40	0.00	313,623.25
Total Projected Indirect 2023-2024 (Numerator)	1,336,237.98	4,701,846.56	4,388,223.31
Direct Costs	35,155,647.17	31,928,333.99	31,928,333.99
Rate for 2023-2024 **	3.80*	14.73*	13.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50020
Form R0418**

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,328,665.88	4,487,865.71	4,487,865.71
2019-2020 Fixed Carry Forward	-85,972.46	0.00	-242,340.54
Total Indirect Costs	1,414,638.34	4,487,865.71	4,730,206.25
2019-2020 Direct Costs	27,789,152.49	24,629,952.66	24,629,952.66
2021-2022 Rate	5.09*	18.22*	19.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,350,177.53	29,168,911.69	29,168,911.69
Indirect costs based on rate ** multiplied by actual direct costs	1,646,624.04	4,375,336.75	5,603,347.94
2021-2022 Actual Indirect Costs	1,606,781.67	4,788,047.51	4,788,047.51
2019-2020 Fixed Carry Forward	-85,972.46	0.00	-242,340.54
Total Indirect Costs	1,692,754.13	4,788,047.51	5,030,388.05
Over/(Under) Recovery	-46,130.09	0.00	572,959.89

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,606,781.67	4,788,047.51	4,788,047.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-46,130.09	0.00	572,959.89
Total Projected Indirect 2023-2024 (Numerator)	1,652,911.76	4,788,047.51	4,215,087.62
Direct Costs	32,350,177.53	29,168,911.69	29,168,911.69
Rate for 2023-2024 **	5.11*	16.41*	14.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50030
Form R0418**

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,019,699.18	7,067,076.84	7,067,076.84
2019-2020 Fixed Carry Forward	-34,334.06	0.00	-21,960.25
Total Indirect Costs	2,054,033.24	7,067,076.84	7,089,037.09
2019-2020 Direct Costs	48,864,916.74	43,613,202.34	43,613,202.34
2021-2022 Rate	4.20*	16.20*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	57,436,890.46	51,395,330.38	51,395,330.38
Indirect costs based on rate ** multiplied by actual direct costs	2,412,349.40	7,709,299.56	8,351,741.19
2021-2022 Actual Indirect Costs	2,367,239.43	8,211,447.51	8,211,447.51
2019-2020 Fixed Carry Forward	-34,334.06	0.00	-21,960.25
Total Indirect Costs	2,401,573.49	8,211,447.51	8,233,407.76
Over/(Under) Recovery	10,775.91	0.00	118,333.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,367,239.43	8,211,447.51	8,211,447.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,775.91	0.00	118,333.43
Total Projected Indirect 2023-2024 (Numerator)	2,356,463.52	8,211,447.51	8,093,114.08
Direct Costs	57,436,890.46	51,395,330.38	51,395,330.38
Rate for 2023-2024 **	4.10*	15.98*	15.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50040
Form R0418**

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	937,638.93	6,421,744.73	6,421,744.73
2019-2020 Fixed Carry Forward	-81,669.60	1,113,186.61	1,109,706.62
Total Indirect Costs	1,019,308.53	5,308,558.12	5,312,038.11
2019-2020 Direct Costs	64,200,694.88	58,547,740.60	58,547,740.60
2021-2022 Rate	1.59*	9.07*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	66,794,421.67	60,491,357.25	60,491,357.25
Indirect costs based on rate ** multiplied by actual direct costs	1,062,031.30	5,486,566.10	5,486,566.10
2021-2022 Actual Indirect Costs	929,750.04	7,050,651.42	7,050,651.42
2019-2020 Fixed Carry Forward	-81,669.60	1,113,186.61	1,109,706.62
Total Indirect Costs	1,011,419.64	5,937,464.81	5,940,944.80
Over/(Under) Recovery	50,611.66	-450,898.71	-454,378.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	929,750.04	7,050,651.42	7,050,651.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	50,611.66	-450,898.71	-454,378.70
Total Projected Indirect 2023-2024 (Numerator)	879,138.38	7,501,550.13	7,505,030.12
Direct Costs	66,794,421.67	60,491,357.25	60,491,357.25
Rate for 2023-2024 **	1.32*	12.40*	12.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50050
Form R0418**

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	828,255.94	2,327,891.49	2,327,891.49
2019-2020 Fixed Carry Forward	9,674.89	-195,489.77	-229,769.92
Total Indirect Costs	818,581.05	2,523,381.26	2,557,661.41
2019-2020 Direct Costs	17,075,981.20	15,576,345.65	15,576,345.65
2021-2022 Rate	4.79*	16.20*	16.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,360,348.19	19,647,011.56	19,647,011.56
Indirect costs based on rate ** multiplied by actual direct costs	1,023,160.68	2,947,051.73	3,226,039.30
2021-2022 Actual Indirect Costs	1,159,566.30	2,872,902.93	2,872,902.93
2019-2020 Fixed Carry Forward	9,674.89	-195,489.77	-229,769.92
Total Indirect Costs	1,149,891.41	3,068,392.70	3,102,672.85
Over/(Under) Recovery	-126,730.73	0.00	123,366.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,159,566.30	2,872,902.93	2,872,902.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-126,730.73	0.00	123,366.45
Total Projected Indirect 2023-2024 (Numerator)	1,286,297.03	2,872,902.93	2,749,536.48
Direct Costs	21,360,348.19	19,647,011.56	19,647,011.56
Rate for 2023-2024 **	6.02*	14.62*	13.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50070
Form R0418**

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,032,630.44	3,449,758.07	3,449,758.07
2019-2020 Fixed Carry Forward	2,401.63	-23,443.24	-23,887.82
Total Indirect Costs	1,030,228.81	3,473,201.31	3,473,645.89
2019-2020 Direct Costs	29,514,703.62	27,097,575.99	27,097,575.99
2021-2022 Rate	3.49*	12.82*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,906,350.89	29,034,993.52	29,034,993.52
Indirect costs based on rate ** multiplied by actual direct costs	1,113,531.65	3,722,286.17	3,722,286.17
2021-2022 Actual Indirect Costs	1,075,065.71	3,946,423.08	3,946,423.08
2019-2020 Fixed Carry Forward	2,401.63	-23,443.24	-23,887.82
Total Indirect Costs	1,072,664.08	3,969,866.32	3,970,310.90
Over/(Under) Recovery	40,867.57	-247,580.15	-248,024.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,075,065.71	3,946,423.08	3,946,423.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	40,867.57	-247,580.15	-248,024.73
Total Projected Indirect 2023-2024 (Numerator)	1,034,198.14	4,194,003.23	4,194,447.81
Direct Costs	31,906,350.89	29,034,993.52	29,034,993.52
Rate for 2023-2024 **	3.24*	14.44*	14.45**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50080
Form R0418**

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,213,453.55	16,595,649.12	16,595,649.12
2019-2020 Fixed Carry Forward	-52,108.05	1,075,136.06	1,085,735.59
Total Indirect Costs	5,265,561.60	15,520,513.06	15,509,913.53
2019-2020 Direct Costs	159,871,511.48	148,339,089.92	148,339,089.92
2021-2022 Rate	3.29*	10.46*	10.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	175,355,061.55	162,234,494.04	162,234,494.04
Indirect costs based on rate ** multiplied by actual direct costs	5,769,181.52	16,969,728.08	16,969,728.08
2021-2022 Actual Indirect Costs	5,722,763.64	18,595,369.37	18,595,369.37
2019-2020 Fixed Carry Forward	-52,108.05	1,075,136.06	1,085,735.59
Total Indirect Costs	5,774,871.69	17,520,233.31	17,509,633.78
Over/(Under) Recovery	-5,690.17	-550,505.23	-539,905.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,722,763.64	18,595,369.37	18,595,369.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,690.17	-550,505.23	-539,905.70
Total Projected Indirect 2023-2024 (Numerator)	5,728,453.81	19,145,874.60	19,135,275.07
Direct Costs	175,355,061.55	162,234,494.04	162,234,494.04
Rate for 2023-2024 **	3.27*	11.80*	11.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50090
Form R0418**

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,478,971.72	4,096,523.19	4,096,523.19
2019-2020 Fixed Carry Forward	-208,785.36	0.00	-270,148.70
Total Indirect Costs	1,687,757.08	4,096,523.19	4,366,671.89
2019-2020 Direct Costs	28,033,827.79	25,416,276.32	25,416,276.32
2021-2022 Rate	6.02*	16.12*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,660,826.58	29,898,437.93	29,898,437.93
Indirect costs based on rate ** multiplied by actual direct costs	1,966,181.76	4,484,765.69	5,136,551.64
2021-2022 Actual Indirect Costs	1,640,342.07	4,402,730.72	4,402,730.72
2019-2020 Fixed Carry Forward	-208,785.36	0.00	-270,148.70
Total Indirect Costs	1,849,127.43	4,402,730.72	4,672,879.42
Over/(Under) Recovery	117,054.33	0.00	463,672.22

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,640,342.07	4,402,730.72	4,402,730.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	117,054.33	0.00	463,672.22
Total Projected Indirect 2023-2024 (Numerator)	1,523,287.74	4,402,730.72	3,939,058.50
Direct Costs	32,660,826.58	29,898,437.93	29,898,437.93
Rate for 2023-2024 **	4.66*	14.73*	13.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50100
Form R0418**

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,547,953.83	6,849,765.01	6,849,765.01
2019-2020 Fixed Carry Forward	45,944.14	-15,186.13	-14,137.15
Total Indirect Costs	1,502,009.69	6,864,951.14	6,863,902.16
2019-2020 Direct Costs	56,517,058.92	50,950,332.79	50,950,332.79
2021-2022 Rate	2.66*	13.47*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	62,399,609.99	56,636,754.98	56,636,754.98
Indirect costs based on rate ** multiplied by actual direct costs	1,659,829.63	7,628,970.90	7,628,970.90
2021-2022 Actual Indirect Costs	1,716,027.68	7,279,831.93	7,279,831.93
2019-2020 Fixed Carry Forward	45,944.14	-15,186.13	-14,137.15
Total Indirect Costs	1,670,083.54	7,295,018.06	7,293,969.08
Over/(Under) Recovery	-10,253.91	333,952.84	335,001.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,716,027.68	7,279,831.93	7,279,831.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,253.91	333,952.84	335,001.82
Total Projected Indirect 2023-2024 (Numerator)	1,726,281.59	6,945,879.09	6,944,830.11
Direct Costs	62,399,609.99	56,636,754.98	56,636,754.98
Rate for 2023-2024 **	2.77*	12.26*	12.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50120
Form R0418**

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,728,552.63	5,991,765.22	5,991,765.22
2019-2020 Fixed Carry Forward	-477,017.97	-513,332.42	-514,259.77
Total Indirect Costs	2,205,570.60	6,505,097.64	6,506,024.99
2019-2020 Direct Costs	42,129,784.23	37,660,049.29	37,660,049.29
2021-2022 Rate	5.24*	17.27*	17.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,250,384.68	43,987,718.76	43,987,718.76
Indirect costs based on rate ** multiplied by actual direct costs	2,580,720.16	6,598,157.81	7,601,077.80
2021-2022 Actual Indirect Costs	1,949,739.12	6,960,963.41	6,960,963.41
2019-2020 Fixed Carry Forward	-477,017.97	-513,332.42	-514,259.77
Total Indirect Costs	2,426,757.09	7,474,295.83	7,475,223.18
Over/(Under) Recovery	153,963.07	0.00	125,854.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,949,739.12	6,960,963.41	6,960,963.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	153,963.07	0.00	125,854.62
Total Projected Indirect 2023-2024 (Numerator)	1,795,776.05	6,960,963.41	6,835,108.79
Direct Costs	49,250,384.68	43,987,718.76	43,987,718.76
Rate for 2023-2024 **	3.65*	15.82*	15.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50130
Form R0418**

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	972,602.44	4,383,770.60	4,383,770.60
2019-2020 Fixed Carry Forward	-175,039.50	-125,025.88	-123,565.65
Total Indirect Costs	1,147,641.94	4,508,796.48	4,507,336.25
2019-2020 Direct Costs	45,523,697.42	41,979,306.12	41,979,306.12
2021-2022 Rate	2.52*	10.74*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	51,904,740.21	48,074,560.12	48,074,560.12
Indirect costs based on rate ** multiplied by actual direct costs	1,307,999.45	5,163,207.76	5,163,207.76
2021-2022 Actual Indirect Costs	1,060,074.86	4,745,725.21	4,745,725.21
2019-2020 Fixed Carry Forward	-175,039.50	-125,025.88	-123,565.65
Total Indirect Costs	1,235,114.36	4,870,751.09	4,869,290.86
Over/(Under) Recovery	72,885.09	292,456.67	293,916.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,060,074.86	4,745,725.21	4,745,725.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	72,885.09	292,456.67	293,916.90
Total Projected Indirect 2023-2024 (Numerator)	987,189.77	4,453,268.54	4,451,808.31
Direct Costs	51,904,740.21	48,074,560.12	48,074,560.12
Rate for 2023-2024 **	1.90*	9.26*	9.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50140
Form R0418**

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,108,067.80	12,450,230.32	12,450,230.32
2019-2020 Fixed Carry Forward	612,084.71	1,039,105.39	1,037,922.58
Total Indirect Costs	2,495,983.09	11,411,124.93	11,412,307.74
2019-2020 Direct Costs	109,419,080.61	99,863,884.09	99,863,884.09
2021-2022 Rate	2.28*	11.43*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	124,996,667.19	114,562,846.68	114,562,846.68
Indirect costs based on rate ** multiplied by actual direct costs	2,849,924.01	13,094,533.38	13,094,533.38
2021-2022 Actual Indirect Costs	3,758,849.84	13,956,176.35	13,956,176.35
2019-2020 Fixed Carry Forward	612,084.71	1,039,105.39	1,037,922.58
Total Indirect Costs	3,146,765.13	12,917,070.96	12,918,253.77
Over/(Under) Recovery	-296,841.12	177,462.42	176,279.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,758,849.84	13,956,176.35	13,956,176.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-296,841.12	177,462.42	176,279.61
Total Projected Indirect 2023-2024 (Numerator)	4,055,690.96	13,778,713.93	13,779,896.74
Direct Costs	124,996,667.19	114,562,846.68	114,562,846.68
Rate for 2023-2024 **	3.24*	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 2023-2024 Indirect Cost Rates
School District 50160
Form R0418**

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	792,986.56	2,683,019.41	2,683,019.41
2019-2020 Fixed Carry Forward	-121,985.98	0.00	-581,216.03
Total Indirect Costs	914,972.54	2,683,019.41	3,264,235.44
2019-2020 Direct Costs	13,723,375.89	11,833,343.04	11,833,343.04
2021-2022 Rate	6.67*	22.67*	27.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,808,785.92	12,899,362.46	12,899,362.46
Indirect costs based on rate ** multiplied by actual direct costs	987,746.02	1,934,904.37	3,224,840.62
2021-2022 Actual Indirect Costs	711,175.36	2,620,598.82	2,620,598.82
2019-2020 Fixed Carry Forward	-121,985.98	0.00	-581,216.03
Total Indirect Costs	833,161.34	2,620,598.82	3,201,814.85
Over/(Under) Recovery	154,584.68	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	711,175.36	2,620,598.82	2,620,598.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	154,584.68	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	556,590.68	2,620,598.82	2,620,598.82
Direct Costs	14,808,785.92	12,899,362.46	12,899,362.46
Rate for 2023-2024 **	3.76*	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 2023-2024 Indirect Cost Rates
School District 50170
Form R0418**

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	523,257.55	2,200,860.32	2,200,860.32
2019-2020 Fixed Carry Forward	-171,262.10	0.00	-406,064.82
Total Indirect Costs	694,519.65	2,200,860.32	2,606,925.14
2019-2020 Direct Costs	13,361,151.03	11,683,548.26	11,683,548.26
2021-2022 Rate	5.20*	18.84*	22.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,638,810.19	14,963,049.42	14,963,049.42
Indirect costs based on rate ** multiplied by actual direct costs	865,218.13	2,244,457.41	3,338,256.33
2021-2022 Actual Indirect Costs	701,278.01	2,377,038.78	2,377,038.78
2019-2020 Fixed Carry Forward	-171,262.10	0.00	-406,064.82
Total Indirect Costs	872,540.11	2,377,038.78	2,783,103.60
Over/(Under) Recovery	-7,321.98	0.00	555,152.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	701,278.01	2,377,038.78	2,377,038.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-7,321.98	0.00	555,152.73
Total Projected Indirect 2023-2024 (Numerator)	708,599.99	2,377,038.78	1,821,886.05
Direct Costs	16,638,810.19	14,963,049.42	14,963,049.42
Rate for 2023-2024 **	4.26*	15.89*	12.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50180
Form R0418**

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	537,109.17	1,655,257.73	1,655,257.73
2019-2020 Fixed Carry Forward	-42,416.30	-41,554.64	-42,571.55
Total Indirect Costs	579,525.47	1,696,812.37	1,697,829.28
2019-2020 Direct Costs	14,611,498.67	13,493,350.11	13,493,350.11
2021-2022 Rate	3.97*	12.58*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,457,882.68	16,053,417.89	16,053,417.89
Indirect costs based on rate ** multiplied by actual direct costs	693,077.94	2,019,519.97	2,019,519.97
2021-2022 Actual Indirect Costs	723,254.37	2,127,719.16	2,127,719.16
2019-2020 Fixed Carry Forward	-42,416.30	-41,554.64	-42,571.55
Total Indirect Costs	765,670.67	2,169,273.80	2,170,290.71
Over/(Under) Recovery	-72,592.73	-149,753.83	-150,770.74

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	723,254.37	2,127,719.16	2,127,719.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-72,592.73	-149,753.83	-150,770.74
Total Projected Indirect 2023-2024 (Numerator)	795,847.10	2,277,472.99	2,278,489.90
Direct Costs	17,457,882.68	16,053,417.89	16,053,417.89
Rate for 2023-2024 **	4.56*	14.19*	14.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50190
Form R0418**

Romeo Community Schools
316 NORTH MAIN ST
ROMEEO, MI 48065

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,128,982.79	5,799,249.12	5,799,249.12
2019-2020 Fixed Carry Forward	-50,335.68	80,153.27	81,252.31
Total Indirect Costs	1,179,318.47	5,719,095.85	5,717,996.81
2019-2020 Direct Costs	54,963,255.72	50,096,549.39	50,096,549.39
2021-2022 Rate	2.15*	11.42*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	64,601,504.31	59,248,220.83	59,248,220.83
Indirect costs based on rate ** multiplied by actual direct costs	1,388,932.34	6,766,146.82	6,760,222.00
2021-2022 Actual Indirect Costs	1,413,620.27	6,544,775.01	6,544,775.01
2019-2020 Fixed Carry Forward	-50,335.68	80,153.27	81,252.31
Total Indirect Costs	1,463,955.95	6,464,621.74	6,463,522.70
Over/(Under) Recovery	-75,023.61	301,525.08	296,699.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,413,620.27	6,544,775.01	6,544,775.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-75,023.61	301,525.08	296,699.30
Total Projected Indirect 2023-2024 (Numerator)	1,488,643.88	6,243,249.93	6,248,075.71
Direct Costs	64,601,504.31	59,248,220.83	59,248,220.83
Rate for 2023-2024 **	2.30*	10.54*	10.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50200
Form R0418**

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	280,878.19	2,140,875.74	2,140,875.74
2019-2020 Fixed Carry Forward	-10,671.45	355,751.75	356,083.00
Total Indirect Costs	291,549.64	1,785,123.99	1,784,792.74
2019-2020 Direct Costs	19,541,495.36	17,681,497.81	17,681,497.81
2021-2022 Rate	1.49*	10.10*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,637,494.04	19,605,415.54	19,605,415.54
Indirect costs based on rate ** multiplied by actual direct costs	322,398.66	1,980,146.97	1,978,186.43
2021-2022 Actual Indirect Costs	359,520.33	2,391,598.83	2,391,598.83
2019-2020 Fixed Carry Forward	-10,671.45	355,751.75	356,083.00
Total Indirect Costs	370,191.78	2,035,847.08	2,035,515.83
Over/(Under) Recovery	-47,793.12	-55,700.11	-57,329.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	359,520.33	2,391,598.83	2,391,598.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-47,793.12	-55,700.11	-57,329.40
Total Projected Indirect 2023-2024 (Numerator)	407,313.45	2,447,298.94	2,448,928.23
Direct Costs	21,637,494.04	19,605,415.54	19,605,415.54
Rate for 2023-2024 **	1.88*	12.48*	12.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50210
Form R0418**

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,741,459.22	24,881,851.39	24,881,851.39
2019-2020 Fixed Carry Forward	-56,570.60	-1,456,523.88	-1,457,033.02
Total Indirect Costs	4,798,029.82	26,338,375.27	26,338,884.41
2019-2020 Direct Costs	268,304,768.84	255,409,892.68	255,409,892.68
2021-2022 Rate	1.79*	10.31*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	299,452,093.04	281,803,028.82	281,803,028.82
Indirect costs based on rate ** multiplied by actual direct costs	5,360,192.47	29,053,892.27	29,053,892.27
2021-2022 Actual Indirect Costs	6,561,544.34	33,405,211.53	33,405,211.53
2019-2020 Fixed Carry Forward	-56,570.60	-1,456,523.88	-1,457,033.02
Total Indirect Costs	6,618,114.94	34,861,735.41	34,862,244.55
Over/(Under) Recovery	-1,257,922.47	-5,807,843.14	-5,808,352.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,561,544.34	33,405,211.53	33,405,211.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,257,922.47	-5,807,843.14	-5,808,352.28
Total Projected Indirect 2023-2024 (Numerator)	7,819,466.81	39,213,054.67	39,213,563.81
Direct Costs	299,452,093.04	281,803,028.82	281,803,028.82
Rate for 2023-2024 **	2.61*	13.92*	13.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50220
Form R0418**

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,272,045.57	3,648,285.25	3,648,285.25
2019-2020 Fixed Carry Forward	-343,029.58	-288,462.82	-289,398.92
Total Indirect Costs	1,615,075.15	3,936,748.07	3,937,684.17
2019-2020 Direct Costs	27,215,483.53	24,839,243.85	24,839,243.85
2021-2022 Rate	5.93*	15.85*	15.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,276,185.05	31,318,573.31	31,318,573.31
Indirect costs based on rate ** multiplied by actual direct costs	2,032,577.77	4,697,786.00	4,963,993.87
2021-2022 Actual Indirect Costs	1,335,528.25	4,293,139.99	4,293,139.99
2019-2020 Fixed Carry Forward	-343,029.58	-288,462.82	-289,398.92
Total Indirect Costs	1,678,557.83	4,581,602.81	4,582,538.91
Over/(Under) Recovery	354,019.94	0.00	381,454.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,335,528.25	4,293,139.99	4,293,139.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	354,019.94	0.00	381,454.96
Total Projected Indirect 2023-2024 (Numerator)	981,508.31	4,293,139.99	3,911,685.03
Direct Costs	34,276,185.05	31,318,573.31	31,318,573.31
Rate for 2023-2024 **	2.86*	13.71*	12.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50230
Form R0418**

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,604,671.04	20,017,543.64	20,017,543.64
2019-2020 Fixed Carry Forward	-733,242.73	-516,881.34	-521,340.78
Total Indirect Costs	6,337,913.77	20,534,424.98	20,538,884.42
2019-2020 Direct Costs	160,211,207.69	145,929,837.59	145,929,837.59
2021-2022 Rate	3.96*	14.07*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	189,135,026.35	173,083,527.82	173,083,527.82
Indirect costs based on rate ** multiplied by actual direct costs	7,489,747.04	24,352,852.36	24,352,852.36
2021-2022 Actual Indirect Costs	6,366,817.83	22,419,178.58	22,419,178.58
2019-2020 Fixed Carry Forward	-733,242.73	-516,881.34	-521,340.78
Total Indirect Costs	7,100,060.56	22,936,059.92	22,940,519.36
Over/(Under) Recovery	389,686.48	1,416,792.44	1,412,333.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,366,817.83	22,419,178.58	22,419,178.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	389,686.48	1,416,792.44	1,412,333.00
Total Projected Indirect 2023-2024 (Numerator)	5,977,131.35	21,002,386.14	21,006,845.58
Direct Costs	189,135,026.35	173,083,527.82	173,083,527.82
Rate for 2023-2024 **	3.16*	12.13*	12.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50240
Form R0418**

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,149,402.94	4,905,840.98	4,905,840.98
2019-2020 Fixed Carry Forward	-65,552.58	119,100.98	117,971.57
Total Indirect Costs	1,214,955.52	4,786,740.00	4,787,869.41
2019-2020 Direct Costs	38,924,694.34	35,015,377.48	35,015,377.48
2021-2022 Rate	3.12*	13.67*	13.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,712,406.85	40,330,114.60	40,330,114.60
Indirect costs based on rate ** multiplied by actual direct costs	1,395,027.09	5,513,126.67	5,513,126.67
2021-2022 Actual Indirect Costs	1,161,085.14	5,395,084.91	5,395,084.91
2019-2020 Fixed Carry Forward	-65,552.58	119,100.98	117,971.57
Total Indirect Costs	1,226,637.72	5,275,983.93	5,277,113.34
Over/(Under) Recovery	168,389.37	237,142.74	236,013.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,161,085.14	5,395,084.91	5,395,084.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	168,389.37	237,142.74	236,013.33
Total Projected Indirect 2023-2024 (Numerator)	992,695.77	5,157,942.17	5,159,071.58
Direct Costs	44,712,406.85	40,330,114.60	40,330,114.60
Rate for 2023-2024 **	2.22*	12.79*	12.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50901
Form R0418**

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	45,261.77	143,584.54	143,584.54
2019-2020 Fixed Carry Forward	-30,580.89	-82,500.10	-82,500.10
Total Indirect Costs	75,842.66	226,084.64	226,084.64
2019-2020 Direct Costs	929,169.84	830,847.07	830,847.07
2021-2022 Rate	8.16*	27.21*	27.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,027,157.37	874,245.06	874,245.06
Indirect costs based on rate ** multiplied by actual direct costs	83,816.04	131,136.76	218,561.27
2021-2022 Actual Indirect Costs	2,892.00	155,804.31	155,804.31
2019-2020 Fixed Carry Forward	-30,580.89	-82,500.10	-82,500.10
Total Indirect Costs	33,472.89	238,304.41	238,304.41
Over/(Under) Recovery	50,343.15	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,892.00	155,804.31	155,804.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	50,343.15	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-47,451.15	155,804.31	155,804.31
Direct Costs	1,027,157.37	874,245.06	874,245.06
Rate for 2023-2024 **	0.00*	17.82*	17.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50902
Form R0418**

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	126,497.00	985,718.00	985,718.00
2019-2020 Fixed Carry Forward	-26,651.94	38,466.18	38,785.75
Total Indirect Costs	153,148.94	947,251.82	946,932.25
2019-2020 Direct Costs	7,829,474.00	6,970,253.00	6,970,253.00
2021-2022 Rate	1.96*	13.59*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,796,083.08	9,155,096.62	9,155,096.62
Indirect costs based on rate ** multiplied by actual direct costs	192,003.23	1,244,177.63	1,244,177.63
2021-2022 Actual Indirect Costs	119,914.05	760,900.51	760,900.51
2019-2020 Fixed Carry Forward	-26,651.94	38,466.18	38,785.75
Total Indirect Costs	146,565.99	722,434.33	722,114.76
Over/(Under) Recovery	45,437.24	521,743.30	522,062.87

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	119,914.05	760,900.51	760,900.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	45,437.24	521,743.30	522,062.87
Total Projected Indirect 2023-2024 (Numerator)	74,476.81	239,157.21	238,837.64
Direct Costs	9,796,083.08	9,155,096.62	9,155,096.62
Rate for 2023-2024 **	0.76*	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 2023-2024 Indirect Cost Rates
School District 50903
Form R0418**

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	61,823.00	517,053.00	517,053.00
2019-2020 Fixed Carry Forward	-13,456.06	1,212.88	-19,142.39
Total Indirect Costs	75,279.06	515,840.12	536,195.39
2019-2020 Direct Costs	5,145,419.00	4,690,189.00	4,690,189.00
2021-2022 Rate	1.46*	11.00*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,646,334.00	6,213,172.00	6,213,172.00
Indirect costs based on rate ** multiplied by actual direct costs	97,036.48	683,448.92	710,165.56
2021-2022 Actual Indirect Costs	44,958.00	478,120.00	478,120.00
2019-2020 Fixed Carry Forward	-13,456.06	1,212.88	-19,142.39
Total Indirect Costs	58,414.06	476,907.12	497,262.39
Over/(Under) Recovery	38,622.42	206,541.80	212,903.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	44,958.00	478,120.00	478,120.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,622.42	206,541.80	212,903.17
Total Projected Indirect 2023-2024 (Numerator)	6,335.58	271,578.20	265,216.83
Direct Costs	6,646,334.00	6,213,172.00	6,213,172.00
Rate for 2023-2024 **	0.10*	4.37*	4.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50905
Form R0418**

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	37,594.59	370,513.94	370,513.94
2019-2020 Fixed Carry Forward	-6,758.20	-52,962.65	-52,589.12
Total Indirect Costs	44,352.79	423,476.59	423,103.06
2019-2020 Direct Costs	3,168,348.38	2,835,429.03	2,835,429.03
2021-2022 Rate	1.40*	14.94*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,796,319.74	3,443,108.58	3,443,108.58
Indirect costs based on rate ** multiplied by actual direct costs	53,148.48	514,400.42	513,711.80
2021-2022 Actual Indirect Costs	129,303.65	482,514.81	482,514.81
2019-2020 Fixed Carry Forward	-6,758.20	-52,962.65	-52,589.12
Total Indirect Costs	136,061.85	535,477.46	535,103.93
Over/(Under) Recovery	-82,913.37	-21,077.04	-21,392.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	129,303.65	482,514.81	482,514.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-82,913.37	-21,077.04	-21,392.13
Total Projected Indirect 2023-2024 (Numerator)	212,217.02	503,591.85	503,906.94
Direct Costs	3,796,319.74	3,443,108.58	3,443,108.58
Rate for 2023-2024 **	5.59*	14.63*	14.64**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50906
Form R0418**

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	52,435.23	575,562.00	575,562.00
2019-2020 Fixed Carry Forward	5,393.56	10,968.48	11,091.40
Total Indirect Costs	47,041.67	564,593.52	564,470.60
2019-2020 Direct Costs	5,760,523.03	5,237,396.26	5,237,396.26
2021-2022 Rate	0.82*	10.78*	10.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,481,854.09	6,807,752.29	6,807,752.29
Indirect costs based on rate ** multiplied by actual direct costs	61,351.20	733,875.70	733,875.70
2021-2022 Actual Indirect Costs	50,337.73	724,439.53	724,439.53
2019-2020 Fixed Carry Forward	5,393.56	10,968.48	11,091.40
Total Indirect Costs	44,944.17	713,471.05	713,348.13
Over/(Under) Recovery	16,407.03	20,404.65	20,527.57

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	50,337.73	724,439.53	724,439.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,407.03	20,404.65	20,527.57
Total Projected Indirect 2023-2024 (Numerator)	33,930.70	704,034.88	703,911.96
Direct Costs	7,481,854.09	6,807,752.29	6,807,752.29
Rate for 2023-2024 **	0.45*	10.34*	10.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50908
Form R0418**

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	47,365.00	276,585.00	276,585.00
2019-2020 Fixed Carry Forward	-17,622.03	0.00	0.00
Total Indirect Costs	64,987.03	276,585.00	276,585.00
2019-2020 Direct Costs	2,590,544.00	2,361,324.00	2,361,324.00
2021-2022 Rate	2.51*	11.71*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,713,827.00	2,484,514.00	2,484,514.00
Indirect costs based on rate ** multiplied by actual direct costs	68,117.06	290,936.59	290,936.59
2021-2022 Actual Indirect Costs	43,794.00	273,107.00	273,107.00
2019-2020 Fixed Carry Forward	-17,622.03	0.00	0.00
Total Indirect Costs	61,416.03	273,107.00	273,107.00
Over/(Under) Recovery	6,701.03	17,829.59	17,829.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	43,794.00	273,107.00	273,107.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,701.03	17,829.59	17,829.59
Total Projected Indirect 2023-2024 (Numerator)	37,092.97	255,277.41	255,277.41
Direct Costs	2,713,827.00	2,484,514.00	2,484,514.00
Rate for 2023-2024 **	1.37*	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 2023-2024 Indirect Cost Rates
School District 50909
Form R0418**

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	236,792.00	1,550,734.00	1,550,734.00
2019-2020 Fixed Carry Forward	21,525.36	0.00	0.00
Total Indirect Costs	215,266.64	1,550,734.00	1,550,734.00
2019-2020 Direct Costs	6,597,560.00	5,283,618.00	5,283,618.00
2021-2022 Rate	3.26*	29.35*	29.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,178,487.00	5,818,182.00	5,818,182.00
Indirect costs based on rate ** multiplied by actual direct costs	234,018.68	872,727.30	1,454,545.50
2021-2022 Actual Indirect Costs	273,137.00	1,633,442.00	1,633,442.00
2019-2020 Fixed Carry Forward	21,525.36	0.00	0.00
Total Indirect Costs	251,611.64	1,633,442.00	1,633,442.00
Over/(Under) Recovery	-17,592.96	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	273,137.00	1,633,442.00	1,633,442.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-17,592.96	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	290,729.96	1,633,442.00	1,633,442.00
Direct Costs	7,178,487.00	5,818,182.00	5,818,182.00
Rate for 2023-2024 **	4.05*	28.07*	28.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50911
Form R0418**

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	69,358.00	740,710.00	740,710.00
2019-2020 Fixed Carry Forward	-15,585.73	-93,724.79	-130,367.67
Total Indirect Costs	84,943.73	834,434.79	871,077.67
2019-2020 Direct Costs	5,914,344.00	5,242,992.00	5,242,992.00
2021-2022 Rate	1.44*	15.92*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,434,991.00	7,306,980.00	7,306,980.00
Indirect costs based on rate ** multiplied by actual direct costs	121,463.87	1,096,047.00	1,213,689.38
2021-2022 Actual Indirect Costs	108,688.00	1,236,699.00	1,236,699.00
2019-2020 Fixed Carry Forward	-15,585.73	-93,724.79	-130,367.67
Total Indirect Costs	124,273.73	1,330,423.79	1,367,066.67
Over/(Under) Recovery	-2,809.86	0.00	-153,377.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	108,688.00	1,236,699.00	1,236,699.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-2,809.86	0.00	-153,377.29
Total Projected Indirect 2023-2024 (Numerator)	111,497.86	1,236,699.00	1,390,076.29
Direct Costs	8,434,991.00	7,306,980.00	7,306,980.00
Rate for 2023-2024 **	1.32*	16.92*	19.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50912
Form R0418**

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	234,556.00	1,642,680.00	1,642,680.00
2019-2020 Fixed Carry Forward	29,249.70	0.00	0.00
Total Indirect Costs	205,306.30	1,642,680.00	1,642,680.00
2019-2020 Direct Costs	6,683,792.00	5,275,668.00	5,275,668.00
2021-2022 Rate	3.07*	31.14*	31.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,130,456.00	5,675,581.00	5,675,581.00
Indirect costs based on rate ** multiplied by actual direct costs	218,905.00	851,337.15	1,418,895.25
2021-2022 Actual Indirect Costs	244,656.00	1,699,531.00	1,699,531.00
2019-2020 Fixed Carry Forward	29,249.70	0.00	0.00
Total Indirect Costs	215,406.30	1,699,531.00	1,699,531.00
Over/(Under) Recovery	3,498.70	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	244,656.00	1,699,531.00	1,699,531.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,498.70	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	241,157.30	1,699,531.00	1,699,531.00
Direct Costs	7,130,456.00	5,675,581.00	5,675,581.00
Rate for 2023-2024 **	3.38*	29.94*	29.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50913
Form R0418**

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	63,086.84	194,274.51	194,274.51
2019-2020 Fixed Carry Forward	-5,776.17	0.00	25,648.95
Total Indirect Costs	68,863.01	194,274.51	168,625.56
2019-2020 Direct Costs	1,378,341.09	1,247,153.42	1,247,153.42
2021-2022 Rate	5.00*	15.58*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,543,014.86	1,396,706.74	1,396,706.74
Indirect costs based on rate ** multiplied by actual direct costs	77,150.74	209,506.01	188,834.75
2021-2022 Actual Indirect Costs	65,503.21	211,811.33	211,811.33
2019-2020 Fixed Carry Forward	-5,776.17	0.00	25,648.95
Total Indirect Costs	71,279.38	211,811.33	186,162.38
Over/(Under) Recovery	5,871.36	0.00	2,672.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	65,503.21	211,811.33	211,811.33
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,871.36	0.00	2,672.37
Total Projected Indirect 2023-2024 (Numerator)	59,631.85	211,811.33	209,138.96
Direct Costs	1,543,014.86	1,396,706.74	1,396,706.74
Rate for 2023-2024 **	3.86*	15.17*	14.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50914
Form R0418**

Macomb Montessori Academy
14057 East Nine Mile Road
Warren, MI 48089

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	33,879.17	427,188.07	427,188.07
2019-2020 Fixed Carry Forward	8,578.02	0.00	0.00
Total Indirect Costs	25,301.15	427,188.07	427,188.07
2019-2020 Direct Costs	2,314,149.72	1,920,840.82	1,920,840.82
2021-2022 Rate	1.09*	22.24*	22.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,414,719.86	2,186,133.78	2,186,133.78
Indirect costs based on rate ** multiplied by actual direct costs	26,320.45	327,920.07	486,196.15
2021-2022 Actual Indirect Costs	30,434.96	259,021.04	259,021.04
2019-2020 Fixed Carry Forward	8,578.02	0.00	0.00
Total Indirect Costs	21,856.94	259,021.04	259,021.04
Over/(Under) Recovery	4,463.51	0.00	227,175.11

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	30,434.96	259,021.04	259,021.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	4,463.51	0.00	227,175.11
Total Projected Indirect 2023-2024 (Numerator)	25,971.45	259,021.04	31,845.93
Direct Costs	2,414,719.86	2,186,133.78	2,186,133.78
Rate for 2023-2024 **	1.08*	11.85*	1.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50915
Form R0418**

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	47,875.74	176,313.09	176,313.09
2019-2020 Fixed Carry Forward	-21,073.72	0.00	3,663.61
Total Indirect Costs	68,949.46	176,313.09	172,649.48
2019-2020 Direct Costs	985,061.34	856,623.99	856,623.99
2021-2022 Rate	7.00*	20.58*	20.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,438,144.83	1,253,129.03	1,253,129.03
Indirect costs based on rate ** multiplied by actual direct costs	100,670.14	187,969.35	252,505.50
2021-2022 Actual Indirect Costs	67,404.06	252,419.86	252,419.86
2019-2020 Fixed Carry Forward	-21,073.72	0.00	3,663.61
Total Indirect Costs	88,477.78	252,419.86	248,756.25
Over/(Under) Recovery	12,192.36	0.00	3,749.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	67,404.06	252,419.86	252,419.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,192.36	0.00	3,749.25
Total Projected Indirect 2023-2024 (Numerator)	55,211.70	252,419.86	248,670.61
Direct Costs	1,438,144.83	1,253,129.03	1,253,129.03
Rate for 2023-2024 **	3.84*	20.14*	19.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 50918
Form R0418**

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,693,483.00	5,647,495.00	5,647,495.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
Total Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	236,569.00	2,282,557.00	2,282,557.00
Direct Costs	7,693,483.00	5,647,495.00	5,647,495.00
Rate for 2023-2024 **	3.07*	40.42*	40.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51000
Form R0418**

Manistee ISD
772 EAST PARKDALE AVE
MANISTEE, MI 49660

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	730,607.26	963,976.26	963,976.26
2019-2020 Fixed Carry Forward	-141,341.59	0.00	-134,275.62
Total Indirect Costs	871,948.85	963,976.26	1,098,251.88
2019-2020 Direct Costs	5,892,837.62	5,659,468.62	5,659,468.62
2021-2022 Rate	14.80*	17.03*	19.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,786,216.08	6,508,986.86	6,508,986.86
Indirect costs based on rate ** multiplied by actual direct costs	1,004,359.98	976,348.03	1,263,394.35
2021-2022 Actual Indirect Costs	766,427.06	1,043,656.28	1,043,656.28
2019-2020 Fixed Carry Forward	-141,341.59	0.00	-134,275.62
Total Indirect Costs	907,768.65	1,043,656.28	1,177,931.90
Over/(Under) Recovery	96,591.33	0.00	85,462.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	766,427.06	1,043,656.28	1,043,656.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	96,591.33	0.00	85,462.45
Total Projected Indirect 2023-2024 (Numerator)	669,835.73	1,043,656.28	958,193.83
Direct Costs	6,786,216.08	6,508,986.86	6,508,986.86
Rate for 2023-2024 **	9.87*	16.03*	14.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51020
Form R0418**

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	135,424.86	449,490.10	449,490.10
2019-2020 Fixed Carry Forward	28,560.08	0.00	41,004.23
Total Indirect Costs	106,864.78	449,490.10	408,485.87
2019-2020 Direct Costs	3,070,450.43	2,756,385.19	2,756,385.19
2021-2022 Rate	3.48*	16.31*	14.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,563,745.47	3,184,347.17	3,184,347.17
Indirect costs based on rate ** multiplied by actual direct costs	124,018.34	477,652.08	471,920.25
2021-2022 Actual Indirect Costs	192,550.30	571,948.60	571,948.60
2019-2020 Fixed Carry Forward	28,560.08	0.00	41,004.23
Total Indirect Costs	163,990.22	571,948.60	530,944.37
Over/(Under) Recovery	-39,971.88	0.00	-59,024.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	192,550.30	571,948.60	571,948.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-39,971.88	0.00	-59,024.12
Total Projected Indirect 2023-2024 (Numerator)	232,522.18	571,948.60	630,972.72
Direct Costs	3,563,745.47	3,184,347.17	3,184,347.17
Rate for 2023-2024 **	6.52*	17.96*	19.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51045
Form R0418**

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	252,710.99	800,016.64	800,016.64
2019-2020 Fixed Carry Forward	-20,082.06	0.00	26,597.28
Total Indirect Costs	272,793.05	800,016.64	773,419.36
2019-2020 Direct Costs	5,310,198.14	4,762,892.49	4,762,892.49
2021-2022 Rate	5.14*	16.80*	16.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,398,205.36	5,755,871.23	5,755,871.23
Indirect costs based on rate ** multiplied by actual direct costs	328,867.76	863,380.68	934,753.49
2021-2022 Actual Indirect Costs	256,645.35	898,979.48	898,979.48
2019-2020 Fixed Carry Forward	-20,082.06	0.00	26,597.28
Total Indirect Costs	276,727.41	898,979.48	872,382.20
Over/(Under) Recovery	52,140.35	0.00	62,371.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	256,645.35	898,979.48	898,979.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	52,140.35	0.00	62,371.29
Total Projected Indirect 2023-2024 (Numerator)	204,505.00	898,979.48	836,608.19
Direct Costs	6,398,205.36	5,755,871.23	5,755,871.23
Rate for 2023-2024 **	3.20*	15.62*	14.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51060
Form R0418**

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	254,199.22	843,044.93	843,044.93
2019-2020 Fixed Carry Forward	-11,869.28	0.00	-29,353.04
Total Indirect Costs	266,068.50	843,044.93	872,397.97
2019-2020 Direct Costs	4,146,746.39	3,557,900.68	3,557,900.68
2021-2022 Rate	6.42*	23.70*	24.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,321,493.16	3,730,396.56	3,730,396.56
Indirect costs based on rate ** multiplied by actual direct costs	277,439.86	559,559.48	914,693.24
2021-2022 Actual Indirect Costs	224,923.93	816,020.53	816,020.53
2019-2020 Fixed Carry Forward	-11,869.28	0.00	-29,353.04
Total Indirect Costs	236,793.21	816,020.53	845,373.57
Over/(Under) Recovery	40,646.65	0.00	69,319.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	224,923.93	816,020.53	816,020.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	40,646.65	0.00	69,319.67
Total Projected Indirect 2023-2024 (Numerator)	184,277.28	816,020.53	746,700.86
Direct Costs	4,321,493.16	3,730,396.56	3,730,396.56
Rate for 2023-2024 **	4.26*	21.87*	20.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51070
Form R0418**

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	731,024.02	1,977,475.91	1,977,475.91
2019-2020 Fixed Carry Forward	-6,639.05	0.00	39,374.95
Total Indirect Costs	737,663.07	1,977,475.91	1,938,100.96
2019-2020 Direct Costs	13,880,365.46	12,633,913.57	12,633,913.57
2021-2022 Rate	5.31*	15.65*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,739,675.83	16,261,717.94	16,261,717.94
Indirect costs based on rate ** multiplied by actual direct costs	941,976.79	2,439,257.69	2,494,547.53
2021-2022 Actual Indirect Costs	785,334.09	2,263,291.98	2,263,291.98
2019-2020 Fixed Carry Forward	-6,639.05	0.00	39,374.95
Total Indirect Costs	791,973.14	2,263,291.98	2,223,917.03
Over/(Under) Recovery	150,003.65	0.00	270,630.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	785,334.09	2,263,291.98	2,263,291.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	150,003.65	0.00	270,630.50
Total Projected Indirect 2023-2024 (Numerator)	635,330.44	2,263,291.98	1,992,661.48
Direct Costs	17,739,675.83	16,261,717.94	16,261,717.94
Rate for 2023-2024 **	3.58*	13.92*	12.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51903
Form R0418**

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	53,061.61	104,011.07	104,011.07
2019-2020 Fixed Carry Forward	-10,074.59	0.00	0.00
Total Indirect Costs	63,136.20	104,011.07	104,011.07
2019-2020 Direct Costs	487,123.08	436,173.62	436,173.62
2021-2022 Rate	12.96*	23.85*	23.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	563,319.07	501,979.32	501,979.32
Indirect costs based on rate ** multiplied by actual direct costs	73,006.15	75,296.90	119,722.07
2021-2022 Actual Indirect Costs	41,869.40	103,209.15	103,209.15
2019-2020 Fixed Carry Forward	-10,074.59	0.00	0.00
Total Indirect Costs	51,943.99	103,209.15	103,209.15
Over/(Under) Recovery	21,062.16	0.00	16,512.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	41,869.40	103,209.15	103,209.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,062.16	0.00	16,512.92
Total Projected Indirect 2023-2024 (Numerator)	20,807.24	103,209.15	86,696.23
Direct Costs	563,319.07	501,979.32	501,979.32
Rate for 2023-2024 **	3.69*	20.56*	17.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 51905
Form R0418**

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,948,639.02	2,100,597.33	2,100,597.33
2019-2020 Fixed Carry Forward	15,842.77	-47,057.55	-47,057.55
Total Indirect Costs	1,932,796.25	2,147,654.88	2,147,654.88
2019-2020 Direct Costs	23,892,452.21	23,740,493.90	23,740,493.90
2021-2022 Rate	8.09*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,840,225.42	30,365,360.18	30,365,360.18
Indirect costs based on rate ** multiplied by actual direct costs	2,494,974.24	2,748,065.10	2,748,065.10
2021-2022 Actual Indirect Costs	2,285,576.10	2,600,122.60	2,600,122.60
2019-2020 Fixed Carry Forward	15,842.77	-47,057.55	-47,057.55
Total Indirect Costs	2,269,733.33	2,647,180.15	2,647,180.15
Over/(Under) Recovery	225,240.91	100,884.95	100,884.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,285,576.10	2,600,122.60	2,600,122.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	225,240.91	100,884.95	100,884.95
Total Projected Indirect 2023-2024 (Numerator)	2,060,335.19	2,499,237.65	2,499,237.65
Direct Costs	30,840,225.42	30,365,360.18	30,365,360.18
Rate for 2023-2024 **	6.68*	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 2023-2024 Indirect Cost Rates
School District 52000
Form R0418**

Marquette-Alger RESA
321 EAST OHIO ST
MARQUETTE, MI 49855

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,443,798.68	2,863,054.85	2,863,054.85
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,443,798.68	2,863,054.85	2,863,054.85
2019-2020 Direct Costs	10,435,680.98	10,016,424.81	10,016,424.81
2021-2022 Rate	23.42*	28.58*	28.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,048,173.16	13,553,530.02	13,553,530.02
Indirect costs based on rate ** multiplied by actual direct costs	2,107,225.97	2,033,029.50	3,388,382.51
2021-2022 Actual Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	2,531,776.44	3,026,419.58	3,026,419.58
Direct Costs	14,048,173.16	13,553,530.02	13,553,530.02
Rate for 2023-2024 **	18.02*	22.33*	22.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52015
Form R0418**

NICE Community School District
300 SOUTH WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	214,084.37	1,326,887.74	1,326,887.74
2019-2020 Fixed Carry Forward	-5,830.93	-85,635.01	-85,635.01
Total Indirect Costs	219,915.30	1,412,522.75	1,412,522.75
2019-2020 Direct Costs	13,592,178.64	12,479,375.27	12,479,375.27
2021-2022 Rate	1.62*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,241,977.08	13,900,527.36	13,900,527.36
Indirect costs based on rate ** multiplied by actual direct costs	246,920.03	1,573,539.70	1,573,539.70
2021-2022 Actual Indirect Costs	252,246.22	1,593,695.94	1,593,695.94
2019-2020 Fixed Carry Forward	-5,830.93	-85,635.01	-85,635.01
Total Indirect Costs	258,077.15	1,679,330.95	1,679,330.95
Over/(Under) Recovery	-11,157.12	-105,791.25	-105,791.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	252,246.22	1,593,695.94	1,593,695.94
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-11,157.12	-105,791.25	-105,791.25
Total Projected Indirect 2023-2024 (Numerator)	263,403.34	1,699,487.19	1,699,487.19
Direct Costs	15,241,977.08	13,900,527.36	13,900,527.36
Rate for 2023-2024 **	1.73*	12.23*	12.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52040
Form R0418**

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	414,302.73	1,296,417.15	1,296,417.15
2019-2020 Fixed Carry Forward	19,779.22	-102,271.20	-102,171.79
Total Indirect Costs	394,523.51	1,398,688.35	1,398,588.94
2019-2020 Direct Costs	10,933,263.26	10,051,148.84	10,051,148.84
2021-2022 Rate	3.61*	13.92*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,849,064.66	11,751,287.26	11,751,287.26
Indirect costs based on rate ** multiplied by actual direct costs	463,851.23	1,635,779.19	1,634,604.06
2021-2022 Actual Indirect Costs	517,195.49	1,614,972.89	1,614,972.89
2019-2020 Fixed Carry Forward	19,779.22	-102,271.20	-102,171.79
Total Indirect Costs	497,416.27	1,717,244.09	1,717,144.68
Over/(Under) Recovery	-33,565.04	-81,464.90	-82,540.62

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	517,195.49	1,614,972.89	1,614,972.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-33,565.04	-81,464.90	-82,540.62
Total Projected Indirect 2023-2024 (Numerator)	550,760.53	1,696,437.79	1,697,513.51
Direct Costs	12,849,064.66	11,751,287.26	11,751,287.26
Rate for 2023-2024 **	4.29*	14.44*	14.45**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52090
Form R0418**

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	446,402.43	1,523,405.47	1,523,405.47
2019-2020 Fixed Carry Forward	-28,261.41	55,853.20	55,853.20
Total Indirect Costs	474,663.84	1,467,552.27	1,467,552.27
2019-2020 Direct Costs	15,700,437.77	14,623,434.73	14,623,434.73
2021-2022 Rate	3.02*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,466,779.39	16,169,272.66	16,169,272.66
Indirect costs based on rate ** multiplied by actual direct costs	527,496.74	1,623,394.98	1,623,394.98
2021-2022 Actual Indirect Costs	490,170.67	1,787,677.40	1,787,677.40
2019-2020 Fixed Carry Forward	-28,261.41	55,853.20	55,853.20
Total Indirect Costs	518,432.08	1,731,824.20	1,731,824.20
Over/(Under) Recovery	9,064.66	-108,429.22	-108,429.22

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	490,170.67	1,787,677.40	1,787,677.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,064.66	-108,429.22	-108,429.22
Total Projected Indirect 2023-2024 (Numerator)	481,106.01	1,896,106.62	1,896,106.62
Direct Costs	17,466,779.39	16,169,272.66	16,169,272.66
Rate for 2023-2024 **	2.75*	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 2023-2024 Indirect Cost Rates
School District 52100
Form R0418**

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	16,830.23	111,079.74	111,079.74
2019-2020 Fixed Carry Forward	295.23	6,910.53	6,947.83
Total Indirect Costs	16,535.00	104,169.21	104,131.91
2019-2020 Direct Costs	1,145,369.00	1,051,119.49	1,051,119.49
2021-2022 Rate	1.44*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,302,389.36	1,153,244.10	1,153,244.10
Indirect costs based on rate ** multiplied by actual direct costs	18,754.41	114,286.49	114,286.49
2021-2022 Actual Indirect Costs	35,052.48	184,197.74	184,197.74
2019-2020 Fixed Carry Forward	295.23	6,910.53	6,947.83
Total Indirect Costs	34,757.25	177,287.21	177,249.91
Over/(Under) Recovery	-16,002.84	-63,000.72	-62,963.42

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	35,052.48	184,197.74	184,197.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-16,002.84	-63,000.72	-62,963.42
Total Projected Indirect 2023-2024 (Numerator)	51,055.32	247,198.46	247,161.16
Direct Costs	1,302,389.36	1,153,244.10	1,153,244.10
Rate for 2023-2024 **	3.92*	21.44*	21.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52110
Form R0418**

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	110,571.45	472,139.32	472,139.32
2019-2020 Fixed Carry Forward	-6,522.85	0.00	-94,045.06
Total Indirect Costs	117,094.30	472,139.32	566,184.38
2019-2020 Direct Costs	2,139,973.33	1,778,405.46	1,778,405.46
2021-2022 Rate	5.47*	26.55*	31.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,307,473.07	2,052,462.93	2,052,462.93
Indirect costs based on rate ** multiplied by actual direct costs	126,218.78	307,869.44	513,115.73
2021-2022 Actual Indirect Costs	106,361.29	361,371.43	361,371.43
2019-2020 Fixed Carry Forward	-6,522.85	0.00	-94,045.06
Total Indirect Costs	112,884.14	361,371.43	455,416.49
Over/(Under) Recovery	13,334.64	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	106,361.29	361,371.43	361,371.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,334.64	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	93,026.65	361,371.43	361,371.43
Direct Costs	2,307,473.07	2,052,462.93	2,052,462.93
Rate for 2023-2024 **	4.03*	17.61*	17.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52160
Form R0418**

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	14,314.21	60,724.75	60,724.75
2019-2020 Fixed Carry Forward	4,904.97	0.00	10,507.01
Total Indirect Costs	9,409.24	60,724.75	50,217.74
2019-2020 Direct Costs	435,484.01	389,073.47	389,073.47
2021-2022 Rate	2.16*	15.61*	12.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	550,391.50	504,699.79	504,699.79
Indirect costs based on rate ** multiplied by actual direct costs	11,888.46	75,704.97	65,156.74
2021-2022 Actual Indirect Costs	10,969.70	56,661.41	56,661.41
2019-2020 Fixed Carry Forward	4,904.97	0.00	10,507.01
Total Indirect Costs	6,064.73	56,661.41	46,154.40
Over/(Under) Recovery	5,823.73	0.00	19,002.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	10,969.70	56,661.41	56,661.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,823.73	0.00	19,002.34
Total Projected Indirect 2023-2024 (Numerator)	5,145.97	56,661.41	37,659.07
Direct Costs	550,391.50	504,699.79	504,699.79
Rate for 2023-2024 **	0.93*	11.23*	7.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52170
Form R0418**

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	876,711.61	3,997,083.18	3,997,083.18
2019-2020 Fixed Carry Forward	131,505.91	0.00	763,904.51
Total Indirect Costs	745,205.70	3,997,083.18	3,233,178.67
2019-2020 Direct Costs	33,614,511.52	30,311,413.54	30,311,413.54
2021-2022 Rate	2.22*	13.19*	10.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	37,001,931.72	33,182,215.34	33,182,215.34
Indirect costs based on rate ** multiplied by actual direct costs	821,442.88	4,376,734.20	3,540,542.38
2021-2022 Actual Indirect Costs	1,038,579.93	4,732,807.81	4,732,807.81
2019-2020 Fixed Carry Forward	131,505.91	0.00	763,904.51
Total Indirect Costs	907,074.02	4,732,807.81	3,968,903.30
Over/(Under) Recovery	-85,631.14	-356,073.61	-428,360.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,038,579.93	4,732,807.81	4,732,807.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-85,631.14	-356,073.61	-428,360.92
Total Projected Indirect 2023-2024 (Numerator)	1,124,211.07	5,088,881.42	5,161,168.73
Direct Costs	37,001,931.72	33,182,215.34	33,182,215.34
Rate for 2023-2024 **	3.04*	15.34*	15.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52180
Form R0418**

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	216,044.76	912,648.72	912,648.72
2019-2020 Fixed Carry Forward	21,801.63	74,860.50	74,575.22
Total Indirect Costs	194,243.13	837,788.22	838,073.50
2019-2020 Direct Costs	8,347,847.29	7,651,243.33	7,651,243.33
2021-2022 Rate	2.33*	10.95*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,102,231.37	9,296,455.18	9,296,455.18
Indirect costs based on rate ** multiplied by actual direct costs	235,381.99	1,017,961.84	1,017,961.84
2021-2022 Actual Indirect Costs	217,722.09	1,023,498.28	1,023,498.28
2019-2020 Fixed Carry Forward	21,801.63	74,860.50	74,575.22
Total Indirect Costs	195,920.46	948,637.78	948,923.06
Over/(Under) Recovery	39,461.53	69,324.06	69,038.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	217,722.09	1,023,498.28	1,023,498.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,461.53	69,324.06	69,038.78
Total Projected Indirect 2023-2024 (Numerator)	178,260.56	954,174.22	954,459.50
Direct Costs	10,102,231.37	9,296,455.18	9,296,455.18
Rate for 2023-2024 **	1.76*	10.26*	10.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 52901
Form R0418**

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	68,220.16	250,910.88	250,910.88
2019-2020 Fixed Carry Forward	2,306.07	48,781.59	48,729.16
Total Indirect Costs	65,914.09	202,129.29	202,181.72
2019-2020 Direct Costs	2,412,281.18	2,229,590.46	2,229,590.46
2021-2022 Rate	2.73*	9.07*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,559,732.41	2,387,835.36	2,387,835.36
Indirect costs based on rate ** multiplied by actual direct costs	69,880.69	216,576.67	216,576.67
2021-2022 Actual Indirect Costs	68,428.13	240,325.18	240,325.18
2019-2020 Fixed Carry Forward	2,306.07	48,781.59	48,729.16
Total Indirect Costs	66,122.06	191,543.59	191,596.02
Over/(Under) Recovery	3,758.63	25,033.08	24,980.65

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	68,428.13	240,325.18	240,325.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,758.63	25,033.08	24,980.65
Total Projected Indirect 2023-2024 (Numerator)	64,669.50	215,292.10	215,344.53
Direct Costs	2,559,732.41	2,387,835.36	2,387,835.36
Rate for 2023-2024 **	2.53*	9.02*	9.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 53000
Form R0418**

West Shore Educational Service District
2130 WEST US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,528,363.46	2,136,539.47	2,136,539.47
2019-2020 Fixed Carry Forward	219,135.06	265,297.72	263,517.63
Total Indirect Costs	1,309,228.40	1,871,241.75	1,873,021.84
2019-2020 Direct Costs	20,106,532.37	19,498,356.36	19,498,356.36
2021-2022 Rate	6.51*	9.60*	9.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,386,488.28	20,962,905.37	20,962,905.37
Indirect costs based on rate ** multiplied by actual direct costs	1,392,260.39	2,012,438.92	2,014,535.21
2021-2022 Actual Indirect Costs	1,633,437.25	2,057,020.16	2,057,020.16
2019-2020 Fixed Carry Forward	219,135.06	265,297.72	263,517.63
Total Indirect Costs	1,414,302.19	1,791,722.44	1,793,502.53
Over/(Under) Recovery	-22,041.80	220,716.48	221,032.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,633,437.25	2,057,020.16	2,057,020.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-22,041.80	220,716.48	221,032.68
Total Projected Indirect 2023-2024 (Numerator)	1,655,479.05	1,836,303.68	1,835,987.48
Direct Costs	21,386,488.28	20,962,905.37	20,962,905.37
Rate for 2023-2024 **	7.74*	8.76*	8.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 53010
Form R0418**

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	485,900.50	1,803,484.31	1,803,484.31
2019-2020 Fixed Carry Forward	-47,563.79	-279,225.91	-279,586.55
Total Indirect Costs	533,464.29	2,082,710.22	2,083,070.86
2019-2020 Direct Costs	13,776,265.96	12,458,682.15	12,458,682.15
2021-2022 Rate	3.87*	16.72*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,221,073.14	13,100,674.64	13,100,674.64
Indirect costs based on rate ** multiplied by actual direct costs	550,355.53	1,965,101.20	2,190,432.80
2021-2022 Actual Indirect Costs	465,094.41	1,585,492.91	1,585,492.91
2019-2020 Fixed Carry Forward	-47,563.79	-279,225.91	-279,586.55
Total Indirect Costs	512,658.20	1,864,718.82	1,865,079.46
Over/(Under) Recovery	37,697.33	0.00	325,353.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	465,094.41	1,585,492.91	1,585,492.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	37,697.33	0.00	325,353.34
Total Projected Indirect 2023-2024 (Numerator)	427,397.08	1,585,492.91	1,260,139.57
Direct Costs	14,221,073.14	13,100,674.64	13,100,674.64
Rate for 2023-2024 **	3.01*	12.10*	9.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 53020
Form R0418**

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	151,396.97	479,443.63	479,443.63
2019-2020 Fixed Carry Forward	-25,248.81	-44,660.02	-44,620.43
Total Indirect Costs	176,645.78	524,103.65	524,064.06
2019-2020 Direct Costs	4,151,652.79	3,823,606.13	3,823,606.13
2021-2022 Rate	4.25*	13.71*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,760,522.17	4,411,009.17	4,411,009.17
Indirect costs based on rate ** multiplied by actual direct costs	202,322.19	604,749.36	604,749.36
2021-2022 Actual Indirect Costs	128,145.19	477,658.19	477,658.19
2019-2020 Fixed Carry Forward	-25,248.81	-44,660.02	-44,620.43
Total Indirect Costs	153,394.00	522,318.21	522,278.62
Over/(Under) Recovery	16,309.40	82,431.15	82,470.74

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	128,145.19	477,658.19	477,658.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,309.40	82,431.15	82,470.74
Total Projected Indirect 2023-2024 (Numerator)	111,835.79	395,227.04	395,187.45
Direct Costs	4,760,522.17	4,411,009.17	4,411,009.17
Rate for 2023-2024 **	2.35*	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 2023-2024 Indirect Cost Rates
School District 53040
Form R0418**

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	533,118.71	2,254,229.29	2,254,229.29
2019-2020 Fixed Carry Forward	4,983.78	69,258.98	69,606.11
Total Indirect Costs	528,134.93	2,184,970.31	2,184,623.18
2019-2020 Direct Costs	22,343,595.33	20,622,484.75	20,622,484.75
2021-2022 Rate	2.36*	10.60*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,787,673.23	23,989,534.98	23,989,534.98
Indirect costs based on rate ** multiplied by actual direct costs	608,589.09	2,542,890.71	2,540,491.75
2021-2022 Actual Indirect Costs	509,711.10	2,307,849.35	2,307,849.35
2019-2020 Fixed Carry Forward	4,983.78	69,258.98	69,606.11
Total Indirect Costs	504,727.32	2,238,590.37	2,238,243.24
Over/(Under) Recovery	103,861.77	304,300.34	302,248.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	509,711.10	2,307,849.35	2,307,849.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	103,861.77	304,300.34	302,248.51
Total Projected Indirect 2023-2024 (Numerator)	405,849.33	2,003,549.01	2,005,600.84
Direct Costs	25,787,673.23	23,989,534.98	23,989,534.98
Rate for 2023-2024 **	1.57*	8.35*	8.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 53901
Form R0418**

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	146,603.76	309,998.75	309,998.75
2019-2020 Fixed Carry Forward	-30,264.35	0.00	-94,707.73
Total Indirect Costs	176,868.11	309,998.75	404,706.48
2019-2020 Direct Costs	1,151,875.32	988,480.33	988,480.33
2021-2022 Rate	15.35*	31.36*	40.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,184,376.45	1,084,450.39	1,084,450.39
Indirect costs based on rate ** multiplied by actual direct costs	177,656.47	162,667.56	271,112.60
2021-2022 Actual Indirect Costs	136,484.64	236,410.70	236,410.70
2019-2020 Fixed Carry Forward	-30,264.35	0.00	-94,707.73
Total Indirect Costs	166,748.99	236,410.70	331,118.43
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	136,484.64	236,410.70	236,410.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	136,484.64	236,410.70	236,410.70
Direct Costs	1,184,376.45	1,084,450.39	1,084,450.39
Rate for 2023-2024 **	11.52*	21.80*	21.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 54000
Form R0418**

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,413,999.97	2,615,701.89	2,615,701.89
2019-2020 Fixed Carry Forward	-63,446.50	-95,415.34	-95,089.11
Total Indirect Costs	1,477,446.47	2,711,117.23	2,710,791.00
2019-2020 Direct Costs	20,366,578.27	19,164,876.35	19,164,876.35
2021-2022 Rate	7.25*	14.15*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,282,162.03	21,102,340.65	21,102,340.65
Indirect costs based on rate ** multiplied by actual direct costs	1,615,456.75	2,985,981.20	2,983,870.97
2021-2022 Actual Indirect Costs	1,528,034.78	2,707,856.16	2,707,856.16
2019-2020 Fixed Carry Forward	-63,446.50	-95,415.34	-95,089.11
Total Indirect Costs	1,591,481.28	2,803,271.50	2,802,945.27
Over/(Under) Recovery	23,975.47	182,709.70	180,925.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,528,034.78	2,707,856.16	2,707,856.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	23,975.47	182,709.70	180,925.70
Total Projected Indirect 2023-2024 (Numerator)	1,504,059.31	2,525,146.46	2,526,930.46
Direct Costs	22,282,162.03	21,102,340.65	21,102,340.65
Rate for 2023-2024 **	6.75*	11.97*	11.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 54010
Form R0418**

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	650,822.52	2,546,720.41	2,546,720.41
2019-2020 Fixed Carry Forward	50,414.54	0.00	286,145.23
Total Indirect Costs	600,407.98	2,546,720.41	2,260,575.18
2019-2020 Direct Costs	20,282,389.11	18,386,491.22	18,386,491.22
2021-2022 Rate	2.96*	13.85*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,744,398.19	22,119,571.32	22,119,571.32
Indirect costs based on rate ** multiplied by actual direct costs	732,434.19	3,063,560.63	2,718,495.32
2021-2022 Actual Indirect Costs	888,440.89	3,513,267.76	3,513,267.76
2019-2020 Fixed Carry Forward	50,414.54	0.00	286,145.23
Total Indirect Costs	838,026.35	3,513,267.76	3,227,122.53
Over/(Under) Recovery	-105,592.16	-449,707.13	-508,627.21

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	888,440.89	3,513,267.76	3,513,267.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-105,592.16	-449,707.13	-508,627.21
Total Projected Indirect 2023-2024 (Numerator)	994,033.05	3,962,974.89	4,021,894.97
Direct Costs	24,744,398.19	22,119,571.32	22,119,571.32
Rate for 2023-2024 **	4.02*	17.92*	18.18**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 54025
Form R0418**

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	669,467.80	2,329,752.81	2,329,752.81
2019-2020 Fixed Carry Forward	44,303.77	-34,616.92	-35,512.53
Total Indirect Costs	625,164.03	2,364,369.73	2,365,265.34
2019-2020 Direct Costs	20,365,820.64	18,705,535.63	18,705,535.63
2021-2022 Rate	3.07*	12.64*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,902,452.41	21,236,973.04	21,236,973.04
Indirect costs based on rate ** multiplied by actual direct costs	703,105.29	2,684,353.39	2,684,353.39
2021-2022 Actual Indirect Costs	754,187.76	2,419,667.13	2,419,667.13
2019-2020 Fixed Carry Forward	44,303.77	-34,616.92	-35,512.53
Total Indirect Costs	709,883.99	2,454,284.05	2,455,179.66
Over/(Under) Recovery	-6,778.70	230,069.34	229,173.73

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	754,187.76	2,419,667.13	2,419,667.13
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-6,778.70	230,069.34	229,173.73
Total Projected Indirect 2023-2024 (Numerator)	760,966.46	2,189,597.79	2,190,493.40
Direct Costs	22,902,452.41	21,236,973.04	21,236,973.04
Rate for 2023-2024 **	3.32*	10.31*	10.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 54040
Form R0418**

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	310,203.87	1,043,134.95	1,043,134.95
2019-2020 Fixed Carry Forward	76,449.81	257,097.39	257,207.04
Total Indirect Costs	233,754.06	786,037.56	785,927.91
2019-2020 Direct Costs	12,474,988.92	11,742,057.84	11,742,057.84
2021-2022 Rate	1.87*	6.69*	6.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,719,964.45	12,583,163.10	12,583,163.10
Indirect costs based on rate ** multiplied by actual direct costs	256,563.34	841,813.61	841,813.61
2021-2022 Actual Indirect Costs	321,040.35	1,457,841.70	1,457,841.70
2019-2020 Fixed Carry Forward	76,449.81	257,097.39	257,207.04
Total Indirect Costs	244,590.54	1,200,744.31	1,200,634.66
Over/(Under) Recovery	11,972.80	-358,930.70	-358,821.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	321,040.35	1,457,841.70	1,457,841.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,972.80	-358,930.70	-358,821.05
Total Projected Indirect 2023-2024 (Numerator)	309,067.55	1,816,772.40	1,816,662.75
Direct Costs	13,719,964.45	12,583,163.10	12,583,163.10
Rate for 2023-2024 **	2.25*	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 2023-2024 Indirect Cost Rates
School District 54901
Form R0418**

Crossroads Charter Academy
215 NORTH STATE ST
BIG RAPIDS, MI 49307

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	332,018.29	824,622.93	824,622.93
2019-2020 Fixed Carry Forward	-26,033.56	0.00	-61,441.62
Total Indirect Costs	358,051.85	824,622.93	886,064.55
2019-2020 Direct Costs	4,137,832.87	3,645,228.23	3,645,228.23
2021-2022 Rate	8.65*	22.62*	24.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,347,961.00	3,864,759.00	3,864,759.00
Indirect costs based on rate ** multiplied by actual direct costs	376,098.63	579,713.85	939,522.91
2021-2022 Actual Indirect Costs	163,415.00	646,617.00	646,617.00
2019-2020 Fixed Carry Forward	-26,033.56	0.00	-61,441.62
Total Indirect Costs	189,448.56	646,617.00	708,058.62
Over/(Under) Recovery	186,650.07	0.00	231,464.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	163,415.00	646,617.00	646,617.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	186,650.07	0.00	231,464.29
Total Projected Indirect 2023-2024 (Numerator)	-23,235.07	646,617.00	415,152.71
Direct Costs	4,347,961.00	3,864,759.00	3,864,759.00
Rate for 2023-2024 **	0.00*	16.73*	10.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55000
Form R0418**

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	416,665.29	534,389.91	534,389.91
2019-2020 Fixed Carry Forward	0.00	0.00	293,655.30
Total Indirect Costs	416,665.29	534,389.91	240,734.61
2019-2020 Direct Costs	4,574,731.11	4,457,006.49	4,457,006.49
2021-2022 Rate	9.11*	11.99*	5.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,113,450.87	5,975,268.20	5,975,268.20
Indirect costs based on rate ** multiplied by actual direct costs	556,935.37	716,434.66	322,664.48
2021-2022 Actual Indirect Costs	496,048.48	634,231.15	634,231.15
2019-2020 Fixed Carry Forward	0.00	0.00	293,655.30
Total Indirect Costs	496,048.48	634,231.15	340,575.85
Over/(Under) Recovery	60,886.89	82,203.51	-17,911.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	496,048.48	634,231.15	634,231.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	60,886.89	82,203.51	-17,911.37
Total Projected Indirect 2023-2024 (Numerator)	435,161.59	552,027.64	652,142.52
Direct Costs	6,113,450.87	5,975,268.20	5,975,268.20
Rate for 2023-2024 **	7.12*	9.24*	10.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55010
Form R0418**

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	134,992.82	412,421.80	412,421.80
2019-2020 Fixed Carry Forward	-4,447.34	-49,640.93	-49,170.50
Total Indirect Costs	139,440.16	462,062.73	461,592.30
2019-2020 Direct Costs	3,120,965.55	2,843,536.57	2,843,536.57
2021-2022 Rate	4.47*	16.25*	16.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,350,631.20	3,081,273.14	3,081,273.14
Indirect costs based on rate ** multiplied by actual direct costs	149,773.21	462,190.97	500,090.63
2021-2022 Actual Indirect Costs	165,553.47	434,911.53	434,911.53
2019-2020 Fixed Carry Forward	-4,447.34	-49,640.93	-49,170.50
Total Indirect Costs	170,000.81	484,552.46	484,082.03
Over/(Under) Recovery	-20,227.60	0.00	16,008.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	165,553.47	434,911.53	434,911.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-20,227.60	0.00	16,008.60
Total Projected Indirect 2023-2024 (Numerator)	185,781.07	434,911.53	418,902.93
Direct Costs	3,350,631.20	3,081,273.14	3,081,273.14
Rate for 2023-2024 **	5.54*	14.11*	13.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55100
Form R0418**

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	594,171.50	1,796,151.52	1,796,151.52
2019-2020 Fixed Carry Forward	-54,116.07	-92,181.33	-99,620.69
Total Indirect Costs	648,287.57	1,888,332.85	1,895,772.21
2019-2020 Direct Costs	12,653,392.61	11,451,412.59	11,451,412.59
2021-2022 Rate	5.12*	16.49*	16.55**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,327,316.80	12,975,257.49	12,975,257.49
Indirect costs based on rate ** multiplied by actual direct costs	733,558.62	1,946,288.62	2,147,405.11
2021-2022 Actual Indirect Costs	683,856.99	2,035,916.30	2,035,916.30
2019-2020 Fixed Carry Forward	-54,116.07	-92,181.33	-99,620.69
Total Indirect Costs	737,973.06	2,128,097.63	2,135,536.99
Over/(Under) Recovery	-4,414.44	0.00	11,868.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	683,856.99	2,035,916.30	2,035,916.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,414.44	0.00	11,868.12
Total Projected Indirect 2023-2024 (Numerator)	688,271.43	2,035,916.30	2,024,048.18
Direct Costs	14,327,316.80	12,975,257.49	12,975,257.49
Rate for 2023-2024 **	4.80*	15.69*	15.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55115
Form R0418**

North Central Area Schools
W5465 E 3RD ST
HERMANVILLE, MI 49847

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,407.19	393,894.34	393,894.34
2019-2020 Fixed Carry Forward	-3,283.38	-1,122.47	-2,741.93
Total Indirect Costs	9,690.57	395,016.81	396,636.27
2019-2020 Direct Costs	3,863,344.44	3,475,857.29	3,475,857.29
2021-2022 Rate	0.25*	11.36*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,545,635.64	4,057,761.69	4,057,761.69
Indirect costs based on rate ** multiplied by actual direct costs	11,364.09	460,961.73	462,990.61
2021-2022 Actual Indirect Costs	44,174.36	532,048.31	532,048.31
2019-2020 Fixed Carry Forward	-3,283.38	-1,122.47	-2,741.93
Total Indirect Costs	47,457.74	533,170.78	534,790.24
Over/(Under) Recovery	-12,031.22	-72,209.05	-71,799.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	44,174.36	532,048.31	532,048.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,031.22	-72,209.05	-71,799.63
Total Projected Indirect 2023-2024 (Numerator)	56,205.58	604,257.36	603,847.94
Direct Costs	4,545,635.64	4,057,761.69	4,057,761.69
Rate for 2023-2024 **	1.24*	14.89*	14.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55120
Form R0418**

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	221,629.43	647,363.89	647,363.89
2019-2020 Fixed Carry Forward	-20,265.51	-35,202.78	-35,313.81
Total Indirect Costs	241,894.94	682,566.67	682,677.70
2019-2020 Direct Costs	4,887,076.14	4,461,341.68	4,461,341.68
2021-2022 Rate	4.95*	15.30*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,685,386.09	5,205,051.97	5,205,051.97
Indirect costs based on rate ** multiplied by actual direct costs	281,426.61	780,757.80	796,372.95
2021-2022 Actual Indirect Costs	151,611.14	631,945.26	631,945.26
2019-2020 Fixed Carry Forward	-20,265.51	-35,202.78	-35,313.81
Total Indirect Costs	171,876.65	667,148.04	667,259.07
Over/(Under) Recovery	36,516.66	0.00	43,037.96

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	151,611.14	631,945.26	631,945.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	36,516.66	0.00	43,037.96
Total Projected Indirect 2023-2024 (Numerator)	115,094.48	631,945.26	588,907.30
Direct Costs	5,685,386.09	5,205,051.97	5,205,051.97
Rate for 2023-2024 **	2.02*	12.14*	11.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55900
Form R0418**

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	250,692.00	260,568.00	260,568.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	250,692.00	260,568.00	260,568.00
2019-2020 Direct Costs	1,831,413.00	1,821,537.00	1,821,537.00
2021-2022 Rate	13.69*	14.30*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,828,546.43	4,808,518.63	4,808,518.63
Indirect costs based on rate ** multiplied by actual direct costs	661,028.01	687,618.16	687,618.16
2021-2022 Actual Indirect Costs	612,137.92	632,165.72	632,165.72
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	612,137.92	632,165.72	632,165.72
Over/(Under) Recovery	48,890.09	55,452.44	55,452.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	612,137.92	632,165.72	632,165.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	48,890.09	55,452.44	55,452.44
Total Projected Indirect 2023-2024 (Numerator)	563,247.83	576,713.28	576,713.28
Direct Costs	4,828,546.43	4,808,518.63	4,808,518.63
Rate for 2023-2024 **	11.66*	11.99*	11.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 55901
Form R0418**

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	0.00	0.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2019-2020 Direct Costs	3,436,617.00	3,436,617.00	3,436,617.00
2021-2022 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,295,343.00	4,295,343.00	4,295,343.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	0.00	0.00	0.00
2019-2020 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

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	0.00	0.00	0.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	0.00	0.00	0.00
Direct Costs	4,295,343.00	4,295,343.00	4,295,343.00
Rate for 2023-2024 **	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 2023-2024 Indirect Cost Rates
School District 56000
Form R0418**

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	847,764.86	1,814,276.83	1,814,276.83
2019-2020 Fixed Carry Forward	-30,555.83	-101,167.90	-101,129.89
Total Indirect Costs	878,320.69	1,915,444.73	1,915,406.72
2019-2020 Direct Costs	13,891,526.52	13,069,064.52	13,069,064.52
2021-2022 Rate	6.32*	14.66*	14.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,577,053.00	15,455,233.30	15,455,233.30
Indirect costs based on rate ** multiplied by actual direct costs	1,047,669.75	2,265,737.20	2,265,737.20
2021-2022 Actual Indirect Costs	1,001,263.45	2,285,324.33	2,285,324.33
2019-2020 Fixed Carry Forward	-30,555.83	-101,167.90	-101,129.89
Total Indirect Costs	1,031,819.28	2,386,492.23	2,386,454.22
Over/(Under) Recovery	15,850.47	-120,755.03	-120,717.02

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,001,263.45	2,285,324.33	2,285,324.33
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	15,850.47	-120,755.03	-120,717.02
Total Projected Indirect 2023-2024 (Numerator)	985,412.98	2,406,079.36	2,406,041.35
Direct Costs	16,577,053.00	15,455,233.30	15,455,233.30
Rate for 2023-2024 **	5.94*	15.57*	15.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 56010
Form R0418**

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,471,326.78	7,580,813.60	7,580,813.60
2019-2020 Fixed Carry Forward	-70,567.38	903,273.01	903,273.01
Total Indirect Costs	2,541,894.16	6,677,540.59	6,677,540.59
2019-2020 Direct Costs	78,231,772.82	73,072,120.25	73,072,120.25
2021-2022 Rate	3.25*	9.14*	9.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	89,556,143.69	83,960,606.60	83,960,606.60
Indirect costs based on rate ** multiplied by actual direct costs	2,910,574.67	7,673,999.44	7,673,999.44
2021-2022 Actual Indirect Costs	2,830,930.25	8,373,034.84	8,373,034.84
2019-2020 Fixed Carry Forward	-70,567.38	903,273.01	903,273.01
Total Indirect Costs	2,901,497.63	7,469,761.83	7,469,761.83
Over/(Under) Recovery	9,077.04	204,237.61	204,237.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,830,930.25	8,373,034.84	8,373,034.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,077.04	204,237.61	204,237.61
Total Projected Indirect 2023-2024 (Numerator)	2,821,853.21	8,168,797.23	8,168,797.23
Direct Costs	89,556,143.69	83,960,606.60	83,960,606.60
Rate for 2023-2024 **	3.15*	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 2023-2024 Indirect Cost Rates
School District 56020
Form R0418**

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	290,458.32	1,766,794.46	1,766,794.46
2019-2020 Fixed Carry Forward	41,011.21	100,482.92	100,482.92
Total Indirect Costs	249,447.11	1,666,311.54	1,666,311.54
2019-2020 Direct Costs	20,439,366.85	18,963,030.71	18,963,030.71
2021-2022 Rate	1.22*	8.79*	8.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,364,447.94	20,978,738.75	20,978,738.75
Indirect costs based on rate ** multiplied by actual direct costs	272,846.26	1,844,031.14	1,844,031.14
2021-2022 Actual Indirect Costs	273,927.87	1,659,637.06	1,659,637.06
2019-2020 Fixed Carry Forward	41,011.21	100,482.92	100,482.92
Total Indirect Costs	232,916.66	1,559,154.14	1,559,154.14
Over/(Under) Recovery	39,929.60	284,877.00	284,877.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	273,927.87	1,659,637.06	1,659,637.06
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,929.60	284,877.00	284,877.00
Total Projected Indirect 2023-2024 (Numerator)	233,998.27	1,374,760.06	1,374,760.06
Direct Costs	22,364,447.94	20,978,738.75	20,978,738.75
Rate for 2023-2024 **	1.05*	6.55*	6.55**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 56030
Form R0418**

Coleman Community Schools
4823 NORTH COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	405,091.59	1,097,440.67	1,097,440.67
2019-2020 Fixed Carry Forward	-37,180.49	0.00	22,509.52
Total Indirect Costs	442,272.08	1,097,440.67	1,074,931.15
2019-2020 Direct Costs	6,960,683.56	6,268,334.48	6,268,334.48
2021-2022 Rate	6.35*	17.51*	17.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,185,983.43	7,359,486.29	7,359,486.29
Indirect costs based on rate ** multiplied by actual direct costs	519,809.95	1,103,922.94	1,262,151.90
2021-2022 Actual Indirect Costs	405,427.75	1,231,924.89	1,231,924.89
2019-2020 Fixed Carry Forward	-37,180.49	0.00	22,509.52
Total Indirect Costs	442,608.24	1,231,924.89	1,209,415.37
Over/(Under) Recovery	77,201.71	0.00	52,736.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	405,427.75	1,231,924.89	1,231,924.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	77,201.71	0.00	52,736.53
Total Projected Indirect 2023-2024 (Numerator)	328,226.04	1,231,924.89	1,179,188.36
Direct Costs	8,185,983.43	7,359,486.29	7,359,486.29
Rate for 2023-2024 **	4.01*	16.74*	16.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 56050
Form R0418**

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	635,259.22	1,797,515.51	1,797,515.51
2019-2020 Fixed Carry Forward	-34,553.41	-43,129.27	-43,247.66
Total Indirect Costs	669,812.63	1,840,644.78	1,840,763.17
2019-2020 Direct Costs	14,679,123.63	13,516,867.34	13,516,867.34
2021-2022 Rate	4.56*	13.62*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,469,744.48	16,017,768.24	16,017,768.24
Indirect costs based on rate ** multiplied by actual direct costs	796,620.35	2,181,620.03	2,181,620.03
2021-2022 Actual Indirect Costs	770,580.95	2,222,557.19	2,222,557.19
2019-2020 Fixed Carry Forward	-34,553.41	-43,129.27	-43,247.66
Total Indirect Costs	805,134.36	2,265,686.46	2,265,804.85
Over/(Under) Recovery	-8,514.01	-84,066.43	-84,184.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	770,580.95	2,222,557.19	2,222,557.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-8,514.01	-84,066.43	-84,184.82
Total Projected Indirect 2023-2024 (Numerator)	779,094.96	2,306,623.62	2,306,742.01
Direct Costs	17,469,744.48	16,017,768.24	16,017,768.24
Rate for 2023-2024 **	4.46*	14.40*	14.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 56901
Form R0418**

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	74,970.08	311,228.15	311,228.15
2019-2020 Fixed Carry Forward	1,843.54	0.00	-146,309.70
Total Indirect Costs	73,126.54	311,228.15	457,537.85
2019-2020 Direct Costs	1,267,833.34	1,031,575.27	1,031,575.27
2021-2022 Rate	5.77*	30.17*	44.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,090,049.22	944,113.57	944,113.57
Indirect costs based on rate ** multiplied by actual direct costs	62,895.84	141,617.04	236,028.39
2021-2022 Actual Indirect Costs	70,770.87	216,706.52	216,706.52
2019-2020 Fixed Carry Forward	1,843.54	0.00	-146,309.70
Total Indirect Costs	68,927.33	216,706.52	363,016.22
Over/(Under) Recovery	-6,031.49	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	70,770.87	216,706.52	216,706.52
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-6,031.49	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	76,802.36	216,706.52	216,706.52
Direct Costs	1,090,049.22	944,113.57	944,113.57
Rate for 2023-2024 **	7.05*	22.95*	22.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 56903
Form R0418**

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	81,501.99	257,741.33	257,741.33
2019-2020 Fixed Carry Forward	-3,093.90	0.00	0.00
Total Indirect Costs	84,595.89	257,741.33	257,741.33
2019-2020 Direct Costs	867,543.27	691,303.93	691,303.93
2021-2022 Rate	9.75*	37.28*	37.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	971,426.49	798,694.02	798,694.02
Indirect costs based on rate ** multiplied by actual direct costs	94,714.08	119,804.10	199,673.51
2021-2022 Actual Indirect Costs	91,739.09	264,471.56	264,471.56
2019-2020 Fixed Carry Forward	-3,093.90	0.00	0.00
Total Indirect Costs	94,832.99	264,471.56	264,471.56
Over/(Under) Recovery	-118.91	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	91,739.09	264,471.56	264,471.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-118.91	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	91,858.00	264,471.56	264,471.56
Direct Costs	971,426.49	798,694.02	798,694.02
Rate for 2023-2024 **	9.46*	33.11*	33.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 57020
Form R0418**

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	285,873.93	1,317,183.82	1,317,183.82
2019-2020 Fixed Carry Forward	40,959.16	78,331.81	78,261.93
Total Indirect Costs	244,914.77	1,238,852.01	1,238,921.89
2019-2020 Direct Costs	12,299,880.07	11,268,570.18	11,268,570.18
2021-2022 Rate	1.99*	10.99*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,759,377.42	12,743,862.91	12,743,862.91
Indirect costs based on rate ** multiplied by actual direct costs	273,811.61	1,400,550.53	1,400,550.53
2021-2022 Actual Indirect Costs	288,300.09	1,303,814.60	1,303,814.60
2019-2020 Fixed Carry Forward	40,959.16	78,331.81	78,261.93
Total Indirect Costs	247,340.93	1,225,482.79	1,225,552.67
Over/(Under) Recovery	26,470.68	175,067.74	174,997.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	288,300.09	1,303,814.60	1,303,814.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	26,470.68	175,067.74	174,997.86
Total Projected Indirect 2023-2024 (Numerator)	261,829.41	1,128,746.86	1,128,816.74
Direct Costs	13,759,377.42	12,743,862.91	12,743,862.91
Rate for 2023-2024 **	1.90*	8.86*	8.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 57030
Form R0418**

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	411,261.21	1,248,980.21	1,248,980.21
2019-2020 Fixed Carry Forward	-55,612.31	-28,944.53	-29,027.51
Total Indirect Costs	466,873.52	1,277,924.74	1,278,007.72
2019-2020 Direct Costs	10,153,238.64	9,315,519.64	9,315,519.64
2021-2022 Rate	4.60*	13.72*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,977,916.07	10,954,552.09	10,954,552.09
Indirect costs based on rate ** multiplied by actual direct costs	550,984.14	1,502,964.55	1,502,964.55
2021-2022 Actual Indirect Costs	475,442.72	1,498,806.70	1,498,806.70
2019-2020 Fixed Carry Forward	-55,612.31	-28,944.53	-29,027.51
Total Indirect Costs	531,055.03	1,527,751.23	1,527,834.21
Over/(Under) Recovery	19,929.11	-24,786.68	-24,869.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	475,442.72	1,498,806.70	1,498,806.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	19,929.11	-24,786.68	-24,869.66
Total Projected Indirect 2023-2024 (Numerator)	455,513.61	1,523,593.38	1,523,676.36
Direct Costs	11,977,916.07	10,954,552.09	10,954,552.09
Rate for 2023-2024 **	3.80*	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 2023-2024 Indirect Cost Rates
School District 58000
Form R0418**

Monroe ISD
1101 SOUTH RAISINVILLE RD
MONROE, MI 48161

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,715,625.63	4,028,012.61	4,028,012.61
2019-2020 Fixed Carry Forward	156,396.03	-603,181.12	-603,181.12
Total Indirect Costs	2,559,229.60	4,631,193.73	4,631,193.73
2019-2020 Direct Costs	41,884,128.26	40,571,741.28	40,571,741.28
2021-2022 Rate	6.11*	11.41*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,100,022.00	47,533,403.65	47,533,403.65
Indirect costs based on rate ** multiplied by actual direct costs	3,000,011.34	5,423,561.36	5,423,561.36
2021-2022 Actual Indirect Costs	3,378,003.05	4,944,621.40	4,944,621.40
2019-2020 Fixed Carry Forward	156,396.03	-603,181.12	-603,181.12
Total Indirect Costs	3,221,607.02	5,547,802.52	5,547,802.52
Over/(Under) Recovery	-221,595.68	-124,241.16	-124,241.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,378,003.05	4,944,621.40	4,944,621.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-221,595.68	-124,241.16	-124,241.16
Total Projected Indirect 2023-2024 (Numerator)	3,599,598.73	5,068,862.56	5,068,862.56
Direct Costs	49,100,022.00	47,533,403.65	47,533,403.65
Rate for 2023-2024 **	7.33*	10.66*	10.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58010
Form R0418**

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,623,441.04	8,253,675.33	8,253,675.33
2019-2020 Fixed Carry Forward	-2,507.49	0.00	-67,023.67
Total Indirect Costs	2,625,948.53	8,253,675.33	8,320,699.00
2019-2020 Direct Costs	51,335,821.54	45,572,284.05	45,572,284.05
2021-2022 Rate	5.12*	18.11*	18.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	54,480,976.65	47,987,213.09	47,987,213.09
Indirect costs based on rate ** multiplied by actual direct costs	2,789,426.00	7,198,081.96	8,762,465.11
2021-2022 Actual Indirect Costs	2,895,122.47	9,199,874.32	9,199,874.32
2019-2020 Fixed Carry Forward	-2,507.49	0.00	-67,023.67
Total Indirect Costs	2,897,629.96	9,199,874.32	9,266,897.99
Over/(Under) Recovery	-108,203.96	0.00	-504,432.88

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,895,122.47	9,199,874.32	9,199,874.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-108,203.96	0.00	-504,432.88
Total Projected Indirect 2023-2024 (Numerator)	3,003,326.43	9,199,874.32	9,704,307.20
Direct Costs	54,480,976.65	47,987,213.09	47,987,213.09
Rate for 2023-2024 **	5.51*	19.17*	20.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58020
Form R0418**

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,006,820.37	3,945,695.45	3,945,695.45
2019-2020 Fixed Carry Forward	-77,074.86	0.00	-263,757.94
Total Indirect Costs	1,083,895.23	3,945,695.45	4,209,453.39
2019-2020 Direct Costs	24,771,056.91	21,847,099.57	21,847,099.57
2021-2022 Rate	4.38*	18.06*	19.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,186,947.55	30,482,258.17	30,482,258.17
Indirect costs based on rate ** multiplied by actual direct costs	1,453,588.30	4,572,338.73	5,873,931.15
2021-2022 Actual Indirect Costs	1,085,085.92	3,789,775.30	3,789,775.30
2019-2020 Fixed Carry Forward	-77,074.86	0.00	-263,757.94
Total Indirect Costs	1,162,160.78	3,789,775.30	4,053,533.24
Over/(Under) Recovery	291,427.52	0.00	1,820,397.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,085,085.92	3,789,775.30	3,789,775.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	291,427.52	0.00	1,820,397.91
Total Projected Indirect 2023-2024 (Numerator)	793,658.40	3,789,775.30	1,969,377.39
Direct Costs	33,186,947.55	30,482,258.17	30,482,258.17
Rate for 2023-2024 **	2.39*	12.43*	6.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58030
Form R0418**

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,605,390.18	4,644,343.71	4,644,343.71
2019-2020 Fixed Carry Forward	117,823.68	796,025.61	796,025.61
Total Indirect Costs	1,487,566.50	3,848,318.10	3,848,318.10
2019-2020 Direct Costs	41,753,300.85	38,558,160.40	38,558,160.40
2021-2022 Rate	3.56*	9.98*	9.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,251,833.03	40,754,206.35	40,754,206.35
Indirect costs based on rate ** multiplied by actual direct costs	1,575,365.26	4,067,269.79	4,067,269.79
2021-2022 Actual Indirect Costs	1,817,249.30	5,176,484.65	5,176,484.65
2019-2020 Fixed Carry Forward	117,823.68	796,025.61	796,025.61
Total Indirect Costs	1,699,425.62	4,380,459.04	4,380,459.04
Over/(Under) Recovery	-124,060.36	-313,189.25	-313,189.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,817,249.30	5,176,484.65	5,176,484.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-124,060.36	-313,189.25	-313,189.25
Total Projected Indirect 2023-2024 (Numerator)	1,941,309.66	5,489,673.90	5,489,673.90
Direct Costs	44,251,833.03	40,754,206.35	40,754,206.35
Rate for 2023-2024 **	4.39*	13.47*	13.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58050
Form R0418**

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	837,084.55	2,631,753.66	2,631,753.66
2019-2020 Fixed Carry Forward	-74,831.04	0.00	-98,743.24
Total Indirect Costs	911,915.59	2,631,753.66	2,730,496.90
2019-2020 Direct Costs	16,802,703.41	15,008,034.30	15,008,034.30
2021-2022 Rate	5.43*	17.54*	18.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,713,620.23	17,614,694.24	17,614,694.24
Indirect costs based on rate ** multiplied by actual direct costs	1,070,449.58	2,642,204.14	3,204,112.88
2021-2022 Actual Indirect Costs	930,856.60	3,029,782.59	3,029,782.59
2019-2020 Fixed Carry Forward	-74,831.04	0.00	-98,743.24
Total Indirect Costs	1,005,687.64	3,029,782.59	3,128,525.83
Over/(Under) Recovery	64,761.94	0.00	75,587.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	930,856.60	3,029,782.59	3,029,782.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	64,761.94	0.00	75,587.05
Total Projected Indirect 2023-2024 (Numerator)	866,094.66	3,029,782.59	2,954,195.54
Direct Costs	19,713,620.23	17,614,694.24	17,614,694.24
Rate for 2023-2024 **	4.39*	17.20*	16.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58070
Form R0418**

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	481,515.49	1,495,530.12	1,495,530.12
2019-2020 Fixed Carry Forward	-3,337.47	142,537.87	141,699.27
Total Indirect Costs	484,852.96	1,352,992.25	1,353,830.85
2019-2020 Direct Costs	13,811,993.42	12,797,978.79	12,797,978.79
2021-2022 Rate	3.51*	10.57*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,957,797.23	14,757,080.68	14,757,080.68
Indirect costs based on rate ** multiplied by actual direct costs	560,118.68	1,559,823.43	1,561,299.14
2021-2022 Actual Indirect Costs	518,364.80	1,719,081.35	1,719,081.35
2019-2020 Fixed Carry Forward	-3,337.47	142,537.87	141,699.27
Total Indirect Costs	521,702.27	1,576,543.48	1,577,382.08
Over/(Under) Recovery	38,416.41	-16,720.05	-16,082.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	518,364.80	1,719,081.35	1,719,081.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,416.41	-16,720.05	-16,082.94
Total Projected Indirect 2023-2024 (Numerator)	479,948.39	1,735,801.40	1,735,164.29
Direct Costs	15,957,797.23	14,757,080.68	14,757,080.68
Rate for 2023-2024 **	3.01*	11.76*	11.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58080
Form R0418**

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	700,879.42	2,676,502.82	2,676,502.82
2019-2020 Fixed Carry Forward	-12,133.18	0.00	-201,999.77
Total Indirect Costs	713,012.60	2,676,502.82	2,878,502.59
2019-2020 Direct Costs	17,773,301.06	15,797,677.66	15,797,677.66
2021-2022 Rate	4.01*	16.94*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,426,420.60	16,350,747.24	16,350,747.24
Indirect costs based on rate ** multiplied by actual direct costs	738,899.47	2,452,612.09	2,979,106.15
2021-2022 Actual Indirect Costs	734,546.48	2,810,219.84	2,810,219.84
2019-2020 Fixed Carry Forward	-12,133.18	0.00	-201,999.77
Total Indirect Costs	746,679.66	2,810,219.84	3,012,219.61
Over/(Under) Recovery	-7,780.19	0.00	-33,113.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	734,546.48	2,810,219.84	2,810,219.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-7,780.19	0.00	-33,113.46
Total Projected Indirect 2023-2024 (Numerator)	742,326.67	2,810,219.84	2,843,333.30
Direct Costs	18,426,420.60	16,350,747.24	16,350,747.24
Rate for 2023-2024 **	4.03*	17.19*	17.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58090
Form R0418**

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	317,260.84	1,254,985.54	1,254,985.54
2019-2020 Fixed Carry Forward	4,732.72	199,241.48	199,652.82
Total Indirect Costs	312,528.12	1,055,744.06	1,055,332.72
2019-2020 Direct Costs	11,160,501.02	10,222,776.32	10,222,776.32
2021-2022 Rate	2.80*	10.33*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,046,044.74	10,989,562.62	10,989,562.62
Indirect costs based on rate ** multiplied by actual direct costs	337,289.25	1,135,221.82	1,134,122.86
2021-2022 Actual Indirect Costs	341,037.02	1,397,519.14	1,397,519.14
2019-2020 Fixed Carry Forward	4,732.72	199,241.48	199,652.82
Total Indirect Costs	336,304.30	1,198,277.66	1,197,866.32
Over/(Under) Recovery	984.95	-63,055.84	-63,743.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	341,037.02	1,397,519.14	1,397,519.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	984.95	-63,055.84	-63,743.46
Total Projected Indirect 2023-2024 (Numerator)	340,052.07	1,460,574.98	1,461,262.60
Direct Costs	12,046,044.74	10,989,562.62	10,989,562.62
Rate for 2023-2024 **	2.82*	13.29*	13.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58100
Form R0418**

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	260,738.42	845,360.06	845,360.06
2019-2020 Fixed Carry Forward	-63,270.62	-50,742.92	-50,403.66
Total Indirect Costs	324,009.04	896,102.98	895,763.72
2019-2020 Direct Costs	6,311,157.43	5,726,535.79	5,726,535.79
2021-2022 Rate	5.13*	15.65*	15.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,123,915.65	6,206,643.10	6,206,643.10
Indirect costs based on rate ** multiplied by actual direct costs	365,456.87	930,996.47	970,718.98
2021-2022 Actual Indirect Costs	299,705.94	1,216,978.49	1,216,978.49
2019-2020 Fixed Carry Forward	-63,270.62	-50,742.92	-50,403.66
Total Indirect Costs	362,976.56	1,267,721.41	1,267,382.15
Over/(Under) Recovery	2,480.31	0.00	-296,663.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	299,705.94	1,216,978.49	1,216,978.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,480.31	0.00	-296,663.17
Total Projected Indirect 2023-2024 (Numerator)	297,225.63	1,216,978.49	1,513,641.66
Direct Costs	7,123,915.65	6,206,643.10	6,206,643.10
Rate for 2023-2024 **	4.17*	19.61*	24.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	279,355.31	822,959.26	822,959.26
2019-2020 Fixed Carry Forward	-77,171.11	-60,804.38	-60,834.59
Total Indirect Costs	356,526.42	883,763.64	883,793.85
2019-2020 Direct Costs	7,328,322.20	6,784,718.25	6,784,718.25
2021-2022 Rate	4.87*	13.03*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,583,938.86	7,882,907.71	7,882,907.71
Indirect costs based on rate ** multiplied by actual direct costs	418,037.82	1,027,142.87	1,027,142.87
2021-2022 Actual Indirect Costs	393,946.69	1,094,977.84	1,094,977.84
2019-2020 Fixed Carry Forward	-77,171.11	-60,804.38	-60,834.59
Total Indirect Costs	471,117.80	1,155,782.22	1,155,812.43
Over/(Under) Recovery	-53,079.98	-128,639.35	-128,669.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	393,946.69	1,094,977.84	1,094,977.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-53,079.98	-128,639.35	-128,669.56
Total Projected Indirect 2023-2024 (Numerator)	447,026.67	1,223,617.19	1,223,647.40
Direct Costs	8,583,938.86	7,882,907.71	7,882,907.71
Rate for 2023-2024 **	5.21*	15.52*	15.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58901
Form R0418**

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	16,771.00	129,344.00	129,344.00
2019-2020 Fixed Carry Forward	16,794.35	0.00	20,343.17
Total Indirect Costs	-23.35	129,344.00	109,000.83
2019-2020 Direct Costs	872,798.00	760,225.00	760,225.00
2021-2022 Rate	0.00*	17.01*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	929,888.46	816,921.22	816,921.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	122,538.18	117,146.50
2021-2022 Actual Indirect Costs	25,137.66	138,104.90	138,104.90
2019-2020 Fixed Carry Forward	16,794.35	0.00	20,343.17
Total Indirect Costs	8,343.31	138,104.90	117,761.73
Over/(Under) Recovery	0.00	0.00	-615.23

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	25,137.66	138,104.90	138,104.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-615.23
Total Projected Indirect 2023-2024 (Numerator)	25,137.66	138,104.90	138,720.13
Direct Costs	929,888.46	816,921.22	816,921.22
Rate for 2023-2024 **	2.70*	16.91*	16.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 58902
Form R0418**

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	633,094.00	1,839,207.00	1,839,207.00
2019-2020 Fixed Carry Forward	-35,992.95	0.00	0.00
Total Indirect Costs	669,086.95	1,839,207.00	1,839,207.00
2019-2020 Direct Costs	6,388,358.00	5,182,245.00	5,182,245.00
2021-2022 Rate	10.47*	35.49*	35.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,891,846.00	6,618,021.00	6,618,021.00
Indirect costs based on rate ** multiplied by actual direct costs	826,276.28	992,703.15	1,654,505.25
2021-2022 Actual Indirect Costs	832,716.00	2,106,541.00	2,106,541.00
2019-2020 Fixed Carry Forward	-35,992.95	0.00	0.00
Total Indirect Costs	868,708.95	2,106,541.00	2,106,541.00
Over/(Under) Recovery	-42,432.67	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	832,716.00	2,106,541.00	2,106,541.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,432.67	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	875,148.67	2,106,541.00	2,106,541.00
Direct Costs	7,891,846.00	6,618,021.00	6,618,021.00
Rate for 2023-2024 **	11.09*	31.83*	31.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59000
Form R0418**

Montcalm Area ISD
621 NORTH NEW ST
STANTON, MI 48888

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,600,856.68	2,947,012.71	2,947,012.71
2019-2020 Fixed Carry Forward	-123,267.89	0.00	-115,085.57
Total Indirect Costs	1,724,124.57	2,947,012.71	3,062,098.28
2019-2020 Direct Costs	20,624,183.09	19,278,027.06	19,278,027.06
2021-2022 Rate	8.36*	15.29*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,890,848.65	21,187,516.96	21,187,516.96
Indirect costs based on rate ** multiplied by actual direct costs	1,913,674.95	3,178,127.54	3,364,577.69
2021-2022 Actual Indirect Costs	1,948,061.99	3,651,393.68	3,651,393.68
2019-2020 Fixed Carry Forward	-123,267.89	0.00	-115,085.57
Total Indirect Costs	2,071,329.88	3,651,393.68	3,766,479.25
Over/(Under) Recovery	-157,654.93	0.00	-401,901.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,948,061.99	3,651,393.68	3,651,393.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-157,654.93	0.00	-401,901.56
Total Projected Indirect 2023-2024 (Numerator)	2,105,716.92	3,651,393.68	4,053,295.24
Direct Costs	22,890,848.65	21,187,516.96	21,187,516.96
Rate for 2023-2024 **	9.20*	17.23*	19.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59020
Form R0418**

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	411,192.67	1,231,079.81	1,231,079.81
2019-2020 Fixed Carry Forward	-92,131.64	-108,273.52	-107,276.96
Total Indirect Costs	503,324.31	1,339,353.33	1,338,356.77
2019-2020 Direct Costs	8,473,645.09	7,653,757.95	7,653,757.95
2021-2022 Rate	5.94*	17.50*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,659,080.97	7,901,071.43	7,901,071.43
Indirect costs based on rate ** multiplied by actual direct costs	514,349.41	1,185,160.71	1,381,897.39
2021-2022 Actual Indirect Costs	347,649.33	1,105,658.87	1,105,658.87
2019-2020 Fixed Carry Forward	-92,131.64	-108,273.52	-107,276.96
Total Indirect Costs	439,780.97	1,213,932.39	1,212,935.83
Over/(Under) Recovery	74,568.44	0.00	168,961.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	347,649.33	1,105,658.87	1,105,658.87
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	74,568.44	0.00	168,961.56
Total Projected Indirect 2023-2024 (Numerator)	273,080.89	1,105,658.87	936,697.31
Direct Costs	8,659,080.97	7,901,071.43	7,901,071.43
Rate for 2023-2024 **	3.15*	13.99*	11.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59045
Form R0418**

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	237,877.29	1,072,223.12	1,072,223.12
2019-2020 Fixed Carry Forward	2,802.62	0.00	25,256.97
Total Indirect Costs	235,074.67	1,072,223.12	1,046,966.15
2019-2020 Direct Costs	7,929,327.81	7,104,673.68	7,104,673.68
2021-2022 Rate	2.96*	15.09*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,738,275.31	7,716,145.31	7,716,145.31
Indirect costs based on rate ** multiplied by actual direct costs	258,652.95	1,157,421.80	1,137,359.82
2021-2022 Actual Indirect Costs	248,261.62	1,285,115.88	1,285,115.88
2019-2020 Fixed Carry Forward	2,802.62	0.00	25,256.97
Total Indirect Costs	245,459.00	1,285,115.88	1,259,858.91
Over/(Under) Recovery	13,193.95	0.00	-122,499.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	248,261.62	1,285,115.88	1,285,115.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,193.95	0.00	-122,499.09
Total Projected Indirect 2023-2024 (Numerator)	235,067.67	1,285,115.88	1,407,614.97
Direct Costs	8,738,275.31	7,716,145.31	7,716,145.31
Rate for 2023-2024 **	2.69*	16.65*	18.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59070
Form R0418**

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,404,957.95	4,306,190.14	4,306,190.14
2019-2020 Fixed Carry Forward	-172,316.71	-203.18	-845.57
Total Indirect Costs	1,577,274.66	4,306,393.32	4,307,035.71
2019-2020 Direct Costs	35,685,090.97	32,628,469.78	32,628,469.78
2021-2022 Rate	4.42*	13.20*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	45,280,525.67	41,448,439.77	41,448,439.77
Indirect costs based on rate ** multiplied by actual direct costs	2,001,399.23	5,471,194.05	5,471,194.05
2021-2022 Actual Indirect Costs	1,853,918.14	5,533,167.04	5,533,167.04
2019-2020 Fixed Carry Forward	-172,316.71	-203.18	-845.57
Total Indirect Costs	2,026,234.85	5,533,370.22	5,534,012.61
Over/(Under) Recovery	-24,835.62	-62,176.17	-62,818.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,853,918.14	5,533,167.04	5,533,167.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-24,835.62	-62,176.17	-62,818.56
Total Projected Indirect 2023-2024 (Numerator)	1,878,753.76	5,595,343.21	5,595,985.60
Direct Costs	45,280,525.67	41,448,439.77	41,448,439.77
Rate for 2023-2024 **	4.15*	13.50*	13.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59080
Form R0418**

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	766,534.05	2,107,858.32	2,107,858.32
2019-2020 Fixed Carry Forward	-56,282.03	0.00	99,215.17
Total Indirect Costs	822,816.08	2,107,858.32	2,008,643.15
2019-2020 Direct Costs	16,858,895.94	16,021,668.67	16,021,668.67
2021-2022 Rate	4.88*	13.16*	12.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,762,573.58	17,777,075.36	17,777,075.36
Indirect costs based on rate ** multiplied by actual direct costs	915,613.59	2,339,463.12	2,229,245.25
2021-2022 Actual Indirect Costs	681,717.85	2,320,055.75	2,320,055.75
2019-2020 Fixed Carry Forward	-56,282.03	0.00	99,215.17
Total Indirect Costs	737,999.88	2,320,055.75	2,220,840.58
Over/(Under) Recovery	177,613.71	19,407.37	8,404.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	681,717.85	2,320,055.75	2,320,055.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	177,613.71	19,407.37	8,404.67
Total Projected Indirect 2023-2024 (Numerator)	504,104.14	2,300,648.38	2,311,651.08
Direct Costs	18,762,573.58	17,777,075.36	17,777,075.36
Rate for 2023-2024 **	2.69*	12.94*	13.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59090
Form R0418**

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	442,694.99	1,552,539.80	1,552,539.80
2019-2020 Fixed Carry Forward	6,580.56	0.00	387,601.70
Total Indirect Costs	436,114.43	1,552,539.80	1,164,938.10
2019-2020 Direct Costs	11,457,123.30	10,347,278.49	10,347,278.49
2021-2022 Rate	3.81*	15.00*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,468,335.43	10,920,757.64	10,920,757.64
Indirect costs based on rate ** multiplied by actual direct costs	475,043.58	1,638,113.65	1,229,677.31
2021-2022 Actual Indirect Costs	414,140.91	1,961,718.70	1,961,718.70
2019-2020 Fixed Carry Forward	6,580.56	0.00	387,601.70
Total Indirect Costs	407,560.35	1,961,718.70	1,574,117.00
Over/(Under) Recovery	67,483.23	-323,605.05	-344,439.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	414,140.91	1,961,718.70	1,961,718.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	67,483.23	-323,605.05	-344,439.69
Total Projected Indirect 2023-2024 (Numerator)	346,657.68	2,285,323.75	2,306,158.39
Direct Costs	12,468,335.43	10,920,757.64	10,920,757.64
Rate for 2023-2024 **	2.78*	20.93*	21.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59125
Form R0418**

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	510,594.19	2,149,446.54	2,149,446.54
2019-2020 Fixed Carry Forward	-20,523.72	0.00	-50,333.04
Total Indirect Costs	531,117.91	2,149,446.54	2,199,779.58
2019-2020 Direct Costs	15,154,163.64	13,515,311.29	13,515,311.29
2021-2022 Rate	3.50*	15.90*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,017,170.77	14,183,489.96	14,183,489.96
Indirect costs based on rate ** multiplied by actual direct costs	560,600.98	2,127,523.49	2,309,072.17
2021-2022 Actual Indirect Costs	493,504.23	2,327,185.04	2,327,185.04
2019-2020 Fixed Carry Forward	-20,523.72	0.00	-50,333.04
Total Indirect Costs	514,027.95	2,327,185.04	2,377,518.08
Over/(Under) Recovery	46,573.03	0.00	-68,445.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	493,504.23	2,327,185.04	2,327,185.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	46,573.03	0.00	-68,445.91
Total Projected Indirect 2023-2024 (Numerator)	446,931.20	2,327,185.04	2,395,630.95
Direct Costs	16,017,170.77	14,183,489.96	14,183,489.96
Rate for 2023-2024 **	2.79*	16.41*	16.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59150
Form R0418**

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	246,173.31	810,835.65	810,835.65
2019-2020 Fixed Carry Forward	29,674.82	0.00	259,796.20
Total Indirect Costs	216,498.49	810,835.65	551,039.45
2019-2020 Direct Costs	7,682,578.25	7,117,915.91	7,117,915.91
2021-2022 Rate	2.82*	11.39*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,387,093.79	8,720,063.06	8,720,063.06
Indirect costs based on rate ** multiplied by actual direct costs	264,716.04	993,215.18	674,932.88
2021-2022 Actual Indirect Costs	695,567.39	1,362,598.12	1,362,598.12
2019-2020 Fixed Carry Forward	29,674.82	0.00	259,796.20
Total Indirect Costs	665,892.57	1,362,598.12	1,102,801.92
Over/(Under) Recovery	-401,176.53	-369,382.94	-427,869.04

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	695,567.39	1,362,598.12	1,362,598.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-401,176.53	-369,382.94	-427,869.04
Total Projected Indirect 2023-2024 (Numerator)	1,096,743.92	1,731,981.06	1,790,467.16
Direct Costs	9,387,093.79	8,720,063.06	8,720,063.06
Rate for 2023-2024 **	11.68*	19.86*	20.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 59900
Form R0418**

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	948,251.84	2,867,005.57	2,867,005.57
2019-2020 Fixed Carry Forward	-885,344.01	-2,395,722.21	-2,395,722.21
Total Indirect Costs	1,833,595.85	5,262,727.78	5,262,727.78
2019-2020 Direct Costs	12,097,659.95	10,178,906.22	10,178,906.22
2021-2022 Rate	15.16*	51.70*	51.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,609,480.05	12,272,354.95	12,272,354.95
Indirect costs based on rate ** multiplied by actual direct costs	2,341,422.01	1,840,853.24	3,068,088.74
2021-2022 Actual Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2019-2020 Fixed Carry Forward	-885,344.01	-2,395,722.21	-2,395,722.21
Total Indirect Costs	1,736,620.99	6,584,124.29	6,584,124.29
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	851,276.98	4,188,402.08	4,188,402.08
Direct Costs	15,609,480.05	12,272,354.95	12,272,354.95
Rate for 2023-2024 **	5.45*	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 2023-2024 Indirect Cost Rates
School District 60010
Form R0418**

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	271,101.72	569,860.71	569,860.71
2019-2020 Fixed Carry Forward	-28,263.20	0.00	-36,365.65
Total Indirect Costs	299,364.92	569,860.71	606,226.36
2019-2020 Direct Costs	2,426,888.86	2,160,773.83	2,160,773.83
2021-2022 Rate	12.34*	26.37*	28.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,192,892.99	2,819,972.49	2,819,972.49
Indirect costs based on rate ** multiplied by actual direct costs	394,002.99	422,995.87	704,993.12
2021-2022 Actual Indirect Costs	270,393.94	643,314.44	643,314.44
2019-2020 Fixed Carry Forward	-28,263.20	0.00	-36,365.65
Total Indirect Costs	298,657.14	643,314.44	679,680.09
Over/(Under) Recovery	31,781.95	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	270,393.94	643,314.44	643,314.44
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	31,781.95	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	238,611.99	643,314.44	643,314.44
Direct Costs	3,192,892.99	2,819,972.49	2,819,972.49
Rate for 2023-2024 **	7.47*	22.81*	22.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 60020
Form R0418**

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	375,149.89	915,222.00	915,222.00
2019-2020 Fixed Carry Forward	-117,031.67	0.00	-114,955.84
Total Indirect Costs	492,181.56	915,222.00	1,030,177.84
2019-2020 Direct Costs	4,159,657.66	3,627,921.37	3,627,921.37
2021-2022 Rate	11.83*	25.23*	28.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,104,112.97	4,607,518.15	4,607,518.15
Indirect costs based on rate ** multiplied by actual direct costs	603,816.56	691,127.72	1,151,879.54
2021-2022 Actual Indirect Costs	358,785.60	855,380.42	855,380.42
2019-2020 Fixed Carry Forward	-117,031.67	0.00	-114,955.84
Total Indirect Costs	475,817.27	855,380.42	970,336.26
Over/(Under) Recovery	127,999.29	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	358,785.60	855,380.42	855,380.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	127,999.29	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	230,786.31	855,380.42	855,380.42
Direct Costs	5,104,112.97	4,607,518.15	4,607,518.15
Rate for 2023-2024 **	4.52*	18.56*	18.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61000
Form R0418**

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,328,130.56	3,581,488.15	3,581,488.15
2019-2020 Fixed Carry Forward	78,437.10	414,439.99	414,439.99
Total Indirect Costs	2,249,693.46	3,167,048.16	3,167,048.16
2019-2020 Direct Costs	37,551,052.76	36,626,289.12	36,626,289.12
2021-2022 Rate	5.99*	8.65*	8.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	42,305,175.78	41,268,466.50	41,268,466.50
Indirect costs based on rate ** multiplied by actual direct costs	2,534,080.03	3,569,722.35	3,569,722.35
2021-2022 Actual Indirect Costs	2,928,739.52	4,420,956.69	4,420,956.69
2019-2020 Fixed Carry Forward	78,437.10	414,439.99	414,439.99
Total Indirect Costs	2,850,302.42	4,006,516.70	4,006,516.70
Over/(Under) Recovery	-316,222.39	-436,794.35	-436,794.35

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,928,739.52	4,420,956.69	4,420,956.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-316,222.39	-436,794.35	-436,794.35
Total Projected Indirect 2023-2024 (Numerator)	3,244,961.91	4,857,751.04	4,857,751.04
Direct Costs	42,305,175.78	41,268,466.50	41,268,466.50
Rate for 2023-2024 **	7.67*	11.77*	11.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61010
Form R0418**

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,749,660.44	5,641,387.53	5,641,387.53
2019-2020 Fixed Carry Forward	61,183.78	0.00	636,174.09
Total Indirect Costs	1,688,476.66	5,641,387.53	5,005,213.44
2019-2020 Direct Costs	46,310,192.97	42,230,992.10	42,230,992.10
2021-2022 Rate	3.65*	13.36*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	55,408,721.55	50,582,236.67	50,582,236.67
Indirect costs based on rate ** multiplied by actual direct costs	2,022,418.34	6,757,786.82	5,993,995.05
2021-2022 Actual Indirect Costs	1,713,578.39	6,331,986.55	6,331,986.55
2019-2020 Fixed Carry Forward	61,183.78	0.00	636,174.09
Total Indirect Costs	1,652,394.61	6,331,986.55	5,695,812.46
Over/(Under) Recovery	370,023.73	425,800.27	298,182.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,713,578.39	6,331,986.55	6,331,986.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	370,023.73	425,800.27	298,182.59
Total Projected Indirect 2023-2024 (Numerator)	1,343,554.66	5,906,186.28	6,033,803.96
Direct Costs	55,408,721.55	50,582,236.67	50,582,236.67
Rate for 2023-2024 **	2.42*	11.68*	11.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61060
Form R0418**

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,128,056.14	4,074,421.36	4,074,421.36
2019-2020 Fixed Carry Forward	15,945.31	512,419.20	509,150.00
Total Indirect Costs	1,112,110.83	3,562,002.16	3,565,271.36
2019-2020 Direct Costs	41,167,113.94	38,026,134.72	38,026,134.72
2021-2022 Rate	2.70*	9.37*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	50,218,124.37	46,175,471.15	46,175,471.15
Indirect costs based on rate ** multiplied by actual direct costs	1,355,889.36	4,326,641.65	4,331,259.19
2021-2022 Actual Indirect Costs	969,049.52	4,793,521.74	4,793,521.74
2019-2020 Fixed Carry Forward	15,945.31	512,419.20	509,150.00
Total Indirect Costs	953,104.21	4,281,102.54	4,284,371.74
Over/(Under) Recovery	402,785.15	45,539.11	46,887.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	969,049.52	4,793,521.74	4,793,521.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	402,785.15	45,539.11	46,887.45
Total Projected Indirect 2023-2024 (Numerator)	566,264.37	4,747,982.63	4,746,634.29
Direct Costs	50,218,124.37	46,175,471.15	46,175,471.15
Rate for 2023-2024 **	1.13*	10.28*	10.28**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61065
Form R0418**

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	691,843.97	2,013,368.47	2,013,368.47
2019-2020 Fixed Carry Forward	93,732.43	270,676.88	270,401.16
Total Indirect Costs	598,111.54	1,742,691.59	1,742,967.31
2019-2020 Direct Costs	20,543,044.69	19,221,520.19	19,221,520.19
2021-2022 Rate	2.91*	9.07*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,143,808.98	21,470,529.74	21,470,529.74
Indirect costs based on rate ** multiplied by actual direct costs	673,484.84	1,947,377.05	1,947,377.05
2021-2022 Actual Indirect Costs	875,188.33	2,548,467.57	2,548,467.57
2019-2020 Fixed Carry Forward	93,732.43	270,676.88	270,401.16
Total Indirect Costs	781,455.90	2,277,790.69	2,278,066.41
Over/(Under) Recovery	-107,971.06	-330,413.64	-330,689.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	875,188.33	2,548,467.57	2,548,467.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-107,971.06	-330,413.64	-330,689.36
Total Projected Indirect 2023-2024 (Numerator)	983,159.39	2,878,881.21	2,879,156.93
Direct Costs	23,143,808.98	21,470,529.74	21,470,529.74
Rate for 2023-2024 **	4.25*	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 2023-2024 Indirect Cost Rates
School District 61080
Form R0418**

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	913,003.35	3,380,923.76	3,380,923.76
2019-2020 Fixed Carry Forward	89,966.56	-84,011.19	-84,011.19
Total Indirect Costs	823,036.79	3,464,934.95	3,464,934.95
2019-2020 Direct Costs	31,391,808.09	28,923,887.68	28,923,887.68
2021-2022 Rate	2.62*	11.98*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,437,357.50	31,295,486.69	31,295,486.69
Indirect costs based on rate ** multiplied by actual direct costs	902,258.77	3,749,199.31	3,749,199.31
2021-2022 Actual Indirect Costs	902,278.89	4,044,149.70	4,044,149.70
2019-2020 Fixed Carry Forward	89,966.56	-84,011.19	-84,011.19
Total Indirect Costs	812,312.33	4,128,160.89	4,128,160.89
Over/(Under) Recovery	89,946.44	-378,961.58	-378,961.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	902,278.89	4,044,149.70	4,044,149.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	89,946.44	-378,961.58	-378,961.58
Total Projected Indirect 2023-2024 (Numerator)	812,332.45	4,423,111.28	4,423,111.28
Direct Costs	34,437,357.50	31,295,486.69	31,295,486.69
Rate for 2023-2024 **	2.36*	14.13*	14.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61120
Form R0418**

Holton Public Schools
6500 Fourth Street
HOLTON, MI 49425

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	444,406.24	1,110,977.46	1,110,977.46
2019-2020 Fixed Carry Forward	-54,650.64	0.00	-23,235.50
Total Indirect Costs	499,056.88	1,110,977.46	1,134,212.96
2019-2020 Direct Costs	7,774,549.56	7,311,769.43	7,311,769.43
2021-2022 Rate	6.42*	15.19*	15.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,030,670.49	9,483,847.21	9,483,847.21
Indirect costs based on rate ** multiplied by actual direct costs	643,969.05	1,422,577.08	1,470,944.70
2021-2022 Actual Indirect Costs	417,957.44	1,315,595.83	1,315,595.83
2019-2020 Fixed Carry Forward	-54,650.64	0.00	-23,235.50
Total Indirect Costs	472,608.08	1,315,595.83	1,338,831.33
Over/(Under) Recovery	171,360.97	0.00	132,113.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	417,957.44	1,315,595.83	1,315,595.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	171,360.97	0.00	132,113.37
Total Projected Indirect 2023-2024 (Numerator)	246,596.47	1,315,595.83	1,183,482.46
Direct Costs	10,030,670.49	9,483,847.21	9,483,847.21
Rate for 2023-2024 **	2.46*	13.87*	12.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61180
Form R0418**

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	496,359.27	1,759,816.65	1,759,816.65
2019-2020 Fixed Carry Forward	45,711.47	241,204.25	241,301.57
Total Indirect Costs	450,647.80	1,518,612.40	1,518,515.08
2019-2020 Direct Costs	15,627,421.89	14,363,964.51	14,363,964.51
2021-2022 Rate	2.88*	10.57*	10.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,885,283.46	16,361,019.51	16,361,019.51
Indirect costs based on rate ** multiplied by actual direct costs	515,096.16	1,729,359.76	1,729,359.76
2021-2022 Actual Indirect Costs	479,773.74	2,004,037.69	2,004,037.69
2019-2020 Fixed Carry Forward	45,711.47	241,204.25	241,301.57
Total Indirect Costs	434,062.27	1,762,833.44	1,762,736.12
Over/(Under) Recovery	81,033.89	-33,473.68	-33,376.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	479,773.74	2,004,037.69	2,004,037.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	81,033.89	-33,473.68	-33,376.36
Total Projected Indirect 2023-2024 (Numerator)	398,739.85	2,037,511.37	2,037,414.05
Direct Costs	17,885,283.46	16,361,019.51	16,361,019.51
Rate for 2023-2024 **	2.23*	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 2023-2024 Indirect Cost Rates
School District 61190
Form R0418**

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	746,567.41	2,658,757.09	2,658,757.09
2019-2020 Fixed Carry Forward	-23,516.73	-260,283.86	-260,283.86
Total Indirect Costs	770,084.14	2,919,040.95	2,919,040.95
2019-2020 Direct Costs	26,636,798.66	24,724,608.98	24,724,608.98
2021-2022 Rate	2.89*	11.81*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	31,185,942.94	29,045,695.37	29,045,695.37
Indirect costs based on rate ** multiplied by actual direct costs	901,273.75	3,430,296.62	3,430,296.62
2021-2022 Actual Indirect Costs	897,757.29	3,038,004.86	3,038,004.86
2019-2020 Fixed Carry Forward	-23,516.73	-260,283.86	-260,283.86
Total Indirect Costs	921,274.02	3,298,288.72	3,298,288.72
Over/(Under) Recovery	-20,000.27	132,007.90	132,007.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	897,757.29	3,038,004.86	3,038,004.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-20,000.27	132,007.90	132,007.90
Total Projected Indirect 2023-2024 (Numerator)	917,757.56	2,905,996.96	2,905,996.96
Direct Costs	31,185,942.94	29,045,695.37	29,045,695.37
Rate for 2023-2024 **	2.94*	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 2023-2024 Indirect Cost Rates
School District 61210
Form R0418**

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	529,007.18	1,565,996.59	1,565,996.59
2019-2020 Fixed Carry Forward	-57,309.21	0.00	-106,831.56
Total Indirect Costs	586,316.39	1,565,996.59	1,672,828.15
2019-2020 Direct Costs	10,498,039.47	9,461,050.06	9,461,050.06
2021-2022 Rate	5.59*	16.55*	17.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,858,827.08	10,652,884.03	10,652,884.03
Indirect costs based on rate ** multiplied by actual direct costs	662,908.43	1,597,932.60	1,883,429.90
2021-2022 Actual Indirect Costs	453,700.13	1,659,643.18	1,659,643.18
2019-2020 Fixed Carry Forward	-57,309.21	0.00	-106,831.56
Total Indirect Costs	511,009.34	1,659,643.18	1,766,474.74
Over/(Under) Recovery	151,899.09	0.00	116,955.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	453,700.13	1,659,643.18	1,659,643.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	151,899.09	0.00	116,955.16
Total Projected Indirect 2023-2024 (Numerator)	301,801.04	1,659,643.18	1,542,688.02
Direct Costs	11,858,827.08	10,652,884.03	10,652,884.03
Rate for 2023-2024 **	2.54*	15.58*	14.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61220
Form R0418**

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	780,430.71	3,613,212.04	3,613,212.04
2019-2020 Fixed Carry Forward	7,491.42	149,418.39	147,853.12
Total Indirect Costs	772,939.29	3,463,793.65	3,465,358.92
2019-2020 Direct Costs	38,887,381.65	35,913,589.32	35,913,589.32
2021-2022 Rate	1.99*	9.64*	9.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	43,153,944.92	39,618,151.60	39,618,151.60
Indirect costs based on rate ** multiplied by actual direct costs	858,763.50	3,819,189.81	3,823,151.63
2021-2022 Actual Indirect Costs	868,248.03	4,221,116.35	4,221,116.35
2019-2020 Fixed Carry Forward	7,491.42	149,418.39	147,853.12
Total Indirect Costs	860,756.61	4,071,697.96	4,073,263.23
Over/(Under) Recovery	-1,993.11	-252,508.15	-250,111.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	868,248.03	4,221,116.35	4,221,116.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,993.11	-252,508.15	-250,111.60
Total Projected Indirect 2023-2024 (Numerator)	870,241.14	4,473,624.50	4,471,227.95
Direct Costs	43,153,944.92	39,618,151.60	39,618,151.60
Rate for 2023-2024 **	2.02*	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 2023-2024 Indirect Cost Rates
School District 61230
Form R0418**

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	361,171.25	1,052,569.14	1,052,569.14
2019-2020 Fixed Carry Forward	-1,842.14	101,644.72	101,644.72
Total Indirect Costs	363,013.39	950,924.42	950,924.42
2019-2020 Direct Costs	10,134,636.95	9,443,239.06	9,443,239.06
2021-2022 Rate	3.58*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,609,807.97	10,844,913.40	10,844,913.40
Indirect costs based on rate ** multiplied by actual direct costs	415,631.13	1,092,082.78	1,092,082.78
2021-2022 Actual Indirect Costs	356,939.54	1,121,834.11	1,121,834.11
2019-2020 Fixed Carry Forward	-1,842.14	101,644.72	101,644.72
Total Indirect Costs	358,781.68	1,020,189.39	1,020,189.39
Over/(Under) Recovery	56,849.45	71,893.39	71,893.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	356,939.54	1,121,834.11	1,121,834.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	56,849.45	71,893.39	71,893.39
Total Projected Indirect 2023-2024 (Numerator)	300,090.09	1,049,940.72	1,049,940.72
Direct Costs	11,609,807.97	10,844,913.40	10,844,913.40
Rate for 2023-2024 **	2.58*	9.68*	9.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61240
Form R0418**

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	710,379.75	2,179,877.07	2,179,877.07
2019-2020 Fixed Carry Forward	66,850.13	66,588.76	66,588.76
Total Indirect Costs	643,529.62	2,113,288.31	2,113,288.31
2019-2020 Direct Costs	25,467,731.30	23,998,233.98	23,998,233.98
2021-2022 Rate	2.53*	8.81*	8.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,160,066.22	28,623,025.12	28,623,025.12
Indirect costs based on rate ** multiplied by actual direct costs	763,049.68	2,521,688.51	2,521,688.51
2021-2022 Actual Indirect Costs	743,601.99	2,280,643.09	2,280,643.09
2019-2020 Fixed Carry Forward	66,850.13	66,588.76	66,588.76
Total Indirect Costs	676,751.86	2,214,054.33	2,214,054.33
Over/(Under) Recovery	86,297.82	307,634.18	307,634.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	743,601.99	2,280,643.09	2,280,643.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	86,297.82	307,634.18	307,634.18
Total Projected Indirect 2023-2024 (Numerator)	657,304.17	1,973,008.91	1,973,008.91
Direct Costs	30,160,066.22	28,623,025.12	28,623,025.12
Rate for 2023-2024 **	2.18*	6.89*	6.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61900
Form R0418**

Muskegon Montessori Academy for Environmental
Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	29,571.24	130,644.36	130,644.36
2019-2020 Fixed Carry Forward	8,372.14	22,016.58	22,948.54
Total Indirect Costs	21,199.10	108,627.78	107,695.82
2019-2020 Direct Costs	1,326,782.91	1,225,709.79	1,225,709.79
2021-2022 Rate	1.60*	8.86*	8.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,608,659.40	1,441,298.57	1,441,298.57
Indirect costs based on rate ** multiplied by actual direct costs	25,738.55	127,699.05	126,690.14
2021-2022 Actual Indirect Costs	43,453.53	210,814.36	210,814.36
2019-2020 Fixed Carry Forward	8,372.14	22,016.58	22,948.54
Total Indirect Costs	35,081.39	188,797.78	187,865.82
Over/(Under) Recovery	-9,342.84	-61,098.73	-61,175.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	43,453.53	210,814.36	210,814.36
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,342.84	-61,098.73	-61,175.68
Total Projected Indirect 2023-2024 (Numerator)	52,796.37	271,913.09	271,990.04
Direct Costs	1,608,659.40	1,441,298.57	1,441,298.57
Rate for 2023-2024 **	3.28*	18.87*	18.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61902
Form R0418**

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	270,399.00	1,351,854.00	1,351,854.00
2019-2020 Fixed Carry Forward	-40,754.28	0.00	-12,162.66
Total Indirect Costs	311,153.28	1,351,854.00	1,364,016.66
2019-2020 Direct Costs	7,298,071.00	6,216,616.00	6,216,616.00
2021-2022 Rate	4.26*	21.75*	21.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,905,829.00	6,830,810.00	6,830,810.00
Indirect costs based on rate ** multiplied by actual direct costs	336,788.32	1,024,621.50	1,498,679.71
2021-2022 Actual Indirect Costs	204,875.00	1,279,894.00	1,279,894.00
2019-2020 Fixed Carry Forward	-40,754.28	0.00	-12,162.66
Total Indirect Costs	245,629.28	1,279,894.00	1,292,056.66
Over/(Under) Recovery	91,159.04	0.00	206,623.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	204,875.00	1,279,894.00	1,279,894.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	91,159.04	0.00	206,623.05
Total Projected Indirect 2023-2024 (Numerator)	113,715.96	1,279,894.00	1,073,270.95
Direct Costs	7,905,829.00	6,830,810.00	6,830,810.00
Rate for 2023-2024 **	1.44*	18.74*	15.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61904
Form R0418**

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,775.78	315,857.13	315,857.13
2019-2020 Fixed Carry Forward	4,748.48	-5,746.55	-3,888.27
Total Indirect Costs	1,027.30	321,603.68	319,745.40
2019-2020 Direct Costs	3,918,205.73	3,608,124.38	3,608,124.38
2021-2022 Rate	0.03*	8.91*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,188,332.53	4,790,072.45	4,790,072.45
Indirect costs based on rate ** multiplied by actual direct costs	1,556.50	426,795.46	424,400.42
2021-2022 Actual Indirect Costs	65,634.86	463,894.94	463,894.94
2019-2020 Fixed Carry Forward	4,748.48	-5,746.55	-3,888.27
Total Indirect Costs	60,886.38	469,641.49	467,783.21
Over/(Under) Recovery	-59,329.88	-42,846.03	-43,382.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	65,634.86	463,894.94	463,894.94
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-59,329.88	-42,846.03	-43,382.79
Total Projected Indirect 2023-2024 (Numerator)	124,964.74	506,740.97	507,277.73
Direct Costs	5,188,332.53	4,790,072.45	4,790,072.45
Rate for 2023-2024 **	2.41*	10.58*	10.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61905
Form R0418**

Muskegon Heights Public School Academy System
2441 Sanford Street
Muskegon Heights, MI 49444

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	321,162.84	1,497,698.53	1,497,698.53
2019-2020 Fixed Carry Forward	9,062.72	0.00	0.00
Total Indirect Costs	312,100.12	1,497,698.53	1,497,698.53
2019-2020 Direct Costs	6,886,067.05	5,709,531.36	5,709,531.36
2021-2022 Rate	4.53*	26.23*	26.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,760,257.51	8,436,496.24	8,436,496.24
Indirect costs based on rate ** multiplied by actual direct costs	442,139.67	1,265,474.44	2,109,124.06
2021-2022 Actual Indirect Costs	523,210.11	1,846,971.38	1,846,971.38
2019-2020 Fixed Carry Forward	9,062.72	0.00	0.00
Total Indirect Costs	514,147.39	1,846,971.38	1,846,971.38
Over/(Under) Recovery	-72,007.72	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	523,210.11	1,846,971.38	1,846,971.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-72,007.72	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	595,217.83	1,846,971.38	1,846,971.38
Direct Costs	9,760,257.51	8,436,496.24	8,436,496.24
Rate for 2023-2024 **	6.10*	21.89*	21.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 61906
Form R0418**

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	36,534.03	200,351.67	200,351.67
2019-2020 Fixed Carry Forward	-2,426.33	0.00	43,939.06
Total Indirect Costs	38,960.36	200,351.67	156,412.61
2019-2020 Direct Costs	1,634,163.00	1,470,345.36	1,470,345.36
2021-2022 Rate	2.38*	13.63*	10.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,446,381.05	1,275,667.44	1,275,667.44
Indirect costs based on rate ** multiplied by actual direct costs	34,423.87	173,873.47	135,731.02
2021-2022 Actual Indirect Costs	23,920.23	194,633.84	194,633.84
2019-2020 Fixed Carry Forward	-2,426.33	0.00	43,939.06
Total Indirect Costs	26,346.56	194,633.84	150,694.78
Over/(Under) Recovery	8,077.31	-20,760.37	-14,963.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	23,920.23	194,633.84	194,633.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	8,077.31	-20,760.37	-14,963.76
Total Projected Indirect 2023-2024 (Numerator)	15,842.92	215,394.21	209,597.60
Direct Costs	1,446,381.05	1,275,667.44	1,275,667.44
Rate for 2023-2024 **	1.10*	16.88*	16.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62000
Form R0418**

Newaygo County RESA
4747 WEST 48TH ST
FREMONT, MI 49412

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,302,476.63	2,702,288.09	2,702,288.09
2019-2020 Fixed Carry Forward	55,022.95	0.00	-42,532.06
Total Indirect Costs	1,247,453.68	2,702,288.09	2,744,820.15
2019-2020 Direct Costs	18,759,999.71	17,360,188.25	17,360,188.25
2021-2022 Rate	6.65*	15.57*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,723,073.43	21,189,695.79	21,189,695.79
Indirect costs based on rate ** multiplied by actual direct costs	1,511,084.38	3,178,454.37	3,350,090.90
2021-2022 Actual Indirect Costs	1,307,196.90	2,840,574.54	2,840,574.54
2019-2020 Fixed Carry Forward	55,022.95	0.00	-42,532.06
Total Indirect Costs	1,252,173.95	2,840,574.54	2,883,106.60
Over/(Under) Recovery	258,910.43	0.00	466,984.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,307,196.90	2,840,574.54	2,840,574.54
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	258,910.43	0.00	466,984.30
Total Projected Indirect 2023-2024 (Numerator)	1,048,286.47	2,840,574.54	2,373,590.24
Direct Costs	22,723,073.43	21,189,695.79	21,189,695.79
Rate for 2023-2024 **	4.61*	13.41*	11.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62040
Form R0418**

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	744,361.33	2,270,273.49	2,270,273.49
2019-2020 Fixed Carry Forward	-61,932.70	134,155.36	133,770.29
Total Indirect Costs	806,294.03	2,136,118.13	2,136,503.20
2019-2020 Direct Costs	22,405,864.56	20,879,952.40	20,879,952.40
2021-2022 Rate	3.60*	10.23*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,488,925.68	23,762,467.74	23,762,467.74
Indirect costs based on rate ** multiplied by actual direct costs	917,601.32	2,430,900.45	2,430,900.45
2021-2022 Actual Indirect Costs	918,463.17	2,644,921.11	2,644,921.11
2019-2020 Fixed Carry Forward	-61,932.70	134,155.36	133,770.29
Total Indirect Costs	980,395.87	2,510,765.75	2,511,150.82
Over/(Under) Recovery	-62,794.55	-79,865.30	-80,250.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	918,463.17	2,644,921.11	2,644,921.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-62,794.55	-79,865.30	-80,250.37
Total Projected Indirect 2023-2024 (Numerator)	981,257.72	2,724,786.41	2,725,171.48
Direct Costs	25,488,925.68	23,762,467.74	23,762,467.74
Rate for 2023-2024 **	3.85*	11.47*	11.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62050
Form R0418**

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	767,113.27	2,131,948.81	2,131,948.81
2019-2020 Fixed Carry Forward	-59,622.61	-8,544.04	-8,544.04
Total Indirect Costs	826,735.88	2,140,492.85	2,140,492.85
2019-2020 Direct Costs	17,029,350.23	15,664,514.69	15,664,514.69
2021-2022 Rate	4.85*	13.66*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,068,496.98	17,608,315.33	17,608,315.33
Indirect costs based on rate ** multiplied by actual direct costs	924,822.10	2,405,295.87	2,405,295.87
2021-2022 Actual Indirect Costs	724,465.91	2,184,647.56	2,184,647.56
2019-2020 Fixed Carry Forward	-59,622.61	-8,544.04	-8,544.04
Total Indirect Costs	784,088.52	2,193,191.60	2,193,191.60
Over/(Under) Recovery	140,733.58	212,104.27	212,104.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	724,465.91	2,184,647.56	2,184,647.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	140,733.58	212,104.27	212,104.27
Total Projected Indirect 2023-2024 (Numerator)	583,732.33	1,972,543.29	1,972,543.29
Direct Costs	19,068,496.98	17,608,315.33	17,608,315.33
Rate for 2023-2024 **	3.06*	11.20*	11.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62060
Form R0418**

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	434,412.26	935,691.21	935,691.21
2019-2020 Fixed Carry Forward	-54,243.54	-24,683.17	-24,175.13
Total Indirect Costs	488,655.80	960,374.38	959,866.34
2019-2020 Direct Costs	9,264,589.43	8,763,310.48	8,763,310.48
2021-2022 Rate	5.27*	10.96*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,940,975.77	10,708,258.28	10,708,258.28
Indirect costs based on rate ** multiplied by actual direct costs	576,589.42	1,173,625.11	1,172,554.28
2021-2022 Actual Indirect Costs	409,526.34	642,243.83	642,243.83
2019-2020 Fixed Carry Forward	-54,243.54	-24,683.17	-24,175.13
Total Indirect Costs	463,769.88	666,927.00	666,418.96
Over/(Under) Recovery	112,819.54	168,899.37	168,711.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	409,526.34	642,243.83	642,243.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	112,819.54	168,899.37	168,711.78
Total Projected Indirect 2023-2024 (Numerator)	296,706.80	473,344.46	473,532.05
Direct Costs	10,940,975.77	10,708,258.28	10,708,258.28
Rate for 2023-2024 **	2.71*	4.42*	4.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62070
Form R0418**

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	467,068.94	1,649,054.86	1,649,054.86
2019-2020 Fixed Carry Forward	49,201.98	104,490.73	104,490.73
Total Indirect Costs	417,866.96	1,544,564.13	1,544,564.13
2019-2020 Direct Costs	15,741,306.37	14,559,320.45	14,559,320.45
2021-2022 Rate	2.65*	10.61*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,697,981.13	16,712,034.29	16,712,034.29
Indirect costs based on rate ** multiplied by actual direct costs	468,996.50	1,773,146.84	1,773,146.84
2021-2022 Actual Indirect Costs	585,757.59	1,571,704.43	1,571,704.43
2019-2020 Fixed Carry Forward	49,201.98	104,490.73	104,490.73
Total Indirect Costs	536,555.61	1,467,213.70	1,467,213.70
Over/(Under) Recovery	-67,559.11	305,933.14	305,933.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	585,757.59	1,571,704.43	1,571,704.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-67,559.11	305,933.14	305,933.14
Total Projected Indirect 2023-2024 (Numerator)	653,316.70	1,265,771.29	1,265,771.29
Direct Costs	17,697,981.13	16,712,034.29	16,712,034.29
Rate for 2023-2024 **	3.69*	7.57*	7.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62090
Form R0418**

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	435,133.43	1,333,140.31	1,333,140.31
2019-2020 Fixed Carry Forward	47,892.92	0.00	-13,350.11
Total Indirect Costs	387,240.51	1,333,140.31	1,346,490.42
2019-2020 Direct Costs	9,894,911.36	8,996,904.48	8,996,904.48
2021-2022 Rate	3.91*	14.82*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,576,960.22	9,580,604.89	9,580,604.89
Indirect costs based on rate ** multiplied by actual direct costs	413,559.14	1,419,845.64	1,434,216.55
2021-2022 Actual Indirect Costs	406,909.50	1,403,264.83	1,403,264.83
2019-2020 Fixed Carry Forward	47,892.92	0.00	-13,350.11
Total Indirect Costs	359,016.58	1,403,264.83	1,416,614.94
Over/(Under) Recovery	54,542.56	16,580.81	17,601.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	406,909.50	1,403,264.83	1,403,264.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	54,542.56	16,580.81	17,601.61
Total Projected Indirect 2023-2024 (Numerator)	352,366.94	1,386,684.02	1,385,663.22
Direct Costs	10,576,960.22	9,580,604.89	9,580,604.89
Rate for 2023-2024 **	3.33*	14.47*	14.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 62470
Form R0418**

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	10,485.07	50,704.03	50,704.03
2019-2020 Fixed Carry Forward	-4,070.45	0.00	100.86
Total Indirect Costs	14,555.52	50,704.03	50,603.17
2019-2020 Direct Costs	251,553.79	211,334.83	211,334.83
2021-2022 Rate	5.79*	23.99*	23.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	300,017.20	240,720.65	240,720.65
Indirect costs based on rate ** multiplied by actual direct costs	17,371.00	36,108.10	57,628.52
2021-2022 Actual Indirect Costs	10,393.53	69,690.08	69,690.08
2019-2020 Fixed Carry Forward	-4,070.45	0.00	100.86
Total Indirect Costs	14,463.98	69,690.08	69,589.22
Over/(Under) Recovery	2,907.02	0.00	-11,960.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	10,393.53	69,690.08	69,690.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,907.02	0.00	-11,960.70
Total Projected Indirect 2023-2024 (Numerator)	7,486.51	69,690.08	81,650.78
Direct Costs	300,017.20	240,720.65	240,720.65
Rate for 2023-2024 **	2.50*	28.95*	33.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63000
Form R0418**

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	23,310,001.46	27,993,266.52	27,993,266.52
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	23,310,001.46	27,993,266.52	27,993,266.52
2019-2020 Direct Costs	75,305,377.19	70,622,112.13	70,622,112.13
2021-2022 Rate	30.95*	39.64*	39.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	79,709,952.83	74,632,513.04	74,632,513.04
Indirect costs based on rate ** multiplied by actual direct costs	11,956,492.92	11,194,876.96	18,658,128.26
2021-2022 Actual Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	27,839,850.46	32,917,290.25	32,917,290.25
Direct Costs	79,709,952.83	74,632,513.04	74,632,513.04
Rate for 2023-2024 **	34.93*	44.11*	44.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63010
Form R0418**

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,040,875.23	13,540,500.60	13,540,500.60
2019-2020 Fixed Carry Forward	-414,965.63	-152,699.80	-147,260.00
Total Indirect Costs	4,455,840.86	13,693,200.40	13,687,760.60
2019-2020 Direct Costs	118,570,463.03	112,164,263.66	112,164,263.66
2021-2022 Rate	3.76*	12.21*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	133,358,343.72	122,924,453.67	122,924,453.67
Indirect costs based on rate ** multiplied by actual direct costs	5,014,273.72	15,009,075.79	14,996,783.35
2021-2022 Actual Indirect Costs	4,431,584.65	17,212,552.24	17,212,552.24
2019-2020 Fixed Carry Forward	-414,965.63	-152,699.80	-147,260.00
Total Indirect Costs	4,846,550.28	17,365,252.04	17,359,812.24
Over/(Under) Recovery	167,723.44	-2,356,176.25	-2,363,028.89

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,431,584.65	17,212,552.24	17,212,552.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	167,723.44	-2,356,176.25	-2,363,028.89
Total Projected Indirect 2023-2024 (Numerator)	4,263,861.21	19,568,728.49	19,575,581.13
Direct Costs	133,358,343.72	122,924,453.67	122,924,453.67
Rate for 2023-2024 **	3.20*	15.92*	15.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63020
Form R0418**

Ferndale Public Schools
871 Pinecrest
FERNDALE, MI 48220

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	787,402.08	3,848,091.89	3,848,091.89
2019-2020 Fixed Carry Forward	-12,937.82	-50,491.70	-49,105.79
Total Indirect Costs	800,339.90	3,898,583.59	3,897,197.68
2019-2020 Direct Costs	34,992,690.20	31,727,637.39	31,727,637.39
2021-2022 Rate	2.29*	12.29*	12.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	41,636,811.48	38,362,818.72	38,362,818.72
Indirect costs based on rate ** multiplied by actual direct costs	953,482.98	4,714,790.42	4,710,954.14
2021-2022 Actual Indirect Costs	1,024,234.42	4,152,227.18	4,152,227.18
2019-2020 Fixed Carry Forward	-12,937.82	-50,491.70	-49,105.79
Total Indirect Costs	1,037,172.24	4,202,718.88	4,201,332.97
Over/(Under) Recovery	-83,689.26	512,071.54	509,621.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,024,234.42	4,152,227.18	4,152,227.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-83,689.26	512,071.54	509,621.17
Total Projected Indirect 2023-2024 (Numerator)	1,107,923.68	3,640,155.64	3,642,606.01
Direct Costs	41,636,811.48	38,362,818.72	38,362,818.72
Rate for 2023-2024 **	2.66*	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 2023-2024 Indirect Cost Rates
School District 63030
Form R0418**

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,408,012.55	8,492,033.44	8,492,033.44
2019-2020 Fixed Carry Forward	1,561,412.56	0.00	487,357.23
Total Indirect Costs	-153,400.01	8,492,033.44	8,004,676.21
2019-2020 Direct Costs	45,736,330.80	38,922,369.61	38,922,369.61
2021-2022 Rate	0.00*	21.82*	20.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	51,823,840.49	47,331,520.65	47,331,520.65
Indirect costs based on rate ** multiplied by actual direct costs	0.00	7,099,728.10	9,736,093.80
2021-2022 Actual Indirect Costs	2,326,611.28	10,092,279.03	10,092,279.03
2019-2020 Fixed Carry Forward	1,561,412.56	0.00	487,357.23
Total Indirect Costs	765,198.72	10,092,279.03	9,604,921.80
Over/(Under) Recovery	0.00	0.00	131,172.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,326,611.28	10,092,279.03	10,092,279.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	131,172.00
Total Projected Indirect 2023-2024 (Numerator)	2,326,611.28	10,092,279.03	9,961,107.03
Direct Costs	51,823,840.49	47,331,520.65	47,331,520.65
Rate for 2023-2024 **	4.49*	21.32*	21.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63040
Form R0418**

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,321,731.31	7,730,404.91	7,730,404.91
2019-2020 Fixed Carry Forward	201,824.41	417,919.04	419,757.25
Total Indirect Costs	2,119,906.90	7,312,485.87	7,310,647.66
2019-2020 Direct Costs	58,930,616.45	55,945,793.51	55,945,793.51
2021-2022 Rate	3.60*	13.07*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	68,317,785.87	64,805,202.93	64,805,202.93
Indirect costs based on rate ** multiplied by actual direct costs	2,459,440.29	8,470,040.02	8,470,040.02
2021-2022 Actual Indirect Costs	2,602,438.89	8,850,303.52	8,850,303.52
2019-2020 Fixed Carry Forward	201,824.41	417,919.04	419,757.25
Total Indirect Costs	2,400,614.48	8,432,384.48	8,430,546.27
Over/(Under) Recovery	58,825.81	37,655.54	39,493.75

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,602,438.89	8,850,303.52	8,850,303.52
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	58,825.81	37,655.54	39,493.75
Total Projected Indirect 2023-2024 (Numerator)	2,543,613.08	8,812,647.98	8,810,809.77
Direct Costs	68,317,785.87	64,805,202.93	64,805,202.93
Rate for 2023-2024 **	3.72*	13.60*	13.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63050
Form R0418**

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,012,276.35	5,774,994.18	5,774,994.18
2019-2020 Fixed Carry Forward	189,910.89	281,061.86	275,730.03
Total Indirect Costs	1,822,365.46	5,493,932.32	5,499,264.15
2019-2020 Direct Costs	63,785,881.91	59,898,202.74	59,898,202.74
2021-2022 Rate	2.86*	9.17*	9.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	68,016,303.45	64,124,750.85	64,124,750.85
Indirect costs based on rate ** multiplied by actual direct costs	1,945,266.28	5,880,239.65	5,886,652.13
2021-2022 Actual Indirect Costs	2,135,845.08	5,904,776.18	5,904,776.18
2019-2020 Fixed Carry Forward	189,910.89	281,061.86	275,730.03
Total Indirect Costs	1,945,934.19	5,623,714.32	5,629,046.15
Over/(Under) Recovery	-667.91	256,525.33	257,605.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,135,845.08	5,904,776.18	5,904,776.18
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-667.91	256,525.33	257,605.98
Total Projected Indirect 2023-2024 (Numerator)	2,136,512.99	5,648,250.85	5,647,170.20
Direct Costs	68,016,303.45	64,124,750.85	64,124,750.85
Rate for 2023-2024 **	3.14*	8.81*	8.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63060
Form R0418**

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,909,914.10	10,738,938.25	10,738,938.25
2019-2020 Fixed Carry Forward	-455,590.13	233,956.28	231,144.32
Total Indirect Costs	4,365,504.23	10,504,981.97	10,507,793.93
2019-2020 Direct Costs	90,963,933.69	83,912,441.33	83,912,441.33
2021-2022 Rate	4.80*	12.52*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	94,199,193.59	85,701,615.49	85,701,615.49
Indirect costs based on rate ** multiplied by actual direct costs	4,521,561.29	10,729,842.26	10,729,842.26
2021-2022 Actual Indirect Costs	3,235,975.73	11,494,403.49	11,494,403.49
2019-2020 Fixed Carry Forward	-455,590.13	233,956.28	231,144.32
Total Indirect Costs	3,691,565.86	11,260,447.21	11,263,259.17
Over/(Under) Recovery	829,995.43	-530,604.95	-533,416.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,235,975.73	11,494,403.49	11,494,403.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	829,995.43	-530,604.95	-533,416.91
Total Projected Indirect 2023-2024 (Numerator)	2,405,980.30	12,025,008.44	12,027,820.40
Direct Costs	94,199,193.59	85,701,615.49	85,701,615.49
Rate for 2023-2024 **	2.55*	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 2023-2024 Indirect Cost Rates
School District 63070
Form R0418**

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,386,967.67	4,995,412.45	4,995,412.45
2019-2020 Fixed Carry Forward	-115,133.05	176,602.03	174,298.37
Total Indirect Costs	1,502,100.72	4,818,810.42	4,821,114.08
2019-2020 Direct Costs	44,698,625.78	40,897,410.00	40,897,410.00
2021-2022 Rate	3.36*	11.78*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	52,207,311.22	48,825,351.01	48,825,351.01
Indirect costs based on rate ** multiplied by actual direct costs	1,754,165.66	5,751,626.35	5,756,508.88
2021-2022 Actual Indirect Costs	1,599,487.39	5,974,635.07	5,974,635.07
2019-2020 Fixed Carry Forward	-115,133.05	176,602.03	174,298.37
Total Indirect Costs	1,714,620.44	5,798,033.04	5,800,336.70
Over/(Under) Recovery	39,545.22	-46,406.69	-43,827.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,599,487.39	5,974,635.07	5,974,635.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,545.22	-46,406.69	-43,827.82
Total Projected Indirect 2023-2024 (Numerator)	1,559,942.17	6,021,041.76	6,018,462.89
Direct Costs	52,207,311.22	48,825,351.01	48,825,351.01
Rate for 2023-2024 **	2.99*	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 2023-2024 Indirect Cost Rates
School District 63080
Form R0418**

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,674,859.87	12,352,159.62	12,352,159.62
2019-2020 Fixed Carry Forward	-5,804.51	1,018,220.62	1,013,980.85
Total Indirect Costs	3,680,664.38	11,333,939.00	11,338,178.77
2019-2020 Direct Costs	99,887,209.40	93,146,371.50	93,146,371.50
2021-2022 Rate	3.68*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	113,333,450.20	105,713,992.65	105,713,992.65
Indirect costs based on rate ** multiplied by actual direct costs	4,170,670.97	12,865,392.91	12,865,392.91
2021-2022 Actual Indirect Costs	4,373,271.07	14,344,516.43	14,344,516.43
2019-2020 Fixed Carry Forward	-5,804.51	1,018,220.62	1,013,980.85
Total Indirect Costs	4,379,075.58	13,326,295.81	13,330,535.58
Over/(Under) Recovery	-208,404.61	-460,902.90	-465,142.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,373,271.07	14,344,516.43	14,344,516.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-208,404.61	-460,902.90	-465,142.67
Total Projected Indirect 2023-2024 (Numerator)	4,581,675.68	14,805,419.33	14,809,659.10
Direct Costs	113,333,450.20	105,713,992.65	105,713,992.65
Rate for 2023-2024 **	4.04*	14.01*	14.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63090
Form R0418**

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	817,723.24	2,149,039.45	2,149,039.45
2019-2020 Fixed Carry Forward	-13,605.50	-85,363.40	-86,451.32
Total Indirect Costs	831,328.74	2,234,402.85	2,235,490.77
2019-2020 Direct Costs	19,073,499.75	17,747,192.67	17,747,192.67
2021-2022 Rate	4.36*	12.59*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,686,438.93	22,160,542.22	22,160,542.22
Indirect costs based on rate ** multiplied by actual direct costs	1,032,728.74	2,790,012.27	2,792,228.32
2021-2022 Actual Indirect Costs	807,650.66	2,333,547.37	2,333,547.37
2019-2020 Fixed Carry Forward	-13,605.50	-85,363.40	-86,451.32
Total Indirect Costs	821,256.16	2,418,910.77	2,419,998.69
Over/(Under) Recovery	211,472.58	371,101.50	372,229.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	807,650.66	2,333,547.37	2,333,547.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	211,472.58	371,101.50	372,229.63
Total Projected Indirect 2023-2024 (Numerator)	596,178.08	1,962,445.87	1,961,317.74
Direct Costs	23,686,438.93	22,160,542.22	22,160,542.22
Rate for 2023-2024 **	2.52*	8.86*	8.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63100
Form R0418**

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,194,887.23	8,264,195.31	8,264,195.31
2019-2020 Fixed Carry Forward	-80,871.36	225,110.52	222,846.42
Total Indirect Costs	2,275,758.59	8,039,084.79	8,041,348.89
2019-2020 Direct Costs	82,347,155.31	76,071,149.67	76,071,149.67
2021-2022 Rate	2.76*	10.57*	10.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	85,715,975.39	80,427,199.42	80,427,199.42
Indirect costs based on rate ** multiplied by actual direct costs	2,365,760.92	8,501,154.98	8,501,154.98
2021-2022 Actual Indirect Costs	2,455,044.07	9,862,765.22	9,862,765.22
2019-2020 Fixed Carry Forward	-80,871.36	225,110.52	222,846.42
Total Indirect Costs	2,535,915.43	9,637,654.70	9,639,918.80
Over/(Under) Recovery	-170,154.51	-1,136,499.72	-1,138,763.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,455,044.07	9,862,765.22	9,862,765.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-170,154.51	-1,136,499.72	-1,138,763.82
Total Projected Indirect 2023-2024 (Numerator)	2,625,198.58	10,999,264.94	11,001,529.04
Direct Costs	85,715,975.39	80,427,199.42	80,427,199.42
Rate for 2023-2024 **	3.06*	13.68*	13.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63110
Form R0418**

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,450,201.41	7,173,218.39	7,173,218.39
2019-2020 Fixed Carry Forward	-128,080.77	-157,389.96	-156,278.87
Total Indirect Costs	2,578,282.18	7,330,608.35	7,329,497.26
2019-2020 Direct Costs	64,447,515.95	59,503,854.39	59,503,854.39
2021-2022 Rate	4.00*	12.32*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	80,202,445.68	76,989,395.43	76,989,395.43
Indirect costs based on rate ** multiplied by actual direct costs	3,208,097.83	9,485,093.52	9,485,093.52
2021-2022 Actual Indirect Costs	3,338,524.92	9,181,641.17	9,181,641.17
2019-2020 Fixed Carry Forward	-128,080.77	-157,389.96	-156,278.87
Total Indirect Costs	3,466,605.69	9,339,031.13	9,337,920.04
Over/(Under) Recovery	-258,507.86	146,062.39	147,173.48

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,338,524.92	9,181,641.17	9,181,641.17
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-258,507.86	146,062.39	147,173.48
Total Projected Indirect 2023-2024 (Numerator)	3,597,032.78	9,035,578.78	9,034,467.69
Direct Costs	80,202,445.68	76,989,395.43	76,989,395.43
Rate for 2023-2024 **	4.48*	11.74*	11.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,274,266.53	4,892,247.79	4,892,247.79
2019-2020 Fixed Carry Forward	-216,661.62	-920,549.93	-920,411.30
Total Indirect Costs	1,490,928.15	5,812,797.72	5,812,659.09
2019-2020 Direct Costs	36,164,023.67	32,342,472.97	32,342,472.97
2021-2022 Rate	4.12*	17.97*	17.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,186,126.05	40,929,645.25	40,929,645.25
Indirect costs based on rate ** multiplied by actual direct costs	1,820,468.39	6,139,446.79	7,355,057.25
2021-2022 Actual Indirect Costs	1,559,318.98	4,815,799.78	4,815,799.78
2019-2020 Fixed Carry Forward	-216,661.62	-920,549.93	-920,411.30
Total Indirect Costs	1,775,980.60	5,736,349.71	5,736,211.08
Over/(Under) Recovery	44,487.79	0.00	1,618,846.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,559,318.98	4,815,799.78	4,815,799.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	44,487.79	0.00	1,618,846.17
Total Projected Indirect 2023-2024 (Numerator)	1,514,831.19	4,815,799.78	3,196,953.61
Direct Costs	44,186,126.05	40,929,645.25	40,929,645.25
Rate for 2023-2024 **	3.43*	11.77*	7.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63140
Form R0418**

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	832,721.44	2,835,158.90	2,835,158.90
2019-2020 Fixed Carry Forward	-351,581.36	0.00	-826,214.37
Total Indirect Costs	1,184,302.80	2,835,158.90	3,661,373.27
2019-2020 Direct Costs	15,069,909.21	13,067,471.75	13,067,471.75
2021-2022 Rate	7.86*	21.70*	28.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,607,899.08	13,889,639.23	13,889,639.23
Indirect costs based on rate ** multiplied by actual direct costs	1,226,780.87	2,083,445.88	3,472,409.81
2021-2022 Actual Indirect Costs	582,296.71	2,300,556.56	2,300,556.56
2019-2020 Fixed Carry Forward	-351,581.36	0.00	-826,214.37
Total Indirect Costs	933,878.07	2,300,556.56	3,126,770.93
Over/(Under) Recovery	292,902.80	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	582,296.71	2,300,556.56	2,300,556.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	292,902.80	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	289,393.91	2,300,556.56	2,300,556.56
Direct Costs	15,607,899.08	13,889,639.23	13,889,639.23
Rate for 2023-2024 **	1.85*	16.56*	16.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63150
Form R0418**

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,661,093.00	14,799,010.00	14,799,010.00
2019-2020 Fixed Carry Forward	367,376.64	-582,425.92	-582,425.92
Total Indirect Costs	3,293,716.36	15,381,435.92	15,381,435.92
2019-2020 Direct Costs	162,951,377.00	151,580,336.00	151,580,336.00
2021-2022 Rate	2.02*	10.15*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	180,150,661.00	168,421,197.00	168,421,197.00
Indirect costs based on rate ** multiplied by actual direct costs	3,639,043.35	17,094,751.50	17,094,751.50
2021-2022 Actual Indirect Costs	3,491,794.00	14,979,773.00	14,979,773.00
2019-2020 Fixed Carry Forward	367,376.64	-582,425.92	-582,425.92
Total Indirect Costs	3,124,417.36	15,562,198.92	15,562,198.92
Over/(Under) Recovery	514,625.99	1,532,552.58	1,532,552.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,491,794.00	14,979,773.00	14,979,773.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	514,625.99	1,532,552.58	1,532,552.58
Total Projected Indirect 2023-2024 (Numerator)	2,977,168.01	13,447,220.42	13,447,220.42
Direct Costs	180,150,661.00	168,421,197.00	168,421,197.00
Rate for 2023-2024 **	1.65*	7.98*	7.98**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63160
Form R0418**

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,464,244.55	6,763,465.72	6,763,465.72
2019-2020 Fixed Carry Forward	-208,792.49	-295,127.57	-295,127.57
Total Indirect Costs	2,673,037.04	7,058,593.29	7,058,593.29
2019-2020 Direct Costs	65,517,930.62	60,950,502.45	60,950,502.45
2021-2022 Rate	4.08*	11.58*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	74,561,551.39	69,252,137.14	69,252,137.14
Indirect costs based on rate ** multiplied by actual direct costs	3,042,111.30	8,019,397.48	8,019,397.48
2021-2022 Actual Indirect Costs	2,565,342.02	7,619,630.77	7,619,630.77
2019-2020 Fixed Carry Forward	-208,792.49	-295,127.57	-295,127.57
Total Indirect Costs	2,774,134.51	7,914,758.34	7,914,758.34
Over/(Under) Recovery	267,976.79	104,639.14	104,639.14

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,565,342.02	7,619,630.77	7,619,630.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	267,976.79	104,639.14	104,639.14
Total Projected Indirect 2023-2024 (Numerator)	2,297,365.23	7,514,991.63	7,514,991.63
Direct Costs	74,561,551.39	69,252,137.14	69,252,137.14
Rate for 2023-2024 **	3.08*	10.85*	10.85**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	992,027.19	3,462,327.24	3,462,327.24
2019-2020 Fixed Carry Forward	40,902.54	0.00	166,348.04
Total Indirect Costs	951,124.65	3,462,327.24	3,295,979.20
2019-2020 Direct Costs	23,745,154.77	21,274,854.72	21,274,854.72
2021-2022 Rate	4.01*	16.27*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,564,727.31	23,890,153.81	23,890,153.81
Indirect costs based on rate ** multiplied by actual direct costs	1,065,245.57	3,583,523.07	3,700,584.83
2021-2022 Actual Indirect Costs	1,164,272.12	3,838,845.62	3,838,845.62
2019-2020 Fixed Carry Forward	40,902.54	0.00	166,348.04
Total Indirect Costs	1,123,369.58	3,838,845.62	3,672,497.58
Over/(Under) Recovery	-58,124.01	0.00	28,087.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,164,272.12	3,838,845.62	3,838,845.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-58,124.01	0.00	28,087.25
Total Projected Indirect 2023-2024 (Numerator)	1,222,396.13	3,838,845.62	3,810,758.37
Direct Costs	26,564,727.31	23,890,153.81	23,890,153.81
Rate for 2023-2024 **	4.60*	16.07*	15.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63190
Form R0418**

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,752,617.11	9,957,427.78	9,957,427.78
2019-2020 Fixed Carry Forward	-199,237.34	365,303.81	369,586.30
Total Indirect Costs	2,951,854.45	9,592,123.97	9,587,841.48
2019-2020 Direct Costs	85,623,950.39	78,254,541.48	78,254,541.48
2021-2022 Rate	3.45*	12.26*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	100,679,388.34	92,265,329.68	92,265,329.68
Indirect costs based on rate ** multiplied by actual direct costs	3,473,438.90	11,311,729.42	11,302,502.89
2021-2022 Actual Indirect Costs	2,997,389.06	11,258,777.76	11,258,777.76
2019-2020 Fixed Carry Forward	-199,237.34	365,303.81	369,586.30
Total Indirect Costs	3,196,626.40	10,893,473.95	10,889,191.46
Over/(Under) Recovery	276,812.50	418,255.47	413,311.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,997,389.06	11,258,777.76	11,258,777.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	276,812.50	418,255.47	413,311.43
Total Projected Indirect 2023-2024 (Numerator)	2,720,576.56	10,840,522.29	10,845,466.33
Direct Costs	100,679,388.34	92,265,329.68	92,265,329.68
Rate for 2023-2024 **	2.70*	11.75*	11.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63200
Form R0418**

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,700,276.26	12,193,199.55	12,193,199.55
2019-2020 Fixed Carry Forward	251,989.06	993,524.17	986,879.72
Total Indirect Costs	3,448,287.20	11,199,675.38	11,206,319.83
2019-2020 Direct Costs	126,392,826.49	119,798,630.38	119,798,630.38
2021-2022 Rate	2.73*	9.35*	9.35**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	133,252,037.21	125,845,867.14	125,845,867.14
Indirect costs based on rate ** multiplied by actual direct costs	3,637,780.62	11,766,588.58	11,766,588.58
2021-2022 Actual Indirect Costs	3,954,821.06	13,135,024.30	13,135,024.30
2019-2020 Fixed Carry Forward	251,989.06	993,524.17	986,879.72
Total Indirect Costs	3,702,832.00	12,141,500.13	12,148,144.58
Over/(Under) Recovery	-65,051.38	-374,911.55	-381,556.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,954,821.06	13,135,024.30	13,135,024.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-65,051.38	-374,911.55	-381,556.00
Total Projected Indirect 2023-2024 (Numerator)	4,019,872.44	13,509,935.85	13,516,580.30
Direct Costs	133,252,037.21	125,845,867.14	125,845,867.14
Rate for 2023-2024 **	3.02*	10.74*	10.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63210
Form R0418**

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,110,305.74	4,210,667.31	4,210,667.31
2019-2020 Fixed Carry Forward	22,478.33	26,771.84	27,313.87
Total Indirect Costs	1,087,827.41	4,183,895.47	4,183,353.44
2019-2020 Direct Costs	36,184,643.60	32,936,282.03	32,936,282.03
2021-2022 Rate	3.01*	12.70*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	41,001,385.58	37,057,721.06	37,057,721.06
Indirect costs based on rate ** multiplied by actual direct costs	1,234,141.71	4,706,330.57	4,706,330.57
2021-2022 Actual Indirect Costs	1,537,761.61	5,335,237.13	5,335,237.13
2019-2020 Fixed Carry Forward	22,478.33	26,771.84	27,313.87
Total Indirect Costs	1,515,283.28	5,308,465.29	5,307,923.26
Over/(Under) Recovery	-281,141.57	-602,134.72	-601,592.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,537,761.61	5,335,237.13	5,335,237.13
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-281,141.57	-602,134.72	-601,592.69
Total Projected Indirect 2023-2024 (Numerator)	1,818,903.18	5,937,371.85	5,936,829.82
Direct Costs	41,001,385.58	37,057,721.06	37,057,721.06
Rate for 2023-2024 **	4.44*	16.02*	16.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63220
Form R0418**

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,436,298.51	12,584,467.75	12,584,467.75
2019-2020 Fixed Carry Forward	-452,741.56	-995,466.73	-996,540.44
Total Indirect Costs	3,889,040.07	13,579,934.48	13,581,008.19
2019-2020 Direct Costs	97,810,207.46	88,605,172.56	88,605,172.56
2021-2022 Rate	3.98*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	107,610,330.97	97,311,288.71	97,311,288.71
Indirect costs based on rate ** multiplied by actual direct costs	4,282,891.17	14,596,693.31	14,917,820.56
2021-2022 Actual Indirect Costs	4,171,707.79	14,666,198.80	14,666,198.80
2019-2020 Fixed Carry Forward	-452,741.56	-995,466.73	-996,540.44
Total Indirect Costs	4,624,449.35	15,661,665.53	15,662,739.24
Over/(Under) Recovery	-341,558.18	0.00	-744,918.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,171,707.79	14,666,198.80	14,666,198.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-341,558.18	0.00	-744,918.68
Total Projected Indirect 2023-2024 (Numerator)	4,513,265.97	14,666,198.80	15,411,117.48
Direct Costs	107,610,330.97	97,311,288.71	97,311,288.71
Rate for 2023-2024 **	4.19*	15.07*	15.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63230
Form R0418**

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,685,519.54	8,104,929.42	8,104,929.42
2019-2020 Fixed Carry Forward	438,777.71	1,511,217.32	1,512,427.04
Total Indirect Costs	2,246,741.83	6,593,712.10	6,592,502.38
2019-2020 Direct Costs	88,004,428.05	82,310,067.04	82,310,067.04
2021-2022 Rate	2.55*	8.01*	8.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	97,019,602.82	90,473,436.21	90,473,436.21
Indirect costs based on rate ** multiplied by actual direct costs	2,473,999.87	7,246,922.24	7,246,922.24
2021-2022 Actual Indirect Costs	3,296,058.19	9,551,984.23	9,551,984.23
2019-2020 Fixed Carry Forward	438,777.71	1,511,217.32	1,512,427.04
Total Indirect Costs	2,857,280.48	8,040,766.91	8,039,557.19
Over/(Under) Recovery	-383,280.61	-793,844.67	-792,634.95

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,296,058.19	9,551,984.23	9,551,984.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-383,280.61	-793,844.67	-792,634.95
Total Projected Indirect 2023-2024 (Numerator)	3,679,338.80	10,345,828.90	10,344,619.18
Direct Costs	97,019,602.82	90,473,436.21	90,473,436.21
Rate for 2023-2024 **	3.79*	11.44*	11.43**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63240
Form R0418**

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,322,266.38	8,573,771.63	8,573,771.63
2019-2020 Fixed Carry Forward	-46,064.35	790,777.82	789,391.06
Total Indirect Costs	1,368,330.73	7,782,993.81	7,784,380.57
2019-2020 Direct Costs	88,026,580.88	80,570,224.63	80,570,224.63
2021-2022 Rate	1.55*	9.66*	9.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	100,423,621.64	92,194,574.11	92,194,574.11
Indirect costs based on rate ** multiplied by actual direct costs	1,556,566.14	8,905,995.86	8,905,995.86
2021-2022 Actual Indirect Costs	1,381,367.93	9,381,122.57	9,381,122.57
2019-2020 Fixed Carry Forward	-46,064.35	790,777.82	789,391.06
Total Indirect Costs	1,427,432.28	8,590,344.75	8,591,731.51
Over/(Under) Recovery	129,133.86	315,651.11	314,264.35

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,381,367.93	9,381,122.57	9,381,122.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	129,133.86	315,651.11	314,264.35
Total Projected Indirect 2023-2024 (Numerator)	1,252,234.07	9,065,471.46	9,066,858.22
Direct Costs	100,423,621.64	92,194,574.11	92,194,574.11
Rate for 2023-2024 **	1.25*	9.83*	9.83**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,498,884.56	6,074,805.08	6,074,805.08
2019-2020 Fixed Carry Forward	-373,024.12	-982,943.84	-984,767.61
Total Indirect Costs	1,871,908.68	7,057,748.92	7,059,572.69
2019-2020 Direct Costs	50,989,680.97	46,315,998.45	46,315,998.45
2021-2022 Rate	3.67*	15.24*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	55,962,003.61	49,833,731.74	49,833,731.74
Indirect costs based on rate ** multiplied by actual direct costs	2,053,805.53	7,475,059.76	7,594,660.72
2021-2022 Actual Indirect Costs	2,102,074.37	8,110,346.24	8,110,346.24
2019-2020 Fixed Carry Forward	-373,024.12	-982,943.84	-984,767.61
Total Indirect Costs	2,475,098.49	9,093,290.08	9,095,113.85
Over/(Under) Recovery	-421,292.96	0.00	-1,500,453.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,102,074.37	8,110,346.24	8,110,346.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-421,292.96	0.00	-1,500,453.13
Total Projected Indirect 2023-2024 (Numerator)	2,523,367.33	8,110,346.24	9,610,799.37
Direct Costs	55,962,003.61	49,833,731.74	49,833,731.74
Rate for 2023-2024 **	4.51*	16.27*	19.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63260
Form R0418**

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,719,161.02	20,505,219.70	20,505,219.70
2019-2020 Fixed Carry Forward	2,108,611.61	0.00	3,578,837.74
Total Indirect Costs	4,610,549.41	20,505,219.70	16,926,381.96
2019-2020 Direct Costs	170,778,006.03	156,834,209.85	156,834,209.85
2021-2022 Rate	2.70*	13.07*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	193,094,694.37	177,172,099.50	177,172,099.50
Indirect costs based on rate ** multiplied by actual direct costs	5,213,556.75	23,156,393.40	19,116,869.54
2021-2022 Actual Indirect Costs	7,436,436.54	23,132,148.41	23,132,148.41
2019-2020 Fixed Carry Forward	2,108,611.61	0.00	3,578,837.74
Total Indirect Costs	5,327,824.93	23,132,148.41	19,553,310.67
Over/(Under) Recovery	-114,268.18	24,244.99	-436,441.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,436,436.54	23,132,148.41	23,132,148.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-114,268.18	24,244.99	-436,441.13
Total Projected Indirect 2023-2024 (Numerator)	7,550,704.72	23,107,903.42	23,568,589.54
Direct Costs	193,094,694.37	177,172,099.50	177,172,099.50
Rate for 2023-2024 **	3.91*	13.04*	13.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63270
Form R0418**

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	877,463.65	2,585,734.84	2,585,734.84
2019-2020 Fixed Carry Forward	-112,915.72	-341,427.53	-284,044.59
Total Indirect Costs	990,379.37	2,927,162.37	2,869,779.43
2019-2020 Direct Costs	18,684,877.17	16,976,605.98	16,976,605.98
2021-2022 Rate	5.30*	17.24*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	20,395,905.99	18,685,920.07	18,685,920.07
Indirect costs based on rate ** multiplied by actual direct costs	1,080,983.02	2,802,888.01	3,157,920.49
2021-2022 Actual Indirect Costs	957,052.80	2,667,038.72	2,667,038.72
2019-2020 Fixed Carry Forward	-112,915.72	-341,427.53	-284,044.59
Total Indirect Costs	1,069,968.52	3,008,466.25	2,951,083.31
Over/(Under) Recovery	11,014.50	0.00	206,837.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	957,052.80	2,667,038.72	2,667,038.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,014.50	0.00	206,837.18
Total Projected Indirect 2023-2024 (Numerator)	946,038.30	2,667,038.72	2,460,201.54
Direct Costs	20,395,905.99	18,685,920.07	18,685,920.07
Rate for 2023-2024 **	4.64*	14.27*	13.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63280
Form R0418**

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	893,327.84	4,010,765.21	4,010,765.21
2019-2020 Fixed Carry Forward	-24,925.73	-181,421.27	-180,779.00
Total Indirect Costs	918,253.57	4,192,186.48	4,191,544.21
2019-2020 Direct Costs	34,223,178.18	31,105,740.81	31,105,740.81
2021-2022 Rate	2.68*	13.48*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	37,992,456.42	34,422,571.63	34,422,571.63
Indirect costs based on rate ** multiplied by actual direct costs	1,018,197.83	4,640,162.66	4,640,162.66
2021-2022 Actual Indirect Costs	1,005,294.35	4,575,179.14	4,575,179.14
2019-2020 Fixed Carry Forward	-24,925.73	-181,421.27	-180,779.00
Total Indirect Costs	1,030,220.08	4,756,600.41	4,755,958.14
Over/(Under) Recovery	-12,022.25	-116,437.75	-115,795.48

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,005,294.35	4,575,179.14	4,575,179.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,022.25	-116,437.75	-115,795.48
Total Projected Indirect 2023-2024 (Numerator)	1,017,316.60	4,691,616.89	4,690,974.62
Direct Costs	37,992,456.42	34,422,571.63	34,422,571.63
Rate for 2023-2024 **	2.68*	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 2023-2024 Indirect Cost Rates
School District 63290
Form R0418**

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,185,888.14	15,829,597.28	15,829,597.28
2019-2020 Fixed Carry Forward	277,076.22	381,138.27	388,508.43
Total Indirect Costs	4,908,811.92	15,448,459.01	15,441,088.85
2019-2020 Direct Costs	145,515,984.32	137,587,078.59	137,587,078.59
2021-2022 Rate	3.37*	11.23*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	153,257,906.93	144,904,924.15	144,904,924.15
Indirect costs based on rate ** multiplied by actual direct costs	5,164,791.46	16,272,822.98	16,258,332.49
2021-2022 Actual Indirect Costs	5,378,598.22	17,401,612.91	17,401,612.91
2019-2020 Fixed Carry Forward	277,076.22	381,138.27	388,508.43
Total Indirect Costs	5,101,522.00	17,020,474.64	17,013,104.48
Over/(Under) Recovery	63,269.46	-747,651.66	-754,771.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	5,378,598.22	17,401,612.91	17,401,612.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	63,269.46	-747,651.66	-754,771.99
Total Projected Indirect 2023-2024 (Numerator)	5,315,328.76	18,149,264.57	18,156,384.90
Direct Costs	153,257,906.93	144,904,924.15	144,904,924.15
Rate for 2023-2024 **	3.47*	12.52*	12.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63300
Form R0418**

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,877,936.11	11,911,710.90	11,911,710.90
2019-2020 Fixed Carry Forward	693,432.58	326,715.37	324,862.97
Total Indirect Costs	3,184,503.53	11,584,995.53	11,586,847.93
2019-2020 Direct Costs	100,200,054.62	91,928,020.83	91,928,020.83
2021-2022 Rate	3.18*	12.60*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	110,817,170.37	100,827,048.78	100,827,048.78
Indirect costs based on rate ** multiplied by actual direct costs	3,523,986.02	12,704,208.15	12,704,208.15
2021-2022 Actual Indirect Costs	3,864,320.72	13,669,531.31	13,669,531.31
2019-2020 Fixed Carry Forward	693,432.58	326,715.37	324,862.97
Total Indirect Costs	3,170,888.14	13,342,815.94	13,344,668.34
Over/(Under) Recovery	353,097.88	-638,607.79	-640,460.19

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,864,320.72	13,669,531.31	13,669,531.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	353,097.88	-638,607.79	-640,460.19
Total Projected Indirect 2023-2024 (Numerator)	3,511,222.84	14,308,139.10	14,309,991.50
Direct Costs	110,817,170.37	100,827,048.78	100,827,048.78
Rate for 2023-2024 **	3.17*	14.19*	14.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63900
Form R0418**

Oakland County Academy of Media & Technology
48980 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	155,820.49	582,803.39	582,803.39
2019-2020 Fixed Carry Forward	-72,499.27	0.00	0.00
Total Indirect Costs	228,319.76	582,803.39	582,803.39
2019-2020 Direct Costs	2,025,298.80	1,598,315.90	1,598,315.90
2021-2022 Rate	11.27*	36.46*	36.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,235,114.00	2,013,286.00	2,013,286.00
Indirect costs based on rate ** multiplied by actual direct costs	251,897.35	301,992.90	503,321.50
2021-2022 Actual Indirect Costs	112,563.00	334,391.00	334,391.00
2019-2020 Fixed Carry Forward	-72,499.27	0.00	0.00
Total Indirect Costs	185,062.27	334,391.00	334,391.00
Over/(Under) Recovery	66,835.08	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	112,563.00	334,391.00	334,391.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	66,835.08	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	45,727.92	334,391.00	334,391.00
Direct Costs	2,235,114.00	2,013,286.00	2,013,286.00
Rate for 2023-2024 **	2.05*	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 2023-2024 Indirect Cost Rates
School District 63901
Form R0418**

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	284,227.00	710,239.00	710,239.00
2019-2020 Fixed Carry Forward	-21,165.46	0.00	-20,229.84
Total Indirect Costs	305,392.46	710,239.00	730,468.84
2019-2020 Direct Costs	3,586,858.00	3,160,846.00	3,160,846.00
2021-2022 Rate	8.51*	22.47*	23.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,675,265.00	3,344,010.00	3,344,010.00
Indirect costs based on rate ** multiplied by actual direct costs	312,765.05	501,601.50	772,800.71
2021-2022 Actual Indirect Costs	329,329.00	660,584.00	660,584.00
2019-2020 Fixed Carry Forward	-21,165.46	0.00	-20,229.84
Total Indirect Costs	350,494.46	660,584.00	680,813.84
Over/(Under) Recovery	-37,729.41	0.00	91,986.87

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	329,329.00	660,584.00	660,584.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-37,729.41	0.00	91,986.87
Total Projected Indirect 2023-2024 (Numerator)	367,058.41	660,584.00	568,597.13
Direct Costs	3,675,265.00	3,344,010.00	3,344,010.00
Rate for 2023-2024 **	9.99*	19.75*	17.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63906
Form R0418**

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	524,143.80	2,692,069.83	2,692,069.83
2019-2020 Fixed Carry Forward	-56,576.17	0.00	0.00
Total Indirect Costs	580,719.97	2,692,069.83	2,692,069.83
2019-2020 Direct Costs	7,373,740.59	5,205,814.56	5,205,814.56
2021-2022 Rate	7.88*	51.71*	51.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,345,114.72	4,847,980.90	4,847,980.90
Indirect costs based on rate ** multiplied by actual direct costs	421,195.04	727,197.14	1,211,995.23
2021-2022 Actual Indirect Costs	664,413.59	1,161,547.41	1,161,547.41
2019-2020 Fixed Carry Forward	-56,576.17	0.00	0.00
Total Indirect Costs	720,989.76	1,161,547.41	1,161,547.41
Over/(Under) Recovery	-299,794.72	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	664,413.59	1,161,547.41	1,161,547.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-299,794.72	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	964,208.31	1,161,547.41	1,161,547.41
Direct Costs	5,345,114.72	4,847,980.90	4,847,980.90
Rate for 2023-2024 **	18.04*	23.96*	23.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63907
Form R0418**

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	24,793.48	327,289.06	327,289.06
2019-2020 Fixed Carry Forward	5,233.31	0.00	0.00
Total Indirect Costs	19,560.17	327,289.06	327,289.06
2019-2020 Direct Costs	1,938,437.33	1,635,941.75	1,635,941.75
2021-2022 Rate	1.01*	20.01*	20.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,433,560.49	2,101,028.35	2,101,028.35
Indirect costs based on rate ** multiplied by actual direct costs	24,578.96	315,154.25	420,415.77
2021-2022 Actual Indirect Costs	64,910.78	397,442.92	397,442.92
2019-2020 Fixed Carry Forward	5,233.31	0.00	0.00
Total Indirect Costs	59,677.47	397,442.92	397,442.92
Over/(Under) Recovery	-35,098.51	0.00	22,972.85

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	64,910.78	397,442.92	397,442.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-35,098.51	0.00	22,972.85
Total Projected Indirect 2023-2024 (Numerator)	100,009.29	397,442.92	374,470.07
Direct Costs	2,433,560.49	2,101,028.35	2,101,028.35
Rate for 2023-2024 **	4.11*	18.92*	17.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63909
Form R0418**

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	437,288.00	1,677,324.00	1,677,324.00
2019-2020 Fixed Carry Forward	-4,126.66	0.00	0.00
Total Indirect Costs	441,414.66	1,677,324.00	1,677,324.00
2019-2020 Direct Costs	7,688,098.00	6,448,062.00	6,448,062.00
2021-2022 Rate	5.74*	26.01*	26.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,898,808.00	9,501,016.00	9,501,016.00
Indirect costs based on rate ** multiplied by actual direct costs	625,591.58	1,425,152.40	2,375,254.00
2021-2022 Actual Indirect Costs	346,827.00	1,744,619.00	1,744,619.00
2019-2020 Fixed Carry Forward	-4,126.66	0.00	0.00
Total Indirect Costs	350,953.66	1,744,619.00	1,744,619.00
Over/(Under) Recovery	274,637.92	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	346,827.00	1,744,619.00	1,744,619.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	274,637.92	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	72,189.08	1,744,619.00	1,744,619.00
Direct Costs	10,898,808.00	9,501,016.00	9,501,016.00
Rate for 2023-2024 **	0.66*	18.36*	18.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63910
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	421,659.95	916,875.31	916,875.31
2019-2020 Fixed Carry Forward	-10,146.59	0.00	30,317.57
Total Indirect Costs	431,806.54	916,875.31	886,557.74
2019-2020 Direct Costs	6,054,799.48	5,559,584.12	5,559,584.12
2021-2022 Rate	7.13*	16.49*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,076,854.72	6,519,291.95	6,519,291.95
Indirect costs based on rate ** multiplied by actual direct costs	504,579.74	977,893.79	1,039,827.07
2021-2022 Actual Indirect Costs	460,375.39	1,017,938.16	1,017,938.16
2019-2020 Fixed Carry Forward	-10,146.59	0.00	30,317.57
Total Indirect Costs	470,521.98	1,017,938.16	987,620.59
Over/(Under) Recovery	34,057.76	0.00	52,206.48

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	460,375.39	1,017,938.16	1,017,938.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	34,057.76	0.00	52,206.48
Total Projected Indirect 2023-2024 (Numerator)	426,317.63	1,017,938.16	965,731.68
Direct Costs	7,076,854.72	6,519,291.95	6,519,291.95
Rate for 2023-2024 **	6.02*	15.61*	14.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63911
Form R0418**

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	167,505.51	712,230.10	712,230.10
2019-2020 Fixed Carry Forward	3,931.71	-14,553.19	-14,276.16
Total Indirect Costs	163,573.80	726,783.29	726,506.26
2019-2020 Direct Costs	5,614,442.43	5,069,717.84	5,069,717.84
2021-2022 Rate	2.91*	14.34*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,662,980.12	6,010,972.94	6,010,972.94
Indirect costs based on rate ** multiplied by actual direct costs	193,892.72	861,973.52	861,372.42
2021-2022 Actual Indirect Costs	120,598.96	772,606.14	772,606.14
2019-2020 Fixed Carry Forward	3,931.71	-14,553.19	-14,276.16
Total Indirect Costs	116,667.25	787,159.33	786,882.30
Over/(Under) Recovery	77,225.47	74,814.19	74,490.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	120,598.96	772,606.14	772,606.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	77,225.47	74,814.19	74,490.12
Total Projected Indirect 2023-2024 (Numerator)	43,373.49	697,791.95	698,116.02
Direct Costs	6,662,980.12	6,010,972.94	6,010,972.94
Rate for 2023-2024 **	0.65*	11.61*	11.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63912
Form R0418**

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,364,633.20	2,576,609.60	2,576,609.60
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,364,633.20	2,576,609.60	2,576,609.60
2019-2020 Direct Costs	6,895,355.22	5,683,378.82	5,683,378.82
2021-2022 Rate	19.79*	45.34*	45.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,066,863.05	7,828,001.90	7,828,001.90
Indirect costs based on rate ** multiplied by actual direct costs	1,360,029.46	1,174,200.29	1,957,000.48
2021-2022 Actual Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,634,712.47	2,873,573.62	2,873,573.62
Direct Costs	9,066,863.05	7,828,001.90	7,828,001.90
Rate for 2023-2024 **	18.03*	36.71*	36.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63913
Form R0418**

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	512,865.00	1,927,797.00	1,927,797.00
2019-2020 Fixed Carry Forward	-4,040.02	0.00	0.00
Total Indirect Costs	516,905.02	1,927,797.00	1,927,797.00
2019-2020 Direct Costs	7,817,059.00	6,402,127.00	6,402,127.00
2021-2022 Rate	6.61*	30.11*	30.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,947,450.00	7,430,514.00	7,430,514.00
Indirect costs based on rate ** multiplied by actual direct costs	591,426.45	1,114,577.10	1,857,628.50
2021-2022 Actual Indirect Costs	604,470.00	2,121,406.00	2,121,406.00
2019-2020 Fixed Carry Forward	-4,040.02	0.00	0.00
Total Indirect Costs	608,510.02	2,121,406.00	2,121,406.00
Over/(Under) Recovery	-17,083.57	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	604,470.00	2,121,406.00	2,121,406.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-17,083.57	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	621,553.57	2,121,406.00	2,121,406.00
Direct Costs	8,947,450.00	7,430,514.00	7,430,514.00
Rate for 2023-2024 **	6.95*	28.55*	28.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63914
Form R0418**

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	795,120.00	1,723,682.00	1,723,682.00
2019-2020 Fixed Carry Forward	-51,640.09	0.00	-27,072.93
Total Indirect Costs	846,760.09	1,723,682.00	1,750,754.93
2019-2020 Direct Costs	10,862,811.00	9,934,249.00	9,934,249.00
2021-2022 Rate	7.80*	17.35*	17.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,991,753.46	12,815,955.17	12,815,955.17
Indirect costs based on rate ** multiplied by actual direct costs	1,091,356.77	1,922,393.28	2,258,171.30
2021-2022 Actual Indirect Costs	964,269.30	2,140,067.59	2,140,067.59
2019-2020 Fixed Carry Forward	-51,640.09	0.00	-27,072.93
Total Indirect Costs	1,015,909.39	2,140,067.59	2,167,140.52
Over/(Under) Recovery	75,447.38	0.00	91,030.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	964,269.30	2,140,067.59	2,140,067.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	75,447.38	0.00	91,030.78
Total Projected Indirect 2023-2024 (Numerator)	888,821.92	2,140,067.59	2,049,036.81
Direct Costs	13,991,753.46	12,815,955.17	12,815,955.17
Rate for 2023-2024 **	6.35*	16.70*	15.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63915
Form R0418**

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	191,748.00	1,098,395.00	1,098,395.00
2019-2020 Fixed Carry Forward	-59,642.13	0.00	16,176.38
Total Indirect Costs	251,390.13	1,098,395.00	1,082,218.62
2019-2020 Direct Costs	6,918,720.00	6,012,073.00	6,012,073.00
2021-2022 Rate	3.63*	18.27*	18.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,019,360.00	7,024,858.00	7,024,858.00
Indirect costs based on rate ** multiplied by actual direct costs	291,102.77	1,053,728.70	1,264,474.44
2021-2022 Actual Indirect Costs	290,632.00	1,285,134.00	1,285,134.00
2019-2020 Fixed Carry Forward	-59,642.13	0.00	16,176.38
Total Indirect Costs	350,274.13	1,285,134.00	1,268,957.62
Over/(Under) Recovery	-59,171.36	0.00	-4,483.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	290,632.00	1,285,134.00	1,285,134.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-59,171.36	0.00	-4,483.18
Total Projected Indirect 2023-2024 (Numerator)	349,803.36	1,285,134.00	1,289,617.18
Direct Costs	8,019,360.00	7,024,858.00	7,024,858.00
Rate for 2023-2024 **	4.36*	18.29*	18.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63917
Form R0418**

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	305,763.62	1,161,721.94	1,161,721.94
2019-2020 Fixed Carry Forward	-44,157.46	0.00	0.00
Total Indirect Costs	349,921.08	1,161,721.94	1,161,721.94
2019-2020 Direct Costs	11,584,770.78	10,728,812.46	10,728,812.46
2021-2022 Rate	3.02*	10.83*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,692,642.62	11,696,112.68	11,696,112.68
Indirect costs based on rate ** multiplied by actual direct costs	383,317.81	1,266,689.00	1,266,689.00
2021-2022 Actual Indirect Costs	533,307.07	1,529,837.01	1,529,837.01
2019-2020 Fixed Carry Forward	-44,157.46	0.00	0.00
Total Indirect Costs	577,464.53	1,529,837.01	1,529,837.01
Over/(Under) Recovery	-194,146.72	-263,148.01	-263,148.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	533,307.07	1,529,837.01	1,529,837.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-194,146.72	-263,148.01	-263,148.01
Total Projected Indirect 2023-2024 (Numerator)	727,453.79	1,792,985.02	1,792,985.02
Direct Costs	12,692,642.62	11,696,112.68	11,696,112.68
Rate for 2023-2024 **	5.73*	15.33*	15.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63918
Form R0418**

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	456,117.00	1,674,622.00	1,674,622.00
2019-2020 Fixed Carry Forward	50,808.89	0.00	0.00
Total Indirect Costs	405,308.11	1,674,622.00	1,674,622.00
2019-2020 Direct Costs	6,535,237.00	5,316,732.00	5,316,732.00
2021-2022 Rate	6.20*	31.50*	31.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,145,590.00	6,895,612.00	6,895,612.00
Indirect costs based on rate ** multiplied by actual direct costs	505,026.58	1,034,341.80	1,723,903.00
2021-2022 Actual Indirect Costs	492,693.00	1,742,671.00	1,742,671.00
2019-2020 Fixed Carry Forward	50,808.89	0.00	0.00
Total Indirect Costs	441,884.11	1,742,671.00	1,742,671.00
Over/(Under) Recovery	63,142.47	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	492,693.00	1,742,671.00	1,742,671.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	63,142.47	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	429,550.53	1,742,671.00	1,742,671.00
Direct Costs	8,145,590.00	6,895,612.00	6,895,612.00
Rate for 2023-2024 **	5.27*	25.27*	25.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63920
Form R0418**

Flex High School of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	180,106.00	406,395.43	406,395.43
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	180,106.00	406,395.43	406,395.43
2019-2020 Direct Costs	904,525.98	678,236.55	678,236.55
2021-2022 Rate	19.91*	59.92*	59.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,246,794.24	1,046,821.38	1,046,821.38
Indirect costs based on rate ** multiplied by actual direct costs	187,019.14	157,023.21	261,705.35
2021-2022 Actual Indirect Costs	198,199.83	398,172.69	398,172.69
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	198,199.83	398,172.69	398,172.69
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	198,199.83	398,172.69	398,172.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	198,199.83	398,172.69	398,172.69
Direct Costs	1,246,794.24	1,046,821.38	1,046,821.38
Rate for 2023-2024 **	15.90*	38.04*	38.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63921
Form R0418**

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	157,317.00	1,860,795.00	1,860,795.00
2019-2020 Fixed Carry Forward	-51,642.94	0.00	0.00
Total Indirect Costs	208,959.94	1,860,795.00	1,860,795.00
2019-2020 Direct Costs	9,157,287.00	7,453,809.00	7,453,809.00
2021-2022 Rate	2.28*	24.96*	24.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,035,036.00	9,068,063.00	9,068,063.00
Indirect costs based on rate ** multiplied by actual direct costs	228,798.82	1,360,209.45	2,263,388.52
2021-2022 Actual Indirect Costs	426,940.00	1,393,913.00	1,393,913.00
2019-2020 Fixed Carry Forward	-51,642.94	0.00	0.00
Total Indirect Costs	478,582.94	1,393,913.00	1,393,913.00
Over/(Under) Recovery	-249,784.12	0.00	869,475.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	426,940.00	1,393,913.00	1,393,913.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-249,784.12	0.00	869,475.52
Total Projected Indirect 2023-2024 (Numerator)	676,724.12	1,393,913.00	524,437.48
Direct Costs	10,035,036.00	9,068,063.00	9,068,063.00
Rate for 2023-2024 **	6.74*	15.37*	5.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63922
Form R0418**

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	385,767.00	1,679,877.00	1,679,877.00
2019-2020 Fixed Carry Forward	110,225.91	0.00	0.00
Total Indirect Costs	275,541.09	1,679,877.00	1,679,877.00
2019-2020 Direct Costs	7,155,285.00	5,861,175.00	5,861,175.00
2021-2022 Rate	3.85*	28.66*	28.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,170,180.00	6,855,179.00	6,855,179.00
Indirect costs based on rate ** multiplied by actual direct costs	314,551.93	1,028,276.85	1,713,794.75
2021-2022 Actual Indirect Costs	604,986.00	1,919,987.00	1,919,987.00
2019-2020 Fixed Carry Forward	110,225.91	0.00	0.00
Total Indirect Costs	494,760.09	1,919,987.00	1,919,987.00
Over/(Under) Recovery	-180,208.16	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	604,986.00	1,919,987.00	1,919,987.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-180,208.16	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	785,194.16	1,919,987.00	1,919,987.00
Direct Costs	8,170,180.00	6,855,179.00	6,855,179.00
Rate for 2023-2024 **	9.61*	28.01*	28.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63923
Form R0418**

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	19,720.12	630,564.90	630,564.90
2019-2020 Fixed Carry Forward	-2,151.06	0.00	-44,245.04
Total Indirect Costs	21,871.18	630,564.90	674,809.94
2019-2020 Direct Costs	4,011,655.11	3,400,810.33	3,400,810.33
2021-2022 Rate	0.55*	18.54*	19.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,338,638.09	3,054,716.59	3,054,716.59
Indirect costs based on rate ** multiplied by actual direct costs	18,362.51	458,207.49	606,055.77
2021-2022 Actual Indirect Costs	29,731.06	313,652.56	313,652.56
2019-2020 Fixed Carry Forward	-2,151.06	0.00	-44,245.04
Total Indirect Costs	31,882.12	313,652.56	357,897.60
Over/(Under) Recovery	-13,519.61	0.00	248,158.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	29,731.06	313,652.56	313,652.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-13,519.61	0.00	248,158.17
Total Projected Indirect 2023-2024 (Numerator)	43,250.67	313,652.56	65,494.39
Direct Costs	3,338,638.09	3,054,716.59	3,054,716.59
Rate for 2023-2024 **	1.30*	10.27*	2.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63924
Form R0418**

Michigan Mathematics and Science Academy
27300 Dequindre Road
Warren, MI 48092

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	325,754.00	1,640,951.00	1,640,951.00
2019-2020 Fixed Carry Forward	111,231.51	0.00	0.00
Total Indirect Costs	214,522.49	1,640,951.00	1,640,951.00
2019-2020 Direct Costs	7,845,468.00	6,530,271.00	6,530,271.00
2021-2022 Rate	2.73*	25.13*	25.13**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,112,764.51	8,079,494.51	8,079,494.51
Indirect costs based on rate ** multiplied by actual direct costs	248,778.47	1,211,924.18	2,019,873.63
2021-2022 Actual Indirect Costs	480,133.00	1,513,403.00	1,513,403.00
2019-2020 Fixed Carry Forward	111,231.51	0.00	0.00
Total Indirect Costs	368,901.49	1,513,403.00	1,513,403.00
Over/(Under) Recovery	-120,123.02	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	480,133.00	1,513,403.00	1,513,403.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-120,123.02	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	600,256.02	1,513,403.00	1,513,403.00
Direct Costs	9,112,764.51	8,079,494.51	8,079,494.51
Rate for 2023-2024 **	6.59*	18.73*	18.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63926
Form R0418**

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	33,483.73	221,753.88	221,753.88
2019-2020 Fixed Carry Forward	-6,789.05	0.00	0.00
Total Indirect Costs	40,272.78	221,753.88	221,753.88
2019-2020 Direct Costs	600,975.56	412,705.41	412,705.41
2021-2022 Rate	6.70*	53.73*	53.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	852,255.04	643,730.16	643,730.16
Indirect costs based on rate ** multiplied by actual direct costs	57,101.09	96,559.52	160,932.54
2021-2022 Actual Indirect Costs	49,874.79	258,399.67	258,399.67
2019-2020 Fixed Carry Forward	-6,789.05	0.00	0.00
Total Indirect Costs	56,663.84	258,399.67	258,399.67
Over/(Under) Recovery	437.25	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	49,874.79	258,399.67	258,399.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	437.25	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	49,437.54	258,399.67	258,399.67
Direct Costs	852,255.04	643,730.16	643,730.16
Rate for 2023-2024 **	5.80*	40.14*	40.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63928
Form R0418**

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	12,903.00	420,617.65	420,617.65
2019-2020 Fixed Carry Forward	28,183.53	0.00	52,413.18
Total Indirect Costs	-15,280.53	420,617.65	368,204.47
2019-2020 Direct Costs	2,317,407.15	1,909,692.50	1,909,692.50
2021-2022 Rate	0.00*	22.03*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,005,334.27	2,713,256.45	2,713,256.45
Indirect costs based on rate ** multiplied by actual direct costs	0.00	406,988.47	523,115.84
2021-2022 Actual Indirect Costs	18,439.00	310,516.82	310,516.82
2019-2020 Fixed Carry Forward	28,183.53	0.00	52,413.18
Total Indirect Costs	-9,744.53	310,516.82	258,103.64
Over/(Under) Recovery	0.00	0.00	265,012.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	18,439.00	310,516.82	310,516.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	265,012.20
Total Projected Indirect 2023-2024 (Numerator)	18,439.00	310,516.82	45,504.62
Direct Costs	3,005,334.27	2,713,256.45	2,713,256.45
Rate for 2023-2024 **	0.61*	11.44*	1.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63929
Form R0418**

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	39,786.07	248,753.43	248,753.43
2019-2020 Fixed Carry Forward	-9,026.37	-36,667.52	-36,667.52
Total Indirect Costs	48,812.44	285,420.95	285,420.95
2019-2020 Direct Costs	2,995,904.37	2,786,937.01	2,786,937.01
2021-2022 Rate	1.63*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,132,249.64	3,879,665.17	3,879,665.17
Indirect costs based on rate ** multiplied by actual direct costs	67,355.67	397,277.71	397,277.71
2021-2022 Actual Indirect Costs	117,436.82	370,021.29	370,021.29
2019-2020 Fixed Carry Forward	-9,026.37	-36,667.52	-36,667.52
Total Indirect Costs	126,463.19	406,688.81	406,688.81
Over/(Under) Recovery	-59,107.52	-9,411.10	-9,411.10

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	117,436.82	370,021.29	370,021.29
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-59,107.52	-9,411.10	-9,411.10
Total Projected Indirect 2023-2024 (Numerator)	176,544.34	379,432.39	379,432.39
Direct Costs	4,132,249.64	3,879,665.17	3,879,665.17
Rate for 2023-2024 **	4.27*	9.78*	9.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63931
Form R0418**

Oakland FlexTech High School
23801 Industrial Park Drive
Farmington Hills, MI 48335

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	32,648.00	481,956.00	481,956.00
2019-2020 Fixed Carry Forward	39,184.92	0.00	0.00
Total Indirect Costs	-6,536.92	481,956.00	481,956.00
2019-2020 Direct Costs	1,702,202.00	1,252,894.00	1,252,894.00
2021-2022 Rate	0.00*	38.47*	38.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,861,376.00	1,646,275.00	1,646,275.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	246,941.25	411,568.75
2021-2022 Actual Indirect Costs	54,676.00	269,777.00	269,777.00
2019-2020 Fixed Carry Forward	39,184.92	0.00	0.00
Total Indirect Costs	15,491.08	269,777.00	269,777.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	54,676.00	269,777.00	269,777.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	54,676.00	269,777.00	269,777.00
Direct Costs	1,861,376.00	1,646,275.00	1,646,275.00
Rate for 2023-2024 **	2.94*	16.39*	16.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63934
Form R0418**

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	87,632.00	499,145.00	499,145.00
2019-2020 Fixed Carry Forward	13,087.30	0.00	0.00
Total Indirect Costs	74,544.70	499,145.00	499,145.00
2019-2020 Direct Costs	2,944,687.00	2,533,174.00	2,533,174.00
2021-2022 Rate	2.53*	19.70*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,211,301.58	3,009,823.53	3,009,823.53
Indirect costs based on rate ** multiplied by actual direct costs	81,245.93	451,473.53	592,935.24
2021-2022 Actual Indirect Costs	100,000.86	301,478.91	301,478.91
2019-2020 Fixed Carry Forward	13,087.30	0.00	0.00
Total Indirect Costs	86,913.56	301,478.91	301,478.91
Over/(Under) Recovery	-5,667.63	0.00	291,456.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	100,000.86	301,478.91	301,478.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,667.63	0.00	291,456.33
Total Projected Indirect 2023-2024 (Numerator)	105,668.49	301,478.91	10,022.58
Direct Costs	3,211,301.58	3,009,823.53	3,009,823.53
Rate for 2023-2024 **	3.29*	10.02*	0.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63938
Form R0418**

Keys Grace Academy
27321 Hampden
Madison Heights, MI 48071

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	567,087.59	567,087.59
2019-2020 Fixed Carry Forward	0.00	0.00	415,790.39
Total Indirect Costs	0.00	567,087.59	151,297.20
2019-2020 Direct Costs	6,783,105.98	6,216,018.39	6,216,018.39
2021-2022 Rate	0.00*	9.12*	2.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,669,606.32	8,138,193.18	8,138,193.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	742,203.22	197,758.09
2021-2022 Actual Indirect Costs	28,050.85	559,463.99	559,463.99
2019-2020 Fixed Carry Forward	0.00	0.00	415,790.39
Total Indirect Costs	28,050.85	559,463.99	143,673.60
Over/(Under) Recovery	0.00	182,739.23	54,084.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	28,050.85	559,463.99	559,463.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	182,739.23	54,084.49
Total Projected Indirect 2023-2024 (Numerator)	28,050.85	376,724.76	505,379.50
Direct Costs	8,669,606.32	8,138,193.18	8,138,193.18
Rate for 2023-2024 **	0.32*	4.63*	6.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 63939
Form R0418**

Lighthouse Connections Academy
3150 LIVERNOIS RD
TROY, MI 48083

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	797,670.73	877,991.68	877,991.68
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	797,670.73	877,991.68	877,991.68
2019-2020 Direct Costs	3,992,223.37	3,911,902.42	3,911,902.42
2021-2022 Rate	19.98*	22.44*	22.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,379,615.17	19,285,848.73	19,285,848.73
Indirect costs based on rate ** multiplied by actual direct costs	2,906,942.28	2,892,877.31	4,327,744.46
2021-2022 Actual Indirect Costs	893,292.04	987,058.48	987,058.48
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	893,292.04	987,058.48	987,058.48
Over/(Under) Recovery	0.00	0.00	3,340,685.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	893,292.04	987,058.48	987,058.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	3,340,685.98
Total Projected Indirect 2023-2024 (Numerator)	893,292.04	987,058.48	-2,353,627.50
Direct Costs	19,379,615.17	19,285,848.73	19,285,848.73
Rate for 2023-2024 **	4.61*	5.12*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 64040
Form R0418**

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	588,545.83	1,582,027.16	1,582,027.16
2019-2020 Fixed Carry Forward	-10,597.54	4,863.12	5,319.46
Total Indirect Costs	599,143.37	1,577,164.04	1,576,707.70
2019-2020 Direct Costs	13,081,110.92	12,087,629.59	12,087,629.59
2021-2022 Rate	4.58*	13.05*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,403,854.08	14,141,390.40	14,141,390.40
Indirect costs based on rate ** multiplied by actual direct costs	705,496.52	1,845,451.45	1,844,037.31
2021-2022 Actual Indirect Costs	618,046.96	1,880,510.64	1,880,510.64
2019-2020 Fixed Carry Forward	-10,597.54	4,863.12	5,319.46
Total Indirect Costs	628,644.50	1,875,647.52	1,875,191.18
Over/(Under) Recovery	76,852.02	-30,196.07	-31,153.87

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	618,046.96	1,880,510.64	1,880,510.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	76,852.02	-30,196.07	-31,153.87
Total Projected Indirect 2023-2024 (Numerator)	541,194.94	1,910,706.71	1,911,664.51
Direct Costs	15,403,854.08	14,141,390.40	14,141,390.40
Rate for 2023-2024 **	3.51*	13.51*	13.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 64070
Form R0418**

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	147,468.96	429,731.88	429,731.88
2019-2020 Fixed Carry Forward	-7,984.57	0.00	-14,631.44
Total Indirect Costs	155,453.53	429,731.88	444,363.32
2019-2020 Direct Costs	3,104,445.03	2,822,182.11	2,822,182.11
2021-2022 Rate	5.01*	15.23*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,667,585.81	3,363,420.08	3,363,420.08
Indirect costs based on rate ** multiplied by actual direct costs	183,746.05	504,513.01	529,738.66
2021-2022 Actual Indirect Costs	184,046.89	488,212.62	488,212.62
2019-2020 Fixed Carry Forward	-7,984.57	0.00	-14,631.44
Total Indirect Costs	192,031.46	488,212.62	502,844.06
Over/(Under) Recovery	-8,285.41	0.00	26,894.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	184,046.89	488,212.62	488,212.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-8,285.41	0.00	26,894.60
Total Projected Indirect 2023-2024 (Numerator)	192,332.30	488,212.62	461,318.02
Direct Costs	3,667,585.81	3,363,420.08	3,363,420.08
Rate for 2023-2024 **	5.24*	14.52*	13.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 64080
Form R0418**

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	427,360.07	1,675,120.15	1,675,120.15
2019-2020 Fixed Carry Forward	20,609.21	169,423.41	170,647.59
Total Indirect Costs	406,750.86	1,505,696.74	1,504,472.56
2019-2020 Direct Costs	14,654,349.25	13,406,589.17	13,406,589.17
2021-2022 Rate	2.78*	11.23*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,020,612.14	14,653,515.82	14,653,515.82
Indirect costs based on rate ** multiplied by actual direct costs	445,373.02	1,645,589.83	1,644,124.48
2021-2022 Actual Indirect Costs	439,427.37	1,806,523.69	1,806,523.69
2019-2020 Fixed Carry Forward	20,609.21	169,423.41	170,647.59
Total Indirect Costs	418,818.16	1,637,100.28	1,635,876.10
Over/(Under) Recovery	26,554.86	8,489.55	8,248.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	439,427.37	1,806,523.69	1,806,523.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	26,554.86	8,489.55	8,248.38
Total Projected Indirect 2023-2024 (Numerator)	412,872.51	1,798,034.14	1,798,275.31
Direct Costs	16,020,612.14	14,653,515.82	14,653,515.82
Rate for 2023-2024 **	2.58*	12.27*	12.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 64090
Form R0418**

Walkerville Public Schools
145 EAST LATHROP STREET
WALKERVILLE, MI 49459

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	156,326.16	506,946.27	506,946.27
2019-2020 Fixed Carry Forward	432.42	0.00	-6,776.95
Total Indirect Costs	155,893.74	506,946.27	513,723.22
2019-2020 Direct Costs	3,006,704.39	2,656,084.28	2,656,084.28
2021-2022 Rate	5.18*	19.09*	19.34**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,714,208.62	3,286,510.06	3,286,510.06
Indirect costs based on rate ** multiplied by actual direct costs	192,396.01	492,976.51	635,611.05
2021-2022 Actual Indirect Costs	164,090.51	591,789.07	591,789.07
2019-2020 Fixed Carry Forward	432.42	0.00	-6,776.95
Total Indirect Costs	163,658.09	591,789.07	598,566.02
Over/(Under) Recovery	28,737.92	0.00	37,045.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	164,090.51	591,789.07	591,789.07
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	28,737.92	0.00	37,045.03
Total Projected Indirect 2023-2024 (Numerator)	135,352.59	591,789.07	554,744.04
Direct Costs	3,714,208.62	3,286,510.06	3,286,510.06
Rate for 2023-2024 **	3.64*	18.01*	16.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 65045
Form R0418**

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	711,688.02	4,041,332.97	4,041,332.97
2019-2020 Fixed Carry Forward	-5,113.32	0.00	-1,259,125.30
Total Indirect Costs	716,801.34	4,041,332.97	5,300,458.27
2019-2020 Direct Costs	21,374,004.08	18,044,359.13	18,044,359.13
2021-2022 Rate	3.35*	22.40*	29.37**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,068,522.97	19,876,234.20	19,876,234.20
Indirect costs based on rate ** multiplied by actual direct costs	806,295.52	2,981,435.13	4,969,058.55
2021-2022 Actual Indirect Costs	697,327.54	4,889,616.31	4,889,616.31
2019-2020 Fixed Carry Forward	-5,113.32	0.00	-1,259,125.30
Total Indirect Costs	702,440.86	4,889,616.31	6,148,741.61
Over/(Under) Recovery	103,854.66	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	697,327.54	4,889,616.31	4,889,616.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	103,854.66	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	593,472.88	4,889,616.31	4,889,616.31
Direct Costs	24,068,522.97	19,876,234.20	19,876,234.20
Rate for 2023-2024 **	2.47*	24.60*	24.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 65900
Form R0418**

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,960.00	70,692.00	70,692.00
2019-2020 Fixed Carry Forward	-2,111.72	15,247.44	15,247.44
Total Indirect Costs	10,071.72	55,444.56	55,444.56
2019-2020 Direct Costs	805,229.00	742,497.00	742,497.00
2021-2022 Rate	1.25*	7.47*	7.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	917,220.34	847,462.37	847,462.37
Indirect costs based on rate ** multiplied by actual direct costs	11,465.25	63,305.44	63,305.44
2021-2022 Actual Indirect Costs	7,861.68	77,619.65	77,619.65
2019-2020 Fixed Carry Forward	-2,111.72	15,247.44	15,247.44
Total Indirect Costs	9,973.40	62,372.21	62,372.21
Over/(Under) Recovery	1,491.85	933.23	933.23

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,861.68	77,619.65	77,619.65
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,491.85	933.23	933.23
Total Projected Indirect 2023-2024 (Numerator)	6,369.83	76,686.42	76,686.42
Direct Costs	917,220.34	847,462.37	847,462.37
Rate for 2023-2024 **	0.69*	9.05*	9.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 66045
Form R0418**

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	111,687.65	366,951.65	366,951.65
2019-2020 Fixed Carry Forward	-10,543.47	0.00	-18,922.73
Total Indirect Costs	122,231.12	366,951.65	385,874.38
2019-2020 Direct Costs	2,314,522.04	2,059,258.04	2,059,258.04
2021-2022 Rate	5.28*	17.82*	18.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,843,392.14	2,567,638.62	2,567,638.62
Indirect costs based on rate ** multiplied by actual direct costs	150,131.10	385,145.79	481,175.48
2021-2022 Actual Indirect Costs	114,496.87	390,250.39	390,250.39
2019-2020 Fixed Carry Forward	-10,543.47	0.00	-18,922.73
Total Indirect Costs	125,040.34	390,250.39	409,173.12
Over/(Under) Recovery	25,090.76	0.00	72,002.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	114,496.87	390,250.39	390,250.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,090.76	0.00	72,002.36
Total Projected Indirect 2023-2024 (Numerator)	89,406.11	390,250.39	318,248.03
Direct Costs	2,843,392.14	2,567,638.62	2,567,638.62
Rate for 2023-2024 **	3.14*	15.20*	12.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 66050
Form R0418**

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	108,864.19	429,316.38	429,316.38
2019-2020 Fixed Carry Forward	-3,994.39	0.00	12,607.82
Total Indirect Costs	112,858.58	429,316.38	416,708.56
2019-2020 Direct Costs	2,920,531.20	2,600,079.01	2,600,079.01
2021-2022 Rate	3.86*	16.51*	16.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,495,798.29	3,109,956.63	3,109,956.63
Indirect costs based on rate ** multiplied by actual direct costs	134,937.81	466,493.49	498,526.05
2021-2022 Actual Indirect Costs	113,947.08	499,788.74	499,788.74
2019-2020 Fixed Carry Forward	-3,994.39	0.00	12,607.82
Total Indirect Costs	117,941.47	499,788.74	487,180.92
Over/(Under) Recovery	16,996.34	0.00	11,345.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	113,947.08	499,788.74	499,788.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,996.34	0.00	11,345.13
Total Projected Indirect 2023-2024 (Numerator)	96,950.74	499,788.74	488,443.61
Direct Costs	3,495,798.29	3,109,956.63	3,109,956.63
Rate for 2023-2024 **	2.77*	16.07*	15.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 67020
Form R0418**

Evert Public Schools
P.O. Box 917
Evert, MI 49631

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	377,313.21	1,246,743.45	1,246,743.45
2019-2020 Fixed Carry Forward	-4,019.32	0.00	-29,736.87
Total Indirect Costs	381,332.53	1,246,743.45	1,276,480.32
2019-2020 Direct Costs	8,672,998.19	7,803,567.95	7,803,567.95
2021-2022 Rate	4.40*	15.98*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,186,730.80	9,995,285.31	9,995,285.31
Indirect costs based on rate ** multiplied by actual direct costs	492,216.16	1,499,292.80	1,635,228.68
2021-2022 Actual Indirect Costs	393,960.92	1,585,406.41	1,585,406.41
2019-2020 Fixed Carry Forward	-4,019.32	0.00	-29,736.87
Total Indirect Costs	397,980.24	1,585,406.41	1,615,143.28
Over/(Under) Recovery	94,235.92	0.00	20,085.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	393,960.92	1,585,406.41	1,585,406.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	94,235.92	0.00	20,085.40
Total Projected Indirect 2023-2024 (Numerator)	299,725.00	1,585,406.41	1,565,321.01
Direct Costs	11,186,730.80	9,995,285.31	9,995,285.31
Rate for 2023-2024 **	2.68*	15.86*	15.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 67050
Form R0418**

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	173,476.41	605,492.82	605,492.82
2019-2020 Fixed Carry Forward	241.91	33,420.66	33,420.66
Total Indirect Costs	173,234.50	572,072.16	572,072.16
2019-2020 Direct Costs	5,229,427.90	4,797,411.49	4,797,411.49
2021-2022 Rate	3.31*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,795,183.05	5,327,767.75	5,327,767.75
Indirect costs based on rate ** multiplied by actual direct costs	191,820.56	635,069.92	635,069.92
2021-2022 Actual Indirect Costs	139,077.38	606,492.68	606,492.68
2019-2020 Fixed Carry Forward	241.91	33,420.66	33,420.66
Total Indirect Costs	138,835.47	573,072.02	573,072.02
Over/(Under) Recovery	52,985.09	61,997.90	61,997.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	139,077.38	606,492.68	606,492.68
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	52,985.09	61,997.90	61,997.90
Total Projected Indirect 2023-2024 (Numerator)	86,092.29	544,494.78	544,494.78
Direct Costs	5,795,183.05	5,327,767.75	5,327,767.75
Rate for 2023-2024 **	1.49*	10.22*	10.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 67055
Form R0418**

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	235,537.70	1,187,801.53	1,187,801.53
2019-2020 Fixed Carry Forward	-14,432.06	120,922.25	121,708.66
Total Indirect Costs	249,969.76	1,066,879.28	1,066,092.87
2019-2020 Direct Costs	10,977,407.70	10,025,143.87	10,025,143.87
2021-2022 Rate	2.28*	10.64*	10.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,635,347.54	11,459,913.37	11,459,913.37
Indirect costs based on rate ** multiplied by actual direct costs	288,085.92	1,219,334.78	1,218,188.79
2021-2022 Actual Indirect Costs	293,681.18	1,469,115.35	1,469,115.35
2019-2020 Fixed Carry Forward	-14,432.06	120,922.25	121,708.66
Total Indirect Costs	308,113.24	1,348,193.10	1,347,406.69
Over/(Under) Recovery	-20,027.32	-128,858.32	-129,217.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	293,681.18	1,469,115.35	1,469,115.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-20,027.32	-128,858.32	-129,217.90
Total Projected Indirect 2023-2024 (Numerator)	313,708.50	1,597,973.67	1,598,333.25
Direct Costs	12,635,347.54	11,459,913.37	11,459,913.37
Rate for 2023-2024 **	2.48*	13.94*	13.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	469,608.96	1,597,615.18	1,597,615.18
2019-2020 Fixed Carry Forward	-26,090.43	-62,124.79	-62,124.79
Total Indirect Costs	495,699.39	1,659,739.97	1,659,739.97
2019-2020 Direct Costs	14,008,529.90	12,880,523.68	12,880,523.68
2021-2022 Rate	3.54*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,299,828.97	14,885,062.95	14,885,062.95
Indirect costs based on rate ** multiplied by actual direct costs	577,013.95	1,918,684.61	1,918,684.61
2021-2022 Actual Indirect Costs	610,772.29	2,025,538.31	2,025,538.31
2019-2020 Fixed Carry Forward	-26,090.43	-62,124.79	-62,124.79
Total Indirect Costs	636,862.72	2,087,663.10	2,087,663.10
Over/(Under) Recovery	-59,848.77	-168,978.49	-168,978.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	610,772.29	2,025,538.31	2,025,538.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-59,848.77	-168,978.49	-168,978.49
Total Projected Indirect 2023-2024 (Numerator)	670,621.06	2,194,516.80	2,194,516.80
Direct Costs	16,299,828.97	14,885,062.95	14,885,062.95
Rate for 2023-2024 **	4.11*	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 2023-2024 Indirect Cost Rates
School District 68010
Form R0418**

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	115,598.37	521,910.53	521,910.53
2019-2020 Fixed Carry Forward	29,386.90	0.00	182,360.83
Total Indirect Costs	86,211.47	521,910.53	339,549.70
2019-2020 Direct Costs	5,701,104.86	5,294,792.70	5,294,792.70
2021-2022 Rate	1.51*	9.86*	6.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,629,794.64	7,000,052.52	7,000,052.52
Indirect costs based on rate ** multiplied by actual direct costs	115,209.90	690,205.18	448,703.37
2021-2022 Actual Indirect Costs	164,004.48	793,746.60	793,746.60
2019-2020 Fixed Carry Forward	29,386.90	0.00	182,360.83
Total Indirect Costs	134,617.58	793,746.60	611,385.77
Over/(Under) Recovery	-19,407.68	-103,541.42	-162,682.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	164,004.48	793,746.60	793,746.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,407.68	-103,541.42	-162,682.40
Total Projected Indirect 2023-2024 (Numerator)	183,412.16	897,288.02	956,429.00
Direct Costs	7,629,794.64	7,000,052.52	7,000,052.52
Rate for 2023-2024 **	2.40*	12.82*	13.66**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 68030
Form R0418**

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	199,778.57	469,544.22	469,544.22
2019-2020 Fixed Carry Forward	4,674.18	0.00	18,839.13
Total Indirect Costs	195,104.39	469,544.22	450,705.09
2019-2020 Direct Costs	3,069,708.13	2,799,942.48	2,799,942.48
2021-2022 Rate	6.36*	16.77*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,665,907.84	3,368,374.63	3,368,374.63
Indirect costs based on rate ** multiplied by actual direct costs	233,151.74	505,256.19	542,308.32
2021-2022 Actual Indirect Costs	198,528.93	496,062.14	496,062.14
2019-2020 Fixed Carry Forward	4,674.18	0.00	18,839.13
Total Indirect Costs	193,854.75	496,062.14	477,223.01
Over/(Under) Recovery	39,296.99	0.00	65,085.31

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	198,528.93	496,062.14	496,062.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,296.99	0.00	65,085.31
Total Projected Indirect 2023-2024 (Numerator)	159,231.94	496,062.14	430,976.83
Direct Costs	3,665,907.84	3,368,374.63	3,368,374.63
Rate for 2023-2024 **	4.34*	14.73*	12.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 69020
Form R0418**

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	938,306.17	3,274,086.34	3,274,086.34
2019-2020 Fixed Carry Forward	-272,988.25	257,804.05	257,804.05
Total Indirect Costs	1,211,294.42	3,016,282.29	3,016,282.29
2019-2020 Direct Costs	30,265,722.04	27,929,941.87	27,929,941.87
2021-2022 Rate	4.00*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	35,519,196.63	33,148,769.87	33,148,769.87
Indirect costs based on rate ** multiplied by actual direct costs	1,420,767.87	3,580,067.15	3,580,067.15
2021-2022 Actual Indirect Costs	1,012,999.14	3,383,425.90	3,383,425.90
2019-2020 Fixed Carry Forward	-272,988.25	257,804.05	257,804.05
Total Indirect Costs	1,285,987.39	3,125,621.85	3,125,621.85
Over/(Under) Recovery	134,780.48	454,445.30	454,445.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,012,999.14	3,383,425.90	3,383,425.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	134,780.48	454,445.30	454,445.30
Total Projected Indirect 2023-2024 (Numerator)	878,218.66	2,928,980.60	2,928,980.60
Direct Costs	35,519,196.63	33,148,769.87	33,148,769.87
Rate for 2023-2024 **	2.47*	8.84*	8.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 69030
Form R0418**

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	211,494.07	772,587.14	772,587.14
2019-2020 Fixed Carry Forward	16,539.75	123,987.42	123,900.81
Total Indirect Costs	194,954.32	648,599.72	648,686.33
2019-2020 Direct Costs	7,380,605.00	6,819,511.93	6,819,511.93
2021-2022 Rate	2.64*	9.51*	9.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,441,815.73	7,841,286.75	7,841,286.75
Indirect costs based on rate ** multiplied by actual direct costs	222,863.94	745,706.37	745,706.37
2021-2022 Actual Indirect Costs	280,635.37	881,164.35	881,164.35
2019-2020 Fixed Carry Forward	16,539.75	123,987.42	123,900.81
Total Indirect Costs	264,095.62	757,176.93	757,263.54
Over/(Under) Recovery	-41,231.68	-11,470.56	-11,557.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	280,635.37	881,164.35	881,164.35
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-41,231.68	-11,470.56	-11,557.17
Total Projected Indirect 2023-2024 (Numerator)	321,867.05	892,634.91	892,721.52
Direct Costs	8,441,815.73	7,841,286.75	7,841,286.75
Rate for 2023-2024 **	3.81*	11.38*	11.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 69040
Form R0418**

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	93,705.33	271,302.40	271,302.40
2019-2020 Fixed Carry Forward	-51,085.25	0.00	0.00
Total Indirect Costs	144,790.58	271,302.40	271,302.40
2019-2020 Direct Costs	1,234,617.39	1,057,020.32	1,057,020.32
2021-2022 Rate	11.73*	25.67*	25.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,509,506.89	1,332,171.91	1,332,171.91
Indirect costs based on rate ** multiplied by actual direct costs	177,065.16	199,825.79	333,042.98
2021-2022 Actual Indirect Costs	92,959.82	270,294.80	270,294.80
2019-2020 Fixed Carry Forward	-51,085.25	0.00	0.00
Total Indirect Costs	144,045.07	270,294.80	270,294.80
Over/(Under) Recovery	33,020.09	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	92,959.82	270,294.80	270,294.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	33,020.09	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	59,939.73	270,294.80	270,294.80
Direct Costs	1,509,506.89	1,332,171.91	1,332,171.91
Rate for 2023-2024 **	3.97*	20.29*	20.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70000
Form R0418**

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,745,812.20	11,767,026.41	11,767,026.41
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,745,812.20	11,767,026.41	11,767,026.41
2019-2020 Direct Costs	55,392,295.21	52,371,081.00	52,371,081.00
2021-2022 Rate	15.79*	22.47*	22.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	60,732,115.34	57,204,134.03	57,204,134.03
Indirect costs based on rate ** multiplied by actual direct costs	9,109,817.30	8,580,620.10	12,853,768.92
2021-2022 Actual Indirect Costs	9,895,834.27	13,423,815.58	13,423,815.58
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,895,834.27	13,423,815.58	13,423,815.58
Over/(Under) Recovery	0.00	0.00	-570,046.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,895,834.27	13,423,815.58	13,423,815.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-570,046.66
Total Projected Indirect 2023-2024 (Numerator)	9,895,834.27	13,423,815.58	13,993,862.24
Direct Costs	60,732,115.34	57,204,134.03	57,204,134.03
Rate for 2023-2024 **	16.29*	23.47*	24.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70010
Form R0418**

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,958,179.90	7,359,348.49	7,359,348.49
2019-2020 Fixed Carry Forward	-97,659.54	273,235.35	274,521.87
Total Indirect Costs	2,055,839.44	7,086,113.14	7,084,826.62
2019-2020 Direct Costs	70,827,222.73	65,242,847.07	65,242,847.07
2021-2022 Rate	2.90*	10.86*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	78,239,055.72	72,144,189.22	72,144,189.22
Indirect costs based on rate ** multiplied by actual direct costs	2,268,932.62	7,834,858.95	7,834,858.95
2021-2022 Actual Indirect Costs	2,218,761.08	8,130,391.58	8,130,391.58
2019-2020 Fixed Carry Forward	-97,659.54	273,235.35	274,521.87
Total Indirect Costs	2,316,420.62	7,857,156.23	7,855,869.71
Over/(Under) Recovery	-47,488.00	-22,297.28	-21,010.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,218,761.08	8,130,391.58	8,130,391.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-47,488.00	-22,297.28	-21,010.76
Total Projected Indirect 2023-2024 (Numerator)	2,266,249.08	8,152,688.86	8,151,402.34
Direct Costs	78,239,055.72	72,144,189.22	72,144,189.22
Rate for 2023-2024 **	2.90*	11.30*	11.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70020
Form R0418**

Holland City School District
320 W. 24th St.
HOLLAND, MI 49423

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	990,744.08	5,419,139.35	5,419,139.35
2019-2020 Fixed Carry Forward	411,534.01	-703,175.45	-703,885.93
Total Indirect Costs	579,210.07	6,122,314.80	6,123,025.28
2019-2020 Direct Costs	41,871,745.10	38,067,136.83	38,067,136.83
2021-2022 Rate	1.38*	16.08*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	43,935,953.41	40,704,209.35	40,704,209.35
Indirect costs based on rate ** multiplied by actual direct costs	606,316.16	6,105,631.40	6,545,236.86
2021-2022 Actual Indirect Costs	1,092,126.77	5,222,988.67	5,222,988.67
2019-2020 Fixed Carry Forward	411,534.01	-703,175.45	-703,885.93
Total Indirect Costs	680,592.76	5,926,164.12	5,926,874.60
Over/(Under) Recovery	-74,276.60	0.00	618,362.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,092,126.77	5,222,988.67	5,222,988.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-74,276.60	0.00	618,362.26
Total Projected Indirect 2023-2024 (Numerator)	1,166,403.37	5,222,988.67	4,604,626.41
Direct Costs	43,935,953.41	40,704,209.35	40,704,209.35
Rate for 2023-2024 **	2.65*	12.83*	11.31**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70040
Form R0418**

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	548,461.78	3,447,334.72	3,447,334.72
2019-2020 Fixed Carry Forward	250,333.05	-111,605.30	-111,030.64
Total Indirect Costs	298,128.73	3,558,940.02	3,558,365.36
2019-2020 Direct Costs	28,997,341.63	25,946,881.69	25,946,881.69
2021-2022 Rate	1.03*	13.72*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,481,121.06	28,989,128.45	28,989,128.45
Indirect costs based on rate ** multiplied by actual direct costs	334,555.55	3,977,308.42	3,974,409.51
2021-2022 Actual Indirect Costs	752,757.24	4,264,066.85	4,264,066.85
2019-2020 Fixed Carry Forward	250,333.05	-111,605.30	-111,030.64
Total Indirect Costs	502,424.19	4,375,672.15	4,375,097.49
Over/(Under) Recovery	-167,868.64	-398,363.73	-400,687.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	752,757.24	4,264,066.85	4,264,066.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-167,868.64	-398,363.73	-400,687.98
Total Projected Indirect 2023-2024 (Numerator)	920,625.88	4,662,430.58	4,664,754.83
Direct Costs	32,481,121.06	28,989,128.45	28,989,128.45
Rate for 2023-2024 **	2.83*	16.08*	16.09**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70070
Form R0418**

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,143,723.93	7,479,104.57	7,479,104.57
2019-2020 Fixed Carry Forward	164,404.24	-83,522.54	-86,208.69
Total Indirect Costs	979,319.69	7,562,627.11	7,565,313.26
2019-2020 Direct Costs	76,985,842.52	70,435,605.72	70,435,605.72
2021-2022 Rate	1.27*	10.74*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	85,658,252.42	77,750,856.77	77,750,856.77
Indirect costs based on rate ** multiplied by actual direct costs	1,087,859.81	8,350,442.02	8,350,442.02
2021-2022 Actual Indirect Costs	1,406,749.52	9,024,606.59	9,024,606.59
2019-2020 Fixed Carry Forward	164,404.24	-83,522.54	-86,208.69
Total Indirect Costs	1,242,345.28	9,108,129.13	9,110,815.28
Over/(Under) Recovery	-154,485.47	-757,687.11	-760,373.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,406,749.52	9,024,606.59	9,024,606.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-154,485.47	-757,687.11	-760,373.26
Total Projected Indirect 2023-2024 (Numerator)	1,561,234.99	9,782,293.70	9,784,979.85
Direct Costs	85,658,252.42	77,750,856.77	77,750,856.77
Rate for 2023-2024 **	1.82*	12.58*	12.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70120
Form R0418**

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	727,591.27	3,139,756.94	3,139,756.94
2019-2020 Fixed Carry Forward	-184,347.23	122,210.27	123,668.38
Total Indirect Costs	911,938.50	3,017,546.67	3,016,088.56
2019-2020 Direct Costs	27,182,159.07	24,769,993.40	24,769,993.40
2021-2022 Rate	3.35*	12.18*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,644,935.57	26,821,379.85	26,821,379.85
Indirect costs based on rate ** multiplied by actual direct costs	993,105.34	3,266,844.07	3,266,844.07
2021-2022 Actual Indirect Costs	868,788.96	3,785,355.92	3,785,355.92
2019-2020 Fixed Carry Forward	-184,347.23	122,210.27	123,668.38
Total Indirect Costs	1,053,136.19	3,663,145.65	3,661,687.54
Over/(Under) Recovery	-60,030.85	-396,301.58	-394,843.47

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	868,788.96	3,785,355.92	3,785,355.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-60,030.85	-396,301.58	-394,843.47
Total Projected Indirect 2023-2024 (Numerator)	928,819.81	4,181,657.50	4,180,199.39
Direct Costs	29,644,935.57	26,821,379.85	26,821,379.85
Rate for 2023-2024 **	3.13*	15.59*	15.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70175
Form R0418**

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,357,396.95	5,222,201.07	5,222,201.07
2019-2020 Fixed Carry Forward	-7,933.03	797,938.38	797,938.38
Total Indirect Costs	1,365,329.98	4,424,262.69	4,424,262.69
2019-2020 Direct Costs	61,223,766.47	57,141,745.35	57,141,745.35
2021-2022 Rate	2.23*	7.74*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	69,394,515.80	64,639,639.65	64,639,639.65
Indirect costs based on rate ** multiplied by actual direct costs	1,547,497.70	5,003,108.11	5,003,108.11
2021-2022 Actual Indirect Costs	1,590,932.62	6,114,559.77	6,114,559.77
2019-2020 Fixed Carry Forward	-7,933.03	797,938.38	797,938.38
Total Indirect Costs	1,598,865.65	5,316,621.39	5,316,621.39
Over/(Under) Recovery	-51,367.95	-313,513.28	-313,513.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,590,932.62	6,114,559.77	6,114,559.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-51,367.95	-313,513.28	-313,513.28
Total Projected Indirect 2023-2024 (Numerator)	1,642,300.57	6,428,073.05	6,428,073.05
Direct Costs	69,394,515.80	64,639,639.65	64,639,639.65
Rate for 2023-2024 **	2.37*	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 2023-2024 Indirect Cost Rates
School District 70190
Form R0418**

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,112,866.72	8,014,953.83	8,014,953.83
2019-2020 Fixed Carry Forward	-38,135.71	275,890.72	279,568.15
Total Indirect Costs	2,151,002.43	7,739,063.11	7,735,385.68
2019-2020 Direct Costs	75,584,592.05	69,455,136.94	69,455,136.94
2021-2022 Rate	2.85*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	86,793,077.43	79,299,889.44	79,299,889.44
Indirect costs based on rate ** multiplied by actual direct costs	2,473,602.71	8,834,007.68	8,834,007.68
2021-2022 Actual Indirect Costs	2,528,781.24	9,755,112.23	9,755,112.23
2019-2020 Fixed Carry Forward	-38,135.71	275,890.72	279,568.15
Total Indirect Costs	2,566,916.95	9,479,221.51	9,475,544.08
Over/(Under) Recovery	-93,314.24	-645,213.83	-641,536.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,528,781.24	9,755,112.23	9,755,112.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-93,314.24	-645,213.83	-641,536.40
Total Projected Indirect 2023-2024 (Numerator)	2,622,095.48	10,400,326.06	10,396,648.63
Direct Costs	86,793,077.43	79,299,889.44	79,299,889.44
Rate for 2023-2024 **	3.02*	13.12*	13.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70300
Form R0418**

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	595,034.23	2,671,004.98	2,671,004.98
2019-2020 Fixed Carry Forward	1,216.83	17,158.42	16,855.19
Total Indirect Costs	593,817.40	2,653,846.56	2,654,149.79
2019-2020 Direct Costs	28,518,551.80	26,442,581.05	26,442,581.05
2021-2022 Rate	2.08*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,157,853.86	27,353,709.95	27,353,709.95
Indirect costs based on rate ** multiplied by actual direct costs	606,483.36	2,746,312.48	2,746,312.48
2021-2022 Actual Indirect Costs	837,986.77	3,421,539.13	3,421,539.13
2019-2020 Fixed Carry Forward	1,216.83	17,158.42	16,855.19
Total Indirect Costs	836,769.94	3,404,380.71	3,404,683.94
Over/(Under) Recovery	-230,286.58	-658,068.23	-658,371.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	837,986.77	3,421,539.13	3,421,539.13
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-230,286.58	-658,068.23	-658,371.46
Total Projected Indirect 2023-2024 (Numerator)	1,068,273.35	4,079,607.36	4,079,910.59
Direct Costs	29,157,853.86	27,353,709.95	27,353,709.95
Rate for 2023-2024 **	3.66*	14.91*	14.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70350
Form R0418**

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,752,140.86	7,275,493.49	7,275,493.49
2019-2020 Fixed Carry Forward	-134,479.99	498,801.17	499,304.05
Total Indirect Costs	1,886,620.85	6,776,692.32	6,776,189.44
2019-2020 Direct Costs	70,570,002.37	64,851,336.74	64,851,336.74
2021-2022 Rate	2.67*	10.45*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	83,554,661.49	76,744,881.87	76,744,881.87
Indirect costs based on rate ** multiplied by actual direct costs	2,230,909.46	8,019,840.16	8,019,840.16
2021-2022 Actual Indirect Costs	1,994,490.08	8,577,730.70	8,577,730.70
2019-2020 Fixed Carry Forward	-134,479.99	498,801.17	499,304.05
Total Indirect Costs	2,128,970.07	8,078,929.53	8,078,426.65
Over/(Under) Recovery	101,939.39	-59,089.37	-58,586.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,994,490.08	8,577,730.70	8,577,730.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	101,939.39	-59,089.37	-58,586.49
Total Projected Indirect 2023-2024 (Numerator)	1,892,550.69	8,636,820.07	8,636,317.19
Direct Costs	83,554,661.49	76,744,881.87	76,744,881.87
Rate for 2023-2024 **	2.27*	11.25*	11.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70901
Form R0418**

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	47,160.00	178,538.93	178,538.93
2019-2020 Fixed Carry Forward	6,395.73	41,640.26	38,053.45
Total Indirect Costs	40,764.27	136,898.67	140,485.48
2019-2020 Direct Costs	1,796,879.58	1,665,500.65	1,665,500.65
2021-2022 Rate	2.27*	8.22*	8.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,947,960.00	1,788,895.00	1,788,895.00
Indirect costs based on rate ** multiplied by actual direct costs	44,218.69	147,047.17	150,982.74
2021-2022 Actual Indirect Costs	50,057.00	209,122.00	209,122.00
2019-2020 Fixed Carry Forward	6,395.73	41,640.26	38,053.45
Total Indirect Costs	43,661.27	167,481.74	171,068.55
Over/(Under) Recovery	557.42	-20,434.57	-20,085.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	50,057.00	209,122.00	209,122.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	557.42	-20,434.57	-20,085.81
Total Projected Indirect 2023-2024 (Numerator)	49,499.58	229,556.57	229,207.81
Direct Costs	1,947,960.00	1,788,895.00	1,788,895.00
Rate for 2023-2024 **	2.54*	12.83*	12.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70902
Form R0418**

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	93,475.00	300,571.00	300,571.00
2019-2020 Fixed Carry Forward	-46,775.88	-62,427.26	-62,427.26
Total Indirect Costs	140,250.88	362,998.26	362,998.26
2019-2020 Direct Costs	3,464,292.00	3,257,196.00	3,257,196.00
2021-2022 Rate	4.05*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,469,874.00	4,144,711.00	4,144,711.00
Indirect costs based on rate ** multiplied by actual direct costs	181,029.90	461,720.81	461,720.81
2021-2022 Actual Indirect Costs	132,712.00	457,875.00	457,875.00
2019-2020 Fixed Carry Forward	-46,775.88	-62,427.26	-62,427.26
Total Indirect Costs	179,487.88	520,302.26	520,302.26
Over/(Under) Recovery	1,542.02	-58,581.45	-58,581.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	132,712.00	457,875.00	457,875.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,542.02	-58,581.45	-58,581.45
Total Projected Indirect 2023-2024 (Numerator)	131,169.98	516,456.45	516,456.45
Direct Costs	4,469,874.00	4,144,711.00	4,144,711.00
Rate for 2023-2024 **	2.93*	12.46*	12.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70904
Form R0418**

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	350,745.73	1,007,041.31	1,007,041.31
2019-2020 Fixed Carry Forward	-42,734.59	-39,105.43	-38,641.72
Total Indirect Costs	393,480.32	1,046,146.74	1,045,683.03
2019-2020 Direct Costs	8,369,914.01	7,713,618.43	7,713,618.43
2021-2022 Rate	4.70*	13.56*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,404,678.25	8,708,725.32	8,708,725.32
Indirect costs based on rate ** multiplied by actual direct costs	442,019.88	1,180,903.15	1,180,903.15
2021-2022 Actual Indirect Costs	346,234.12	1,042,187.05	1,042,187.05
2019-2020 Fixed Carry Forward	-42,734.59	-39,105.43	-38,641.72
Total Indirect Costs	388,968.71	1,081,292.48	1,080,828.77
Over/(Under) Recovery	53,051.17	99,610.67	100,074.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	346,234.12	1,042,187.05	1,042,187.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	53,051.17	99,610.67	100,074.38
Total Projected Indirect 2023-2024 (Numerator)	293,182.95	942,576.38	942,112.67
Direct Costs	9,404,678.25	8,708,725.32	8,708,725.32
Rate for 2023-2024 **	3.12*	10.82*	10.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70905
Form R0418**

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	195,496.00	1,102,834.00	1,102,834.00
2019-2020 Fixed Carry Forward	7,078.04	0.00	0.00
Total Indirect Costs	188,417.96	1,102,834.00	1,102,834.00
2019-2020 Direct Costs	4,901,125.00	3,993,787.00	3,993,787.00
2021-2022 Rate	3.84*	27.61*	27.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,656,191.00	4,743,597.00	4,743,597.00
Indirect costs based on rate ** multiplied by actual direct costs	217,197.73	711,539.55	1,185,899.25
2021-2022 Actual Indirect Costs	212,456.00	1,125,050.00	1,125,050.00
2019-2020 Fixed Carry Forward	7,078.04	0.00	0.00
Total Indirect Costs	205,377.96	1,125,050.00	1,125,050.00
Over/(Under) Recovery	11,819.77	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	212,456.00	1,125,050.00	1,125,050.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,819.77	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	200,636.23	1,125,050.00	1,125,050.00
Direct Costs	5,656,191.00	4,743,597.00	4,743,597.00
Rate for 2023-2024 **	3.55*	23.72*	23.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70906
Form R0418**

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	447,075.00	1,614,281.00	1,614,281.00
2019-2020 Fixed Carry Forward	27,789.71	0.00	0.00
Total Indirect Costs	419,285.29	1,614,281.00	1,614,281.00
2019-2020 Direct Costs	6,519,095.00	5,351,889.00	5,351,889.00
2021-2022 Rate	6.43*	30.16*	30.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,137,890.00	6,027,511.00	6,027,511.00
Indirect costs based on rate ** multiplied by actual direct costs	458,966.33	904,126.65	1,506,877.75
2021-2022 Actual Indirect Costs	433,429.00	1,543,808.00	1,543,808.00
2019-2020 Fixed Carry Forward	27,789.71	0.00	0.00
Total Indirect Costs	405,639.29	1,543,808.00	1,543,808.00
Over/(Under) Recovery	53,327.04	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	433,429.00	1,543,808.00	1,543,808.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	53,327.04	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	380,101.96	1,543,808.00	1,543,808.00
Direct Costs	7,137,890.00	6,027,511.00	6,027,511.00
Rate for 2023-2024 **	5.33*	25.61*	25.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70908
Form R0418**

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	70,427.18	591,568.02	591,568.02
2019-2020 Fixed Carry Forward	62,514.98	0.00	0.00
Total Indirect Costs	7,912.20	591,568.02	591,568.02
2019-2020 Direct Costs	2,989,540.21	2,468,399.37	2,468,399.37
2021-2022 Rate	0.26*	23.97*	23.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,053,847.83	2,839,301.83	2,839,301.83
Indirect costs based on rate ** multiplied by actual direct costs	7,940.00	425,895.27	680,580.65
2021-2022 Actual Indirect Costs	68,280.10	282,826.10	282,826.10
2019-2020 Fixed Carry Forward	62,514.98	0.00	0.00
Total Indirect Costs	5,765.12	282,826.10	282,826.10
Over/(Under) Recovery	2,174.88	0.00	397,754.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	68,280.10	282,826.10	282,826.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,174.88	0.00	397,754.55
Total Projected Indirect 2023-2024 (Numerator)	66,105.22	282,826.10	-114,928.45
Direct Costs	3,053,847.83	2,839,301.83	2,839,301.83
Rate for 2023-2024 **	2.16*	9.96*	0.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 70909
Form R0418**

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	139,132.16	323,635.38	323,635.38
2019-2020 Fixed Carry Forward	54,132.89	0.00	0.00
Total Indirect Costs	84,999.27	323,635.38	323,635.38
2019-2020 Direct Costs	1,769,826.51	1,585,323.29	1,585,323.29
2021-2022 Rate	4.80*	20.41*	20.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,790,103.07	2,675,871.80	2,675,871.80
Indirect costs based on rate ** multiplied by actual direct costs	133,924.95	401,380.77	546,145.43
2021-2022 Actual Indirect Costs	192,731.79	306,963.06	306,963.06
2019-2020 Fixed Carry Forward	54,132.89	0.00	0.00
Total Indirect Costs	138,598.90	306,963.06	306,963.06
Over/(Under) Recovery	-4,673.95	0.00	239,182.37

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	192,731.79	306,963.06	306,963.06
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,673.95	0.00	239,182.37
Total Projected Indirect 2023-2024 (Numerator)	197,405.74	306,963.06	67,780.69
Direct Costs	2,790,103.07	2,675,871.80	2,675,871.80
Rate for 2023-2024 **	7.08*	11.47*	2.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 71050
Form R0418**

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	216,069.63	739,218.86	739,218.86
2019-2020 Fixed Carry Forward	-17,289.37	56,896.58	56,738.31
Total Indirect Costs	233,359.00	682,322.28	682,480.55
2019-2020 Direct Costs	6,024,983.65	5,501,834.42	5,501,834.42
2021-2022 Rate	3.87*	12.40*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,244,943.79	6,709,332.91	6,709,332.91
Indirect costs based on rate ** multiplied by actual direct costs	280,379.32	831,957.28	831,957.28
2021-2022 Actual Indirect Costs	246,307.33	781,918.21	781,918.21
2019-2020 Fixed Carry Forward	-17,289.37	56,896.58	56,738.31
Total Indirect Costs	263,596.70	725,021.63	725,179.90
Over/(Under) Recovery	16,782.62	106,935.65	106,777.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	246,307.33	781,918.21	781,918.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,782.62	106,935.65	106,777.38
Total Projected Indirect 2023-2024 (Numerator)	229,524.71	674,982.56	675,140.83
Direct Costs	7,244,943.79	6,709,332.91	6,709,332.91
Rate for 2023-2024 **	3.17*	10.06*	10.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 71060
Form R0418**

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	89,651.50	269,295.76	269,295.76
2019-2020 Fixed Carry Forward	15,688.63	0.00	37,407.46
Total Indirect Costs	73,962.87	269,295.76	231,888.30
2019-2020 Direct Costs	2,229,616.35	2,049,972.09	2,049,972.09
2021-2022 Rate	3.32*	13.14*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,427,731.13	2,174,856.21	2,174,856.21
Indirect costs based on rate ** multiplied by actual direct costs	80,600.67	285,776.11	245,976.24
2021-2022 Actual Indirect Costs	86,988.33	339,863.25	339,863.25
2019-2020 Fixed Carry Forward	15,688.63	0.00	37,407.46
Total Indirect Costs	71,299.70	339,863.25	302,455.79
Over/(Under) Recovery	9,300.97	-54,087.14	-56,479.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	86,988.33	339,863.25	339,863.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,300.97	-54,087.14	-56,479.55
Total Projected Indirect 2023-2024 (Numerator)	77,687.36	393,950.39	396,342.80
Direct Costs	2,427,731.13	2,174,856.21	2,174,856.21
Rate for 2023-2024 **	3.20*	18.11*	18.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 71080
Form R0418**

Rogers City Area Schools
1033 WEST HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	159,816.16	687,524.95	687,524.95
2019-2020 Fixed Carry Forward	-30,229.13	-22,545.91	-22,171.46
Total Indirect Costs	190,045.29	710,070.86	709,696.41
2019-2020 Direct Costs	5,696,370.56	5,168,661.77	5,168,661.77
2021-2022 Rate	3.34*	13.74*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,131,838.88	5,486,754.45	5,486,754.45
Indirect costs based on rate ** multiplied by actual direct costs	204,803.42	753,880.06	753,331.39
2021-2022 Actual Indirect Costs	202,463.03	847,547.46	847,547.46
2019-2020 Fixed Carry Forward	-30,229.13	-22,545.91	-22,171.46
Total Indirect Costs	232,692.16	870,093.37	869,718.92
Over/(Under) Recovery	-27,888.74	-116,213.31	-116,387.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	202,463.03	847,547.46	847,547.46
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-27,888.74	-116,213.31	-116,387.53
Total Projected Indirect 2023-2024 (Numerator)	230,351.77	963,760.77	963,934.99
Direct Costs	6,131,838.88	5,486,754.45	5,486,754.45
Rate for 2023-2024 **	3.76*	17.57*	17.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 71902
Form R0418**

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	12,311.07	30,330.08	30,330.08
2019-2020 Fixed Carry Forward	933.39	-5,925.39	-5,925.39
Total Indirect Costs	11,377.68	36,255.47	36,255.47
2019-2020 Direct Costs	256,113.59	238,094.58	238,094.58
2021-2022 Rate	4.44*	15.23*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	294,154.79	275,920.39	275,920.39
Indirect costs based on rate ** multiplied by actual direct costs	13,060.47	41,388.06	42,022.68
2021-2022 Actual Indirect Costs	11,628.65	29,863.05	29,863.05
2019-2020 Fixed Carry Forward	933.39	-5,925.39	-5,925.39
Total Indirect Costs	10,695.26	35,788.44	35,788.44
Over/(Under) Recovery	2,365.21	0.00	6,234.24

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	11,628.65	29,863.05	29,863.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,365.21	0.00	6,234.24
Total Projected Indirect 2023-2024 (Numerator)	9,263.44	29,863.05	23,628.81
Direct Costs	294,154.79	275,920.39	275,920.39
Rate for 2023-2024 **	3.15*	10.82*	8.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 72000
Form R0418**

C.O.O.R. ISD
11051 N CUT RD
ROSCOMMON, MI 48653

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	218,331.18	379,792.99	379,792.99
2019-2020 Fixed Carry Forward	0.00	-215,140.65	-215,140.65
Total Indirect Costs	218,331.18	594,933.64	594,933.64
2019-2020 Direct Costs	11,065,189.99	10,903,728.18	10,903,728.18
2021-2022 Rate	1.97*	5.46*	5.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,412,738.58	9,053,412.13	9,053,412.13
Indirect costs based on rate ** multiplied by actual direct costs	185,430.95	494,316.30	494,316.30
2021-2022 Actual Indirect Costs	225,829.00	585,155.45	585,155.45
2019-2020 Fixed Carry Forward	0.00	-215,140.65	-215,140.65
Total Indirect Costs	225,829.00	800,296.10	800,296.10
Over/(Under) Recovery	-40,398.05	-305,979.80	-305,979.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	225,829.00	585,155.45	585,155.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-40,398.05	-305,979.80	-305,979.80
Total Projected Indirect 2023-2024 (Numerator)	266,227.05	891,135.25	891,135.25
Direct Costs	9,412,738.58	9,053,412.13	9,053,412.13
Rate for 2023-2024 **	2.83*	9.84*	9.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 72010
Form R0418**

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	370,056.19	1,461,135.31	1,461,135.31
2019-2020 Fixed Carry Forward	-45,975.50	0.00	-40,715.36
Total Indirect Costs	416,031.69	1,461,135.31	1,501,850.67
2019-2020 Direct Costs	10,391,835.28	9,300,756.16	9,300,756.16
2021-2022 Rate	4.00*	15.71*	16.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,447,659.29	10,124,463.08	10,124,463.08
Indirect costs based on rate ** multiplied by actual direct costs	457,906.37	1,518,669.46	1,635,100.79
2021-2022 Actual Indirect Costs	417,648.48	1,740,844.69	1,740,844.69
2019-2020 Fixed Carry Forward	-45,975.50	0.00	-40,715.36
Total Indirect Costs	463,623.98	1,740,844.69	1,781,560.05
Over/(Under) Recovery	-5,717.61	0.00	-146,459.26

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	417,648.48	1,740,844.69	1,740,844.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,717.61	0.00	-146,459.26
Total Projected Indirect 2023-2024 (Numerator)	423,366.09	1,740,844.69	1,887,303.95
Direct Costs	11,447,659.29	10,124,463.08	10,124,463.08
Rate for 2023-2024 **	3.70*	17.19*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 72020
Form R0418**

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	599,199.56	1,729,910.35	1,729,910.35
2019-2020 Fixed Carry Forward	80,877.89	4,386.67	4,188.59
Total Indirect Costs	518,321.67	1,725,523.68	1,725,721.76
2019-2020 Direct Costs	14,272,008.75	13,141,297.96	13,141,297.96
2021-2022 Rate	3.63*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,679,141.30	12,705,264.35	12,705,264.35
Indirect costs based on rate ** multiplied by actual direct costs	496,552.83	1,668,201.21	1,668,201.21
2021-2022 Actual Indirect Costs	613,119.83	1,586,996.78	1,586,996.78
2019-2020 Fixed Carry Forward	80,877.89	4,386.67	4,188.59
Total Indirect Costs	532,241.94	1,582,610.11	1,582,808.19
Over/(Under) Recovery	-35,689.11	85,591.10	85,393.02

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	613,119.83	1,586,996.78	1,586,996.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-35,689.11	85,591.10	85,393.02
Total Projected Indirect 2023-2024 (Numerator)	648,808.94	1,501,405.68	1,501,603.76
Direct Costs	13,679,141.30	12,705,264.35	12,705,264.35
Rate for 2023-2024 **	4.74*	11.82*	11.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 72901
Form R0418**

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	105,784.17	658,895.98	658,895.98
2019-2020 Fixed Carry Forward	-13,025.31	118,555.45	118,555.45
Total Indirect Costs	118,809.48	540,340.53	540,340.53
2019-2020 Direct Costs	6,039,713.32	5,486,601.51	5,486,601.51
2021-2022 Rate	1.97*	9.85*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,987,000.61	9,285,707.04	9,285,707.04
Indirect costs based on rate ** multiplied by actual direct costs	196,743.91	914,642.14	914,642.14
2021-2022 Actual Indirect Costs	30,174.64	731,468.21	731,468.21
2019-2020 Fixed Carry Forward	-13,025.31	118,555.45	118,555.45
Total Indirect Costs	43,199.95	612,912.76	612,912.76
Over/(Under) Recovery	51,181.32	100,576.46	100,576.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	30,174.64	731,468.21	731,468.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	51,181.32	100,576.46	100,576.46
Total Projected Indirect 2023-2024 (Numerator)	-21,006.68	630,891.75	630,891.75
Direct Costs	9,987,000.61	9,285,707.04	9,285,707.04
Rate for 2023-2024 **	0.00*	6.79*	6.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73000
Form R0418**

Saginaw ISD
3933 Barnard Road
Saginaw, MI 48603

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,043,367.91	5,718,263.24	5,718,263.24
2019-2020 Fixed Carry Forward	-431,430.17	-222,384.14	-223,934.62
Total Indirect Costs	4,474,798.08	5,940,647.38	5,942,197.86
2019-2020 Direct Costs	55,828,624.49	54,153,729.16	54,153,729.16
2021-2022 Rate	8.02*	10.97*	10.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	63,632,489.46	61,072,969.44	61,072,969.44
Indirect costs based on rate ** multiplied by actual direct costs	5,103,325.65	6,699,704.75	6,699,704.75
2021-2022 Actual Indirect Costs	4,053,013.24	6,612,533.26	6,612,533.26
2019-2020 Fixed Carry Forward	-431,430.17	-222,384.14	-223,934.62
Total Indirect Costs	4,484,443.41	6,834,917.40	6,836,467.88
Over/(Under) Recovery	618,882.24	-135,212.65	-136,763.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,053,013.24	6,612,533.26	6,612,533.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	618,882.24	-135,212.65	-136,763.13
Total Projected Indirect 2023-2024 (Numerator)	3,434,131.00	6,747,745.91	6,749,296.39
Direct Costs	63,632,489.46	61,072,969.44	61,072,969.44
Rate for 2023-2024 **	5.40*	11.05*	11.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73010
Form R0418**

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,478,995.85	9,589,513.28	9,589,513.28
2019-2020 Fixed Carry Forward	63,580.45	0.00	250,619.30
Total Indirect Costs	2,415,415.40	9,589,513.28	9,338,893.98
2019-2020 Direct Costs	65,149,559.44	57,859,227.44	57,859,227.44
2021-2022 Rate	3.71*	16.57*	16.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	69,518,542.84	65,214,048.54	65,214,048.54
Indirect costs based on rate ** multiplied by actual direct costs	2,579,137.94	9,782,107.28	10,525,547.43
2021-2022 Actual Indirect Costs	2,317,511.33	10,501,902.23	10,501,902.23
2019-2020 Fixed Carry Forward	63,580.45	0.00	250,619.30
Total Indirect Costs	2,253,930.88	10,501,902.23	10,251,282.93
Over/(Under) Recovery	325,207.06	0.00	274,264.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,317,511.33	10,501,902.23	10,501,902.23
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	325,207.06	0.00	274,264.50
Total Projected Indirect 2023-2024 (Numerator)	1,992,304.27	10,501,902.23	10,227,637.73
Direct Costs	69,518,542.84	65,214,048.54	65,214,048.54
Rate for 2023-2024 **	2.87*	16.10*	15.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73030
Form R0418**

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	910,025.88	2,438,111.10	2,438,111.10
2019-2020 Fixed Carry Forward	-339,012.85	-402,316.80	-402,520.06
Total Indirect Costs	1,249,038.73	2,840,427.90	2,840,631.16
2019-2020 Direct Costs	22,388,447.80	20,860,362.58	20,860,362.58
2021-2022 Rate	5.58*	13.62*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,562,497.93	24,728,833.99	24,728,833.99
Indirect costs based on rate ** multiplied by actual direct costs	1,482,187.38	3,368,067.19	3,368,067.19
2021-2022 Actual Indirect Costs	763,825.53	2,597,489.47	2,597,489.47
2019-2020 Fixed Carry Forward	-339,012.85	-402,316.80	-402,520.06
Total Indirect Costs	1,102,838.38	2,999,806.27	3,000,009.53
Over/(Under) Recovery	126,449.67	368,260.92	368,057.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	763,825.53	2,597,489.47	2,597,489.47
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	126,449.67	368,260.92	368,057.66
Total Projected Indirect 2023-2024 (Numerator)	637,375.86	2,229,228.55	2,229,431.81
Direct Costs	26,562,497.93	24,728,833.99	24,728,833.99
Rate for 2023-2024 **	2.40*	9.01*	9.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73040
Form R0418**

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,288,408.21	4,431,155.99	4,431,155.99
2019-2020 Fixed Carry Forward	95,331.76	392,286.36	392,286.36
Total Indirect Costs	1,193,076.45	4,038,869.63	4,038,869.63
2019-2020 Direct Costs	47,288,196.95	43,988,909.40	43,988,909.40
2021-2022 Rate	2.52*	9.18*	9.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	54,819,040.31	50,740,086.50	50,740,086.50
Indirect costs based on rate ** multiplied by actual direct costs	1,381,439.82	4,657,939.94	4,657,939.94
2021-2022 Actual Indirect Costs	1,416,947.62	5,320,511.22	5,320,511.22
2019-2020 Fixed Carry Forward	95,331.76	392,286.36	392,286.36
Total Indirect Costs	1,321,615.86	4,928,224.86	4,928,224.86
Over/(Under) Recovery	59,823.96	-270,284.92	-270,284.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,416,947.62	5,320,511.22	5,320,511.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	59,823.96	-270,284.92	-270,284.92
Total Projected Indirect 2023-2024 (Numerator)	1,357,123.66	5,590,796.14	5,590,796.14
Direct Costs	54,819,040.31	50,740,086.50	50,740,086.50
Rate for 2023-2024 **	2.48*	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 2023-2024 Indirect Cost Rates
School District 73110
Form R0418**

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	351,269.48	1,672,451.16	1,672,451.16
2019-2020 Fixed Carry Forward	15,654.52	184,372.81	184,372.81
Total Indirect Costs	335,614.96	1,488,078.35	1,488,078.35
2019-2020 Direct Costs	14,751,772.14	13,430,590.46	13,430,590.46
2021-2022 Rate	2.28*	11.08*	11.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,878,830.27	15,388,763.32	15,388,763.32
Indirect costs based on rate ** multiplied by actual direct costs	384,837.33	1,705,074.98	1,705,074.98
2021-2022 Actual Indirect Costs	436,745.43	1,926,812.38	1,926,812.38
2019-2020 Fixed Carry Forward	15,654.52	184,372.81	184,372.81
Total Indirect Costs	421,090.91	1,742,439.57	1,742,439.57
Over/(Under) Recovery	-36,253.58	-37,364.59	-37,364.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	436,745.43	1,926,812.38	1,926,812.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-36,253.58	-37,364.59	-37,364.59
Total Projected Indirect 2023-2024 (Numerator)	472,999.01	1,964,176.97	1,964,176.97
Direct Costs	16,878,830.27	15,388,763.32	15,388,763.32
Rate for 2023-2024 **	2.80*	12.76*	12.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73170
Form R0418**

Birch Run Area Schools
12450 CHURCH ST, SUITE 2
BIRCH RUN, MI 48415

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	484,632.89	1,727,286.89	1,727,286.89
2019-2020 Fixed Carry Forward	27,188.51	307,466.71	307,968.68
Total Indirect Costs	457,444.38	1,419,820.18	1,419,318.21
2019-2020 Direct Costs	18,118,628.03	16,875,974.03	16,875,974.03
2021-2022 Rate	2.52*	8.41*	8.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,172,872.48	18,844,128.61	18,844,128.61
Indirect costs based on rate ** multiplied by actual direct costs	533,556.39	1,584,791.22	1,584,791.22
2021-2022 Actual Indirect Costs	496,643.32	2,825,387.19	2,825,387.19
2019-2020 Fixed Carry Forward	27,188.51	307,466.71	307,968.68
Total Indirect Costs	469,454.81	2,517,920.48	2,517,418.51
Over/(Under) Recovery	64,101.58	-933,129.26	-932,627.29

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	496,643.32	2,825,387.19	2,825,387.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	64,101.58	-933,129.26	-932,627.29
Total Projected Indirect 2023-2024 (Numerator)	432,541.74	3,758,516.45	3,758,014.48
Direct Costs	21,172,872.48	18,844,128.61	18,844,128.61
Rate for 2023-2024 **	2.04*	19.95*	19.94**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73180
Form R0418**

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	459,288.36	2,596,837.74	2,596,837.74
2019-2020 Fixed Carry Forward	58,026.81	0.00	-487,598.61
Total Indirect Costs	401,261.55	2,596,837.74	3,084,436.35
2019-2020 Direct Costs	15,863,609.16	13,726,059.78	13,726,059.78
2021-2022 Rate	2.53*	18.92*	22.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,253,497.87	15,319,537.03	15,319,537.03
Indirect costs based on rate ** multiplied by actual direct costs	461,813.50	2,297,930.55	3,442,299.97
2021-2022 Actual Indirect Costs	740,292.67	3,674,253.51	3,674,253.51
2019-2020 Fixed Carry Forward	58,026.81	0.00	-487,598.61
Total Indirect Costs	682,265.86	3,674,253.51	4,161,852.12
Over/(Under) Recovery	-220,452.36	0.00	-719,552.15

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	740,292.67	3,674,253.51	3,674,253.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-220,452.36	0.00	-719,552.15
Total Projected Indirect 2023-2024 (Numerator)	960,745.03	3,674,253.51	4,393,805.66
Direct Costs	18,253,497.87	15,319,537.03	15,319,537.03
Rate for 2023-2024 **	5.26*	23.98*	28.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73190
Form R0418**

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	607,503.68	1,933,151.48	1,933,151.48
2019-2020 Fixed Carry Forward	-44,460.06	0.00	-20,559.68
Total Indirect Costs	651,963.74	1,933,151.48	1,953,711.16
2019-2020 Direct Costs	13,307,921.44	11,982,273.64	11,982,273.64
2021-2022 Rate	4.90*	16.13*	16.31**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,836,977.01	14,035,800.58	14,035,800.58
Indirect costs based on rate ** multiplied by actual direct costs	776,011.87	2,105,370.09	2,289,239.07
2021-2022 Actual Indirect Costs	822,952.30	2,624,128.73	2,624,128.73
2019-2020 Fixed Carry Forward	-44,460.06	0.00	-20,559.68
Total Indirect Costs	867,412.36	2,624,128.73	2,644,688.41
Over/(Under) Recovery	-91,400.49	0.00	-355,449.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	822,952.30	2,624,128.73	2,624,128.73
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-91,400.49	0.00	-355,449.34
Total Projected Indirect 2023-2024 (Numerator)	914,352.79	2,624,128.73	2,979,578.07
Direct Costs	15,836,977.01	14,035,800.58	14,035,800.58
Rate for 2023-2024 **	5.77*	18.70*	21.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73200
Form R0418**

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	638,483.98	2,122,857.04	2,122,857.04
2019-2020 Fixed Carry Forward	54,250.97	0.00	371,675.84
Total Indirect Costs	584,233.01	2,122,857.04	1,751,181.20
2019-2020 Direct Costs	18,821,476.03	17,337,102.97	17,337,102.97
2021-2022 Rate	3.10*	12.24*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,938,718.55	20,125,157.67	20,125,157.67
Indirect costs based on rate ** multiplied by actual direct costs	680,100.28	2,463,319.30	2,032,640.92
2021-2022 Actual Indirect Costs	661,173.16	2,474,734.04	2,474,734.04
2019-2020 Fixed Carry Forward	54,250.97	0.00	371,675.84
Total Indirect Costs	606,922.19	2,474,734.04	2,103,058.20
Over/(Under) Recovery	73,178.09	-11,414.74	-70,417.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	661,173.16	2,474,734.04	2,474,734.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	73,178.09	-11,414.74	-70,417.28
Total Projected Indirect 2023-2024 (Numerator)	587,995.07	2,486,148.78	2,545,151.32
Direct Costs	21,938,718.55	20,125,157.67	20,125,157.67
Rate for 2023-2024 **	2.68*	12.35*	12.65**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73210
Form R0418**

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	517,124.04	1,663,001.29	1,663,001.29
2019-2020 Fixed Carry Forward	-52,077.09	0.00	71,895.79
Total Indirect Costs	569,201.13	1,663,001.29	1,591,105.50
2019-2020 Direct Costs	11,897,622.74	10,751,745.49	10,751,745.49
2021-2022 Rate	4.78*	15.47*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,640,245.24	12,264,127.02	12,264,127.02
Indirect costs based on rate ** multiplied by actual direct costs	652,003.72	1,839,619.05	1,815,090.80
2021-2022 Actual Indirect Costs	563,884.28	1,940,002.50	1,940,002.50
2019-2020 Fixed Carry Forward	-52,077.09	0.00	71,895.79
Total Indirect Costs	615,961.37	1,940,002.50	1,868,106.71
Over/(Under) Recovery	36,042.35	0.00	-53,015.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	563,884.28	1,940,002.50	1,940,002.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	36,042.35	0.00	-53,015.91
Total Projected Indirect 2023-2024 (Numerator)	527,841.93	1,940,002.50	1,993,018.41
Direct Costs	13,640,245.24	12,264,127.02	12,264,127.02
Rate for 2023-2024 **	3.87*	15.82*	16.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73230
Form R0418**

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	154,570.41	834,306.71	834,306.71
2019-2020 Fixed Carry Forward	40,353.48	0.00	-74,151.09
Total Indirect Costs	114,216.93	834,306.71	908,457.80
2019-2020 Direct Costs	5,907,073.75	5,227,337.45	5,227,337.45
2021-2022 Rate	1.93*	15.96*	17.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,900,544.61	6,198,973.69	6,198,973.69
Indirect costs based on rate ** multiplied by actual direct costs	133,180.51	929,846.05	1,077,381.63
2021-2022 Actual Indirect Costs	147,556.24	849,127.16	849,127.16
2019-2020 Fixed Carry Forward	40,353.48	0.00	-74,151.09
Total Indirect Costs	107,202.76	849,127.16	923,278.25
Over/(Under) Recovery	25,977.75	0.00	154,103.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	147,556.24	849,127.16	849,127.16
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,977.75	0.00	154,103.38
Total Projected Indirect 2023-2024 (Numerator)	121,578.49	849,127.16	695,023.78
Direct Costs	6,900,544.61	6,198,973.69	6,198,973.69
Rate for 2023-2024 **	1.76*	13.70*	11.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73240
Form R0418**

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	435,365.66	1,168,221.16	1,168,221.16
2019-2020 Fixed Carry Forward	-64,765.81	-67,190.16	-67,190.16
Total Indirect Costs	500,131.47	1,235,411.32	1,235,411.32
2019-2020 Direct Costs	9,433,995.11	8,701,139.61	8,701,139.61
2021-2022 Rate	5.30*	14.20*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,190,738.50	9,362,325.49	9,362,325.49
Indirect costs based on rate ** multiplied by actual direct costs	540,109.14	1,329,450.22	1,329,450.22
2021-2022 Actual Indirect Costs	446,458.48	1,274,871.49	1,274,871.49
2019-2020 Fixed Carry Forward	-64,765.81	-67,190.16	-67,190.16
Total Indirect Costs	511,224.29	1,342,061.65	1,342,061.65
Over/(Under) Recovery	28,884.85	-12,611.43	-12,611.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	446,458.48	1,274,871.49	1,274,871.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	28,884.85	-12,611.43	-12,611.43
Total Projected Indirect 2023-2024 (Numerator)	417,573.63	1,287,482.92	1,287,482.92
Direct Costs	10,190,738.50	9,362,325.49	9,362,325.49
Rate for 2023-2024 **	4.10*	13.75*	13.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73255
Form R0418**

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	578,126.53	2,058,446.18	2,058,446.18
2019-2020 Fixed Carry Forward	-53,087.17	-61,920.52	-61,741.36
Total Indirect Costs	631,213.70	2,120,366.70	2,120,187.54
2019-2020 Direct Costs	16,824,108.99	15,343,789.34	15,343,789.34
2021-2022 Rate	3.75*	13.82*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	19,793,074.85	18,079,379.40	18,079,379.40
Indirect costs based on rate ** multiplied by actual direct costs	742,240.31	2,498,570.23	2,498,570.23
2021-2022 Actual Indirect Costs	618,250.79	2,331,946.24	2,331,946.24
2019-2020 Fixed Carry Forward	-53,087.17	-61,920.52	-61,741.36
Total Indirect Costs	671,337.96	2,393,866.76	2,393,687.60
Over/(Under) Recovery	70,902.35	104,703.47	104,882.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	618,250.79	2,331,946.24	2,331,946.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	70,902.35	104,703.47	104,882.63
Total Projected Indirect 2023-2024 (Numerator)	547,348.44	2,227,242.77	2,227,063.61
Direct Costs	19,793,074.85	18,079,379.40	18,079,379.40
Rate for 2023-2024 **	2.77*	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 2023-2024 Indirect Cost Rates
School District 73900
Form R0418**

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	37,166.78	130,487.06	130,487.06
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	37,166.78	130,487.06	130,487.06
2019-2020 Direct Costs	859,992.94	766,672.66	766,672.66
2021-2022 Rate	4.32*	17.02*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	931,178.15	842,368.97	842,368.97
Indirect costs based on rate ** multiplied by actual direct costs	40,226.90	126,355.35	143,371.20
2021-2022 Actual Indirect Costs	19,732.37	108,541.55	108,541.55
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,732.37	108,541.55	108,541.55
Over/(Under) Recovery	20,494.53	0.00	34,829.65

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	19,732.37	108,541.55	108,541.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	20,494.53	0.00	34,829.65
Total Projected Indirect 2023-2024 (Numerator)	-762.16	108,541.55	73,711.90
Direct Costs	931,178.15	842,368.97	842,368.97
Rate for 2023-2024 **	0.00*	12.89*	8.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73901
Form R0418**

Saginaw Academy of Excellence
1300 MALZAHN ST
SAGINAW, MI 48602

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	22,200.58	366,677.09	366,677.09
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,200.58	366,677.09	366,677.09
2019-2020 Direct Costs	1,683,902.86	1,339,426.35	1,339,426.35
2021-2022 Rate	1.32*	27.38*	27.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,106,046.00	1,877,520.76	1,877,520.76
Indirect costs based on rate ** multiplied by actual direct costs	27,799.81	281,628.11	469,380.19
2021-2022 Actual Indirect Costs	33,132.43	261,657.67	261,657.67
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	33,132.43	261,657.67	261,657.67
Over/(Under) Recovery	-5,332.62	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	33,132.43	261,657.67	261,657.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,332.62	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	38,465.05	261,657.67	261,657.67
Direct Costs	2,106,046.00	1,877,520.76	1,877,520.76
Rate for 2023-2024 **	1.83*	13.94*	13.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73908
Form R0418**

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	117,062.47	386,938.28	386,938.28
2019-2020 Fixed Carry Forward	-2.42	0.00	27,664.02
Total Indirect Costs	117,064.89	386,938.28	359,274.26
2019-2020 Direct Costs	2,860,973.21	2,591,097.40	2,591,097.40
2021-2022 Rate	4.09*	14.93*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,568,845.02	3,271,555.77	3,271,555.77
Indirect costs based on rate ** multiplied by actual direct costs	145,965.76	488,443.28	453,764.79
2021-2022 Actual Indirect Costs	134,807.05	432,096.30	432,096.30
2019-2020 Fixed Carry Forward	-2.42	0.00	27,664.02
Total Indirect Costs	134,809.47	432,096.30	404,432.28
Over/(Under) Recovery	11,156.29	56,346.98	49,332.51

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	134,807.05	432,096.30	432,096.30
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,156.29	56,346.98	49,332.51
Total Projected Indirect 2023-2024 (Numerator)	123,650.76	375,749.32	382,763.79
Direct Costs	3,568,845.02	3,271,555.77	3,271,555.77
Rate for 2023-2024 **	3.46*	11.49*	11.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73909
Form R0418**

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	301,799.60	909,462.42	909,462.42
2019-2020 Fixed Carry Forward	-7,099.55	0.00	0.00
Total Indirect Costs	308,899.15	909,462.42	909,462.42
2019-2020 Direct Costs	4,968,086.44	4,360,423.62	4,360,423.62
2021-2022 Rate	6.22*	20.86*	20.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,035,898.27	5,738,653.60	5,738,653.60
Indirect costs based on rate ** multiplied by actual direct costs	375,432.87	860,798.04	1,197,083.14
2021-2022 Actual Indirect Costs	357,365.54	654,610.21	654,610.21
2019-2020 Fixed Carry Forward	-7,099.55	0.00	0.00
Total Indirect Costs	364,465.09	654,610.21	654,610.21
Over/(Under) Recovery	10,967.78	0.00	542,472.93

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	357,365.54	654,610.21	654,610.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,967.78	0.00	542,472.93
Total Projected Indirect 2023-2024 (Numerator)	346,397.76	654,610.21	112,137.28
Direct Costs	6,035,898.27	5,738,653.60	5,738,653.60
Rate for 2023-2024 **	5.74*	11.41*	1.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73910
Form R0418**

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	216,103.00	1,363,310.00	1,363,310.00
2019-2020 Fixed Carry Forward	7,236.32	0.00	0.00
Total Indirect Costs	208,866.68	1,363,310.00	1,363,310.00
2019-2020 Direct Costs	6,802,996.00	5,655,789.00	5,655,789.00
2021-2022 Rate	3.07*	24.10*	24.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,581,747.00	6,444,313.00	6,444,313.00
Indirect costs based on rate ** multiplied by actual direct costs	232,759.63	966,646.95	1,553,079.43
2021-2022 Actual Indirect Costs	244,639.00	1,382,073.00	1,382,073.00
2019-2020 Fixed Carry Forward	7,236.32	0.00	0.00
Total Indirect Costs	237,402.68	1,382,073.00	1,382,073.00
Over/(Under) Recovery	-4,643.05	0.00	171,006.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	244,639.00	1,382,073.00	1,382,073.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,643.05	0.00	171,006.43
Total Projected Indirect 2023-2024 (Numerator)	249,282.05	1,382,073.00	1,211,066.57
Direct Costs	7,581,747.00	6,444,313.00	6,444,313.00
Rate for 2023-2024 **	3.29*	21.45*	18.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 73912
Form R0418**

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	148,024.07	599,702.19	599,702.19
2019-2020 Fixed Carry Forward	-17,972.95	0.00	0.00
Total Indirect Costs	165,997.02	599,702.19	599,702.19
2019-2020 Direct Costs	1,844,293.52	1,392,615.40	1,392,615.40
2021-2022 Rate	9.00*	43.06*	43.06**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,150,841.15	971,115.39	971,115.39
Indirect costs based on rate ** multiplied by actual direct costs	103,575.70	145,667.31	242,778.85
2021-2022 Actual Indirect Costs	74,244.85	253,970.61	253,970.61
2019-2020 Fixed Carry Forward	-17,972.95	0.00	0.00
Total Indirect Costs	92,217.80	253,970.61	253,970.61
Over/(Under) Recovery	11,357.90	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	74,244.85	253,970.61	253,970.61
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,357.90	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	62,886.95	253,970.61	253,970.61
Direct Costs	1,150,841.15	971,115.39	971,115.39
Rate for 2023-2024 **	5.46*	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 2023-2024 Indirect Cost Rates
School District 74000
Form R0418**

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,484,579.37	8,235,428.94	8,235,428.94
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,484,579.37	8,235,428.94	8,235,428.94
2019-2020 Direct Costs	29,369,244.00	27,618,394.43	27,618,394.43
2021-2022 Rate	22.08*	29.82*	29.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,152,047.13	31,194,864.83	31,194,864.83
Indirect costs based on rate ** multiplied by actual direct costs	4,972,807.07	4,679,229.72	7,798,716.21
2021-2022 Actual Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	7,108,185.72	9,065,368.02	9,065,368.02
Direct Costs	33,152,047.13	31,194,864.83	31,194,864.83
Rate for 2023-2024 **	21.44*	29.06*	29.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74010
Form R0418**

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,065,361.78	10,135,580.78	10,135,580.78
2019-2020 Fixed Carry Forward	-42,536.14	0.00	-419,393.49
Total Indirect Costs	3,107,897.92	10,135,580.78	10,554,974.27
2019-2020 Direct Costs	77,929,807.71	71,432,313.67	71,432,313.67
2021-2022 Rate	3.99*	14.19*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	87,503,808.71	80,340,062.46	80,340,062.46
Indirect costs based on rate ** multiplied by actual direct costs	3,491,401.97	11,400,254.86	11,874,261.23
2021-2022 Actual Indirect Costs	3,170,377.95	10,730,630.91	10,730,630.91
2019-2020 Fixed Carry Forward	-42,536.14	0.00	-419,393.49
Total Indirect Costs	3,212,914.09	10,730,630.91	11,150,024.40
Over/(Under) Recovery	278,487.88	669,623.95	724,236.83

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,170,377.95	10,730,630.91	10,730,630.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	278,487.88	669,623.95	724,236.83
Total Projected Indirect 2023-2024 (Numerator)	2,891,890.07	10,061,006.96	10,006,394.08
Direct Costs	87,503,808.71	80,340,062.46	80,340,062.46
Rate for 2023-2024 **	3.30*	12.52*	12.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74030
Form R0418**

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	213,811.62	1,891,989.97	1,891,989.97
2019-2020 Fixed Carry Forward	31,289.29	-79,959.88	-80,844.62
Total Indirect Costs	182,522.33	1,971,949.85	1,972,834.59
2019-2020 Direct Costs	15,181,333.99	13,503,155.64	13,503,155.64
2021-2022 Rate	1.20*	14.60*	14.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,733,301.18	15,745,901.66	15,745,901.66
Indirect costs based on rate ** multiplied by actual direct costs	212,799.61	2,298,901.64	2,300,476.23
2021-2022 Actual Indirect Costs	242,078.54	2,229,478.06	2,229,478.06
2019-2020 Fixed Carry Forward	31,289.29	-79,959.88	-80,844.62
Total Indirect Costs	210,789.25	2,309,437.94	2,310,322.68
Over/(Under) Recovery	2,010.36	-10,536.30	-9,846.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	242,078.54	2,229,478.06	2,229,478.06
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,010.36	-10,536.30	-9,846.45
Total Projected Indirect 2023-2024 (Numerator)	240,068.18	2,240,014.36	2,239,324.51
Direct Costs	17,733,301.18	15,745,901.66	15,745,901.66
Rate for 2023-2024 **	1.35*	14.23*	14.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74040
Form R0418**

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	361,903.83	1,154,998.53	1,154,998.53
2019-2020 Fixed Carry Forward	34,297.65	0.00	153,833.04
Total Indirect Costs	327,606.18	1,154,998.53	1,001,165.49
2019-2020 Direct Costs	8,568,666.33	7,775,571.63	7,775,571.63
2021-2022 Rate	3.82*	14.85*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,899,711.69	8,909,421.24	8,909,421.24
Indirect costs based on rate ** multiplied by actual direct costs	378,168.99	1,323,049.05	1,147,533.46
2021-2022 Actual Indirect Costs	408,800.25	1,399,090.70	1,399,090.70
2019-2020 Fixed Carry Forward	34,297.65	0.00	153,833.04
Total Indirect Costs	374,502.60	1,399,090.70	1,245,257.66
Over/(Under) Recovery	3,666.39	-76,041.65	-97,724.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	408,800.25	1,399,090.70	1,399,090.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,666.39	-76,041.65	-97,724.20
Total Projected Indirect 2023-2024 (Numerator)	405,133.86	1,475,132.35	1,496,814.90
Direct Costs	9,899,711.69	8,909,421.24	8,909,421.24
Rate for 2023-2024 **	4.09*	16.56*	16.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74050
Form R0418**

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,437,534.99	4,553,600.06	4,553,600.06
2019-2020 Fixed Carry Forward	-159,458.96	390,242.08	387,002.98
Total Indirect Costs	1,596,993.95	4,163,357.98	4,166,597.08
2019-2020 Direct Costs	39,436,817.25	36,988,652.65	36,988,652.65
2021-2022 Rate	4.05*	11.26*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	43,277,568.33	39,468,059.85	39,468,059.85
Indirect costs based on rate ** multiplied by actual direct costs	1,752,741.52	4,444,103.54	4,444,103.54
2021-2022 Actual Indirect Costs	1,843,607.34	5,514,816.55	5,514,816.55
2019-2020 Fixed Carry Forward	-159,458.96	390,242.08	387,002.98
Total Indirect Costs	2,003,066.30	5,124,574.47	5,127,813.57
Over/(Under) Recovery	-250,324.78	-680,470.93	-683,710.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,843,607.34	5,514,816.55	5,514,816.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-250,324.78	-680,470.93	-683,710.03
Total Projected Indirect 2023-2024 (Numerator)	2,093,932.12	6,195,287.48	6,198,526.58
Direct Costs	43,277,568.33	39,468,059.85	39,468,059.85
Rate for 2023-2024 **	4.84*	15.70*	15.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74100
Form R0418**

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	730,375.04	3,206,255.76	3,206,255.76
2019-2020 Fixed Carry Forward	13,359.68	-121,620.32	-122,206.92
Total Indirect Costs	717,015.36	3,327,876.08	3,328,462.68
2019-2020 Direct Costs	25,000,506.89	22,524,626.17	22,524,626.17
2021-2022 Rate	2.87*	14.77*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	26,742,327.85	24,067,970.26	24,067,970.26
Indirect costs based on rate ** multiplied by actual direct costs	767,504.81	3,554,839.21	3,557,246.00
2021-2022 Actual Indirect Costs	747,358.83	3,421,716.42	3,421,716.42
2019-2020 Fixed Carry Forward	13,359.68	-121,620.32	-122,206.92
Total Indirect Costs	733,999.15	3,543,336.74	3,543,923.34
Over/(Under) Recovery	33,505.66	11,502.47	13,322.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	747,358.83	3,421,716.42	3,421,716.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	33,505.66	11,502.47	13,322.66
Total Projected Indirect 2023-2024 (Numerator)	713,853.17	3,410,213.95	3,408,393.76
Direct Costs	26,742,327.85	24,067,970.26	24,067,970.26
Rate for 2023-2024 **	2.67*	14.17*	14.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74120
Form R0418**

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	449,386.20	969,716.04	969,716.04
2019-2020 Fixed Carry Forward	-66,624.68	-43,878.86	-43,888.27
Total Indirect Costs	516,010.88	1,013,594.90	1,013,604.31
2019-2020 Direct Costs	8,124,535.93	7,604,206.09	7,604,206.09
2021-2022 Rate	6.35*	13.33*	13.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,807,841.82	9,108,769.09	9,108,769.09
Indirect costs based on rate ** multiplied by actual direct costs	622,797.96	1,214,198.92	1,214,198.92
2021-2022 Actual Indirect Costs	511,222.83	1,210,295.56	1,210,295.56
2019-2020 Fixed Carry Forward	-66,624.68	-43,878.86	-43,888.27
Total Indirect Costs	577,847.51	1,254,174.42	1,254,183.83
Over/(Under) Recovery	44,950.45	-39,975.50	-39,984.91

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	511,222.83	1,210,295.56	1,210,295.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	44,950.45	-39,975.50	-39,984.91
Total Projected Indirect 2023-2024 (Numerator)	466,272.38	1,250,271.06	1,250,280.47
Direct Costs	9,807,841.82	9,108,769.09	9,108,769.09
Rate for 2023-2024 **	4.75*	13.73*	13.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74130
Form R0418**

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	711,219.36	2,259,745.49	2,259,745.49
2019-2020 Fixed Carry Forward	-14,095.09	-29,413.51	-28,946.87
Total Indirect Costs	725,314.45	2,289,159.00	2,288,692.36
2019-2020 Direct Costs	17,672,415.66	16,123,889.53	16,123,889.53
2021-2022 Rate	4.10*	14.20*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,804,563.59	19,854,135.53	19,854,135.53
Indirect costs based on rate ** multiplied by actual direct costs	893,987.11	2,819,287.25	2,817,301.83
2021-2022 Actual Indirect Costs	866,980.39	2,817,408.45	2,817,408.45
2019-2020 Fixed Carry Forward	-14,095.09	-29,413.51	-28,946.87
Total Indirect Costs	881,075.48	2,846,821.96	2,846,355.32
Over/(Under) Recovery	12,911.63	-27,534.71	-29,053.49

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	866,980.39	2,817,408.45	2,817,408.45
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	12,911.63	-27,534.71	-29,053.49
Total Projected Indirect 2023-2024 (Numerator)	854,068.76	2,844,943.16	2,846,461.94
Direct Costs	21,804,563.59	19,854,135.53	19,854,135.53
Rate for 2023-2024 **	3.92*	14.33*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74900
Form R0418**

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	18,446.58	375,413.24	375,413.24
2019-2020 Fixed Carry Forward	23,359.98	0.00	0.00
Total Indirect Costs	-4,913.40	375,413.24	375,413.24
2019-2020 Direct Costs	1,757,023.30	1,400,056.64	1,400,056.64
2021-2022 Rate	0.00*	26.81*	26.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,944,049.88	1,740,142.55	1,740,142.55
Indirect costs based on rate ** multiplied by actual direct costs	0.00	261,021.38	435,035.64
2021-2022 Actual Indirect Costs	18,413.15	222,320.48	222,320.48
2019-2020 Fixed Carry Forward	23,359.98	0.00	0.00
Total Indirect Costs	-4,946.83	222,320.48	222,320.48
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	18,413.15	222,320.48	222,320.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	18,413.15	222,320.48	222,320.48
Direct Costs	1,944,049.88	1,740,142.55	1,740,142.55
Rate for 2023-2024 **	0.95*	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 2023-2024 Indirect Cost Rates
School District 74903
Form R0418**

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	362,559.37	914,466.69	914,466.69
2019-2020 Fixed Carry Forward	-13,920.49	0.00	-46,567.27
Total Indirect Costs	376,479.86	914,466.69	961,033.96
2019-2020 Direct Costs	5,682,722.91	5,130,815.59	5,130,815.59
2021-2022 Rate	6.62*	17.82*	18.73**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,763,051.82	6,092,136.57	6,092,136.57
Indirect costs based on rate ** multiplied by actual direct costs	447,714.03	913,820.49	1,141,057.18
2021-2022 Actual Indirect Costs	371,182.00	1,042,097.25	1,042,097.25
2019-2020 Fixed Carry Forward	-13,920.49	0.00	-46,567.27
Total Indirect Costs	385,102.49	1,042,097.25	1,088,664.52
Over/(Under) Recovery	62,611.54	0.00	52,392.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	371,182.00	1,042,097.25	1,042,097.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	62,611.54	0.00	52,392.66
Total Projected Indirect 2023-2024 (Numerator)	308,570.46	1,042,097.25	989,704.59
Direct Costs	6,763,051.82	6,092,136.57	6,092,136.57
Rate for 2023-2024 **	4.56*	17.11*	16.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74911
Form R0418**

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	106,329.66	147,024.52	147,024.52
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,329.66	147,024.52	147,024.52
2019-2020 Direct Costs	617,757.97	577,063.11	577,063.11
2021-2022 Rate	17.21*	25.48*	25.48**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	697,945.28	660,634.73	660,634.73
Indirect costs based on rate ** multiplied by actual direct costs	104,691.79	99,095.21	165,158.68
2021-2022 Actual Indirect Costs	106,637.19	143,947.74	143,947.74
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,637.19	143,947.74	143,947.74
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	106,637.19	143,947.74	143,947.74
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	106,637.19	143,947.74	143,947.74
Direct Costs	697,945.28	660,634.73	660,634.73
Rate for 2023-2024 **	15.28*	21.79*	21.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74912
Form R0418**

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	137,039.83	252,929.36	252,929.36
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	137,039.83	252,929.36	252,929.36
2019-2020 Direct Costs	1,096,778.30	980,888.77	980,888.77
2021-2022 Rate	12.49*	25.79*	25.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,098,123.45	1,014,225.89	1,014,225.89
Indirect costs based on rate ** multiplied by actual direct costs	137,155.62	152,133.88	253,556.47
2021-2022 Actual Indirect Costs	157,004.56	240,902.12	240,902.12
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	157,004.56	240,902.12	240,902.12
Over/(Under) Recovery	-19,848.94	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	157,004.56	240,902.12	240,902.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,848.94	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	176,853.50	240,902.12	240,902.12
Direct Costs	1,098,123.45	1,014,225.89	1,014,225.89
Rate for 2023-2024 **	16.11*	23.75*	23.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 74914
Form R0418**

Blue Water Middle College
323 Erie Street
Port Huron, MI 48060

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	71,541.17	80,360.17	80,360.17
2019-2020 Fixed Carry Forward	1,736.90	-772.42	-772.42
Total Indirect Costs	69,804.27	81,132.59	81,132.59
2019-2020 Direct Costs	3,538,371.18	3,529,552.18	3,529,552.18
2021-2022 Rate	1.97*	2.30*	2.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,142,149.32	3,130,571.32	3,130,571.32
Indirect costs based on rate ** multiplied by actual direct costs	61,900.34	72,003.14	72,003.14
2021-2022 Actual Indirect Costs	70,951.28	82,529.28	82,529.28
2019-2020 Fixed Carry Forward	1,736.90	-772.42	-772.42
Total Indirect Costs	69,214.38	83,301.70	83,301.70
Over/(Under) Recovery	-7,314.04	-11,298.56	-11,298.56

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	70,951.28	82,529.28	82,529.28
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-7,314.04	-11,298.56	-11,298.56
Total Projected Indirect 2023-2024 (Numerator)	78,265.32	93,827.84	93,827.84
Direct Costs	3,142,149.32	3,130,571.32	3,130,571.32
Rate for 2023-2024 **	2.49*	3.00*	3.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75000
Form R0418**

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,453,082.83	2,862,117.94	2,862,117.94
2019-2020 Fixed Carry Forward	-119,517.66	0.00	-130,946.97
Total Indirect Costs	2,572,600.49	2,862,117.94	2,993,064.91
2019-2020 Direct Costs	18,245,231.98	17,836,196.87	17,836,196.87
2021-2022 Rate	14.10*	16.05*	16.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,630,693.65	21,154,271.44	21,154,271.44
Indirect costs based on rate ** multiplied by actual direct costs	3,049,927.80	3,173,140.72	3,549,686.75
2021-2022 Actual Indirect Costs	3,252,031.38	3,728,453.59	3,728,453.59
2019-2020 Fixed Carry Forward	-119,517.66	0.00	-130,946.97
Total Indirect Costs	3,371,549.04	3,728,453.59	3,859,400.56
Over/(Under) Recovery	-321,621.24	0.00	-309,713.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,252,031.38	3,728,453.59	3,728,453.59
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-321,621.24	0.00	-309,713.81
Total Projected Indirect 2023-2024 (Numerator)	3,573,652.62	3,728,453.59	4,038,167.40
Direct Costs	21,630,693.65	21,154,271.44	21,154,271.44
Rate for 2023-2024 **	16.52*	17.63*	19.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75010
Form R0418**

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,214,540.04	3,540,777.31	3,540,777.31
2019-2020 Fixed Carry Forward	-70,995.34	-121,779.45	-121,928.76
Total Indirect Costs	1,285,535.38	3,662,556.76	3,662,706.07
2019-2020 Direct Costs	31,138,817.54	28,620,187.27	28,620,187.27
2021-2022 Rate	4.13*	12.80*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,038,248.51	30,597,881.13	30,597,881.13
Indirect costs based on rate ** multiplied by actual direct costs	1,364,479.66	3,916,528.78	3,916,528.78
2021-2022 Actual Indirect Costs	1,470,471.29	3,910,838.67	3,910,838.67
2019-2020 Fixed Carry Forward	-70,995.34	-121,779.45	-121,928.76
Total Indirect Costs	1,541,466.63	4,032,618.12	4,032,767.43
Over/(Under) Recovery	-176,986.97	-116,089.34	-116,238.65

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,470,471.29	3,910,838.67	3,910,838.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-176,986.97	-116,089.34	-116,238.65
Total Projected Indirect 2023-2024 (Numerator)	1,647,458.26	4,026,928.01	4,027,077.32
Direct Costs	33,038,248.51	30,597,881.13	30,597,881.13
Rate for 2023-2024 **	4.99*	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 2023-2024 Indirect Cost Rates
School District 75020
Form R0418**

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	193,324.41	483,646.25	483,646.25
2019-2020 Fixed Carry Forward	28,196.45	0.00	17,170.20
Total Indirect Costs	165,127.96	483,646.25	466,476.05
2019-2020 Direct Costs	2,681,296.75	2,390,974.91	2,390,974.91
2021-2022 Rate	6.16*	20.23*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,607,284.63	3,281,564.92	3,281,564.92
Indirect costs based on rate ** multiplied by actual direct costs	222,208.73	492,234.74	640,233.32
2021-2022 Actual Indirect Costs	170,878.29	496,598.00	496,598.00
2019-2020 Fixed Carry Forward	28,196.45	0.00	17,170.20
Total Indirect Costs	142,681.84	496,598.00	479,427.80
Over/(Under) Recovery	79,526.89	0.00	160,805.52

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	170,878.29	496,598.00	496,598.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	79,526.89	0.00	160,805.52
Total Projected Indirect 2023-2024 (Numerator)	91,351.40	496,598.00	335,792.48
Direct Costs	3,607,284.63	3,281,564.92	3,281,564.92
Rate for 2023-2024 **	2.53*	15.13*	10.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75030
Form R0418**

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	264,454.02	978,391.35	978,391.35
2019-2020 Fixed Carry Forward	-28,680.71	135,405.16	125,365.73
Total Indirect Costs	293,134.73	842,986.19	853,025.62
2019-2020 Direct Costs	8,574,180.84	7,860,243.51	7,860,243.51
2021-2022 Rate	3.42*	10.72*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,309,288.25	8,451,033.25	8,451,033.25
Indirect costs based on rate ** multiplied by actual direct costs	318,377.66	905,950.76	916,937.11
2021-2022 Actual Indirect Costs	358,346.69	1,216,601.69	1,216,601.69
2019-2020 Fixed Carry Forward	-28,680.71	135,405.16	125,365.73
Total Indirect Costs	387,027.40	1,081,196.53	1,091,235.96
Over/(Under) Recovery	-68,649.74	-175,245.77	-174,298.85

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	358,346.69	1,216,601.69	1,216,601.69
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-68,649.74	-175,245.77	-174,298.85
Total Projected Indirect 2023-2024 (Numerator)	426,996.43	1,391,847.46	1,390,900.54
Direct Costs	9,309,288.25	8,451,033.25	8,451,033.25
Rate for 2023-2024 **	4.59*	16.47*	16.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75040
Form R0418**

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	204,604.86	712,696.09	712,696.09
2019-2020 Fixed Carry Forward	14,645.89	-79,917.61	-80,248.81
Total Indirect Costs	189,958.97	792,613.70	792,944.90
2019-2020 Direct Costs	5,332,974.67	4,824,883.44	4,824,883.44
2021-2022 Rate	3.56*	16.43*	16.43**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,867,577.85	5,234,927.42	5,234,927.42
Indirect costs based on rate ** multiplied by actual direct costs	208,885.77	785,239.11	860,098.58
2021-2022 Actual Indirect Costs	225,225.57	857,876.00	857,876.00
2019-2020 Fixed Carry Forward	14,645.89	-79,917.61	-80,248.81
Total Indirect Costs	210,579.68	937,793.61	938,124.81
Over/(Under) Recovery	-1,693.91	0.00	-78,026.23

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	225,225.57	857,876.00	857,876.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,693.91	0.00	-78,026.23
Total Projected Indirect 2023-2024 (Numerator)	226,919.48	857,876.00	935,902.23
Direct Costs	5,867,577.85	5,234,927.42	5,234,927.42
Rate for 2023-2024 **	3.87*	16.39*	17.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75050
Form R0418**

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	487,673.47	1,747,139.92	1,747,139.92
2019-2020 Fixed Carry Forward	37,382.99	0.00	148,375.92
Total Indirect Costs	450,290.48	1,747,139.92	1,598,764.00
2019-2020 Direct Costs	14,133,955.13	12,874,488.68	12,874,488.68
2021-2022 Rate	3.19*	13.57*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,074,057.78	13,638,356.62	13,638,356.62
Indirect costs based on rate ** multiplied by actual direct costs	480,862.44	1,850,724.99	1,693,883.89
2021-2022 Actual Indirect Costs	566,764.92	2,002,466.08	2,002,466.08
2019-2020 Fixed Carry Forward	37,382.99	0.00	148,375.92
Total Indirect Costs	529,381.93	2,002,466.08	1,854,090.16
Over/(Under) Recovery	-48,519.49	-151,741.09	-160,206.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	566,764.92	2,002,466.08	2,002,466.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-48,519.49	-151,741.09	-160,206.27
Total Projected Indirect 2023-2024 (Numerator)	615,284.41	2,154,207.17	2,162,672.35
Direct Costs	15,074,057.78	13,638,356.62	13,638,356.62
Rate for 2023-2024 **	4.08*	15.80*	15.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75060
Form R0418**

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	234,845.02	740,542.68	740,542.68
2019-2020 Fixed Carry Forward	-25,046.63	0.00	36,972.01
Total Indirect Costs	259,891.65	740,542.68	703,570.67
2019-2020 Direct Costs	4,658,503.47	4,152,805.81	4,152,805.81
2021-2022 Rate	5.58*	17.83*	16.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,032,281.93	4,466,412.07	4,466,412.07
Indirect costs based on rate ** multiplied by actual direct costs	280,801.33	669,961.81	756,610.20
2021-2022 Actual Indirect Costs	277,666.13	843,535.99	843,535.99
2019-2020 Fixed Carry Forward	-25,046.63	0.00	36,972.01
Total Indirect Costs	302,712.76	843,535.99	806,563.98
Over/(Under) Recovery	-21,911.43	0.00	-49,953.78

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	277,666.13	843,535.99	843,535.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-21,911.43	0.00	-49,953.78
Total Projected Indirect 2023-2024 (Numerator)	299,577.56	843,535.99	893,489.77
Direct Costs	5,032,281.93	4,466,412.07	4,466,412.07
Rate for 2023-2024 **	5.95*	18.89*	20.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75070
Form R0418**

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	266,847.07	904,621.29	904,621.29
2019-2020 Fixed Carry Forward	-29,451.45	-72,979.81	-73,632.94
Total Indirect Costs	296,298.52	977,601.10	978,254.23
2019-2020 Direct Costs	7,052,379.13	6,414,604.91	6,414,604.91
2021-2022 Rate	4.20*	15.24*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,722,223.08	7,059,989.38	7,059,989.38
Indirect costs based on rate ** multiplied by actual direct costs	324,333.37	1,058,998.41	1,076,648.38
2021-2022 Actual Indirect Costs	312,286.07	974,519.77	974,519.77
2019-2020 Fixed Carry Forward	-29,451.45	-72,979.81	-73,632.94
Total Indirect Costs	341,737.52	1,047,499.58	1,048,152.71
Over/(Under) Recovery	-17,404.15	0.00	28,495.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	312,286.07	974,519.77	974,519.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-17,404.15	0.00	28,495.67
Total Projected Indirect 2023-2024 (Numerator)	329,690.22	974,519.77	946,024.10
Direct Costs	7,722,223.08	7,059,989.38	7,059,989.38
Rate for 2023-2024 **	4.27*	13.80*	13.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 75080
Form R0418**

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,271,423.66	3,621,124.86	3,621,124.86
2019-2020 Fixed Carry Forward	-64,197.91	0.00	93,455.06
Total Indirect Costs	1,335,621.57	3,621,124.86	3,527,669.80
2019-2020 Direct Costs	26,718,662.31	24,368,961.11	24,368,961.11
2021-2022 Rate	5.00*	14.86*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	30,522,715.74	27,871,231.76	27,871,231.76
Indirect costs based on rate ** multiplied by actual direct costs	1,526,135.79	4,141,665.04	4,035,754.36
2021-2022 Actual Indirect Costs	1,571,840.21	4,223,324.19	4,223,324.19
2019-2020 Fixed Carry Forward	-64,197.91	0.00	93,455.06
Total Indirect Costs	1,636,038.12	4,223,324.19	4,129,869.13
Over/(Under) Recovery	-109,902.33	-81,659.15	-94,114.77

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,571,840.21	4,223,324.19	4,223,324.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-109,902.33	-81,659.15	-94,114.77
Total Projected Indirect 2023-2024 (Numerator)	1,681,742.54	4,304,983.34	4,317,438.96
Direct Costs	30,522,715.74	27,871,231.76	27,871,231.76
Rate for 2023-2024 **	5.51*	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 2023-2024 Indirect Cost Rates
School District 75100
Form R0418**

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	15,837.77	100,666.29	100,666.29
2019-2020 Fixed Carry Forward	-777.13	-6,384.18	-6,458.20
Total Indirect Costs	16,614.90	107,050.47	107,124.49
2019-2020 Direct Costs	1,203,923.89	1,119,095.37	1,119,095.37
2021-2022 Rate	1.38*	9.57*	9.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,887,368.38	1,699,072.23	1,699,072.23
Indirect costs based on rate ** multiplied by actual direct costs	26,045.68	162,601.21	162,601.21
2021-2022 Actual Indirect Costs	47,041.66	235,337.81	235,337.81
2019-2020 Fixed Carry Forward	-777.13	-6,384.18	-6,458.20
Total Indirect Costs	47,818.79	241,721.99	241,796.01
Over/(Under) Recovery	-21,773.11	-79,120.78	-79,194.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	47,041.66	235,337.81	235,337.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-21,773.11	-79,120.78	-79,194.80
Total Projected Indirect 2023-2024 (Numerator)	68,814.77	314,458.59	314,532.61
Direct Costs	1,887,368.38	1,699,072.23	1,699,072.23
Rate for 2023-2024 **	3.65*	18.51*	18.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76000
Form R0418**

Sanilac ISD
175 EAST AITKEN RD
PECK, MI 48466

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	487,694.73	985,202.24	985,202.24
2019-2020 Fixed Carry Forward	-3,359.88	-33,191.33	-32,444.67
Total Indirect Costs	491,054.61	1,018,393.57	1,017,646.91
2019-2020 Direct Costs	8,767,943.37	8,270,435.86	8,270,435.86
2021-2022 Rate	5.60*	12.31*	12.30**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,127,915.71	9,602,560.51	9,602,560.51
Indirect costs based on rate ** multiplied by actual direct costs	567,163.28	1,182,075.20	1,181,114.94
2021-2022 Actual Indirect Costs	384,765.02	910,120.22	910,120.22
2019-2020 Fixed Carry Forward	-3,359.88	-33,191.33	-32,444.67
Total Indirect Costs	388,124.90	943,311.55	942,564.89
Over/(Under) Recovery	179,038.38	238,763.65	238,550.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	384,765.02	910,120.22	910,120.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	179,038.38	238,763.65	238,550.05
Total Projected Indirect 2023-2024 (Numerator)	205,726.64	671,356.57	671,570.17
Direct Costs	10,127,915.71	9,602,560.51	9,602,560.51
Rate for 2023-2024 **	2.03*	6.99*	6.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76060
Form R0418**

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	214,990.22	1,047,646.62	1,047,646.62
2019-2020 Fixed Carry Forward	-31,607.55	-38,840.22	-43,656.95
Total Indirect Costs	246,597.77	1,086,486.84	1,091,303.57
2019-2020 Direct Costs	8,201,585.53	7,368,929.13	7,368,929.13
2021-2022 Rate	3.01*	14.74*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,732,633.29	8,349,316.21	8,349,316.21
Indirect costs based on rate ** multiplied by actual direct costs	323,052.26	1,230,689.21	1,236,533.73
2021-2022 Actual Indirect Costs	222,953.36	2,606,270.44	2,606,270.44
2019-2020 Fixed Carry Forward	-31,607.55	-38,840.22	-43,656.95
Total Indirect Costs	254,560.91	2,645,110.66	2,649,927.39
Over/(Under) Recovery	68,491.35	-1,414,421.45	-1,413,393.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	222,953.36	2,606,270.44	2,606,270.44
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	68,491.35	-1,414,421.45	-1,413,393.66
Total Projected Indirect 2023-2024 (Numerator)	154,462.01	4,020,691.89	4,019,664.10
Direct Costs	10,732,633.29	8,349,316.21	8,349,316.21
Rate for 2023-2024 **	1.44*	48.16*	48.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76070
Form R0418**

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	172,387.22	592,363.95	592,363.95
2019-2020 Fixed Carry Forward	-45,703.81	0.00	-50,998.37
Total Indirect Costs	218,091.03	592,363.95	643,362.32
2019-2020 Direct Costs	3,653,694.98	3,233,718.25	3,233,718.25
2021-2022 Rate	5.97*	18.32*	19.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,483,029.60	4,000,989.15	4,000,989.15
Indirect costs based on rate ** multiplied by actual direct costs	267,636.87	600,148.37	796,196.84
2021-2022 Actual Indirect Costs	182,494.95	664,535.40	664,535.40
2019-2020 Fixed Carry Forward	-45,703.81	0.00	-50,998.37
Total Indirect Costs	228,198.76	664,535.40	715,533.77
Over/(Under) Recovery	39,438.11	0.00	26,887.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	182,494.95	664,535.40	664,535.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,438.11	0.00	26,887.69
Total Projected Indirect 2023-2024 (Numerator)	143,056.84	664,535.40	637,647.71
Direct Costs	4,483,029.60	4,000,989.15	4,000,989.15
Rate for 2023-2024 **	3.19*	16.61*	15.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76080
Form R0418**

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	683,238.21	2,325,794.31	2,325,794.31
2019-2020 Fixed Carry Forward	-7,064.65	224,171.33	224,324.95
Total Indirect Costs	690,302.86	2,101,622.98	2,101,469.36
2019-2020 Direct Costs	19,951,718.97	18,309,162.87	18,309,162.87
2021-2022 Rate	3.46*	11.48*	11.48**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	22,647,982.41	20,478,190.09	20,478,190.09
Indirect costs based on rate ** multiplied by actual direct costs	783,620.19	2,350,896.22	2,350,896.22
2021-2022 Actual Indirect Costs	852,364.93	3,022,157.25	3,022,157.25
2019-2020 Fixed Carry Forward	-7,064.65	224,171.33	224,324.95
Total Indirect Costs	859,429.58	2,797,985.92	2,797,832.30
Over/(Under) Recovery	-75,809.39	-447,089.70	-446,936.08

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	852,364.93	3,022,157.25	3,022,157.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-75,809.39	-447,089.70	-446,936.08
Total Projected Indirect 2023-2024 (Numerator)	928,174.32	3,469,246.95	3,469,093.33
Direct Costs	22,647,982.41	20,478,190.09	20,478,190.09
Rate for 2023-2024 **	4.10*	16.94*	16.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76090
Form R0418**

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	231,166.87	716,330.37	716,330.37
2019-2020 Fixed Carry Forward	-33,880.42	-40,828.67	-40,751.51
Total Indirect Costs	265,047.29	757,159.04	757,081.88
2019-2020 Direct Costs	6,183,255.76	5,698,092.26	5,698,092.26
2021-2022 Rate	4.29*	13.29*	13.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,876,212.87	6,246,608.30	6,246,608.30
Indirect costs based on rate ** multiplied by actual direct costs	294,989.53	830,174.24	830,174.24
2021-2022 Actual Indirect Costs	242,948.31	872,552.88	872,552.88
2019-2020 Fixed Carry Forward	-33,880.42	-40,828.67	-40,751.51
Total Indirect Costs	276,828.73	913,381.55	913,304.39
Over/(Under) Recovery	18,160.80	-83,207.31	-83,130.15

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	242,948.31	872,552.88	872,552.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	18,160.80	-83,207.31	-83,130.15
Total Projected Indirect 2023-2024 (Numerator)	224,787.51	955,760.19	955,683.03
Direct Costs	6,876,212.87	6,246,608.30	6,246,608.30
Rate for 2023-2024 **	3.27*	15.30*	15.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76140
Form R0418**

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	283,394.42	914,376.98	914,376.98
2019-2020 Fixed Carry Forward	-20,965.42	-27,314.44	-27,488.10
Total Indirect Costs	304,359.84	941,691.42	941,865.08
2019-2020 Direct Costs	7,593,322.64	6,962,340.08	6,962,340.08
2021-2022 Rate	4.01*	13.53*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,740,709.32	7,973,485.79	7,973,485.79
Indirect costs based on rate ** multiplied by actual direct costs	350,502.44	1,078,812.63	1,078,812.63
2021-2022 Actual Indirect Costs	369,783.31	1,137,006.84	1,137,006.84
2019-2020 Fixed Carry Forward	-20,965.42	-27,314.44	-27,488.10
Total Indirect Costs	390,748.73	1,164,321.28	1,164,494.94
Over/(Under) Recovery	-40,246.29	-85,508.65	-85,682.31

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	369,783.31	1,137,006.84	1,137,006.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-40,246.29	-85,508.65	-85,682.31
Total Projected Indirect 2023-2024 (Numerator)	410,029.60	1,222,515.49	1,222,689.15
Direct Costs	8,740,709.32	7,973,485.79	7,973,485.79
Rate for 2023-2024 **	4.69*	15.33*	15.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76180
Form R0418**

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	97,789.88	393,590.99	393,590.99
2019-2020 Fixed Carry Forward	-14,908.09	10,959.68	8,327.15
Total Indirect Costs	112,697.97	382,631.31	385,263.84
2019-2020 Direct Costs	3,514,183.52	3,218,382.41	3,218,382.41
2021-2022 Rate	3.21*	11.89*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,547,488.41	4,088,119.71	4,088,119.71
Indirect costs based on rate ** multiplied by actual direct costs	145,974.38	486,077.43	489,347.93
2021-2022 Actual Indirect Costs	100,930.25	560,298.95	560,298.95
2019-2020 Fixed Carry Forward	-14,908.09	10,959.68	8,327.15
Total Indirect Costs	115,838.34	549,339.27	551,971.80
Over/(Under) Recovery	30,136.04	-63,261.84	-62,623.87

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	100,930.25	560,298.95	560,298.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	30,136.04	-63,261.84	-62,623.87
Total Projected Indirect 2023-2024 (Numerator)	70,794.21	623,560.79	622,922.82
Direct Costs	4,547,488.41	4,088,119.71	4,088,119.71
Rate for 2023-2024 **	1.56*	15.25*	15.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 76210
Form R0418**

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	322,508.03	1,266,965.22	1,266,965.22
2019-2020 Fixed Carry Forward	-62,131.54	-42,510.57	-41,159.25
Total Indirect Costs	384,639.57	1,309,475.79	1,308,124.47
2019-2020 Direct Costs	10,180,278.98	9,235,821.79	9,235,821.79
2021-2022 Rate	3.78*	14.18*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,522,310.90	10,391,151.09	10,391,151.09
Indirect costs based on rate ** multiplied by actual direct costs	435,543.35	1,473,465.22	1,471,386.99
2021-2022 Actual Indirect Costs	424,198.05	1,555,357.86	1,555,357.86
2019-2020 Fixed Carry Forward	-62,131.54	-42,510.57	-41,159.25
Total Indirect Costs	486,329.59	1,597,868.43	1,596,517.11
Over/(Under) Recovery	-50,786.24	-124,403.21	-125,130.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	424,198.05	1,555,357.86	1,555,357.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-50,786.24	-124,403.21	-125,130.12
Total Projected Indirect 2023-2024 (Numerator)	474,984.29	1,679,761.07	1,680,487.98
Direct Costs	11,522,310.90	10,391,151.09	10,391,151.09
Rate for 2023-2024 **	4.12*	16.17*	16.17**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 77010
Form R0418**

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	230,372.36	1,197,944.26	1,197,944.26
2019-2020 Fixed Carry Forward	-22,922.81	0.00	43,841.00
Total Indirect Costs	253,295.17	1,197,944.26	1,154,103.26
2019-2020 Direct Costs	8,062,458.28	7,094,886.38	7,094,886.38
2021-2022 Rate	3.14*	16.88*	16.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,127,885.00	7,391,217.28	7,391,217.28
Indirect costs based on rate ** multiplied by actual direct costs	255,215.59	1,108,682.59	1,202,551.05
2021-2022 Actual Indirect Costs	258,331.85	1,239,529.66	1,239,529.66
2019-2020 Fixed Carry Forward	-22,922.81	0.00	43,841.00
Total Indirect Costs	281,254.66	1,239,529.66	1,195,688.66
Over/(Under) Recovery	-26,039.07	0.00	6,862.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	258,331.85	1,239,529.66	1,239,529.66
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-26,039.07	0.00	6,862.39
Total Projected Indirect 2023-2024 (Numerator)	284,370.92	1,239,529.66	1,232,667.27
Direct Costs	8,127,885.00	7,391,217.28	7,391,217.28
Rate for 2023-2024 **	3.50*	16.77*	16.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78000
Form R0418**

Shiawassee Regional ESD
1025 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,821,719.01	2,399,672.14	2,399,672.14
2019-2020 Fixed Carry Forward	-36,533.01	62,912.43	63,863.42
Total Indirect Costs	1,858,252.02	2,336,759.71	2,335,808.72
2019-2020 Direct Costs	22,151,253.47	21,573,300.34	21,573,300.34
2021-2022 Rate	8.39*	10.83*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,674,274.26	23,083,205.05	23,083,205.05
Indirect costs based on rate ** multiplied by actual direct costs	1,986,271.61	2,499,911.11	2,499,911.11
2021-2022 Actual Indirect Costs	2,178,358.34	2,769,427.55	2,769,427.55
2019-2020 Fixed Carry Forward	-36,533.01	62,912.43	63,863.42
Total Indirect Costs	2,214,891.35	2,706,515.12	2,705,564.13
Over/(Under) Recovery	-228,619.74	-206,604.01	-205,653.02

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,178,358.34	2,769,427.55	2,769,427.55
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-228,619.74	-206,604.01	-205,653.02
Total Projected Indirect 2023-2024 (Numerator)	2,406,978.08	2,976,031.56	2,975,080.57
Direct Costs	23,674,274.26	23,083,205.05	23,083,205.05
Rate for 2023-2024 **	10.17*	12.89*	12.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78020
Form R0418**

Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	168,880.99	944,667.38	944,667.38
2019-2020 Fixed Carry Forward	40,513.92	-13,519.75	-13,466.88
Total Indirect Costs	128,367.07	958,187.13	958,134.26
2019-2020 Direct Costs	7,983,375.51	7,207,589.12	7,207,589.12
2021-2022 Rate	1.61*	13.29*	13.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,435,659.09	7,595,293.26	7,595,293.26
Indirect costs based on rate ** multiplied by actual direct costs	135,814.11	1,009,414.47	1,009,414.47
2021-2022 Actual Indirect Costs	184,387.03	1,024,752.86	1,024,752.86
2019-2020 Fixed Carry Forward	40,513.92	-13,519.75	-13,466.88
Total Indirect Costs	143,873.11	1,038,272.61	1,038,219.74
Over/(Under) Recovery	-8,059.00	-28,858.14	-28,805.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	184,387.03	1,024,752.86	1,024,752.86
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-8,059.00	-28,858.14	-28,805.27
Total Projected Indirect 2023-2024 (Numerator)	192,446.03	1,053,611.00	1,053,558.13
Direct Costs	8,435,659.09	7,595,293.26	7,595,293.26
Rate for 2023-2024 **	2.28*	13.87*	13.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78030
Form R0418**

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	577,945.64	1,912,591.77	1,912,591.77
2019-2020 Fixed Carry Forward	-70,033.79	0.00	-159,245.06
Total Indirect Costs	647,979.43	1,912,591.77	2,071,836.83
2019-2020 Direct Costs	13,040,149.02	11,705,502.89	11,705,502.89
2021-2022 Rate	4.97*	16.34*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,148,772.50	12,724,350.32	12,724,350.32
Indirect costs based on rate ** multiplied by actual direct costs	703,193.99	1,908,652.55	2,252,210.01
2021-2022 Actual Indirect Costs	623,418.34	2,047,840.52	2,047,840.52
2019-2020 Fixed Carry Forward	-70,033.79	0.00	-159,245.06
Total Indirect Costs	693,452.13	2,047,840.52	2,207,085.58
Over/(Under) Recovery	9,741.86	0.00	45,124.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	623,418.34	2,047,840.52	2,047,840.52
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	9,741.86	0.00	45,124.43
Total Projected Indirect 2023-2024 (Numerator)	613,676.48	2,047,840.52	2,002,716.09
Direct Costs	14,148,772.50	12,724,350.32	12,724,350.32
Rate for 2023-2024 **	4.34*	16.09*	15.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78040
Form R0418**

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	363,609.95	1,502,598.10	1,502,598.10
2019-2020 Fixed Carry Forward	6,748.16	0.00	42,290.97
Total Indirect Costs	356,861.79	1,502,598.10	1,460,307.13
2019-2020 Direct Costs	10,591,909.80	9,452,921.65	9,452,921.65
2021-2022 Rate	3.37*	15.90*	15.45**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,907,032.08	11,540,558.05	11,540,558.05
Indirect costs based on rate ** multiplied by actual direct costs	434,966.98	1,731,083.71	1,783,016.22
2021-2022 Actual Indirect Costs	366,159.37	1,732,633.40	1,732,633.40
2019-2020 Fixed Carry Forward	6,748.16	0.00	42,290.97
Total Indirect Costs	359,411.21	1,732,633.40	1,690,342.43
Over/(Under) Recovery	75,555.77	0.00	92,673.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	366,159.37	1,732,633.40	1,732,633.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	75,555.77	0.00	92,673.79
Total Projected Indirect 2023-2024 (Numerator)	290,603.60	1,732,633.40	1,639,959.61
Direct Costs	12,907,032.08	11,540,558.05	11,540,558.05
Rate for 2023-2024 **	2.25*	15.01*	14.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78060
Form R0418**

Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	81,461.71	665,059.47	665,059.47
2019-2020 Fixed Carry Forward	3,053.37	-66,375.24	-66,375.24
Total Indirect Costs	78,408.34	731,434.71	731,434.71
2019-2020 Direct Costs	5,670,894.75	5,087,296.99	5,087,296.99
2021-2022 Rate	1.38*	14.38*	14.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,269,908.81	5,721,262.89	5,721,262.89
Indirect costs based on rate ** multiplied by actual direct costs	86,524.74	822,717.60	822,717.60
2021-2022 Actual Indirect Costs	98,289.01	646,934.93	646,934.93
2019-2020 Fixed Carry Forward	3,053.37	-66,375.24	-66,375.24
Total Indirect Costs	95,235.64	713,310.17	713,310.17
Over/(Under) Recovery	-8,710.90	109,407.43	109,407.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	98,289.01	646,934.93	646,934.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-8,710.90	109,407.43	109,407.43
Total Projected Indirect 2023-2024 (Numerator)	106,999.91	537,527.50	537,527.50
Direct Costs	6,269,908.81	5,721,262.89	5,721,262.89
Rate for 2023-2024 **	1.71*	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 2023-2024 Indirect Cost Rates
School District 78070
Form R0418**

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	427,505.76	1,125,906.31	1,125,906.31
2019-2020 Fixed Carry Forward	-28,337.32	0.00	34,601.37
Total Indirect Costs	455,843.08	1,125,906.31	1,091,304.94
2019-2020 Direct Costs	8,431,622.46	7,733,221.91	7,733,221.91
2021-2022 Rate	5.41*	14.56*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,750,740.79	8,963,095.89	8,963,095.89
Indirect costs based on rate ** multiplied by actual direct costs	527,515.08	1,305,026.76	1,264,692.83
2021-2022 Actual Indirect Costs	414,583.89	1,202,228.79	1,202,228.79
2019-2020 Fixed Carry Forward	-28,337.32	0.00	34,601.37
Total Indirect Costs	442,921.21	1,202,228.79	1,167,627.42
Over/(Under) Recovery	84,593.87	102,797.97	97,065.41

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	414,583.89	1,202,228.79	1,202,228.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	84,593.87	102,797.97	97,065.41
Total Projected Indirect 2023-2024 (Numerator)	329,990.02	1,099,430.82	1,105,163.38
Direct Costs	9,750,740.79	8,963,095.89	8,963,095.89
Rate for 2023-2024 **	3.38*	12.27*	12.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78080
Form R0418**

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	464,482.51	1,487,842.93	1,487,842.93
2019-2020 Fixed Carry Forward	80,929.44	0.00	229,386.76
Total Indirect Costs	383,553.07	1,487,842.93	1,258,456.17
2019-2020 Direct Costs	10,712,273.29	9,688,912.87	9,688,912.87
2021-2022 Rate	3.58*	15.36*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,611,284.73	11,465,158.55	11,465,158.55
Indirect costs based on rate ** multiplied by actual direct costs	451,483.99	1,719,773.78	1,489,324.10
2021-2022 Actual Indirect Costs	533,393.52	1,679,519.70	1,679,519.70
2019-2020 Fixed Carry Forward	80,929.44	0.00	229,386.76
Total Indirect Costs	452,464.08	1,679,519.70	1,450,132.94
Over/(Under) Recovery	-980.09	0.00	39,191.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	533,393.52	1,679,519.70	1,679,519.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-980.09	0.00	39,191.16
Total Projected Indirect 2023-2024 (Numerator)	534,373.61	1,679,519.70	1,640,328.54
Direct Costs	12,611,284.73	11,465,158.55	11,465,158.55
Rate for 2023-2024 **	4.24*	14.65*	14.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78100
Form R0418**

Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	368,175.81	2,001,964.27	2,001,964.27
2019-2020 Fixed Carry Forward	69,157.24	68,071.92	68,029.89
Total Indirect Costs	299,018.57	1,933,892.35	1,933,934.38
2019-2020 Direct Costs	18,231,010.00	16,597,221.54	16,597,221.54
2021-2022 Rate	1.64*	11.65*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	20,090,554.29	18,535,858.74	18,535,858.74
Indirect costs based on rate ** multiplied by actual direct costs	329,485.09	2,159,427.54	2,159,427.54
2021-2022 Actual Indirect Costs	456,982.27	2,011,677.82	2,011,677.82
2019-2020 Fixed Carry Forward	69,157.24	68,071.92	68,029.89
Total Indirect Costs	387,825.03	1,943,605.90	1,943,647.93
Over/(Under) Recovery	-58,339.94	215,821.64	215,779.61

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	456,982.27	2,011,677.82	2,011,677.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-58,339.94	215,821.64	215,779.61
Total Projected Indirect 2023-2024 (Numerator)	515,322.21	1,795,856.18	1,795,898.21
Direct Costs	20,090,554.29	18,535,858.74	18,535,858.74
Rate for 2023-2024 **	2.56*	9.69*	9.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 78110
Form R0418**

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	753,555.12	3,899,393.64	3,899,393.64
2019-2020 Fixed Carry Forward	133,915.00	69,916.82	72,783.22
Total Indirect Costs	619,640.12	3,829,476.82	3,826,610.42
2019-2020 Direct Costs	31,609,550.22	28,321,353.45	28,321,353.45
2021-2022 Rate	1.96*	13.52*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	34,916,454.31	31,707,158.97	31,707,158.97
Indirect costs based on rate ** multiplied by actual direct costs	684,362.50	4,286,807.89	4,283,637.18
2021-2022 Actual Indirect Costs	969,546.05	4,178,841.39	4,178,841.39
2019-2020 Fixed Carry Forward	133,915.00	69,916.82	72,783.22
Total Indirect Costs	835,631.05	4,108,924.57	4,106,058.17
Over/(Under) Recovery	-151,268.55	177,883.32	177,579.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	969,546.05	4,178,841.39	4,178,841.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-151,268.55	177,883.32	177,579.01
Total Projected Indirect 2023-2024 (Numerator)	1,120,814.60	4,000,958.07	4,001,262.38
Direct Costs	34,916,454.31	31,707,158.97	31,707,158.97
Rate for 2023-2024 **	3.21*	12.62*	12.62**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79000
Form R0418**

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,706,912.62	3,110,127.09	3,110,127.09
2019-2020 Fixed Carry Forward	-18,422.78	-224,160.97	-224,160.97
Total Indirect Costs	1,725,335.40	3,334,288.06	3,334,288.06
2019-2020 Direct Costs	24,991,988.89	23,588,774.42	23,588,774.42
2021-2022 Rate	6.90*	14.14*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,298,112.58	24,005,723.38	24,005,723.38
Indirect costs based on rate ** multiplied by actual direct costs	1,745,569.77	3,394,409.29	3,394,409.29
2021-2022 Actual Indirect Costs	1,769,266.72	3,073,232.20	3,073,232.20
2019-2020 Fixed Carry Forward	-18,422.78	-224,160.97	-224,160.97
Total Indirect Costs	1,787,689.50	3,297,393.17	3,297,393.17
Over/(Under) Recovery	-42,119.73	97,016.12	97,016.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,769,266.72	3,073,232.20	3,073,232.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,119.73	97,016.12	97,016.12
Total Projected Indirect 2023-2024 (Numerator)	1,811,386.45	2,976,216.08	2,976,216.08
Direct Costs	25,298,112.58	24,005,723.38	24,005,723.38
Rate for 2023-2024 **	7.16*	12.40*	12.40**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79010
Form R0418**

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	83,632.85	362,681.49	362,681.49
2019-2020 Fixed Carry Forward	-3,374.18	107,266.54	109,633.01
Total Indirect Costs	87,007.03	255,414.95	253,048.48
2019-2020 Direct Costs	4,062,833.95	3,783,785.31	3,783,785.31
2021-2022 Rate	2.14*	6.75*	6.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,791,313.35	4,451,632.02	4,451,632.02
Indirect costs based on rate ** multiplied by actual direct costs	102,534.11	300,485.16	297,814.18
2021-2022 Actual Indirect Costs	109,270.99	448,952.32	448,952.32
2019-2020 Fixed Carry Forward	-3,374.18	107,266.54	109,633.01
Total Indirect Costs	112,645.17	341,685.78	339,319.31
Over/(Under) Recovery	-10,111.06	-41,200.62	-41,505.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	109,270.99	448,952.32	448,952.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,111.06	-41,200.62	-41,505.13
Total Projected Indirect 2023-2024 (Numerator)	119,382.05	490,152.94	490,457.45
Direct Costs	4,791,313.35	4,451,632.02	4,451,632.02
Rate for 2023-2024 **	2.49*	11.01*	11.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79020
Form R0418**

Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	284,376.72	1,678,013.56	1,678,013.56
2019-2020 Fixed Carry Forward	-8,515.53	43,039.71	43,179.13
Total Indirect Costs	292,892.25	1,634,973.85	1,634,834.43
2019-2020 Direct Costs	17,127,641.25	15,734,004.41	15,734,004.41
2021-2022 Rate	1.71*	10.39*	10.39**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,430,719.56	17,088,319.98	17,088,319.98
Indirect costs based on rate ** multiplied by actual direct costs	315,165.30	1,775,476.45	1,775,476.45
2021-2022 Actual Indirect Costs	319,580.46	1,661,980.04	1,661,980.04
2019-2020 Fixed Carry Forward	-8,515.53	43,039.71	43,179.13
Total Indirect Costs	328,095.99	1,618,940.33	1,618,800.91
Over/(Under) Recovery	-12,930.69	156,536.12	156,675.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	319,580.46	1,661,980.04	1,661,980.04
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-12,930.69	156,536.12	156,675.54
Total Projected Indirect 2023-2024 (Numerator)	332,511.15	1,505,443.92	1,505,304.50
Direct Costs	18,430,719.56	17,088,319.98	17,088,319.98
Rate for 2023-2024 **	1.80*	8.81*	8.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79030
Form R0418**

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	388,896.80	1,009,253.57	1,009,253.57
2019-2020 Fixed Carry Forward	-20,716.30	-53,489.70	-53,489.70
Total Indirect Costs	409,613.10	1,062,743.27	1,062,743.27
2019-2020 Direct Costs	9,725,611.24	9,105,254.47	9,105,254.47
2021-2022 Rate	4.21*	11.67*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,294,182.20	10,414,618.45	10,414,618.45
Indirect costs based on rate ** multiplied by actual direct costs	475,485.07	1,215,385.97	1,215,385.97
2021-2022 Actual Indirect Costs	465,653.06	1,345,216.81	1,345,216.81
2019-2020 Fixed Carry Forward	-20,716.30	-53,489.70	-53,489.70
Total Indirect Costs	486,369.36	1,398,706.51	1,398,706.51
Over/(Under) Recovery	-10,884.29	-183,320.54	-183,320.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	465,653.06	1,345,216.81	1,345,216.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,884.29	-183,320.54	-183,320.54
Total Projected Indirect 2023-2024 (Numerator)	476,537.35	1,528,537.35	1,528,537.35
Direct Costs	11,294,182.20	10,414,618.45	10,414,618.45
Rate for 2023-2024 **	4.22*	14.68*	14.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79080
Form R0418**

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	272,399.64	864,210.03	864,210.03
2019-2020 Fixed Carry Forward	-7,053.10	-49,834.59	-51,149.61
Total Indirect Costs	279,452.74	914,044.62	915,359.64
2019-2020 Direct Costs	6,053,751.61	5,461,941.22	5,461,941.22
2021-2022 Rate	4.62*	16.73*	16.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,678,194.00	6,908,736.60	6,908,736.60
Indirect costs based on rate ** multiplied by actual direct costs	354,732.56	1,036,310.49	1,157,904.25
2021-2022 Actual Indirect Costs	276,792.30	1,046,249.70	1,046,249.70
2019-2020 Fixed Carry Forward	-7,053.10	-49,834.59	-51,149.61
Total Indirect Costs	283,845.40	1,096,084.29	1,097,399.31
Over/(Under) Recovery	70,887.16	0.00	60,504.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	276,792.30	1,046,249.70	1,046,249.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	70,887.16	0.00	60,504.94
Total Projected Indirect 2023-2024 (Numerator)	205,905.14	1,046,249.70	985,744.76
Direct Costs	7,678,194.00	6,908,736.60	6,908,736.60
Rate for 2023-2024 **	2.68*	15.14*	14.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79090
Form R0418**

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	319,887.27	916,220.86	916,220.86
2019-2020 Fixed Carry Forward	-71,541.23	0.00	-18,393.92
Total Indirect Costs	391,428.50	916,220.86	934,614.78
2019-2020 Direct Costs	5,333,659.73	4,883,815.78	4,883,815.78
2021-2022 Rate	7.34*	18.76*	19.14**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,388,002.03	5,847,505.49	5,847,505.49
Indirect costs based on rate ** multiplied by actual direct costs	468,879.35	877,125.82	1,119,212.55
2021-2022 Actual Indirect Costs	282,169.04	989,795.58	989,795.58
2019-2020 Fixed Carry Forward	-71,541.23	0.00	-18,393.92
Total Indirect Costs	353,710.27	989,795.58	1,008,189.50
Over/(Under) Recovery	115,169.08	0.00	111,023.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	282,169.04	989,795.58	989,795.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	115,169.08	0.00	111,023.05
Total Projected Indirect 2023-2024 (Numerator)	166,999.96	989,795.58	878,772.53
Direct Costs	6,388,002.03	5,847,505.49	5,847,505.49
Rate for 2023-2024 **	2.61*	16.93*	15.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79100
Form R0418**

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	541,162.69	1,486,615.85	1,486,615.85
2019-2020 Fixed Carry Forward	-161,285.47	18,474.80	17,539.74
Total Indirect Costs	702,448.16	1,468,141.05	1,469,076.11
2019-2020 Direct Costs	11,163,460.55	10,218,007.39	10,218,007.39
2021-2022 Rate	6.29*	14.37*	14.38**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,145,914.32	11,079,526.19	11,079,526.19
Indirect costs based on rate ** multiplied by actual direct costs	763,978.01	1,592,127.91	1,593,235.87
2021-2022 Actual Indirect Costs	492,899.69	1,559,287.82	1,559,287.82
2019-2020 Fixed Carry Forward	-161,285.47	18,474.80	17,539.74
Total Indirect Costs	654,185.16	1,540,813.02	1,541,748.08
Over/(Under) Recovery	109,792.85	51,314.89	51,487.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	492,899.69	1,559,287.82	1,559,287.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	109,792.85	51,314.89	51,487.79
Total Projected Indirect 2023-2024 (Numerator)	383,106.84	1,507,972.93	1,507,800.03
Direct Costs	12,145,914.32	11,079,526.19	11,079,526.19
Rate for 2023-2024 **	3.15*	13.61*	13.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79110
Form R0418**

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	374,366.29	1,088,483.73	1,088,483.73
2019-2020 Fixed Carry Forward	7,840.60	0.00	91,298.39
Total Indirect Costs	366,525.69	1,088,483.73	997,185.34
2019-2020 Direct Costs	7,725,274.63	7,184,762.19	7,184,762.19
2021-2022 Rate	4.74*	15.15*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,498,342.72	7,871,542.45	7,871,542.45
Indirect costs based on rate ** multiplied by actual direct costs	402,821.44	1,180,731.37	1,092,570.09
2021-2022 Actual Indirect Costs	404,275.51	1,264,307.41	1,264,307.41
2019-2020 Fixed Carry Forward	7,840.60	0.00	91,298.39
Total Indirect Costs	396,434.91	1,264,307.41	1,173,009.02
Over/(Under) Recovery	6,386.53	0.00	-80,438.93

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	404,275.51	1,264,307.41	1,264,307.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	6,386.53	0.00	-80,438.93
Total Projected Indirect 2023-2024 (Numerator)	397,888.98	1,264,307.41	1,344,746.34
Direct Costs	8,498,342.72	7,871,542.45	7,871,542.45
Rate for 2023-2024 **	4.68*	16.06*	17.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79145
Form R0418**

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	375,389.65	1,106,524.20	1,106,524.20
2019-2020 Fixed Carry Forward	-57,845.59	0.00	-52,006.56
Total Indirect Costs	433,235.24	1,106,524.20	1,158,530.76
2019-2020 Direct Costs	7,223,856.09	6,492,721.54	6,492,721.54
2021-2022 Rate	6.00*	17.04*	17.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,219,066.02	7,367,917.01	7,367,917.01
Indirect costs based on rate ** multiplied by actual direct costs	493,143.96	1,105,187.55	1,314,436.39
2021-2022 Actual Indirect Costs	457,627.41	1,308,776.42	1,308,776.42
2019-2020 Fixed Carry Forward	-57,845.59	0.00	-52,006.56
Total Indirect Costs	515,473.00	1,308,776.42	1,360,782.98
Over/(Under) Recovery	-22,329.04	0.00	-46,346.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	457,627.41	1,308,776.42	1,308,776.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-22,329.04	0.00	-46,346.59
Total Projected Indirect 2023-2024 (Numerator)	479,956.45	1,308,776.42	1,355,123.01
Direct Costs	8,219,066.02	7,367,917.01	7,367,917.01
Rate for 2023-2024 **	5.84*	17.76*	18.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 79150
Form R0418**

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	453,024.02	1,295,534.07	1,295,534.07
2019-2020 Fixed Carry Forward	-50,787.67	-33,341.96	-33,341.96
Total Indirect Costs	503,811.69	1,328,876.03	1,328,876.03
2019-2020 Direct Costs	12,629,874.88	11,787,364.83	11,787,364.83
2021-2022 Rate	3.99*	11.27*	11.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,114,958.16	11,954,873.74	11,954,873.74
Indirect costs based on rate ** multiplied by actual direct costs	523,286.83	1,347,314.27	1,347,314.27
2021-2022 Actual Indirect Costs	483,590.33	1,643,674.75	1,643,674.75
2019-2020 Fixed Carry Forward	-50,787.67	-33,341.96	-33,341.96
Total Indirect Costs	534,378.00	1,677,016.71	1,677,016.71
Over/(Under) Recovery	-11,091.17	-329,702.44	-329,702.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	483,590.33	1,643,674.75	1,643,674.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-11,091.17	-329,702.44	-329,702.44
Total Projected Indirect 2023-2024 (Numerator)	494,681.50	1,973,377.19	1,973,377.19
Direct Costs	13,114,958.16	11,954,873.74	11,954,873.74
Rate for 2023-2024 **	3.77*	16.51*	16.51**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80000
Form R0418**

Van Buren ISD
490 SOUTH PAW PAW ST
LAWRENCE, MI 49064

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,147,504.20	5,415,443.30	5,415,443.30
2019-2020 Fixed Carry Forward	-552,940.68	-347,600.02	-345,524.25
Total Indirect Costs	3,700,444.88	5,763,043.32	5,760,967.55
2019-2020 Direct Costs	42,033,107.34	39,765,168.24	39,765,168.24
2021-2022 Rate	8.80*	14.49*	14.49**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	46,997,586.10	44,416,053.61	44,416,053.61
Indirect costs based on rate ** multiplied by actual direct costs	4,135,787.58	6,435,886.17	6,435,886.17
2021-2022 Actual Indirect Costs	3,890,078.93	6,471,611.42	6,471,611.42
2019-2020 Fixed Carry Forward	-552,940.68	-347,600.02	-345,524.25
Total Indirect Costs	4,443,019.61	6,819,211.44	6,817,135.67
Over/(Under) Recovery	-307,232.03	-383,325.27	-381,249.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,890,078.93	6,471,611.42	6,471,611.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-307,232.03	-383,325.27	-381,249.50
Total Projected Indirect 2023-2024 (Numerator)	4,197,310.96	6,854,936.69	6,852,860.92
Direct Costs	46,997,586.10	44,416,053.61	44,416,053.61
Rate for 2023-2024 **	8.93*	15.43*	15.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80010
Form R0418**

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	963,982.04	3,033,221.57	3,033,221.57
2019-2020 Fixed Carry Forward	87,441.90	0.00	297,989.12
Total Indirect Costs	876,540.14	3,033,221.57	2,735,232.45
2019-2020 Direct Costs	19,826,741.89	17,757,502.36	17,757,502.36
2021-2022 Rate	4.42*	17.08*	15.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,266,715.89	20,695,431.33	20,695,431.33
Indirect costs based on rate ** multiplied by actual direct costs	1,028,388.84	3,104,314.70	3,187,096.42
2021-2022 Actual Indirect Costs	991,898.01	3,563,182.57	3,563,182.57
2019-2020 Fixed Carry Forward	87,441.90	0.00	297,989.12
Total Indirect Costs	904,456.11	3,563,182.57	3,265,193.45
Over/(Under) Recovery	123,932.73	0.00	-78,097.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	991,898.01	3,563,182.57	3,563,182.57
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	123,932.73	0.00	-78,097.03
Total Projected Indirect 2023-2024 (Numerator)	867,965.28	3,563,182.57	3,641,279.60
Direct Costs	23,266,715.89	20,695,431.33	20,695,431.33
Rate for 2023-2024 **	3.73*	17.22*	17.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80020
Form R0418**

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	507,565.12	1,761,410.71	1,761,410.71
2019-2020 Fixed Carry Forward	94,915.76	0.00	103,317.08
Total Indirect Costs	412,649.36	1,761,410.71	1,658,093.63
2019-2020 Direct Costs	11,723,484.25	10,469,638.66	10,469,638.66
2021-2022 Rate	3.52*	16.82*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,260,991.09	11,884,568.03	11,884,568.03
Indirect costs based on rate ** multiplied by actual direct costs	466,786.89	1,782,685.20	1,882,515.58
2021-2022 Actual Indirect Costs	644,720.30	2,021,143.36	2,021,143.36
2019-2020 Fixed Carry Forward	94,915.76	0.00	103,317.08
Total Indirect Costs	549,804.54	2,021,143.36	1,917,826.28
Over/(Under) Recovery	-83,017.65	0.00	-35,310.70

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	644,720.30	2,021,143.36	2,021,143.36
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-83,017.65	0.00	-35,310.70
Total Projected Indirect 2023-2024 (Numerator)	727,737.95	2,021,143.36	2,056,454.06
Direct Costs	13,260,991.09	11,884,568.03	11,884,568.03
Rate for 2023-2024 **	5.49*	17.01*	17.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80040
Form R0418**

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	461,402.68	1,093,948.90	1,093,948.90
2019-2020 Fixed Carry Forward	-291,907.32	0.00	-246,228.13
Total Indirect Costs	753,310.00	1,093,948.90	1,340,177.03
2019-2020 Direct Costs	5,413,339.82	4,780,793.60	4,780,793.60
2021-2022 Rate	13.92*	22.88*	28.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,582,939.93	4,652,647.53	4,652,647.53
Indirect costs based on rate ** multiplied by actual direct costs	777,145.24	697,897.13	1,163,161.88
2021-2022 Actual Indirect Costs	355,092.36	1,285,384.76	1,285,384.76
2019-2020 Fixed Carry Forward	-291,907.32	0.00	-246,228.13
Total Indirect Costs	646,999.68	1,285,384.76	1,531,612.89
Over/(Under) Recovery	130,145.56	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	355,092.36	1,285,384.76	1,285,384.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	130,145.56	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	224,946.80	1,285,384.76	1,285,384.76
Direct Costs	5,582,939.93	4,652,647.53	4,652,647.53
Rate for 2023-2024 **	4.03*	27.63*	27.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80050
Form R0418**

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	481,795.90	1,137,755.18	1,137,755.18
2019-2020 Fixed Carry Forward	25,001.56	0.00	134,932.02
Total Indirect Costs	456,794.34	1,137,755.18	1,002,823.16
2019-2020 Direct Costs	6,826,481.95	6,170,522.67	6,170,522.67
2021-2022 Rate	6.69*	18.44*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,728,912.03	7,861,083.20	7,861,083.20
Indirect costs based on rate ** multiplied by actual direct costs	583,964.21	1,179,162.48	1,277,426.02
2021-2022 Actual Indirect Costs	511,763.55	1,379,592.38	1,379,592.38
2019-2020 Fixed Carry Forward	25,001.56	0.00	134,932.02
Total Indirect Costs	486,761.99	1,379,592.38	1,244,660.36
Over/(Under) Recovery	97,202.22	0.00	32,765.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	511,763.55	1,379,592.38	1,379,592.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	97,202.22	0.00	32,765.66
Total Projected Indirect 2023-2024 (Numerator)	414,561.33	1,379,592.38	1,346,826.72
Direct Costs	8,728,912.03	7,861,083.20	7,861,083.20
Rate for 2023-2024 **	4.75*	17.55*	17.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80090
Form R0418**

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	362,765.68	1,605,476.81	1,605,476.81
2019-2020 Fixed Carry Forward	74,241.80	0.00	170,546.31
Total Indirect Costs	288,523.88	1,605,476.81	1,434,930.50
2019-2020 Direct Costs	11,745,950.83	10,503,239.70	10,503,239.70
2021-2022 Rate	2.46*	15.29*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,296,133.10	12,835,066.65	12,835,066.65
Indirect costs based on rate ** multiplied by actual direct costs	351,684.87	1,925,260.00	1,753,270.10
2021-2022 Actual Indirect Costs	461,382.50	1,922,448.95	1,922,448.95
2019-2020 Fixed Carry Forward	74,241.80	0.00	170,546.31
Total Indirect Costs	387,140.70	1,922,448.95	1,751,902.64
Over/(Under) Recovery	-35,455.83	0.00	1,367.46

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	461,382.50	1,922,448.95	1,922,448.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-35,455.83	0.00	1,367.46
Total Projected Indirect 2023-2024 (Numerator)	496,838.33	1,922,448.95	1,921,081.49
Direct Costs	14,296,133.10	12,835,066.65	12,835,066.65
Rate for 2023-2024 **	3.48*	14.98*	14.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80110
Form R0418**

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	291,469.62	1,012,982.20	1,012,982.20
2019-2020 Fixed Carry Forward	2,189.40	0.00	71,799.97
Total Indirect Costs	289,280.22	1,012,982.20	941,182.23
2019-2020 Direct Costs	7,759,100.44	7,037,587.86	7,037,587.86
2021-2022 Rate	3.73*	14.39*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,304,155.71	7,444,368.25	7,444,368.25
Indirect costs based on rate ** multiplied by actual direct costs	309,745.01	1,071,244.59	995,312.04
2021-2022 Actual Indirect Costs	405,222.31	1,265,009.77	1,265,009.77
2019-2020 Fixed Carry Forward	2,189.40	0.00	71,799.97
Total Indirect Costs	403,032.91	1,265,009.77	1,193,209.80
Over/(Under) Recovery	-93,287.90	-193,765.18	-197,897.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	405,222.31	1,265,009.77	1,265,009.77
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-93,287.90	-193,765.18	-197,897.76
Total Projected Indirect 2023-2024 (Numerator)	498,510.21	1,458,774.95	1,462,907.53
Direct Costs	8,304,155.71	7,444,368.25	7,444,368.25
Rate for 2023-2024 **	6.00*	19.60*	19.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80120
Form R0418**

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	614,781.85	1,802,234.54	1,802,234.54
2019-2020 Fixed Carry Forward	-12,237.68	0.00	-32,990.13
Total Indirect Costs	627,019.53	1,802,234.54	1,835,224.67
2019-2020 Direct Costs	12,997,979.81	11,810,527.12	11,810,527.12
2021-2022 Rate	4.82*	15.26*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,659,022.43	13,309,392.02	13,309,392.02
Indirect costs based on rate ** multiplied by actual direct costs	706,564.88	1,996,408.80	2,068,279.52
2021-2022 Actual Indirect Costs	581,581.97	1,931,212.38	1,931,212.38
2019-2020 Fixed Carry Forward	-12,237.68	0.00	-32,990.13
Total Indirect Costs	593,819.65	1,931,212.38	1,964,202.51
Over/(Under) Recovery	112,745.23	0.00	104,077.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	581,581.97	1,931,212.38	1,931,212.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	112,745.23	0.00	104,077.01
Total Projected Indirect 2023-2024 (Numerator)	468,836.74	1,931,212.38	1,827,135.37
Direct Costs	14,659,022.43	13,309,392.02	13,309,392.02
Rate for 2023-2024 **	3.20*	14.51*	13.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80130
Form R0418**

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	413,102.25	906,716.25	906,716.25
2019-2020 Fixed Carry Forward	2,067.37	0.00	-69,843.20
Total Indirect Costs	411,034.88	906,716.25	976,559.45
2019-2020 Direct Costs	5,448,016.20	4,954,402.20	4,954,402.20
2021-2022 Rate	7.54*	18.30*	19.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,605,455.77	5,136,948.16	5,136,948.16
Indirect costs based on rate ** multiplied by actual direct costs	422,651.37	770,542.22	1,012,492.48
2021-2022 Actual Indirect Costs	443,873.50	912,381.11	912,381.11
2019-2020 Fixed Carry Forward	2,067.37	0.00	-69,843.20
Total Indirect Costs	441,806.13	912,381.11	982,224.31
Over/(Under) Recovery	-19,154.76	0.00	30,268.17

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	443,873.50	912,381.11	912,381.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-19,154.76	0.00	30,268.17
Total Projected Indirect 2023-2024 (Numerator)	463,028.26	912,381.11	882,112.94
Direct Costs	5,605,455.77	5,136,948.16	5,136,948.16
Rate for 2023-2024 **	8.26*	17.76*	17.17**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80140
Form R0418**

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	375,695.05	1,376,735.18	1,376,735.18
2019-2020 Fixed Carry Forward	33,748.44	0.00	53,545.00
Total Indirect Costs	341,946.61	1,376,735.18	1,323,190.18
2019-2020 Direct Costs	9,187,270.49	8,186,230.36	8,186,230.36
2021-2022 Rate	3.72*	16.82*	16.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,439,810.64	10,271,596.17	10,271,596.17
Indirect costs based on rate ** multiplied by actual direct costs	425,560.96	1,540,739.43	1,659,889.94
2021-2022 Actual Indirect Costs	417,087.72	1,585,302.19	1,585,302.19
2019-2020 Fixed Carry Forward	33,748.44	0.00	53,545.00
Total Indirect Costs	383,339.28	1,585,302.19	1,531,757.19
Over/(Under) Recovery	42,221.68	0.00	128,132.75

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	417,087.72	1,585,302.19	1,585,302.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	42,221.68	0.00	128,132.75
Total Projected Indirect 2023-2024 (Numerator)	374,866.04	1,585,302.19	1,457,169.44
Direct Costs	11,439,810.64	10,271,596.17	10,271,596.17
Rate for 2023-2024 **	3.28*	15.43*	14.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80150
Form R0418**

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,189,377.14	4,295,424.64	4,295,424.64
2019-2020 Fixed Carry Forward	35,003.97	0.00	-279,934.41
Total Indirect Costs	1,154,373.17	4,295,424.64	4,575,359.05
2019-2020 Direct Costs	30,711,985.31	27,691,046.70	27,691,046.70
2021-2022 Rate	3.76*	15.51*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	38,605,548.40	34,774,475.53	34,774,475.53
Indirect costs based on rate ** multiplied by actual direct costs	1,451,568.62	5,216,171.33	5,744,743.36
2021-2022 Actual Indirect Costs	1,578,220.24	5,500,573.25	5,500,573.25
2019-2020 Fixed Carry Forward	35,003.97	0.00	-279,934.41
Total Indirect Costs	1,543,216.27	5,500,573.25	5,780,507.66
Over/(Under) Recovery	-91,647.65	0.00	-35,764.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,578,220.24	5,500,573.25	5,500,573.25
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-91,647.65	0.00	-35,764.30
Total Projected Indirect 2023-2024 (Numerator)	1,669,867.89	5,500,573.25	5,536,337.55
Direct Costs	38,605,548.40	34,774,475.53	34,774,475.53
Rate for 2023-2024 **	4.33*	15.82*	15.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80160
Form R0418**

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,067,495.00	2,925,564.80	2,925,564.80
2019-2020 Fixed Carry Forward	-181,055.22	-83,287.04	-94,478.14
Total Indirect Costs	1,248,550.22	3,008,851.84	3,020,042.94
2019-2020 Direct Costs	21,023,799.83	19,165,730.03	19,165,730.03
2021-2022 Rate	5.94*	15.70*	15.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,652,070.38	22,400,558.72	22,400,558.72
Indirect costs based on rate ** multiplied by actual direct costs	1,464,332.98	3,360,083.81	3,530,328.05
2021-2022 Actual Indirect Costs	1,322,070.29	3,573,581.95	3,573,581.95
2019-2020 Fixed Carry Forward	-181,055.22	-83,287.04	-94,478.14
Total Indirect Costs	1,503,125.51	3,656,868.99	3,668,060.09
Over/(Under) Recovery	-38,792.53	0.00	-137,732.04

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,322,070.29	3,573,581.95	3,573,581.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-38,792.53	0.00	-137,732.04
Total Projected Indirect 2023-2024 (Numerator)	1,360,862.82	3,573,581.95	3,711,313.99
Direct Costs	24,652,070.38	22,400,558.72	22,400,558.72
Rate for 2023-2024 **	5.52*	15.95*	16.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 80240
Form R0418**

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	55.00	19,213.79	19,213.79
2019-2020 Fixed Carry Forward	147.92	-1,740.82	-1,753.45
Total Indirect Costs	-92.92	20,954.61	20,967.24
2019-2020 Direct Costs	226,513.93	207,355.14	207,355.14
2021-2022 Rate	0.00*	10.11*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	264,969.75	239,442.15	239,442.15
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,207.60	24,207.60
2021-2022 Actual Indirect Costs	0.00	25,527.60	25,527.60
2019-2020 Fixed Carry Forward	147.92	-1,740.82	-1,753.45
Total Indirect Costs	-147.92	27,268.42	27,281.05
Over/(Under) Recovery	0.00	-3,060.82	-3,073.45

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	0.00	25,527.60	25,527.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,060.82	-3,073.45
Total Projected Indirect 2023-2024 (Numerator)	0.00	28,588.42	28,601.05
Direct Costs	264,969.75	239,442.15	239,442.15
Rate for 2023-2024 **	0.00*	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 2023-2024 Indirect Cost Rates
School District 80900
Form R0418**

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	375,643.52	431,826.15	431,826.15
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	375,643.52	431,826.15	431,826.15
2019-2020 Direct Costs	3,746,869.44	3,690,686.81	3,690,686.81
2021-2022 Rate	10.03*	11.70*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,125,174.13	7,032,613.16	7,032,613.16
Indirect costs based on rate ** multiplied by actual direct costs	714,654.97	822,815.74	822,815.74
2021-2022 Actual Indirect Costs	256,221.09	348,782.06	348,782.06
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	256,221.09	348,782.06	348,782.06
Over/(Under) Recovery	458,433.88	474,033.68	474,033.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	256,221.09	348,782.06	348,782.06
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	458,433.88	474,033.68	474,033.68
Total Projected Indirect 2023-2024 (Numerator)	-202,212.79	-125,251.62	-125,251.62
Direct Costs	7,125,174.13	7,032,613.16	7,032,613.16
Rate for 2023-2024 **	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 2023-2024 Indirect Cost Rates
School District 81000
Form R0418**

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	6,162,843.84	10,117,623.03	10,117,623.03
2019-2020 Fixed Carry Forward	543,053.36	0.00	807,818.47
Total Indirect Costs	5,619,790.48	10,117,623.03	9,309,804.56
2019-2020 Direct Costs	56,304,762.40	52,349,983.21	52,349,983.21
2021-2022 Rate	9.98*	19.33*	17.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	60,997,260.35	57,727,472.32	57,727,472.32
Indirect costs based on rate ** multiplied by actual direct costs	6,087,526.58	8,659,120.85	10,263,944.58
2021-2022 Actual Indirect Costs	6,878,825.12	10,148,613.15	10,148,613.15
2019-2020 Fixed Carry Forward	543,053.36	0.00	807,818.47
Total Indirect Costs	6,335,771.76	10,148,613.15	9,340,794.68
Over/(Under) Recovery	-248,245.18	0.00	923,149.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,878,825.12	10,148,613.15	10,148,613.15
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-248,245.18	0.00	923,149.90
Total Projected Indirect 2023-2024 (Numerator)	7,127,070.30	10,148,613.15	9,225,463.25
Direct Costs	60,997,260.35	57,727,472.32	57,727,472.32
Rate for 2023-2024 **	11.68*	17.58*	15.98**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81010
Form R0418**

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	8,386,533.79	25,316,034.17	25,316,034.17
2019-2020 Fixed Carry Forward	-1,320,426.68	-456,566.34	-456,566.34
Total Indirect Costs	9,706,960.47	25,772,600.51	25,772,600.51
2019-2020 Direct Costs	245,545,098.19	230,194,858.76	230,194,858.76
2021-2022 Rate	3.95*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	281,010,052.13	269,484,480.61	269,484,480.61
Indirect costs based on rate ** multiplied by actual direct costs	11,099,897.06	30,182,261.83	30,182,261.83
2021-2022 Actual Indirect Costs	9,385,272.34	30,077,973.89	30,077,973.89
2019-2020 Fixed Carry Forward	-1,320,426.68	-456,566.34	-456,566.34
Total Indirect Costs	10,705,699.02	30,534,540.23	30,534,540.23
Over/(Under) Recovery	394,198.04	-352,278.40	-352,278.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	9,385,272.34	30,077,973.89	30,077,973.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	394,198.04	-352,278.40	-352,278.40
Total Projected Indirect 2023-2024 (Numerator)	8,991,074.30	30,430,252.29	30,430,252.29
Direct Costs	281,010,052.13	269,484,480.61	269,484,480.61
Rate for 2023-2024 **	3.20*	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 2023-2024 Indirect Cost Rates
School District 81020
Form R0418**

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,771,010.14	7,249,518.21	7,249,518.21
2019-2020 Fixed Carry Forward	-112,264.32	0.00	950,893.79
Total Indirect Costs	1,883,274.46	7,249,518.21	6,298,624.42
2019-2020 Direct Costs	58,715,210.63	53,101,689.81	53,101,689.81
2021-2022 Rate	3.21*	13.65*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	71,934,944.40	66,019,896.75	66,019,896.75
Indirect costs based on rate ** multiplied by actual direct costs	2,309,111.72	9,011,715.91	7,829,959.75
2021-2022 Actual Indirect Costs	1,705,962.05	7,486,636.78	7,486,636.78
2019-2020 Fixed Carry Forward	-112,264.32	0.00	950,893.79
Total Indirect Costs	1,818,226.37	7,486,636.78	6,535,742.99
Over/(Under) Recovery	490,885.35	1,525,079.13	1,294,216.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,705,962.05	7,486,636.78	7,486,636.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	490,885.35	1,525,079.13	1,294,216.76
Total Projected Indirect 2023-2024 (Numerator)	1,215,076.70	5,961,557.65	6,192,420.02
Direct Costs	71,934,944.40	66,019,896.75	66,019,896.75
Rate for 2023-2024 **	1.69*	9.03*	9.38**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81040
Form R0418**

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,476,210.26	4,149,836.19	4,149,836.19
2019-2020 Fixed Carry Forward	-253,316.79	0.00	-54,584.63
Total Indirect Costs	1,729,527.05	4,149,836.19	4,204,420.82
2019-2020 Direct Costs	29,098,144.13	26,424,518.20	26,424,518.20
2021-2022 Rate	5.94*	15.70*	15.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,283,690.65	30,184,625.37	30,184,625.37
Indirect costs based on rate ** multiplied by actual direct costs	1,977,051.22	4,527,693.81	4,802,373.90
2021-2022 Actual Indirect Costs	1,637,745.94	4,736,811.22	4,736,811.22
2019-2020 Fixed Carry Forward	-253,316.79	0.00	-54,584.63
Total Indirect Costs	1,891,062.73	4,736,811.22	4,791,395.85
Over/(Under) Recovery	85,988.49	0.00	10,978.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,637,745.94	4,736,811.22	4,736,811.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	85,988.49	0.00	10,978.05
Total Projected Indirect 2023-2024 (Numerator)	1,551,757.45	4,736,811.22	4,725,833.17
Direct Costs	33,283,690.65	30,184,625.37	30,184,625.37
Rate for 2023-2024 **	4.66*	15.69*	15.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81050
Form R0418**

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	769,328.96	4,542,010.18	4,542,010.18
2019-2020 Fixed Carry Forward	14,248.20	236,542.96	236,542.96
Total Indirect Costs	755,080.76	4,305,467.22	4,305,467.22
2019-2020 Direct Costs	44,959,607.31	40,941,696.44	40,941,696.44
2021-2022 Rate	1.68*	10.52*	10.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,900,460.63	45,701,876.94	45,701,876.94
Indirect costs based on rate ** multiplied by actual direct costs	838,327.74	4,807,837.45	4,807,837.45
2021-2022 Actual Indirect Costs	799,403.10	4,782,077.97	4,782,077.97
2019-2020 Fixed Carry Forward	14,248.20	236,542.96	236,542.96
Total Indirect Costs	785,154.90	4,545,535.01	4,545,535.01
Over/(Under) Recovery	53,172.84	262,302.44	262,302.44

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	799,403.10	4,782,077.97	4,782,077.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	53,172.84	262,302.44	262,302.44
Total Projected Indirect 2023-2024 (Numerator)	746,230.26	4,519,775.53	4,519,775.53
Direct Costs	49,900,460.63	45,701,876.94	45,701,876.94
Rate for 2023-2024 **	1.50*	9.89*	9.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81070
Form R0418**

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,707,823.21	5,929,988.88	5,929,988.88
2019-2020 Fixed Carry Forward	114,521.71	0.00	-118,046.41
Total Indirect Costs	1,593,301.50	5,929,988.88	6,048,035.29
2019-2020 Direct Costs	43,786,527.27	40,859,506.60	40,859,506.60
2021-2022 Rate	3.64*	14.51*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,906,749.31	46,241,131.78	46,241,131.78
Indirect costs based on rate ** multiplied by actual direct costs	1,816,605.67	6,709,588.22	6,843,687.50
2021-2022 Actual Indirect Costs	1,653,580.44	7,165,095.52	7,165,095.52
2019-2020 Fixed Carry Forward	114,521.71	0.00	-118,046.41
Total Indirect Costs	1,539,058.73	7,165,095.52	7,283,141.93
Over/(Under) Recovery	277,546.94	-455,507.30	-439,454.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,653,580.44	7,165,095.52	7,165,095.52
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	277,546.94	-455,507.30	-439,454.43
Total Projected Indirect 2023-2024 (Numerator)	1,376,033.50	7,620,602.82	7,604,549.95
Direct Costs	49,906,749.31	46,241,131.78	46,241,131.78
Rate for 2023-2024 **	2.76*	16.48*	16.45**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81080
Form R0418**

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	513,081.75	1,377,692.22	1,377,692.22
2019-2020 Fixed Carry Forward	-47,670.80	0.00	279,748.75
Total Indirect Costs	560,752.55	1,377,692.22	1,097,943.47
2019-2020 Direct Costs	9,436,031.92	8,571,421.45	8,571,421.45
2021-2022 Rate	5.94*	16.07*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,586,188.16	9,518,965.91	9,518,965.91
Indirect costs based on rate ** multiplied by actual direct costs	628,819.58	1,427,844.89	1,219,379.53
2021-2022 Actual Indirect Costs	487,144.84	1,554,367.09	1,554,367.09
2019-2020 Fixed Carry Forward	-47,670.80	0.00	279,748.75
Total Indirect Costs	534,815.64	1,554,367.09	1,274,618.34
Over/(Under) Recovery	94,003.94	0.00	-55,238.81

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	487,144.84	1,554,367.09	1,554,367.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	94,003.94	0.00	-55,238.81
Total Projected Indirect 2023-2024 (Numerator)	393,140.90	1,554,367.09	1,609,605.90
Direct Costs	10,586,188.16	9,518,965.91	9,518,965.91
Rate for 2023-2024 **	3.71*	16.33*	16.91**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81100
Form R0418**

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	957,303.72	3,725,481.40	3,725,481.40
2019-2020 Fixed Carry Forward	-41,528.75	0.00	-252,865.34
Total Indirect Costs	998,832.47	3,725,481.40	3,978,346.74
2019-2020 Direct Costs	26,118,981.90	23,350,804.22	23,350,804.22
2021-2022 Rate	3.82*	15.95*	17.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	28,886,137.19	25,648,659.98	25,648,659.98
Indirect costs based on rate ** multiplied by actual direct costs	1,103,450.44	3,847,299.00	4,370,531.66
2021-2022 Actual Indirect Costs	1,067,755.85	4,305,233.06	4,305,233.06
2019-2020 Fixed Carry Forward	-41,528.75	0.00	-252,865.34
Total Indirect Costs	1,109,284.60	4,305,233.06	4,558,098.40
Over/(Under) Recovery	-5,834.16	0.00	-187,566.74

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,067,755.85	4,305,233.06	4,305,233.06
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-5,834.16	0.00	-187,566.74
Total Projected Indirect 2023-2024 (Numerator)	1,073,590.01	4,305,233.06	4,492,799.80
Direct Costs	28,886,137.19	25,648,659.98	25,648,659.98
Rate for 2023-2024 **	3.72*	16.79*	17.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81120
Form R0418**

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,966,403.33	6,590,827.32	6,590,827.32
2019-2020 Fixed Carry Forward	30,661.65	-15,593.78	-15,593.78
Total Indirect Costs	1,935,741.68	6,606,421.10	6,606,421.10
2019-2020 Direct Costs	62,009,050.28	57,244,603.33	57,244,603.33
2021-2022 Rate	3.12*	11.54*	11.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	68,666,892.88	62,893,022.17	62,893,022.17
Indirect costs based on rate ** multiplied by actual direct costs	2,142,407.06	7,257,854.76	7,257,854.76
2021-2022 Actual Indirect Costs	2,072,423.95	7,660,354.14	7,660,354.14
2019-2020 Fixed Carry Forward	30,661.65	-15,593.78	-15,593.78
Total Indirect Costs	2,041,762.30	7,675,947.92	7,675,947.92
Over/(Under) Recovery	100,644.76	-418,093.16	-418,093.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,072,423.95	7,660,354.14	7,660,354.14
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	100,644.76	-418,093.16	-418,093.16
Total Projected Indirect 2023-2024 (Numerator)	1,971,779.19	8,078,447.30	8,078,447.30
Direct Costs	68,666,892.88	62,893,022.17	62,893,022.17
Rate for 2023-2024 **	2.87*	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 2023-2024 Indirect Cost Rates
School District 81140
Form R0418**

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	510,462.00	1,524,824.63	1,524,824.63
2019-2020 Fixed Carry Forward	-58,927.69	0.00	-106,205.54
Total Indirect Costs	569,389.69	1,524,824.63	1,631,030.17
2019-2020 Direct Costs	9,755,129.39	8,740,766.76	8,740,766.76
2021-2022 Rate	5.84*	17.44*	18.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,333,553.00	10,454,167.05	10,454,167.05
Indirect costs based on rate ** multiplied by actual direct costs	661,879.50	1,568,125.06	1,950,747.57
2021-2022 Actual Indirect Costs	536,511.88	1,415,897.83	1,415,897.83
2019-2020 Fixed Carry Forward	-58,927.69	0.00	-106,205.54
Total Indirect Costs	595,439.57	1,415,897.83	1,522,103.37
Over/(Under) Recovery	66,439.93	0.00	428,644.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	536,511.88	1,415,897.83	1,415,897.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	66,439.93	0.00	428,644.20
Total Projected Indirect 2023-2024 (Numerator)	470,071.95	1,415,897.83	987,253.63
Direct Costs	11,333,553.00	10,454,167.05	10,454,167.05
Rate for 2023-2024 **	4.15*	13.54*	9.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81900
Form R0418**

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	201,108.90	553,816.38	553,816.38
2019-2020 Fixed Carry Forward	-33,082.96	0.00	0.00
Total Indirect Costs	234,191.86	553,816.38	553,816.38
2019-2020 Direct Costs	1,734,642.71	1,381,935.23	1,381,935.23
2021-2022 Rate	13.50*	40.08*	40.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,794,185.58	2,210,597.80	2,210,597.80
Indirect costs based on rate ** multiplied by actual direct costs	377,215.05	331,589.67	552,649.45
2021-2022 Actual Indirect Costs	305,256.02	888,843.80	888,843.80
2019-2020 Fixed Carry Forward	-33,082.96	0.00	0.00
Total Indirect Costs	338,338.98	888,843.80	888,843.80
Over/(Under) Recovery	38,876.07	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	305,256.02	888,843.80	888,843.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,876.07	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	266,379.95	888,843.80	888,843.80
Direct Costs	2,794,185.58	2,210,597.80	2,210,597.80
Rate for 2023-2024 **	9.53*	40.21*	40.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81901
Form R0418**

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	109,909.00	323,598.00	323,598.00
2019-2020 Fixed Carry Forward	-13,204.14	-42,441.52	-42,441.52
Total Indirect Costs	123,113.14	366,039.52	366,039.52
2019-2020 Direct Costs	2,940,711.00	2,727,022.00	2,727,022.00
2021-2022 Rate	4.19*	13.42*	13.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,963,897.00	2,753,082.00	2,753,082.00
Indirect costs based on rate ** multiplied by actual direct costs	124,187.28	369,463.60	369,463.60
2021-2022 Actual Indirect Costs	141,793.00	352,608.00	352,608.00
2019-2020 Fixed Carry Forward	-13,204.14	-42,441.52	-42,441.52
Total Indirect Costs	154,997.14	395,049.52	395,049.52
Over/(Under) Recovery	-30,809.86	-25,585.92	-25,585.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	141,793.00	352,608.00	352,608.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-30,809.86	-25,585.92	-25,585.92
Total Projected Indirect 2023-2024 (Numerator)	172,602.86	378,193.92	378,193.92
Direct Costs	2,963,897.00	2,753,082.00	2,753,082.00
Rate for 2023-2024 **	5.82*	13.74*	13.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81902
Form R0418**

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	641,867.31	1,737,715.74	1,737,715.74
2019-2020 Fixed Carry Forward	-105,822.13	0.00	0.00
Total Indirect Costs	747,689.44	1,737,715.74	1,737,715.74
2019-2020 Direct Costs	5,560,386.70	4,464,538.27	4,464,538.27
2021-2022 Rate	13.45*	38.92*	38.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,103,418.02	5,747,722.47	5,747,722.47
Indirect costs based on rate ** multiplied by actual direct costs	955,409.72	862,158.37	1,436,930.62
2021-2022 Actual Indirect Costs	794,663.43	2,150,358.98	2,150,358.98
2019-2020 Fixed Carry Forward	-105,822.13	0.00	0.00
Total Indirect Costs	900,485.56	2,150,358.98	2,150,358.98
Over/(Under) Recovery	54,924.16	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	794,663.43	2,150,358.98	2,150,358.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	54,924.16	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	739,739.27	2,150,358.98	2,150,358.98
Direct Costs	7,103,418.02	5,747,722.47	5,747,722.47
Rate for 2023-2024 **	10.41*	37.41*	37.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81903
Form R0418**

Washtenaw Technical Middle College
4800 EAST HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	500,495.12	593,851.84	593,851.84
2019-2020 Fixed Carry Forward	30,956.03	40,432.16	39,773.33
Total Indirect Costs	469,539.09	553,419.68	554,078.51
2019-2020 Direct Costs	5,736,312.27	5,642,955.55	5,642,955.55
2021-2022 Rate	8.19*	9.81*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,643,419.53	6,545,621.42	6,545,621.42
Indirect costs based on rate ** multiplied by actual direct costs	544,096.06	642,125.46	642,780.02
2021-2022 Actual Indirect Costs	526,816.92	624,615.03	624,615.03
2019-2020 Fixed Carry Forward	30,956.03	40,432.16	39,773.33
Total Indirect Costs	495,860.89	584,182.87	584,841.70
Over/(Under) Recovery	48,235.17	57,942.59	57,938.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	526,816.92	624,615.03	624,615.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	48,235.17	57,942.59	57,938.32
Total Projected Indirect 2023-2024 (Numerator)	478,581.75	566,672.44	566,676.71
Direct Costs	6,643,419.53	6,545,621.42	6,545,621.42
Rate for 2023-2024 **	7.20*	8.66*	8.66**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81905
Form R0418**

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	527,098.00	2,054,448.00	2,054,448.00
2019-2020 Fixed Carry Forward	26,990.80	0.00	0.00
Total Indirect Costs	500,107.20	2,054,448.00	2,054,448.00
2019-2020 Direct Costs	6,690,674.00	5,163,324.00	5,163,324.00
2021-2022 Rate	7.47*	39.79*	39.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,560,982.00	6,016,220.00	6,016,220.00
Indirect costs based on rate ** multiplied by actual direct costs	564,805.36	902,433.00	1,504,055.00
2021-2022 Actual Indirect Costs	713,407.00	2,258,169.00	2,258,169.00
2019-2020 Fixed Carry Forward	26,990.80	0.00	0.00
Total Indirect Costs	686,416.20	2,258,169.00	2,258,169.00
Over/(Under) Recovery	-121,610.84	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	713,407.00	2,258,169.00	2,258,169.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-121,610.84	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	835,017.84	2,258,169.00	2,258,169.00
Direct Costs	7,560,982.00	6,016,220.00	6,016,220.00
Rate for 2023-2024 **	11.04*	37.53*	37.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81906
Form R0418**

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	285,311.00	1,725,080.00	1,725,080.00
2019-2020 Fixed Carry Forward	64,534.98	0.00	0.00
Total Indirect Costs	220,776.02	1,725,080.00	1,725,080.00
2019-2020 Direct Costs	6,747,502.00	5,307,733.00	5,307,733.00
2021-2022 Rate	3.27*	32.50*	32.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,592,464.00	6,047,735.00	6,047,735.00
Indirect costs based on rate ** multiplied by actual direct costs	248,273.57	907,160.25	1,511,933.75
2021-2022 Actual Indirect Costs	235,539.00	1,780,268.00	1,780,268.00
2019-2020 Fixed Carry Forward	64,534.98	0.00	0.00
Total Indirect Costs	171,004.02	1,780,268.00	1,780,268.00
Over/(Under) Recovery	77,269.55	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	235,539.00	1,780,268.00	1,780,268.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	77,269.55	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	158,269.45	1,780,268.00	1,780,268.00
Direct Costs	7,592,464.00	6,047,735.00	6,047,735.00
Rate for 2023-2024 **	2.08*	29.44*	29.44**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81908
Form R0418**

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	65,606.40	344,972.05	344,972.05
2019-2020 Fixed Carry Forward	-21,050.04	0.00	-47,259.48
Total Indirect Costs	86,656.44	344,972.05	392,231.53
2019-2020 Direct Costs	1,470,692.47	1,191,326.82	1,191,326.82
2021-2022 Rate	5.89*	28.96*	32.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,610,645.05	1,461,489.30	1,461,489.30
Indirect costs based on rate ** multiplied by actual direct costs	94,866.99	219,223.40	365,372.33
2021-2022 Actual Indirect Costs	52,748.91	201,904.66	201,904.66
2019-2020 Fixed Carry Forward	-21,050.04	0.00	-47,259.48
Total Indirect Costs	73,798.95	201,904.66	249,164.14
Over/(Under) Recovery	21,068.04	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	52,748.91	201,904.66	201,904.66
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,068.04	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	31,680.87	201,904.66	201,904.66
Direct Costs	1,610,645.05	1,461,489.30	1,461,489.30
Rate for 2023-2024 **	1.97*	13.81*	13.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81909
Form R0418**

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	58,580.00	1,373,303.00	1,373,303.00
2019-2020 Fixed Carry Forward	-815.92	0.00	0.00
Total Indirect Costs	59,395.92	1,373,303.00	1,373,303.00
2019-2020 Direct Costs	3,522,200.00	2,207,477.00	2,207,477.00
2021-2022 Rate	1.69*	62.21*	62.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,925,158.00	3,453,544.00	3,453,544.00
Indirect costs based on rate ** multiplied by actual direct costs	83,235.17	518,031.60	863,386.00
2021-2022 Actual Indirect Costs	131,001.00	1,602,615.00	1,602,615.00
2019-2020 Fixed Carry Forward	-815.92	0.00	0.00
Total Indirect Costs	131,816.92	1,602,615.00	1,602,615.00
Over/(Under) Recovery	-48,581.75	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	131,001.00	1,602,615.00	1,602,615.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-48,581.75	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	179,582.75	1,602,615.00	1,602,615.00
Direct Costs	4,925,158.00	3,453,544.00	3,453,544.00
Rate for 2023-2024 **	3.65*	46.40*	46.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81910
Form R0418**

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	262,484.00	1,712,565.00	1,712,565.00
2019-2020 Fixed Carry Forward	173,357.60	0.00	0.00
Total Indirect Costs	89,126.40	1,712,565.00	1,712,565.00
2019-2020 Direct Costs	6,085,298.00	4,635,217.00	4,635,217.00
2021-2022 Rate	1.46*	36.95*	36.95**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,656,590.00	5,076,016.00	5,076,016.00
Indirect costs based on rate ** multiplied by actual direct costs	97,186.21	761,402.40	1,269,004.00
2021-2022 Actual Indirect Costs	258,851.00	1,839,425.00	1,839,425.00
2019-2020 Fixed Carry Forward	173,357.60	0.00	0.00
Total Indirect Costs	85,493.40	1,839,425.00	1,839,425.00
Over/(Under) Recovery	11,692.81	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	258,851.00	1,839,425.00	1,839,425.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,692.81	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	247,158.19	1,839,425.00	1,839,425.00
Direct Costs	6,656,590.00	5,076,016.00	5,076,016.00
Rate for 2023-2024 **	3.71*	36.24*	36.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81911
Form R0418**

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,636.00	107,316.00	107,316.00
2019-2020 Fixed Carry Forward	-671.96	0.00	6,473.35
Total Indirect Costs	8,307.96	107,316.00	100,842.65
2019-2020 Direct Costs	770,683.00	671,003.00	671,003.00
2021-2022 Rate	1.08*	15.99*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	724,940.00	628,162.00	628,162.00
Indirect costs based on rate ** multiplied by actual direct costs	7,829.35	94,224.30	94,412.75
2021-2022 Actual Indirect Costs	8,184.00	104,962.00	104,962.00
2019-2020 Fixed Carry Forward	-671.96	0.00	6,473.35
Total Indirect Costs	8,855.96	104,962.00	98,488.65
Over/(Under) Recovery	-1,026.61	0.00	-4,075.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	8,184.00	104,962.00	104,962.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-1,026.61	0.00	-4,075.90
Total Projected Indirect 2023-2024 (Numerator)	9,210.61	104,962.00	109,037.90
Direct Costs	724,940.00	628,162.00	628,162.00
Rate for 2023-2024 **	1.27*	16.71*	17.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81912
Form R0418**

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	421,884.00	1,939,997.00	1,939,997.00
2019-2020 Fixed Carry Forward	170,125.48	0.00	0.00
Total Indirect Costs	251,758.52	1,939,997.00	1,939,997.00
2019-2020 Direct Costs	6,911,391.00	5,393,278.00	5,393,278.00
2021-2022 Rate	3.64*	35.97*	35.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,637,677.00	5,992,795.00	5,992,795.00
Indirect costs based on rate ** multiplied by actual direct costs	278,011.44	898,919.25	1,498,198.75
2021-2022 Actual Indirect Costs	231,309.00	1,876,191.00	1,876,191.00
2019-2020 Fixed Carry Forward	170,125.48	0.00	0.00
Total Indirect Costs	61,183.52	1,876,191.00	1,876,191.00
Over/(Under) Recovery	216,827.92	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	231,309.00	1,876,191.00	1,876,191.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	216,827.92	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	14,481.08	1,876,191.00	1,876,191.00
Direct Costs	7,637,677.00	5,992,795.00	5,992,795.00
Rate for 2023-2024 **	0.19*	31.31*	31.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 81913
Form R0418**

Livingston Classical Academy
8877 Main Street
Whitmore Lake, MI 48189

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	14,297.79	230,417.89	230,417.89
2019-2020 Fixed Carry Forward	-5,633.34	-84,807.98	-84,807.98
Total Indirect Costs	19,931.13	315,225.87	315,225.87
2019-2020 Direct Costs	1,732,889.97	1,516,769.87	1,516,769.87
2021-2022 Rate	1.15*	20.78*	20.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,446,994.04	2,387,873.64	2,387,873.64
Indirect costs based on rate ** multiplied by actual direct costs	28,140.43	358,181.05	496,200.14
2021-2022 Actual Indirect Costs	12,056.89	71,177.29	71,177.29
2019-2020 Fixed Carry Forward	-5,633.34	-84,807.98	-84,807.98
Total Indirect Costs	17,690.23	155,985.27	155,985.27
Over/(Under) Recovery	10,450.20	0.00	340,214.87

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	12,056.89	71,177.29	71,177.29
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	10,450.20	0.00	340,214.87
Total Projected Indirect 2023-2024 (Numerator)	1,606.69	71,177.29	-269,037.58
Direct Costs	2,446,994.04	2,387,873.64	2,387,873.64
Rate for 2023-2024 **	0.07*	2.98*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82000
Form R0418**

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	13,289,568.62	15,796,829.45	15,796,829.45
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,289,568.62	15,796,829.45	15,796,829.45
2019-2020 Direct Costs	35,264,529.07	32,757,268.24	32,757,268.24
2021-2022 Rate	37.69*	48.22*	48.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,379,116.07	30,714,252.97	30,714,252.97
Indirect costs based on rate ** multiplied by actual direct costs	5,006,867.41	4,607,137.95	7,678,563.24
2021-2022 Actual Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	14,405,304.23	17,070,167.33	17,070,167.33
Direct Costs	33,379,116.07	30,714,252.97	30,714,252.97
Rate for 2023-2024 **	43.16*	55.58*	55.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82010
Form R0418**

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	401,649.58	401,649.58	401,649.58
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	401,649.58	401,649.58	401,649.58
2019-2020 Direct Costs	0.00	0.00	0.00
2021-2022 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 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
2021-2022 Actual Indirect Costs	95,011.98	95,011.98	95,011.98
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	95,011.98	95,011.98	95,011.98
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	95,011.98	95,011.98	95,011.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	95,011.98	95,011.98	95,011.98
Direct Costs	0.00	0.00	0.00
Rate for 2023-2024 **	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 2023-2024 Indirect Cost Rates
School District 82015
Form R0418**

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	51,155,225.70	133,358,750.86	133,358,750.86
2019-2020 Fixed Carry Forward	-4,937,876.46	0.00	20,426,167.61
Total Indirect Costs	56,093,102.16	133,358,750.86	112,932,583.25
2019-2020 Direct Costs	749,065,627.92	666,601,293.76	666,601,293.76
2021-2022 Rate	7.49*	20.01*	16.94**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,008,630,113.59	932,038,660.56	932,038,660.56
Indirect costs based on rate ** multiplied by actual direct costs	75,546,395.51	139,805,799.08	157,887,349.10
2021-2022 Actual Indirect Costs	35,932,086.75	112,225,239.78	112,225,239.78
2019-2020 Fixed Carry Forward	-4,937,876.46	0.00	20,426,167.61
Total Indirect Costs	40,869,963.21	112,225,239.78	91,799,072.17
Over/(Under) Recovery	11,558,810.77	0.00	22,029,425.65

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	35,932,086.75	112,225,239.78	112,225,239.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	11,558,810.77	0.00	22,029,425.65
Total Projected Indirect 2023-2024 (Numerator)	24,373,275.98	112,225,239.78	90,195,814.13
Direct Costs	1,008,630,113.59	932,038,660.56	932,038,660.56
Rate for 2023-2024 **	2.42*	12.04*	9.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82020
Form R0418**

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	874,756.47	4,355,828.86	4,355,828.86
2019-2020 Fixed Carry Forward	360,100.17	-56,480.17	-57,203.14
Total Indirect Costs	514,656.30	4,412,309.03	4,413,032.00
2019-2020 Direct Costs	37,896,311.53	34,277,783.14	34,277,783.14
2021-2022 Rate	1.36*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	44,997,240.58	40,332,973.26	40,332,973.26
Indirect costs based on rate ** multiplied by actual direct costs	611,962.47	5,190,853.66	5,190,853.66
2021-2022 Actual Indirect Costs	985,928.51	5,482,750.91	5,482,750.91
2019-2020 Fixed Carry Forward	360,100.17	-56,480.17	-57,203.14
Total Indirect Costs	625,828.34	5,539,231.08	5,539,954.05
Over/(Under) Recovery	-13,865.87	-348,377.42	-349,100.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	985,928.51	5,482,750.91	5,482,750.91
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-13,865.87	-348,377.42	-349,100.39
Total Projected Indirect 2023-2024 (Numerator)	999,794.38	5,831,128.33	5,831,851.30
Direct Costs	44,997,240.58	40,332,973.26	40,332,973.26
Rate for 2023-2024 **	2.22*	14.46*	14.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82030
Form R0418**

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,040,648.89	30,028,350.78	30,028,350.78
2019-2020 Fixed Carry Forward	-837,030.17	-545,107.65	-548,370.98
Total Indirect Costs	5,877,679.06	30,573,458.43	30,576,721.76
2019-2020 Direct Costs	252,518,965.97	227,283,344.50	227,283,344.50
2021-2022 Rate	2.33*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	315,806,336.13	288,004,786.80	288,004,786.80
Indirect costs based on rate ** multiplied by actual direct costs	7,358,287.63	38,736,643.82	38,736,643.82
2021-2022 Actual Indirect Costs	4,864,720.65	32,393,530.98	32,393,530.98
2019-2020 Fixed Carry Forward	-837,030.17	-545,107.65	-548,370.98
Total Indirect Costs	5,701,750.82	32,938,638.63	32,941,901.96
Over/(Under) Recovery	1,656,536.81	5,798,005.19	5,794,741.86

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,864,720.65	32,393,530.98	32,393,530.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,656,536.81	5,798,005.19	5,794,741.86
Total Projected Indirect 2023-2024 (Numerator)	3,208,183.84	26,595,525.79	26,598,789.12
Direct Costs	315,806,336.13	288,004,786.80	288,004,786.80
Rate for 2023-2024 **	1.02*	9.23*	9.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82040
Form R0418**

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	798,273.54	2,899,566.16	2,899,566.16
2019-2020 Fixed Carry Forward	-48,452.38	-23,376.32	-23,451.22
Total Indirect Costs	846,725.92	2,922,942.48	2,923,017.38
2019-2020 Direct Costs	24,494,470.01	22,393,177.39	22,393,177.39
2021-2022 Rate	3.46*	13.05*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	29,094,728.83	26,873,445.97	26,873,445.97
Indirect costs based on rate ** multiplied by actual direct costs	1,006,677.62	3,506,984.70	3,506,984.70
2021-2022 Actual Indirect Costs	952,722.24	3,174,005.10	3,174,005.10
2019-2020 Fixed Carry Forward	-48,452.38	-23,376.32	-23,451.22
Total Indirect Costs	1,001,174.62	3,197,381.42	3,197,456.32
Over/(Under) Recovery	5,503.00	309,603.28	309,528.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	952,722.24	3,174,005.10	3,174,005.10
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,503.00	309,603.28	309,528.38
Total Projected Indirect 2023-2024 (Numerator)	947,219.24	2,864,401.82	2,864,476.72
Direct Costs	29,094,728.83	26,873,445.97	26,873,445.97
Rate for 2023-2024 **	3.26*	10.66*	10.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82045
Form R0418**

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	962,509.18	3,865,497.06	3,865,497.06
2019-2020 Fixed Carry Forward	548,249.76	0.00	1,122,615.07
Total Indirect Costs	414,259.42	3,865,497.06	2,742,881.99
2019-2020 Direct Costs	32,479,150.40	29,414,019.93	29,414,019.93
2021-2022 Rate	1.28*	13.14*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	39,780,521.93	36,229,893.31	36,229,893.31
Indirect costs based on rate ** multiplied by actual direct costs	509,190.68	4,760,607.98	3,380,249.05
2021-2022 Actual Indirect Costs	1,298,042.41	4,848,671.03	4,848,671.03
2019-2020 Fixed Carry Forward	548,249.76	0.00	1,122,615.07
Total Indirect Costs	749,792.65	4,848,671.03	3,726,055.96
Over/(Under) Recovery	-80,200.66	-29,354.35	-115,268.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,298,042.41	4,848,671.03	4,848,671.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-80,200.66	-29,354.35	-115,268.97
Total Projected Indirect 2023-2024 (Numerator)	1,378,243.07	4,878,025.38	4,963,940.00
Direct Costs	39,780,521.93	36,229,893.31	36,229,893.31
Rate for 2023-2024 **	3.46*	13.46*	13.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82050
Form R0418**

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,966,915.12	5,867,531.60	5,867,531.60
2019-2020 Fixed Carry Forward	-136,430.12	-127,885.91	-127,885.91
Total Indirect Costs	2,103,345.24	5,995,417.51	5,995,417.51
2019-2020 Direct Costs	46,771,367.23	44,060,774.05	44,060,774.05
2021-2022 Rate	4.50*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	50,988,411.94	48,113,724.66	48,113,724.66
Indirect costs based on rate ** multiplied by actual direct costs	2,294,478.54	6,548,277.93	6,548,277.93
2021-2022 Actual Indirect Costs	2,191,723.90	6,577,455.76	6,577,455.76
2019-2020 Fixed Carry Forward	-136,430.12	-127,885.91	-127,885.91
Total Indirect Costs	2,328,154.02	6,705,341.67	6,705,341.67
Over/(Under) Recovery	-33,675.48	-157,063.74	-157,063.74

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,191,723.90	6,577,455.76	6,577,455.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-33,675.48	-157,063.74	-157,063.74
Total Projected Indirect 2023-2024 (Numerator)	2,225,399.38	6,734,519.50	6,734,519.50
Direct Costs	50,988,411.94	48,113,724.66	48,113,724.66
Rate for 2023-2024 **	4.36*	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 2023-2024 Indirect Cost Rates
School District 82055
Form R0418**

Grosse Pointe Public Schools
20601 MORNINGSIDE DRIVE
GROSSE POINTE WOODS, MI 48236

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,040,211.25	14,555,947.19	14,555,947.19
2019-2020 Fixed Carry Forward	22,610.03	0.00	-1,101,993.42
Total Indirect Costs	4,017,601.22	14,555,947.19	15,657,940.61
2019-2020 Direct Costs	95,787,482.89	85,712,633.26	85,712,633.26
2021-2022 Rate	4.19*	16.98*	18.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	105,949,313.03	94,581,455.14	94,581,455.14
Indirect costs based on rate ** multiplied by actual direct costs	4,439,276.22	14,187,218.27	17,280,031.85
2021-2022 Actual Indirect Costs	4,647,197.97	15,885,296.09	15,885,296.09
2019-2020 Fixed Carry Forward	22,610.03	0.00	-1,101,993.42
Total Indirect Costs	4,624,587.94	15,885,296.09	16,987,289.51
Over/(Under) Recovery	-185,311.72	0.00	292,742.34

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,647,197.97	15,885,296.09	15,885,296.09
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-185,311.72	0.00	292,742.34
Total Projected Indirect 2023-2024 (Numerator)	4,832,509.69	15,885,296.09	15,592,553.75
Direct Costs	105,949,313.03	94,581,455.14	94,581,455.14
Rate for 2023-2024 **	4.56*	16.80*	16.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82060
Form R0418**

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,348,800.92	4,882,553.99	4,882,553.99
2019-2020 Fixed Carry Forward	-29,816.78	-533,692.87	-531,881.10
Total Indirect Costs	1,378,617.70	5,416,246.86	5,414,435.09
2019-2020 Direct Costs	41,983,161.33	38,258,886.20	38,258,886.20
2021-2022 Rate	3.28*	14.16*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	49,100,171.35	45,255,964.30	45,255,964.30
Indirect costs based on rate ** multiplied by actual direct costs	1,610,485.62	6,408,244.54	6,403,718.95
2021-2022 Actual Indirect Costs	2,557,174.77	6,212,790.82	6,212,790.82
2019-2020 Fixed Carry Forward	-29,816.78	-533,692.87	-531,881.10
Total Indirect Costs	2,586,991.55	6,746,483.69	6,744,671.92
Over/(Under) Recovery	-976,505.93	-338,239.15	-340,952.97

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,557,174.77	6,212,790.82	6,212,790.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-976,505.93	-338,239.15	-340,952.97
Total Projected Indirect 2023-2024 (Numerator)	3,533,680.70	6,551,029.97	6,553,743.79
Direct Costs	49,100,171.35	45,255,964.30	45,255,964.30
Rate for 2023-2024 **	7.20*	14.48*	14.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,828,122.16	7,452,480.39	7,452,480.39
2019-2020 Fixed Carry Forward	-523,738.41	-208,573.66	-208,118.34
Total Indirect Costs	2,351,860.57	7,661,054.05	7,660,598.73
2019-2020 Direct Costs	60,198,289.65	55,064,845.86	55,064,845.86
2021-2022 Rate	3.91*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	76,322,358.58	69,939,036.71	69,939,036.71
Indirect costs based on rate ** multiplied by actual direct costs	2,984,204.22	9,728,520.01	9,728,520.01
2021-2022 Actual Indirect Costs	2,054,727.21	8,172,159.34	8,172,159.34
2019-2020 Fixed Carry Forward	-523,738.41	-208,573.66	-208,118.34
Total Indirect Costs	2,578,465.62	8,380,733.00	8,380,277.68
Over/(Under) Recovery	405,738.60	1,347,787.01	1,348,242.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,054,727.21	8,172,159.34	8,172,159.34
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	405,738.60	1,347,787.01	1,348,242.33
Total Projected Indirect 2023-2024 (Numerator)	1,648,988.61	6,824,372.33	6,823,917.01
Direct Costs	76,322,358.58	69,939,036.71	69,939,036.71
Rate for 2023-2024 **	2.16*	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 2023-2024 Indirect Cost Rates
School District 82095
Form R0418**

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	5,542,926.42	21,734,033.43	21,734,033.43
2019-2020 Fixed Carry Forward	-23,537.67	0.00	888,672.70
Total Indirect Costs	5,566,464.09	21,734,033.43	20,845,360.73
2019-2020 Direct Costs	172,880,766.63	156,466,904.21	156,466,904.21
2021-2022 Rate	3.22*	13.89*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	185,310,178.29	167,353,241.62	167,353,241.62
Indirect costs based on rate ** multiplied by actual direct costs	5,966,987.74	23,245,365.26	22,291,451.78
2021-2022 Actual Indirect Costs	6,340,220.54	24,823,879.24	24,823,879.24
2019-2020 Fixed Carry Forward	-23,537.67	0.00	888,672.70
Total Indirect Costs	6,363,758.21	24,823,879.24	23,935,206.54
Over/(Under) Recovery	-396,770.47	-1,578,513.98	-1,643,754.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	6,340,220.54	24,823,879.24	24,823,879.24
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-396,770.47	-1,578,513.98	-1,643,754.76
Total Projected Indirect 2023-2024 (Numerator)	6,736,991.01	26,402,393.22	26,467,634.00
Direct Costs	185,310,178.29	167,353,241.62	167,353,241.62
Rate for 2023-2024 **	3.64*	15.78*	15.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82100
Form R0418**

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,029,981.01	18,435,320.90	18,435,320.90
2019-2020 Fixed Carry Forward	479,554.05	2,033,375.98	2,038,154.74
Total Indirect Costs	3,550,426.96	16,401,944.92	16,397,166.16
2019-2020 Direct Costs	187,756,844.75	173,087,462.42	173,087,462.42
2021-2022 Rate	1.89*	9.48*	9.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	220,388,265.80	202,773,707.47	202,773,707.47
Indirect costs based on rate ** multiplied by actual direct costs	4,165,338.22	19,222,947.47	19,202,670.10
2021-2022 Actual Indirect Costs	4,803,150.31	22,142,632.64	22,142,632.64
2019-2020 Fixed Carry Forward	479,554.05	2,033,375.98	2,038,154.74
Total Indirect Costs	4,323,596.26	20,109,256.66	20,104,477.90
Over/(Under) Recovery	-158,258.04	-886,309.19	-901,807.80

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,803,150.31	22,142,632.64	22,142,632.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-158,258.04	-886,309.19	-901,807.80
Total Projected Indirect 2023-2024 (Numerator)	4,961,408.35	23,028,941.83	23,044,440.44
Direct Costs	220,388,265.80	202,773,707.47	202,773,707.47
Rate for 2023-2024 **	2.25*	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 2023-2024 Indirect Cost Rates
School District 82110
Form R0418**

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,743,700.08	4,603,863.71	4,603,863.71
2019-2020 Fixed Carry Forward	-12,780.48	-369,216.88	-368,122.57
Total Indirect Costs	1,756,480.56	4,973,080.59	4,971,986.28
2019-2020 Direct Costs	42,251,182.52	39,391,018.89	39,391,018.89
2021-2022 Rate	4.16*	12.62*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	38,713,720.31	36,210,291.70	36,210,291.70
Indirect costs based on rate ** multiplied by actual direct costs	1,610,490.76	4,569,738.81	4,569,738.81
2021-2022 Actual Indirect Costs	2,317,614.10	5,829,756.79	5,829,756.79
2019-2020 Fixed Carry Forward	-12,780.48	-369,216.88	-368,122.57
Total Indirect Costs	2,330,394.58	6,198,973.67	6,197,879.36
Over/(Under) Recovery	-719,903.82	-1,629,234.86	-1,628,140.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	2,317,614.10	5,829,756.79	5,829,756.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-719,903.82	-1,629,234.86	-1,628,140.55
Total Projected Indirect 2023-2024 (Numerator)	3,037,517.92	7,458,991.65	7,457,897.34
Direct Costs	38,713,720.31	36,210,291.70	36,210,291.70
Rate for 2023-2024 **	7.85*	20.60*	20.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,114,673.32	3,885,192.45	3,885,192.45
2019-2020 Fixed Carry Forward	-21,260.75	0.00	-154,886.15
Total Indirect Costs	1,135,934.07	3,885,192.45	4,040,078.60
2019-2020 Direct Costs	25,968,510.33	23,197,991.20	23,197,991.20
2021-2022 Rate	4.37*	16.75*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,216,429.82	30,031,933.97	30,031,933.97
Indirect costs based on rate ** multiplied by actual direct costs	1,451,557.98	4,504,790.10	5,231,562.90
2021-2022 Actual Indirect Costs	1,525,314.23	4,709,810.08	4,709,810.08
2019-2020 Fixed Carry Forward	-21,260.75	0.00	-154,886.15
Total Indirect Costs	1,546,574.98	4,709,810.08	4,864,696.23
Over/(Under) Recovery	-95,017.00	0.00	366,866.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,525,314.23	4,709,810.08	4,709,810.08
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-95,017.00	0.00	366,866.67
Total Projected Indirect 2023-2024 (Numerator)	1,620,331.23	4,709,810.08	4,342,943.41
Direct Costs	33,216,429.82	30,031,933.97	30,031,933.97
Rate for 2023-2024 **	4.88*	15.68*	14.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82130
Form R0418**

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	118,415.19	151,500.20	151,500.20
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	118,415.19	151,500.20	151,500.20
2019-2020 Direct Costs	32,171,087.45	32,138,002.44	32,138,002.44
2021-2022 Rate	0.37*	0.47*	0.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	38,350,189.89	38,283,101.27	38,283,101.27
Indirect costs based on rate ** multiplied by actual direct costs	141,895.70	179,930.58	179,930.58
2021-2022 Actual Indirect Costs	11,838.87	78,927.49	78,927.49
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,838.87	78,927.49	78,927.49
Over/(Under) Recovery	130,056.83	101,003.09	101,003.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	11,838.87	78,927.49	78,927.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	130,056.83	101,003.09	101,003.09
Total Projected Indirect 2023-2024 (Numerator)	-118,217.96	-22,075.60	-22,075.60
Direct Costs	38,350,189.89	38,283,101.27	38,283,101.27
Rate for 2023-2024 **	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 2023-2024 Indirect Cost Rates
School District 82140
Form R0418**

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,288,489.86	4,519,975.56	4,519,975.56
2019-2020 Fixed Carry Forward	72,456.55	-95,560.96	-98,578.01
Total Indirect Costs	1,216,033.31	4,615,536.52	4,618,553.57
2019-2020 Direct Costs	38,238,170.83	35,946,964.13	35,946,964.13
2021-2022 Rate	3.18*	12.84*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	48,708,136.17	45,343,674.62	45,343,674.62
Indirect costs based on rate ** multiplied by actual direct costs	1,548,918.73	5,822,127.82	5,826,662.19
2021-2022 Actual Indirect Costs	1,364,246.35	4,534,265.90	4,534,265.90
2019-2020 Fixed Carry Forward	72,456.55	-95,560.96	-98,578.01
Total Indirect Costs	1,291,789.80	4,629,826.86	4,632,843.91
Over/(Under) Recovery	257,128.93	397,433.66	1,193,818.28

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,364,246.35	4,534,265.90	4,534,265.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	257,128.93	397,433.66	1,193,818.28
Total Projected Indirect 2023-2024 (Numerator)	1,107,117.42	4,136,832.24	3,340,447.62
Direct Costs	48,708,136.17	45,343,674.62	45,343,674.62
Rate for 2023-2024 **	2.27*	9.12*	7.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82150
Form R0418**

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,715,930.10	10,564,340.44	10,564,340.44
2019-2020 Fixed Carry Forward	88,435.22	0.00	426,929.36
Total Indirect Costs	2,627,494.88	10,564,340.44	10,137,411.08
2019-2020 Direct Costs	73,792,391.61	65,819,314.27	65,819,314.27
2021-2022 Rate	3.56*	16.05*	15.40**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	85,701,295.67	76,551,187.21	76,551,187.21
Indirect costs based on rate ** multiplied by actual direct costs	3,050,966.13	11,482,678.08	11,788,882.83
2021-2022 Actual Indirect Costs	3,345,474.71	12,321,100.17	12,321,100.17
2019-2020 Fixed Carry Forward	88,435.22	0.00	426,929.36
Total Indirect Costs	3,257,039.49	12,321,100.17	11,894,170.81
Over/(Under) Recovery	-206,073.36	0.00	-105,287.98

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,345,474.71	12,321,100.17	12,321,100.17
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-206,073.36	0.00	-105,287.98
Total Projected Indirect 2023-2024 (Numerator)	3,551,548.07	12,321,100.17	12,426,388.15
Direct Costs	85,701,295.67	76,551,187.21	76,551,187.21
Rate for 2023-2024 **	4.14*	16.10*	16.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82155
Form R0418**

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	876,805.77	3,687,365.31	3,687,365.31
2019-2020 Fixed Carry Forward	-113,464.20	-297,721.16	-296,875.44
Total Indirect Costs	990,269.97	3,985,086.47	3,984,240.75
2019-2020 Direct Costs	32,065,504.19	29,295,000.65	29,295,000.65
2021-2022 Rate	3.09*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	35,552,249.83	31,921,168.52	31,921,168.52
Indirect costs based on rate ** multiplied by actual direct costs	1,098,564.52	4,341,278.92	4,341,278.92
2021-2022 Actual Indirect Costs	1,265,740.57	4,896,821.88	4,896,821.88
2019-2020 Fixed Carry Forward	-113,464.20	-297,721.16	-296,875.44
Total Indirect Costs	1,379,204.77	5,194,543.04	5,193,697.32
Over/(Under) Recovery	-280,640.25	-853,264.12	-852,418.40

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,265,740.57	4,896,821.88	4,896,821.88
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-280,640.25	-853,264.12	-852,418.40
Total Projected Indirect 2023-2024 (Numerator)	1,546,380.82	5,750,086.00	5,749,240.28
Direct Costs	35,552,249.83	31,921,168.52	31,921,168.52
Rate for 2023-2024 **	4.35*	18.01*	18.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82160
Form R0418**

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,605,383.79	16,484,766.82	16,484,766.82
2019-2020 Fixed Carry Forward	-433,884.67	436,842.00	447,299.94
Total Indirect Costs	4,039,268.46	16,047,924.82	16,037,466.88
2019-2020 Direct Costs	132,069,447.97	119,050,904.69	119,050,904.69
2021-2022 Rate	3.06*	13.48*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	151,179,370.03	136,147,794.15	136,147,794.15
Indirect costs based on rate ** multiplied by actual direct costs	4,626,088.72	18,352,722.65	18,339,107.87
2021-2022 Actual Indirect Costs	3,913,021.30	18,782,187.72	18,782,187.72
2019-2020 Fixed Carry Forward	-433,884.67	436,842.00	447,299.94
Total Indirect Costs	4,346,905.97	18,345,345.72	18,334,887.78
Over/(Under) Recovery	279,182.75	7,376.93	4,220.09

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,913,021.30	18,782,187.72	18,782,187.72
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	279,182.75	7,376.93	4,220.09
Total Projected Indirect 2023-2024 (Numerator)	3,633,838.55	18,774,810.79	18,777,967.63
Direct Costs	151,179,370.03	136,147,794.15	136,147,794.15
Rate for 2023-2024 **	2.40*	13.79*	13.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82170
Form R0418**

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,512,390.72	8,281,090.02	8,281,090.02
2019-2020 Fixed Carry Forward	102,434.06	209,094.56	215,067.49
Total Indirect Costs	1,409,956.66	8,071,995.46	8,066,022.53
2019-2020 Direct Costs	71,003,896.57	64,112,466.31	64,112,466.31
2021-2022 Rate	1.99*	12.59*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	82,415,535.61	75,004,632.26	75,004,632.26
Indirect costs based on rate ** multiplied by actual direct costs	1,640,069.16	9,443,083.20	9,435,582.74
2021-2022 Actual Indirect Costs	1,786,151.87	9,036,857.90	9,036,857.90
2019-2020 Fixed Carry Forward	102,434.06	209,094.56	215,067.49
Total Indirect Costs	1,683,717.81	8,827,763.34	8,821,790.41
Over/(Under) Recovery	-43,648.65	615,319.86	613,792.33

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,786,151.87	9,036,857.90	9,036,857.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-43,648.65	615,319.86	613,792.33
Total Projected Indirect 2023-2024 (Numerator)	1,829,800.52	8,421,538.04	8,423,065.57
Direct Costs	82,415,535.61	75,004,632.26	75,004,632.26
Rate for 2023-2024 **	2.22*	11.23*	11.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82180
Form R0418**

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	686,685.86	2,343,757.02	2,343,757.02
2019-2020 Fixed Carry Forward	20,008.21	-60,539.18	-60,960.46
Total Indirect Costs	666,677.65	2,404,296.20	2,404,717.48
2019-2020 Direct Costs	18,741,107.97	17,084,036.81	17,084,036.81
2021-2022 Rate	3.56*	14.07*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,385,859.10	19,364,225.43	19,364,225.43
Indirect costs based on rate ** multiplied by actual direct costs	761,336.58	2,724,546.52	2,726,482.94
2021-2022 Actual Indirect Costs	1,185,228.08	3,206,861.75	3,206,861.75
2019-2020 Fixed Carry Forward	20,008.21	-60,539.18	-60,960.46
Total Indirect Costs	1,165,219.87	3,267,400.93	3,267,822.21
Over/(Under) Recovery	-403,883.29	-542,854.41	-541,339.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,185,228.08	3,206,861.75	3,206,861.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-403,883.29	-542,854.41	-541,339.27
Total Projected Indirect 2023-2024 (Numerator)	1,589,111.37	3,749,716.16	3,748,201.02
Direct Costs	21,385,859.10	19,364,225.43	19,364,225.43
Rate for 2023-2024 **	7.43*	19.36*	19.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82230
Form R0418**

Crestwood School District
27235 JOY RD
DEARBORN HTS, MI 48127

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	781,104.41	3,930,326.39	3,930,326.39
2019-2020 Fixed Carry Forward	-185,800.84	-357,337.98	-359,721.18
Total Indirect Costs	966,905.25	4,287,664.37	4,290,047.57
2019-2020 Direct Costs	44,337,055.38	41,091,555.74	41,091,555.74
2021-2022 Rate	2.18*	10.43*	10.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	54,685,922.54	50,466,368.42	50,466,368.42
Indirect costs based on rate ** multiplied by actual direct costs	1,192,153.11	5,263,642.23	5,268,688.86
2021-2022 Actual Indirect Costs	1,167,340.99	5,159,286.58	5,159,286.58
2019-2020 Fixed Carry Forward	-185,800.84	-357,337.98	-359,721.18
Total Indirect Costs	1,353,141.83	5,516,624.56	5,519,007.76
Over/(Under) Recovery	-160,988.72	-252,982.33	-250,318.90

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,167,340.99	5,159,286.58	5,159,286.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-160,988.72	-252,982.33	-250,318.90
Total Projected Indirect 2023-2024 (Numerator)	1,328,329.71	5,412,268.91	5,409,605.48
Direct Costs	54,685,922.54	50,466,368.42	50,466,368.42
Rate for 2023-2024 **	2.43*	10.72*	10.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82240
Form R0418**

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,023,034.05	2,532,153.84	2,532,153.84
2019-2020 Fixed Carry Forward	-7,387.24	0.00	177,642.01
Total Indirect Costs	1,030,421.29	2,532,153.84	2,354,511.83
2019-2020 Direct Costs	19,518,905.53	18,009,785.74	18,009,785.74
2021-2022 Rate	5.28*	14.06*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	25,353,198.89	23,008,745.74	23,008,745.74
Indirect costs based on rate ** multiplied by actual direct costs	1,338,648.90	3,235,029.65	3,007,243.07
2021-2022 Actual Indirect Costs	604,658.55	2,949,111.70	2,949,111.70
2019-2020 Fixed Carry Forward	-7,387.24	0.00	177,642.01
Total Indirect Costs	612,045.79	2,949,111.70	2,771,469.69
Over/(Under) Recovery	726,603.11	285,917.95	235,773.38

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	604,658.55	2,949,111.70	2,949,111.70
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	726,603.11	285,917.95	235,773.38
Total Projected Indirect 2023-2024 (Numerator)	-121,944.56	2,663,193.75	2,713,338.32
Direct Costs	25,353,198.89	23,008,745.74	23,008,745.74
Rate for 2023-2024 **	0.00*	11.57*	11.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82250
Form R0418**

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	166,988.29	2,060,214.39	2,060,214.39
2019-2020 Fixed Carry Forward	660,357.54	0.00	0.00
Total Indirect Costs	-493,369.25	2,060,214.39	2,060,214.39
2019-2020 Direct Costs	14,152,370.06	12,259,143.96	12,259,143.96
2021-2022 Rate	0.00*	16.81*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,547,788.96	19,276,694.54	19,276,694.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	2,891,504.18	3,240,412.35
2021-2022 Actual Indirect Costs	227,771.33	2,498,865.75	2,498,865.75
2019-2020 Fixed Carry Forward	660,357.54	0.00	0.00
Total Indirect Costs	-432,586.21	2,498,865.75	2,498,865.75
Over/(Under) Recovery	0.00	0.00	741,546.60

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	227,771.33	2,498,865.75	2,498,865.75
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	741,546.60
Total Projected Indirect 2023-2024 (Numerator)	227,771.33	2,498,865.75	1,757,319.15
Direct Costs	21,547,788.96	19,276,694.54	19,276,694.54
Rate for 2023-2024 **	1.06*	12.96*	9.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82290
Form R0418**

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	878,182.88	4,636,697.13	4,636,697.13
2019-2020 Fixed Carry Forward	20,941.17	-201,140.64	-200,417.06
Total Indirect Costs	857,241.71	4,837,837.77	4,837,114.19
2019-2020 Direct Costs	35,441,843.41	31,491,907.59	31,491,907.59
2021-2022 Rate	2.42*	15.36*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	42,847,326.78	38,620,073.16	38,620,073.16
Indirect costs based on rate ** multiplied by actual direct costs	1,036,905.31	5,793,010.97	5,932,043.24
2021-2022 Actual Indirect Costs	1,062,465.26	4,997,545.93	4,997,545.93
2019-2020 Fixed Carry Forward	20,941.17	-201,140.64	-200,417.06
Total Indirect Costs	1,041,524.09	5,198,686.57	5,197,962.99
Over/(Under) Recovery	-4,618.78	0.00	734,080.25

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,062,465.26	4,997,545.93	4,997,545.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,618.78	0.00	734,080.25
Total Projected Indirect 2023-2024 (Numerator)	1,067,846.48	4,997,545.93	4,263,466.18
Direct Costs	42,847,326.78	38,620,073.16	38,620,073.16
Rate for 2023-2024 **	2.49*	12.94*	11.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82300
Form R0418**

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	668,025.01	2,444,215.57	2,444,215.57
2019-2020 Fixed Carry Forward	-30,271.43	0.00	128,676.52
Total Indirect Costs	698,296.44	2,444,215.57	2,315,539.05
2019-2020 Direct Costs	19,309,672.41	17,533,481.85	17,533,481.85
2021-2022 Rate	3.62*	13.94*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,519,339.49	19,627,370.69	19,627,370.69
Indirect costs based on rate ** multiplied by actual direct costs	779,000.09	2,736,055.47	2,592,775.67
2021-2022 Actual Indirect Costs	779,442.80	2,671,411.60	2,671,411.60
2019-2020 Fixed Carry Forward	-30,271.43	0.00	128,676.52
Total Indirect Costs	809,714.23	2,671,411.60	2,542,735.08
Over/(Under) Recovery	-30,714.14	64,643.87	50,040.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	779,442.80	2,671,411.60	2,671,411.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-30,714.14	64,643.87	50,040.59
Total Projected Indirect 2023-2024 (Numerator)	810,156.94	2,606,767.73	2,621,371.01
Direct Costs	21,519,339.49	19,627,370.69	19,627,370.69
Rate for 2023-2024 **	3.76*	13.28*	13.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	893,211.85	4,014,433.32	4,014,433.32
2019-2020 Fixed Carry Forward	-160,741.18	-1,362,885.10	-1,363,349.56
Total Indirect Costs	1,053,953.03	5,377,318.42	5,377,782.88
2019-2020 Direct Costs	29,080,019.08	25,958,797.61	25,958,797.61
2021-2022 Rate	3.62*	20.71*	20.72**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,437,684.25	29,342,322.26	29,342,322.26
Indirect costs based on rate ** multiplied by actual direct costs	1,174,244.17	4,401,348.34	6,079,729.17
2021-2022 Actual Indirect Costs	951,183.32	4,046,545.31	4,046,545.31
2019-2020 Fixed Carry Forward	-160,741.18	-1,362,885.10	-1,363,349.56
Total Indirect Costs	1,111,924.50	5,409,430.41	5,409,894.87
Over/(Under) Recovery	62,319.67	0.00	669,834.30

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	951,183.32	4,046,545.31	4,046,545.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	62,319.67	0.00	669,834.30
Total Projected Indirect 2023-2024 (Numerator)	888,863.65	4,046,545.31	3,376,711.01
Direct Costs	32,437,684.25	29,342,322.26	29,342,322.26
Rate for 2023-2024 **	2.74*	13.79*	11.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82340
Form R0418**

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	752,038.23	3,349,416.60	3,349,416.60
2019-2020 Fixed Carry Forward	21,840.74	270,691.19	271,281.84
Total Indirect Costs	730,197.49	3,078,725.41	3,078,134.76
2019-2020 Direct Costs	28,883,320.79	26,296,224.79	26,296,224.79
2021-2022 Rate	2.53*	11.71*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	33,461,130.53	30,441,996.92	30,441,996.92
Indirect costs based on rate ** multiplied by actual direct costs	846,566.60	3,564,757.84	3,564,757.84
2021-2022 Actual Indirect Costs	1,047,656.49	4,132,447.92	4,132,447.92
2019-2020 Fixed Carry Forward	21,840.74	270,691.19	271,281.84
Total Indirect Costs	1,025,815.75	3,861,756.73	3,861,166.08
Over/(Under) Recovery	-179,249.15	-296,998.89	-296,408.24

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,047,656.49	4,132,447.92	4,132,447.92
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-179,249.15	-296,998.89	-296,408.24
Total Projected Indirect 2023-2024 (Numerator)	1,226,905.64	4,429,446.81	4,428,856.16
Direct Costs	33,461,130.53	30,441,996.92	30,441,996.92
Rate for 2023-2024 **	3.67*	14.55*	14.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82365
Form R0418**

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,629,007.33	5,543,086.81	5,543,086.81
2019-2020 Fixed Carry Forward	-251,586.92	172,115.67	172,112.35
Total Indirect Costs	1,880,594.25	5,370,971.14	5,370,974.46
2019-2020 Direct Costs	59,548,392.30	55,471,485.82	55,471,485.82
2021-2022 Rate	3.16*	9.68*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	72,551,105.52	67,513,604.16	67,513,604.16
Indirect costs based on rate ** multiplied by actual direct costs	2,292,614.93	6,535,316.88	6,535,316.88
2021-2022 Actual Indirect Costs	1,910,753.57	6,742,099.47	6,742,099.47
2019-2020 Fixed Carry Forward	-251,586.92	172,115.67	172,112.35
Total Indirect Costs	2,162,340.49	6,569,983.80	6,569,987.12
Over/(Under) Recovery	130,274.44	-34,666.92	-34,670.24

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,910,753.57	6,742,099.47	6,742,099.47
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	130,274.44	-34,666.92	-34,670.24
Total Projected Indirect 2023-2024 (Numerator)	1,780,479.13	6,776,766.39	6,776,769.71
Direct Costs	72,551,105.52	67,513,604.16	67,513,604.16
Rate for 2023-2024 **	2.45*	10.04*	10.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82390
Form R0418**

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	2,798,423.50	9,918,774.11	9,918,774.11
2019-2020 Fixed Carry Forward	-162,555.58	184,750.70	186,885.46
Total Indirect Costs	2,960,979.08	9,734,023.41	9,731,888.65
2019-2020 Direct Costs	88,581,804.26	81,336,437.80	81,336,437.80
2021-2022 Rate	3.34*	11.97*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	97,343,556.76	89,399,438.85	89,399,438.85
Indirect costs based on rate ** multiplied by actual direct costs	3,251,274.80	10,701,112.83	10,692,172.89
2021-2022 Actual Indirect Costs	3,083,017.43	10,892,329.38	10,892,329.38
2019-2020 Fixed Carry Forward	-162,555.58	184,750.70	186,885.46
Total Indirect Costs	3,245,573.01	10,707,578.68	10,705,443.92
Over/(Under) Recovery	5,701.79	-6,465.85	-13,271.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,083,017.43	10,892,329.38	10,892,329.38
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,701.79	-6,465.85	-13,271.03
Total Projected Indirect 2023-2024 (Numerator)	3,077,315.64	10,898,795.23	10,905,600.41
Direct Costs	97,343,556.76	89,399,438.85	89,399,438.85
Rate for 2023-2024 **	3.16*	12.19*	12.20**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82400
Form R0418**

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,055,651.88	4,600,159.93	4,600,159.93
2019-2020 Fixed Carry Forward	408,372.18	0.00	161,051.53
Total Indirect Costs	647,279.70	4,600,159.93	4,439,108.40
2019-2020 Direct Costs	28,198,004.15	24,653,496.10	24,653,496.10
2021-2022 Rate	2.30*	18.66*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	32,617,654.39	28,960,349.94	28,960,349.94
Indirect costs based on rate ** multiplied by actual direct costs	750,206.05	4,344,052.49	5,215,759.02
2021-2022 Actual Indirect Costs	1,221,131.52	4,878,435.97	4,878,435.97
2019-2020 Fixed Carry Forward	408,372.18	0.00	161,051.53
Total Indirect Costs	812,759.34	4,878,435.97	4,717,384.44
Over/(Under) Recovery	-62,553.29	0.00	498,374.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,221,131.52	4,878,435.97	4,878,435.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-62,553.29	0.00	498,374.58
Total Projected Indirect 2023-2024 (Numerator)	1,283,684.81	4,878,435.97	4,380,061.39
Direct Costs	32,617,654.39	28,960,349.94	28,960,349.94
Rate for 2023-2024 **	3.94*	16.85*	15.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82405
Form R0418**

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,241,544.62	4,068,543.50	4,068,543.50
2019-2020 Fixed Carry Forward	197,231.43	517,805.22	520,157.91
Total Indirect Costs	1,044,313.19	3,550,738.28	3,548,385.59
2019-2020 Direct Costs	41,872,556.82	39,933,809.26	39,933,809.26
2021-2022 Rate	2.49*	8.89*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	47,507,020.60	45,190,322.47	45,190,322.47
Indirect costs based on rate ** multiplied by actual direct costs	1,182,924.81	4,017,419.67	4,017,419.67
2021-2022 Actual Indirect Costs	1,289,863.04	4,549,550.26	4,549,550.26
2019-2020 Fixed Carry Forward	197,231.43	517,805.22	520,157.91
Total Indirect Costs	1,092,631.61	4,031,745.04	4,029,392.35
Over/(Under) Recovery	90,293.20	-14,325.37	-11,972.68

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,289,863.04	4,549,550.26	4,549,550.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	90,293.20	-14,325.37	-11,972.68
Total Projected Indirect 2023-2024 (Numerator)	1,199,569.84	4,563,875.63	4,561,522.94
Direct Costs	47,507,020.60	45,190,322.47	45,190,322.47
Rate for 2023-2024 **	2.53*	10.10*	10.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82430
Form R0418**

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,277,861.31	6,551,757.90	6,551,757.90
2019-2020 Fixed Carry Forward	-79,339.21	166,203.64	171,074.57
Total Indirect Costs	1,357,200.52	6,385,554.26	6,380,683.33
2019-2020 Direct Costs	52,514,597.88	47,072,368.29	47,072,368.29
2021-2022 Rate	2.58*	13.57*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	60,944,513.70	54,753,459.21	54,753,459.21
Indirect costs based on rate ** multiplied by actual direct costs	1,572,368.45	7,430,044.41	7,424,569.07
2021-2022 Actual Indirect Costs	1,522,058.14	7,556,232.63	7,556,232.63
2019-2020 Fixed Carry Forward	-79,339.21	166,203.64	171,074.57
Total Indirect Costs	1,601,397.35	7,390,028.99	7,385,158.06
Over/(Under) Recovery	-29,028.90	40,015.42	39,411.01

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,522,058.14	7,556,232.63	7,556,232.63
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-29,028.90	40,015.42	39,411.01
Total Projected Indirect 2023-2024 (Numerator)	1,551,087.04	7,516,217.21	7,516,821.62
Direct Costs	60,944,513.70	54,753,459.21	54,753,459.21
Rate for 2023-2024 **	2.55*	13.73*	13.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82700
Form R0418**

Detroit Achievement Academy
7000 Outer Drive
Detroit, MI 48235

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	92,209.48	592,841.17	592,841.17
2019-2020 Fixed Carry Forward	17,836.79	-194,202.22	-134,225.22
Total Indirect Costs	74,372.69	787,043.39	727,066.39
2019-2020 Direct Costs	3,679,322.75	3,178,691.06	3,178,691.06
2021-2022 Rate	2.02*	24.76*	22.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,268,877.15	5,791,433.13	5,791,433.13
Indirect costs based on rate ** multiplied by actual direct costs	126,631.32	868,714.97	1,324,500.76
2021-2022 Actual Indirect Costs	129,762.20	607,206.22	607,206.22
2019-2020 Fixed Carry Forward	17,836.79	-194,202.22	-134,225.22
Total Indirect Costs	111,925.41	801,408.44	741,431.44
Over/(Under) Recovery	14,705.91	0.00	583,069.32

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	129,762.20	607,206.22	607,206.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,705.91	0.00	583,069.32
Total Projected Indirect 2023-2024 (Numerator)	115,056.29	607,206.22	24,136.90
Direct Costs	6,268,877.15	5,791,433.13	5,791,433.13
Rate for 2023-2024 **	1.84*	10.48*	0.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82701
Form R0418**

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,023,000.63	3,433,815.81	3,433,815.81
2019-2020 Fixed Carry Forward	275,546.68	0.00	0.00
Total Indirect Costs	747,453.95	3,433,815.81	3,433,815.81
2019-2020 Direct Costs	13,602,175.38	11,191,360.20	11,191,360.20
2021-2022 Rate	5.50*	30.68*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,073,903.69	12,730,204.46	12,730,204.46
Indirect costs based on rate ** multiplied by actual direct costs	829,064.70	1,909,530.67	3,182,551.12
2021-2022 Actual Indirect Costs	916,619.99	3,260,319.22	3,260,319.22
2019-2020 Fixed Carry Forward	275,546.68	0.00	0.00
Total Indirect Costs	641,073.31	3,260,319.22	3,260,319.22
Over/(Under) Recovery	187,991.39	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	916,619.99	3,260,319.22	3,260,319.22
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	187,991.39	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	728,628.60	3,260,319.22	3,260,319.22
Direct Costs	15,073,903.69	12,730,204.46	12,730,204.46
Rate for 2023-2024 **	4.83*	25.61*	25.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82702
Form R0418**

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,007,634.65	3,731,644.00	3,731,644.00
2019-2020 Fixed Carry Forward	991,477.68	0.00	-137,932.68
Total Indirect Costs	16,156.97	3,731,644.00	3,869,576.68
2019-2020 Direct Costs	18,437,657.44	15,713,648.09	15,713,648.09
2021-2022 Rate	0.09*	23.75*	24.63**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	20,979,494.80	19,028,093.86	19,028,093.86
Indirect costs based on rate ** multiplied by actual direct costs	18,881.55	2,854,214.08	4,686,619.52
2021-2022 Actual Indirect Costs	1,121,451.07	3,072,852.01	3,072,852.01
2019-2020 Fixed Carry Forward	991,477.68	0.00	-137,932.68
Total Indirect Costs	129,973.39	3,072,852.01	3,210,784.69
Over/(Under) Recovery	-111,091.84	0.00	1,475,834.83

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,121,451.07	3,072,852.01	3,072,852.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-111,091.84	0.00	1,475,834.83
Total Projected Indirect 2023-2024 (Numerator)	1,232,542.91	3,072,852.01	1,597,017.18
Direct Costs	20,979,494.80	19,028,093.86	19,028,093.86
Rate for 2023-2024 **	5.87*	16.15*	8.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82703
Form R0418**

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	705,600.39	2,128,810.75	2,128,810.75
2019-2020 Fixed Carry Forward	-323,350.29	0.00	-166,484.73
Total Indirect Costs	1,028,950.68	2,128,810.75	2,295,295.48
2019-2020 Direct Costs	12,117,085.13	10,693,874.77	10,693,874.77
2021-2022 Rate	8.49*	19.91*	21.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,389,783.52	12,117,511.20	12,117,511.20
Indirect costs based on rate ** multiplied by actual direct costs	1,136,792.62	1,817,626.68	2,600,417.90
2021-2022 Actual Indirect Costs	744,429.69	2,016,702.01	2,016,702.01
2019-2020 Fixed Carry Forward	-323,350.29	0.00	-166,484.73
Total Indirect Costs	1,067,779.98	2,016,702.01	2,183,186.74
Over/(Under) Recovery	69,012.64	0.00	417,231.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	744,429.69	2,016,702.01	2,016,702.01
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	69,012.64	0.00	417,231.16
Total Projected Indirect 2023-2024 (Numerator)	675,417.05	2,016,702.01	1,599,470.85
Direct Costs	13,389,783.52	12,117,511.20	12,117,511.20
Rate for 2023-2024 **	5.04*	16.64*	13.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82704
Form R0418**

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	112,368.00	676,574.83	676,574.83
2019-2020 Fixed Carry Forward	16,440.32	0.00	0.00
Total Indirect Costs	95,927.68	676,574.83	676,574.83
2019-2020 Direct Costs	2,556,664.65	1,992,457.82	1,992,457.82
2021-2022 Rate	3.75*	33.96*	33.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,067,718.11	1,804,060.49	1,804,060.49
Indirect costs based on rate ** multiplied by actual direct costs	77,539.43	270,609.07	451,015.12
2021-2022 Actual Indirect Costs	61,743.77	325,401.39	325,401.39
2019-2020 Fixed Carry Forward	16,440.32	0.00	0.00
Total Indirect Costs	45,303.45	325,401.39	325,401.39
Over/(Under) Recovery	32,235.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	61,743.77	325,401.39	325,401.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	32,235.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	29,507.79	325,401.39	325,401.39
Direct Costs	2,067,718.11	1,804,060.49	1,804,060.49
Rate for 2023-2024 **	1.43*	18.04*	18.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82705
Form R0418**

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	7,142.05	84,309.26	84,309.26
2019-2020 Fixed Carry Forward	20,907.99	54,749.83	54,749.83
Total Indirect Costs	-13,765.94	29,559.43	29,559.43
2019-2020 Direct Costs	1,198,824.01	1,121,656.80	1,121,656.80
2021-2022 Rate	0.00*	2.64*	2.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,281,446.73	1,241,084.92	1,241,084.92
Indirect costs based on rate ** multiplied by actual direct costs	0.00	32,764.64	32,764.64
2021-2022 Actual Indirect Costs	1,156.67	41,518.48	41,518.48
2019-2020 Fixed Carry Forward	20,907.99	54,749.83	54,749.83
Total Indirect Costs	-19,751.32	-13,231.35	-13,231.35
Over/(Under) Recovery	0.00	45,995.99	45,995.99

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,156.67	41,518.48	41,518.48
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	45,995.99	45,995.99
Total Projected Indirect 2023-2024 (Numerator)	1,156.67	-4,477.51	-4,477.51
Direct Costs	1,281,446.73	1,241,084.92	1,241,084.92
Rate for 2023-2024 **	0.09*	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 2023-2024 Indirect Cost Rates
School District 82706
Form R0418**

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	131,328.86	262,193.13	262,193.13
2019-2020 Fixed Carry Forward	19,104.02	0.00	44,324.91
Total Indirect Costs	112,224.84	262,193.13	217,868.22
2019-2020 Direct Costs	1,419,296.54	1,288,432.27	1,288,432.27
2021-2022 Rate	7.91*	20.35*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,906,762.31	1,586,856.35	1,586,856.35
Indirect costs based on rate ** multiplied by actual direct costs	150,824.90	238,028.45	268,337.41
2021-2022 Actual Indirect Costs	148,475.03	468,380.99	468,380.99
2019-2020 Fixed Carry Forward	19,104.02	0.00	44,324.91
Total Indirect Costs	129,371.01	468,380.99	424,056.08
Over/(Under) Recovery	21,453.89	0.00	-155,718.67

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	148,475.03	468,380.99	468,380.99
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	21,453.89	0.00	-155,718.67
Total Projected Indirect 2023-2024 (Numerator)	127,021.14	468,380.99	624,099.66
Direct Costs	1,906,762.31	1,586,856.35	1,586,856.35
Rate for 2023-2024 **	6.66*	29.52*	39.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82710
Form R0418**

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	80,669.82	130,441.31	130,441.31
2019-2020 Fixed Carry Forward	-8,742.22	-3,028.94	-3,028.94
Total Indirect Costs	89,412.04	133,470.25	133,470.25
2019-2020 Direct Costs	1,636,325.70	1,586,554.21	1,586,554.21
2021-2022 Rate	5.46*	8.41*	8.41**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,038,247.83	1,979,615.92	1,979,615.92
Indirect costs based on rate ** multiplied by actual direct costs	111,288.33	166,485.70	166,485.70
2021-2022 Actual Indirect Costs	77,124.49	135,756.40	135,756.40
2019-2020 Fixed Carry Forward	-8,742.22	-3,028.94	-3,028.94
Total Indirect Costs	85,866.71	138,785.34	138,785.34
Over/(Under) Recovery	25,421.62	27,700.36	27,700.36

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	77,124.49	135,756.40	135,756.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	25,421.62	27,700.36	27,700.36
Total Projected Indirect 2023-2024 (Numerator)	51,702.87	108,056.04	108,056.04
Direct Costs	2,038,247.83	1,979,615.92	1,979,615.92
Rate for 2023-2024 **	2.54*	5.46*	5.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82711
Form R0418**

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	58,580.00	1,347,441.00	1,347,441.00
2019-2020 Fixed Carry Forward	3,734.53	0.00	0.00
Total Indirect Costs	54,845.47	1,347,441.00	1,347,441.00
2019-2020 Direct Costs	3,756,663.00	2,467,802.00	2,467,802.00
2021-2022 Rate	1.46*	54.60*	54.60**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,896,689.00	4,562,585.00	4,562,585.00
Indirect costs based on rate ** multiplied by actual direct costs	86,091.66	684,387.75	1,140,646.25
2021-2022 Actual Indirect Costs	241,022.00	1,575,126.00	1,575,126.00
2019-2020 Fixed Carry Forward	3,734.53	0.00	0.00
Total Indirect Costs	237,287.47	1,575,126.00	1,575,126.00
Over/(Under) Recovery	-151,195.81	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	241,022.00	1,575,126.00	1,575,126.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-151,195.81	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	392,217.81	1,575,126.00	1,575,126.00
Direct Costs	5,896,689.00	4,562,585.00	4,562,585.00
Rate for 2023-2024 **	6.65*	34.52*	34.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82713
Form R0418**

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	64,957.36	782,679.93	782,679.93
2019-2020 Fixed Carry Forward	40,061.30	0.00	0.00
Total Indirect Costs	24,896.06	782,679.93	782,679.93
2019-2020 Direct Costs	2,665,056.57	1,947,334.00	1,947,334.00
2021-2022 Rate	0.93*	40.19*	40.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,013,990.10	2,487,104.36	2,487,104.36
Indirect costs based on rate ** multiplied by actual direct costs	28,030.11	373,065.65	621,776.09
2021-2022 Actual Indirect Costs	160,492.04	687,377.78	687,377.78
2019-2020 Fixed Carry Forward	40,061.30	0.00	0.00
Total Indirect Costs	120,430.74	687,377.78	687,377.78
Over/(Under) Recovery	-92,400.63	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	160,492.04	687,377.78	687,377.78
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-92,400.63	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	252,892.67	687,377.78	687,377.78
Direct Costs	3,013,990.10	2,487,104.36	2,487,104.36
Rate for 2023-2024 **	8.39*	27.64*	27.64**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82716
Form R0418**

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	17,630.00	130,966.00	130,966.00
2019-2020 Fixed Carry Forward	3,558.77	0.00	35,046.51
Total Indirect Costs	14,071.23	130,966.00	95,919.49
2019-2020 Direct Costs	999,689.00	886,353.00	886,353.00
2021-2022 Rate	1.41*	14.78*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,203,608.00	1,151,087.00	1,151,087.00
Indirect costs based on rate ** multiplied by actual direct costs	16,970.87	170,130.66	124,547.61
2021-2022 Actual Indirect Costs	31,836.00	84,357.00	84,357.00
2019-2020 Fixed Carry Forward	3,558.77	0.00	35,046.51
Total Indirect Costs	28,277.23	84,357.00	49,310.49
Over/(Under) Recovery	-11,306.36	85,773.66	75,237.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	31,836.00	84,357.00	84,357.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-11,306.36	85,773.66	75,237.12
Total Projected Indirect 2023-2024 (Numerator)	43,142.36	-1,416.66	9,119.88
Direct Costs	1,203,608.00	1,151,087.00	1,151,087.00
Rate for 2023-2024 **	3.58*	0.00*	0.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82717
Form R0418**

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	526,997.00	1,957,596.00	1,957,596.00
2019-2020 Fixed Carry Forward	-1,261.35	0.00	0.00
Total Indirect Costs	528,258.35	1,957,596.00	1,957,596.00
2019-2020 Direct Costs	6,246,586.00	4,815,987.00	4,815,987.00
2021-2022 Rate	8.46*	40.65*	40.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,909,157.00	5,415,937.00	5,415,937.00
Indirect costs based on rate ** multiplied by actual direct costs	584,514.68	812,390.55	1,353,984.25
2021-2022 Actual Indirect Costs	782,344.00	2,275,564.00	2,275,564.00
2019-2020 Fixed Carry Forward	-1,261.35	0.00	0.00
Total Indirect Costs	783,605.35	2,275,564.00	2,275,564.00
Over/(Under) Recovery	-199,090.67	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	782,344.00	2,275,564.00	2,275,564.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-199,090.67	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	981,434.67	2,275,564.00	2,275,564.00
Direct Costs	6,909,157.00	5,415,937.00	5,415,937.00
Rate for 2023-2024 **	14.20*	42.02*	42.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82718
Form R0418**

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	360,188.00	1,811,191.00	1,811,191.00
2019-2020 Fixed Carry Forward	93,405.94	0.00	0.00
Total Indirect Costs	266,782.06	1,811,191.00	1,811,191.00
2019-2020 Direct Costs	6,952,531.00	5,501,528.00	5,501,528.00
2021-2022 Rate	3.84*	32.92*	32.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,836,664.00	6,387,523.00	6,387,523.00
Indirect costs based on rate ** multiplied by actual direct costs	300,927.90	958,128.45	1,596,880.75
2021-2022 Actual Indirect Costs	681,620.00	2,130,761.00	2,130,761.00
2019-2020 Fixed Carry Forward	93,405.94	0.00	0.00
Total Indirect Costs	588,214.06	2,130,761.00	2,130,761.00
Over/(Under) Recovery	-287,286.16	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	681,620.00	2,130,761.00	2,130,761.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-287,286.16	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	968,906.16	2,130,761.00	2,130,761.00
Direct Costs	7,836,664.00	6,387,523.00	6,387,523.00
Rate for 2023-2024 **	12.36*	33.36*	33.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82719
Form R0418**

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	331,449.10	3,242,996.90	3,242,996.90
2019-2020 Fixed Carry Forward	-153,125.43	0.00	-343,205.68
Total Indirect Costs	484,574.53	3,242,996.90	3,586,202.58
2019-2020 Direct Costs	14,894,156.15	11,982,608.35	11,982,608.35
2021-2022 Rate	3.25*	27.06*	29.93**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,887,015.55	6,403,683.90	6,403,683.90
Indirect costs based on rate ** multiplied by actual direct costs	288,828.01	960,552.59	1,600,920.98
2021-2022 Actual Indirect Costs	178,412.75	2,661,744.40	2,661,744.40
2019-2020 Fixed Carry Forward	-153,125.43	0.00	-343,205.68
Total Indirect Costs	331,538.18	2,661,744.40	3,004,950.08
Over/(Under) Recovery	-42,710.17	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	178,412.75	2,661,744.40	2,661,744.40
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-42,710.17	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	221,122.92	2,661,744.40	2,661,744.40
Direct Costs	8,887,015.55	6,403,683.90	6,403,683.90
Rate for 2023-2024 **	2.49*	41.57*	41.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82722
Form R0418**

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	103,112.10	1,373,472.94	1,373,472.94
2019-2020 Fixed Carry Forward	-6,267.89	0.00	-119,912.76
Total Indirect Costs	109,379.99	1,373,472.94	1,493,385.70
2019-2020 Direct Costs	8,098,030.66	6,827,669.82	6,827,669.82
2021-2022 Rate	1.35*	20.12*	21.87**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,108,383.89	8,362,882.74	8,362,882.74
Indirect costs based on rate ** multiplied by actual direct costs	122,963.18	1,254,432.41	1,828,962.46
2021-2022 Actual Indirect Costs	79,194.37	824,695.52	824,695.52
2019-2020 Fixed Carry Forward	-6,267.89	0.00	-119,912.76
Total Indirect Costs	85,462.26	824,695.52	944,608.28
Over/(Under) Recovery	37,500.92	0.00	884,354.18

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	79,194.37	824,695.52	824,695.52
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	37,500.92	0.00	884,354.18
Total Projected Indirect 2023-2024 (Numerator)	41,693.45	824,695.52	-59,658.66
Direct Costs	9,108,383.89	8,362,882.74	8,362,882.74
Rate for 2023-2024 **	0.46*	9.86*	0.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82723
Form R0418**

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	352,622.00	1,906,866.00	1,906,866.00
2019-2020 Fixed Carry Forward	74,074.68	0.00	0.00
Total Indirect Costs	278,547.32	1,906,866.00	1,906,866.00
2019-2020 Direct Costs	7,578,489.00	6,024,245.00	6,024,245.00
2021-2022 Rate	3.68*	31.65*	31.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,162,581.00	6,569,913.00	6,569,913.00
Indirect costs based on rate ** multiplied by actual direct costs	300,382.98	985,486.95	1,642,478.25
2021-2022 Actual Indirect Costs	402,602.00	1,995,270.00	1,995,270.00
2019-2020 Fixed Carry Forward	74,074.68	0.00	0.00
Total Indirect Costs	328,527.32	1,995,270.00	1,995,270.00
Over/(Under) Recovery	-28,144.34	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	402,602.00	1,995,270.00	1,995,270.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-28,144.34	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	430,746.34	1,995,270.00	1,995,270.00
Direct Costs	8,162,581.00	6,569,913.00	6,569,913.00
Rate for 2023-2024 **	5.28*	30.37*	30.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82724
Form R0418**

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	247,635.36	1,145,179.11	1,145,179.11
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	247,635.36	1,145,179.11	1,145,179.11
2019-2020 Direct Costs	4,659,208.50	3,761,664.75	3,761,664.75
2021-2022 Rate	5.31*	30.44*	30.44**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,014,806.82	4,208,524.42	4,208,524.42
Indirect costs based on rate ** multiplied by actual direct costs	266,286.24	631,278.66	1,052,131.11
2021-2022 Actual Indirect Costs	238,115.43	1,044,397.83	1,044,397.83
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	238,115.43	1,044,397.83	1,044,397.83
Over/(Under) Recovery	28,170.81	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	238,115.43	1,044,397.83	1,044,397.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	28,170.81	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	209,944.62	1,044,397.83	1,044,397.83
Direct Costs	5,014,806.82	4,208,524.42	4,208,524.42
Rate for 2023-2024 **	4.19*	24.82*	24.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82725
Form R0418**

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	288,506.58	725,169.36	725,169.36
2019-2020 Fixed Carry Forward	-42,195.07	0.00	0.00
Total Indirect Costs	330,701.65	725,169.36	725,169.36
2019-2020 Direct Costs	2,409,483.30	1,972,820.52	1,972,820.52
2021-2022 Rate	13.73*	36.76*	36.76**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,992,985.05	2,444,327.70	2,444,327.70
Indirect costs based on rate ** multiplied by actual direct costs	410,936.85	366,649.16	611,081.93
2021-2022 Actual Indirect Costs	372,746.96	921,404.31	921,404.31
2019-2020 Fixed Carry Forward	-42,195.07	0.00	0.00
Total Indirect Costs	414,942.03	921,404.31	921,404.31
Over/(Under) Recovery	-4,005.18	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	372,746.96	921,404.31	921,404.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-4,005.18	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	376,752.14	921,404.31	921,404.31
Direct Costs	2,992,985.05	2,444,327.70	2,444,327.70
Rate for 2023-2024 **	12.59*	37.70*	37.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82727
Form R0418**

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	252,513.00	1,791,401.00	1,791,401.00
2019-2020 Fixed Carry Forward	50,390.30	0.00	0.00
Total Indirect Costs	202,122.70	1,791,401.00	1,791,401.00
2019-2020 Direct Costs	7,534,787.00	5,995,899.00	5,995,899.00
2021-2022 Rate	2.68*	29.88*	29.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,320,603.00	6,670,360.00	6,670,360.00
Indirect costs based on rate ** multiplied by actual direct costs	222,992.16	1,000,554.00	1,667,590.00
2021-2022 Actual Indirect Costs	237,988.00	1,888,231.00	1,888,231.00
2019-2020 Fixed Carry Forward	50,390.30	0.00	0.00
Total Indirect Costs	187,597.70	1,888,231.00	1,888,231.00
Over/(Under) Recovery	35,394.46	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	237,988.00	1,888,231.00	1,888,231.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	35,394.46	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	202,593.54	1,888,231.00	1,888,231.00
Direct Costs	8,320,603.00	6,670,360.00	6,670,360.00
Rate for 2023-2024 **	2.43*	28.31*	28.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82728
Form R0418**

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	630,954.93	925,570.61	925,570.61
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	630,954.93	925,570.61	925,570.61
2019-2020 Direct Costs	3,522,514.63	3,227,898.95	3,227,898.95
2021-2022 Rate	17.91*	28.67*	28.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,837,099.68	4,497,858.42	4,497,858.42
Indirect costs based on rate ** multiplied by actual direct costs	725,564.95	674,678.76	1,124,464.61
2021-2022 Actual Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	835,773.50	1,175,014.76	1,175,014.76
Direct Costs	4,837,099.68	4,497,858.42	4,497,858.42
Rate for 2023-2024 **	17.28*	26.12*	26.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82729
Form R0418**

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	334,944.00	2,206,264.00	2,206,264.00
2019-2020 Fixed Carry Forward	-62,268.30	0.00	0.00
Total Indirect Costs	397,212.30	2,206,264.00	2,206,264.00
2019-2020 Direct Costs	6,597,976.00	4,726,656.00	4,726,656.00
2021-2022 Rate	6.02*	46.68*	46.68**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,609,047.00	5,726,187.00	5,726,187.00
Indirect costs based on rate ** multiplied by actual direct costs	458,064.63	858,928.05	1,431,546.75
2021-2022 Actual Indirect Costs	457,658.00	2,340,518.00	2,340,518.00
2019-2020 Fixed Carry Forward	-62,268.30	0.00	0.00
Total Indirect Costs	519,926.30	2,340,518.00	2,340,518.00
Over/(Under) Recovery	-61,861.67	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	457,658.00	2,340,518.00	2,340,518.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-61,861.67	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	519,519.67	2,340,518.00	2,340,518.00
Direct Costs	7,609,047.00	5,726,187.00	5,726,187.00
Rate for 2023-2024 **	6.83*	40.87*	40.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82730
Form R0418**

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	311,783.14	1,408,910.54	1,408,910.54
2019-2020 Fixed Carry Forward	-93,770.50	0.00	0.00
Total Indirect Costs	405,553.64	1,408,910.54	1,408,910.54
2019-2020 Direct Costs	6,512,365.65	5,415,238.25	5,415,238.25
2021-2022 Rate	6.23*	26.02*	26.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,608,432.25	7,511,232.54	7,511,232.54
Indirect costs based on rate ** multiplied by actual direct costs	536,305.33	1,126,684.88	1,877,808.14
2021-2022 Actual Indirect Costs	412,846.32	1,510,046.03	1,510,046.03
2019-2020 Fixed Carry Forward	-93,770.50	0.00	0.00
Total Indirect Costs	506,616.82	1,510,046.03	1,510,046.03
Over/(Under) Recovery	29,688.51	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	412,846.32	1,510,046.03	1,510,046.03
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	29,688.51	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	383,157.81	1,510,046.03	1,510,046.03
Direct Costs	8,608,432.25	7,511,232.54	7,511,232.54
Rate for 2023-2024 **	4.45*	20.10*	20.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82735
Form R0418**

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	224,206.45	720,686.51	720,686.51
2019-2020 Fixed Carry Forward	11,184.89	0.00	0.00
Total Indirect Costs	213,021.56	720,686.51	720,686.51
2019-2020 Direct Costs	3,295,946.08	2,799,466.02	2,799,466.02
2021-2022 Rate	6.46*	25.74*	25.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,450,573.82	3,004,106.11	3,004,106.11
Indirect costs based on rate ** multiplied by actual direct costs	222,907.07	450,615.92	751,026.53
2021-2022 Actual Indirect Costs	177,127.55	623,595.26	623,595.26
2019-2020 Fixed Carry Forward	11,184.89	0.00	0.00
Total Indirect Costs	165,942.66	623,595.26	623,595.26
Over/(Under) Recovery	56,964.41	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	177,127.55	623,595.26	623,595.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	56,964.41	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	120,163.14	623,595.26	623,595.26
Direct Costs	3,450,573.82	3,004,106.11	3,004,106.11
Rate for 2023-2024 **	3.48*	20.76*	20.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82737
Form R0418**

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	70,372.02	340,253.80	340,253.80
2019-2020 Fixed Carry Forward	-1,914.23	0.00	18,339.08
Total Indirect Costs	72,286.25	340,253.80	321,914.72
2019-2020 Direct Costs	1,994,602.09	1,724,720.31	1,724,720.31
2021-2022 Rate	3.62*	19.73*	18.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,029,301.11	1,797,484.56	1,797,484.56
Indirect costs based on rate ** multiplied by actual direct costs	73,460.70	269,622.68	335,410.62
2021-2022 Actual Indirect Costs	71,309.39	303,125.94	303,125.94
2019-2020 Fixed Carry Forward	-1,914.23	0.00	18,339.08
Total Indirect Costs	73,223.62	303,125.94	284,786.86
Over/(Under) Recovery	237.08	0.00	50,623.76

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	71,309.39	303,125.94	303,125.94
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	237.08	0.00	50,623.76
Total Projected Indirect 2023-2024 (Numerator)	71,072.31	303,125.94	252,502.18
Direct Costs	2,029,301.11	1,797,484.56	1,797,484.56
Rate for 2023-2024 **	3.50*	16.86*	14.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82739
Form R0418**

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	38,776.00	577,809.00	577,809.00
2019-2020 Fixed Carry Forward	9,425.42	0.00	5,761.19
Total Indirect Costs	29,350.58	577,809.00	572,047.81
2019-2020 Direct Costs	3,320,972.00	2,781,939.00	2,781,939.00
2021-2022 Rate	0.88*	20.77*	20.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,187,816.00	3,028,707.00	3,028,707.00
Indirect costs based on rate ** multiplied by actual direct costs	28,052.78	454,306.05	622,702.16
2021-2022 Actual Indirect Costs	31,979.00	191,088.00	191,088.00
2019-2020 Fixed Carry Forward	9,425.42	0.00	5,761.19
Total Indirect Costs	22,553.58	191,088.00	185,326.81
Over/(Under) Recovery	5,499.20	0.00	145,791.79

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	31,979.00	191,088.00	191,088.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	5,499.20	0.00	145,791.79
Total Projected Indirect 2023-2024 (Numerator)	26,479.80	191,088.00	45,296.21
Direct Costs	3,187,816.00	3,028,707.00	3,028,707.00
Rate for 2023-2024 **	0.83*	6.31*	1.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82742
Form R0418**

Madison-Carver Academy
1990 MCINTYRE ST
DETROIT, MI 48219

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	109,656.29	1,209,686.07	1,209,686.07
2019-2020 Fixed Carry Forward	-32,419.74	0.00	-106,873.43
Total Indirect Costs	142,076.03	1,209,686.07	1,316,559.50
2019-2020 Direct Costs	6,214,991.11	5,114,961.33	5,114,961.33
2021-2022 Rate	2.29*	23.65*	25.74**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,859,397.03	6,341,897.07	6,341,897.07
Indirect costs based on rate ** multiplied by actual direct costs	179,980.19	951,284.56	1,585,474.27
2021-2022 Actual Indirect Costs	169,198.55	1,686,698.51	1,686,698.51
2019-2020 Fixed Carry Forward	-32,419.74	0.00	-106,873.43
Total Indirect Costs	201,618.29	1,686,698.51	1,793,571.94
Over/(Under) Recovery	-21,638.10	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	169,198.55	1,686,698.51	1,686,698.51
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-21,638.10	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	190,836.65	1,686,698.51	1,686,698.51
Direct Costs	7,859,397.03	6,341,897.07	6,341,897.07
Rate for 2023-2024 **	2.43*	26.60*	26.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82743
Form R0418**

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	390,507.00	1,991,962.00	1,991,962.00
2019-2020 Fixed Carry Forward	129,505.37	0.00	0.00
Total Indirect Costs	261,001.63	1,991,962.00	1,991,962.00
2019-2020 Direct Costs	6,171,708.00	4,570,253.00	4,570,253.00
2021-2022 Rate	4.23*	43.59*	43.59**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,223,764.00	5,610,435.00	5,610,435.00
Indirect costs based on rate ** multiplied by actual direct costs	305,565.22	841,565.25	1,402,608.75
2021-2022 Actual Indirect Costs	681,896.00	2,295,225.00	2,295,225.00
2019-2020 Fixed Carry Forward	129,505.37	0.00	0.00
Total Indirect Costs	552,390.63	2,295,225.00	2,295,225.00
Over/(Under) Recovery	-246,825.41	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	681,896.00	2,295,225.00	2,295,225.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-246,825.41	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	928,721.41	2,295,225.00	2,295,225.00
Direct Costs	7,223,764.00	5,610,435.00	5,610,435.00
Rate for 2023-2024 **	12.86*	40.91*	40.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82744
Form R0418**

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	232,964.77	823,222.02	823,222.02
2019-2020 Fixed Carry Forward	0.00	0.00	-351,680.94
Total Indirect Costs	232,964.77	823,222.02	1,174,902.96
2019-2020 Direct Costs	3,074,667.56	2,484,410.31	2,484,410.31
2021-2022 Rate	7.58*	33.14*	47.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,783,646.07	3,907,926.46	3,907,926.46
Indirect costs based on rate ** multiplied by actual direct costs	362,600.37	586,188.97	976,981.62
2021-2022 Actual Indirect Costs	168,833.28	1,044,552.89	1,044,552.89
2019-2020 Fixed Carry Forward	0.00	0.00	-351,680.94
Total Indirect Costs	168,833.28	1,044,552.89	1,396,233.83
Over/(Under) Recovery	193,767.09	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	168,833.28	1,044,552.89	1,044,552.89
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	193,767.09	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-24,933.81	1,044,552.89	1,044,552.89
Direct Costs	4,783,646.07	3,907,926.46	3,907,926.46
Rate for 2023-2024 **	0.00*	26.73*	26.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82745
Form R0418**

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	808,743.41	1,491,871.11	1,491,871.11
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	808,743.41	1,491,871.11	1,491,871.11
2019-2020 Direct Costs	3,791,671.79	3,108,544.09	3,108,544.09
2021-2022 Rate	21.33*	47.99*	47.99**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,159,213.27	4,289,688.11	4,289,688.11
Indirect costs based on rate ** multiplied by actual direct costs	773,881.99	643,453.22	1,072,422.03
2021-2022 Actual Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	979,185.44	1,848,710.60	1,848,710.60
Direct Costs	5,159,213.27	4,289,688.11	4,289,688.11
Rate for 2023-2024 **	18.98*	43.10*	43.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82746
Form R0418**

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	249,355.53	589,508.82	589,508.82
2019-2020 Fixed Carry Forward	24,744.66	0.00	0.00
Total Indirect Costs	224,610.87	589,508.82	589,508.82
2019-2020 Direct Costs	2,951,443.26	2,611,289.97	2,611,289.97
2021-2022 Rate	7.61*	22.58*	22.58**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,211,623.07	2,857,880.98	2,857,880.98
Indirect costs based on rate ** multiplied by actual direct costs	244,404.52	428,682.15	645,309.53
2021-2022 Actual Indirect Costs	148,428.32	502,170.41	502,170.41
2019-2020 Fixed Carry Forward	24,744.66	0.00	0.00
Total Indirect Costs	123,683.66	502,170.41	502,170.41
Over/(Under) Recovery	120,720.86	0.00	143,139.12

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	148,428.32	502,170.41	502,170.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	120,720.86	0.00	143,139.12
Total Projected Indirect 2023-2024 (Numerator)	27,707.46	502,170.41	359,031.29
Direct Costs	3,211,623.07	2,857,880.98	2,857,880.98
Rate for 2023-2024 **	0.86*	17.57*	12.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82747
Form R0418**

MacDowell Preparatory Academy
4201 West Outer Drive
Detroit, MI 48226

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	557,926.59	1,146,182.57	1,146,182.57
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	557,926.59	1,146,182.57	1,146,182.57
2019-2020 Direct Costs	2,986,719.60	2,398,463.62	2,398,463.62
2021-2022 Rate	18.68*	47.79*	47.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,869,910.79	2,656,978.63	2,656,978.63
Indirect costs based on rate ** multiplied by actual direct costs	430,486.62	398,546.79	664,244.66
2021-2022 Actual Indirect Costs	307,649.26	520,581.42	520,581.42
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	307,649.26	520,581.42	520,581.42
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	307,649.26	520,581.42	520,581.42
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	307,649.26	520,581.42	520,581.42
Direct Costs	2,869,910.79	2,656,978.63	2,656,978.63
Rate for 2023-2024 **	10.72*	19.59*	19.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82748
Form R0418**

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	114,682.00	544,186.00	544,186.00
2019-2020 Fixed Carry Forward	-27,536.91	0.00	-140,743.91
Total Indirect Costs	142,218.91	544,186.00	684,929.91
2019-2020 Direct Costs	2,053,667.00	1,624,163.00	1,624,163.00
2021-2022 Rate	6.93*	33.51*	42.17**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,430,887.00	2,008,687.00	2,008,687.00
Indirect costs based on rate ** multiplied by actual direct costs	168,460.47	301,303.05	502,171.75
2021-2022 Actual Indirect Costs	140,073.00	562,273.00	562,273.00
2019-2020 Fixed Carry Forward	-27,536.91	0.00	-140,743.91
Total Indirect Costs	167,609.91	562,273.00	703,016.91
Over/(Under) Recovery	850.56	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	140,073.00	562,273.00	562,273.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	850.56	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	139,222.44	562,273.00	562,273.00
Direct Costs	2,430,887.00	2,008,687.00	2,008,687.00
Rate for 2023-2024 **	5.73*	27.99*	27.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82749
Form R0418**

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	500,555.75	1,003,198.87	1,003,198.87
2019-2020 Fixed Carry Forward	-338,812.59	0.00	-465,535.05
Total Indirect Costs	839,368.34	1,003,198.87	1,468,733.92
2019-2020 Direct Costs	2,890,893.37	2,388,250.25	2,388,250.25
2021-2022 Rate	29.03*	42.01*	61.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,914,140.89	2,432,915.34	2,432,915.34
Indirect costs based on rate ** multiplied by actual direct costs	437,121.13	364,937.30	608,228.84
2021-2022 Actual Indirect Costs	123,209.72	604,435.27	604,435.27
2019-2020 Fixed Carry Forward	-338,812.59	0.00	-465,535.05
Total Indirect Costs	462,022.31	604,435.27	1,069,970.32
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	123,209.72	604,435.27	604,435.27
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	123,209.72	604,435.27	604,435.27
Direct Costs	2,914,140.89	2,432,915.34	2,432,915.34
Rate for 2023-2024 **	4.23*	24.84*	24.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82751
Form R0418**

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	46,456.13	334,372.30	334,372.30
2019-2020 Fixed Carry Forward	313.77	0.00	-182,622.85
Total Indirect Costs	46,142.36	334,372.30	516,995.15
2019-2020 Direct Costs	2,487,760.76	2,199,844.59	2,199,844.59
2021-2022 Rate	1.85*	15.20*	23.50**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,014,809.09	3,575,394.26	3,575,394.26
Indirect costs based on rate ** multiplied by actual direct costs	74,273.97	536,309.14	840,217.65
2021-2022 Actual Indirect Costs	44,961.70	484,376.53	484,376.53
2019-2020 Fixed Carry Forward	313.77	0.00	-182,622.85
Total Indirect Costs	44,647.93	484,376.53	666,999.38
Over/(Under) Recovery	29,626.04	0.00	173,218.27

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	44,961.70	484,376.53	484,376.53
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	29,626.04	0.00	173,218.27
Total Projected Indirect 2023-2024 (Numerator)	15,335.66	484,376.53	311,158.26
Direct Costs	4,014,809.09	3,575,394.26	3,575,394.26
Rate for 2023-2024 **	0.38*	13.55*	8.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82752
Form R0418**

Capstone Academy Charter School (SDA)
13330 E JEFFERSON AVE
DETROIT, MI 48215

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	324,153.36	324,153.36	324,153.36
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	324,153.36	324,153.36	324,153.36
2019-2020 Direct Costs	1,624,346.91	1,624,346.91	1,624,346.91
2021-2022 Rate	19.96*	19.96*	19.96**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,902,508.12	2,848,065.11	2,848,065.11
Indirect costs based on rate ** multiplied by actual direct costs	435,376.22	427,209.77	568,473.80
2021-2022 Actual Indirect Costs	502,593.97	557,036.98	557,036.98
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	502,593.97	557,036.98	557,036.98
Over/(Under) Recovery	0.00	0.00	11,436.82

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	502,593.97	557,036.98	557,036.98
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	11,436.82
Total Projected Indirect 2023-2024 (Numerator)	502,593.97	557,036.98	545,600.16
Direct Costs	2,902,508.12	2,848,065.11	2,848,065.11
Rate for 2023-2024 **	17.32*	19.56*	19.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82754
Form R0418**

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	88.75	938,646.83	938,646.83
2019-2020 Fixed Carry Forward	46,072.84	0.00	0.00
Total Indirect Costs	-45,984.09	938,646.83	938,646.83
2019-2020 Direct Costs	4,616,158.61	3,677,600.53	3,677,600.53
2021-2022 Rate	0.00*	25.52*	25.52**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,208,342.51	5,258,535.54	5,258,535.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	788,780.33	1,314,633.89
2021-2022 Actual Indirect Costs	27,271.34	977,078.31	977,078.31
2019-2020 Fixed Carry Forward	46,072.84	0.00	0.00
Total Indirect Costs	-18,801.50	977,078.31	977,078.31
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	27,271.34	977,078.31	977,078.31
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	27,271.34	977,078.31	977,078.31
Direct Costs	6,208,342.51	5,258,535.54	5,258,535.54
Rate for 2023-2024 **	0.44*	18.58*	18.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82756
Form R0418**

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	183,772.00	819,689.00	819,689.00
2019-2020 Fixed Carry Forward	-21,335.42	0.00	-24,384.16
Total Indirect Costs	205,107.42	819,689.00	844,073.16
2019-2020 Direct Costs	3,876,768.00	3,240,851.00	3,240,851.00
2021-2022 Rate	5.29*	25.29*	26.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,881,783.00	4,169,279.00	4,169,279.00
Indirect costs based on rate ** multiplied by actual direct costs	258,246.32	625,391.85	1,042,319.75
2021-2022 Actual Indirect Costs	143,559.00	856,063.00	856,063.00
2019-2020 Fixed Carry Forward	-21,335.42	0.00	-24,384.16
Total Indirect Costs	164,894.42	856,063.00	880,447.16
Over/(Under) Recovery	93,351.90	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	143,559.00	856,063.00	856,063.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	93,351.90	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	50,207.10	856,063.00	856,063.00
Direct Costs	4,881,783.00	4,169,279.00	4,169,279.00
Rate for 2023-2024 **	1.03*	20.53*	20.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82757
Form R0418**

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	417,233.00	1,921,179.00	1,921,179.00
2019-2020 Fixed Carry Forward	104,803.92	0.00	0.00
Total Indirect Costs	312,429.08	1,921,179.00	1,921,179.00
2019-2020 Direct Costs	7,066,089.00	5,562,143.00	5,562,143.00
2021-2022 Rate	4.42*	34.54*	34.54**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,761,948.00	6,235,636.00	6,235,636.00
Indirect costs based on rate ** multiplied by actual direct costs	343,078.10	935,345.40	1,558,909.00
2021-2022 Actual Indirect Costs	608,946.00	2,135,258.00	2,135,258.00
2019-2020 Fixed Carry Forward	104,803.92	0.00	0.00
Total Indirect Costs	504,142.08	2,135,258.00	2,135,258.00
Over/(Under) Recovery	-161,063.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	608,946.00	2,135,258.00	2,135,258.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-161,063.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	770,009.98	2,135,258.00	2,135,258.00
Direct Costs	7,761,948.00	6,235,636.00	6,235,636.00
Rate for 2023-2024 **	9.92*	34.24*	34.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82758
Form R0418**

New School High
46250 Ann Arbor Road
Plymouth, MI 48170

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	71,861.83	156,419.26	156,419.26
2019-2020 Fixed Carry Forward	-53,346.85	0.00	-51,738.30
Total Indirect Costs	125,208.68	156,419.26	208,157.56
2019-2020 Direct Costs	597,724.26	513,166.83	513,166.83
2021-2022 Rate	20.95*	30.48*	40.56**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	532,110.90	492,747.49	492,747.49
Indirect costs based on rate ** multiplied by actual direct costs	79,816.64	73,912.12	123,186.87
2021-2022 Actual Indirect Costs	63,785.71	103,149.12	103,149.12
2019-2020 Fixed Carry Forward	-53,346.85	0.00	-51,738.30
Total Indirect Costs	117,132.56	103,149.12	154,887.42
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	63,785.71	103,149.12	103,149.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	63,785.71	103,149.12	103,149.12
Direct Costs	532,110.90	492,747.49	492,747.49
Rate for 2023-2024 **	11.99*	20.93*	20.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82760
Form R0418**

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	122,216.47	1,658,449.73	1,658,449.73
2019-2020 Fixed Carry Forward	47,232.55	0.00	0.00
Total Indirect Costs	74,983.92	1,658,449.73	1,658,449.73
2019-2020 Direct Costs	6,161,782.49	4,625,549.23	4,625,549.23
2021-2022 Rate	1.22*	35.85*	35.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,280,315.83	5,392,319.74	5,392,319.74
Indirect costs based on rate ** multiplied by actual direct costs	88,819.85	808,847.96	1,348,079.94
2021-2022 Actual Indirect Costs	168,442.47	2,056,438.56	2,056,438.56
2019-2020 Fixed Carry Forward	47,232.55	0.00	0.00
Total Indirect Costs	121,209.92	2,056,438.56	2,056,438.56
Over/(Under) Recovery	-32,390.07	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	168,442.47	2,056,438.56	2,056,438.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-32,390.07	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	200,832.54	2,056,438.56	2,056,438.56
Direct Costs	7,280,315.83	5,392,319.74	5,392,319.74
Rate for 2023-2024 **	2.76*	38.14*	38.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82762
Form R0418**

Inkster Preparatory Academy
27355 Woodsfield Street
Wixom, MI 48141

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	44,016.77	464,587.16	464,587.16
2019-2020 Fixed Carry Forward	-11,019.96	0.00	0.00
Total Indirect Costs	55,036.73	464,587.16	464,587.16
2019-2020 Direct Costs	1,641,632.25	1,221,061.86	1,221,061.86
2021-2022 Rate	3.35*	38.05*	38.05**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,014,400.22	1,668,425.91	1,668,425.91
Indirect costs based on rate ** multiplied by actual direct costs	67,482.41	250,263.89	417,106.48
2021-2022 Actual Indirect Costs	29,279.66	375,253.97	375,253.97
2019-2020 Fixed Carry Forward	-11,019.96	0.00	0.00
Total Indirect Costs	40,299.62	375,253.97	375,253.97
Over/(Under) Recovery	27,182.79	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	29,279.66	375,253.97	375,253.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	27,182.79	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	2,096.87	375,253.97	375,253.97
Direct Costs	2,014,400.22	1,668,425.91	1,668,425.91
Rate for 2023-2024 **	0.10*	22.49*	22.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82763
Form R0418**

Discovery Creative Pathways
19360 Harper Avenue
Harper Woods, MI 48225

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	326.90	1,023,878.76	1,023,878.76
2019-2020 Fixed Carry Forward	4,069.88	0.00	71,865.95
Total Indirect Costs	-3,742.98	1,023,878.76	952,012.81
2019-2020 Direct Costs	5,495,979.26	4,472,427.40	4,472,427.40
2021-2022 Rate	0.00*	22.89*	21.29**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,793,626.00	7,319,456.36	7,319,456.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,097,918.45	1,558,312.26
2021-2022 Actual Indirect Costs	193,798.00	1,667,967.64	1,667,967.64
2019-2020 Fixed Carry Forward	4,069.88	0.00	71,865.95
Total Indirect Costs	189,728.12	1,667,967.64	1,596,101.69
Over/(Under) Recovery	0.00	0.00	-37,789.43

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	193,798.00	1,667,967.64	1,667,967.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-37,789.43
Total Projected Indirect 2023-2024 (Numerator)	193,798.00	1,667,967.64	1,705,757.07
Direct Costs	8,793,626.00	7,319,456.36	7,319,456.36
Rate for 2023-2024 **	2.20*	22.79*	23.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82765
Form R0418**

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	207,348.00	1,377,849.00	1,377,849.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	207,348.00	1,377,849.00	1,377,849.00
2019-2020 Direct Costs	4,258,770.00	3,088,269.00	3,088,269.00
2021-2022 Rate	4.87*	44.62*	44.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,882,849.00	3,756,219.00	3,756,219.00
Indirect costs based on rate ** multiplied by actual direct costs	237,794.75	563,432.85	939,054.75
2021-2022 Actual Indirect Costs	223,322.00	1,349,952.00	1,349,952.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	223,322.00	1,349,952.00	1,349,952.00
Over/(Under) Recovery	14,472.75	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	223,322.00	1,349,952.00	1,349,952.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	14,472.75	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	208,849.25	1,349,952.00	1,349,952.00
Direct Costs	4,882,849.00	3,756,219.00	3,756,219.00
Rate for 2023-2024 **	4.28*	35.94*	35.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82766
Form R0418**

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	273,023.00	2,283,603.00	2,283,603.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	273,023.00	2,283,603.00	2,283,603.00
2019-2020 Direct Costs	8,458,250.00	6,447,670.00	6,447,670.00
2021-2022 Rate	3.23*	35.42*	35.42**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	14,180,086.00	11,891,611.00	11,891,611.00
Indirect costs based on rate ** multiplied by actual direct costs	458,016.78	1,783,741.65	2,972,902.75
2021-2022 Actual Indirect Costs	536,945.00	2,825,420.00	2,825,420.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	536,945.00	2,825,420.00	2,825,420.00
Over/(Under) Recovery	-78,928.22	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	536,945.00	2,825,420.00	2,825,420.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-78,928.22	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	615,873.22	2,825,420.00	2,825,420.00
Direct Costs	14,180,086.00	11,891,611.00	11,891,611.00
Rate for 2023-2024 **	4.34*	23.76*	23.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82767
Form R0418**

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	20,271.60	282,218.03	282,218.03
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,271.60	282,218.03	282,218.03
2019-2020 Direct Costs	1,320,191.65	1,058,245.22	1,058,245.22
2021-2022 Rate	1.54*	26.67*	26.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,657,061.31	3,293,196.69	3,293,196.69
Indirect costs based on rate ** multiplied by actual direct costs	56,318.74	493,979.50	823,299.17
2021-2022 Actual Indirect Costs	100,315.57	464,180.19	464,180.19
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	100,315.57	464,180.19	464,180.19
Over/(Under) Recovery	-43,996.83	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	100,315.57	464,180.19	464,180.19
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-43,996.83	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	144,312.40	464,180.19	464,180.19
Direct Costs	3,657,061.31	3,293,196.69	3,293,196.69
Rate for 2023-2024 **	3.95*	14.10*	14.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 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
2021-2022 Actual Direct Costs	512,419.00	486,773.00	486,773.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	21,485.00	47,131.00	47,131.00
Total Indirect Costs	21,485.00	47,131.00	47,131.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	21,485.00	47,131.00	47,131.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	21,485.00	47,131.00	47,131.00
Direct Costs	512,419.00	486,773.00	486,773.00
Rate for 2023-2024 **	4.19*	9.68*	9.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82772
Form R0418**

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	680,068.00	659,749.00	659,749.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	4,889.00	25,208.00	25,208.00
Total Indirect Costs	4,889.00	25,208.00	25,208.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,889.00	25,208.00	25,208.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	4,889.00	25,208.00	25,208.00
Direct Costs	680,068.00	659,749.00	659,749.00
Rate for 2023-2024 **	0.72*	3.82*	3.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82773
Form R0418**

Lincoln-King Adams-Young Academy
306 E. Fourth Street
Royal Oak, MI 48067

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	18,573,580.61	14,358,043.78	14,358,043.78
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2021-2022 Actual Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
Total Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	507,738.96	4,723,275.79	4,723,275.79
Direct Costs	18,573,580.61	14,358,043.78	14,358,043.78
Rate for 2023-2024 **	2.73*	32.90*	32.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82904
Form R0418**

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	840,564.29	840,564.29
2019-2020 Fixed Carry Forward	188,878.80	0.00	-104,232.98
Total Indirect Costs	-188,878.80	840,564.29	944,797.27
2019-2020 Direct Costs	4,389,148.91	3,548,584.62	3,548,584.62
2021-2022 Rate	0.00*	23.69*	26.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,450,190.50	4,808,425.92	4,808,425.92
Indirect costs based on rate ** multiplied by actual direct costs	0.00	721,263.89	1,202,106.48
2021-2022 Actual Indirect Costs	120,785.44	762,550.02	762,550.02
2019-2020 Fixed Carry Forward	188,878.80	0.00	-104,232.98
Total Indirect Costs	-68,093.36	762,550.02	866,783.00
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	120,785.44	762,550.02	762,550.02
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	120,785.44	762,550.02	762,550.02
Direct Costs	5,450,190.50	4,808,425.92	4,808,425.92
Rate for 2023-2024 **	2.22*	15.86*	15.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82910
Form R0418**

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	293,056.61	805,715.06	805,715.06
2019-2020 Fixed Carry Forward	-76,820.58	0.00	0.00
Total Indirect Costs	369,877.19	805,715.06	805,715.06
2019-2020 Direct Costs	3,233,414.30	2,720,755.85	2,720,755.85
2021-2022 Rate	11.44*	29.61*	29.61**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,983,905.65	3,439,641.70	3,439,641.70
Indirect costs based on rate ** multiplied by actual direct costs	455,758.81	515,946.26	859,910.43
2021-2022 Actual Indirect Costs	374,993.10	919,257.05	919,257.05
2019-2020 Fixed Carry Forward	-76,820.58	0.00	0.00
Total Indirect Costs	451,813.68	919,257.05	919,257.05
Over/(Under) Recovery	3,945.13	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	374,993.10	919,257.05	919,257.05
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	3,945.13	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	371,047.97	919,257.05	919,257.05
Direct Costs	3,983,905.65	3,439,641.70	3,439,641.70
Rate for 2023-2024 **	9.31*	26.73*	26.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82915
Form R0418**

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	119,962.00	546,950.00	546,950.00
2019-2020 Fixed Carry Forward	48,467.30	0.00	159,255.99
Total Indirect Costs	71,494.70	546,950.00	387,694.01
2019-2020 Direct Costs	3,329,602.00	2,902,614.00	2,902,614.00
2021-2022 Rate	2.15*	18.84*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,716,789.00	3,451,812.00	3,451,812.00
Indirect costs based on rate ** multiplied by actual direct costs	79,910.96	517,771.80	461,162.08
2021-2022 Actual Indirect Costs	208,892.00	473,869.00	473,869.00
2019-2020 Fixed Carry Forward	48,467.30	0.00	159,255.99
Total Indirect Costs	160,424.70	473,869.00	314,613.01
Over/(Under) Recovery	-80,513.74	0.00	48,849.69

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	208,892.00	473,869.00	473,869.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-80,513.74	0.00	48,849.69
Total Projected Indirect 2023-2024 (Numerator)	289,405.74	473,869.00	425,019.31
Direct Costs	3,716,789.00	3,451,812.00	3,451,812.00
Rate for 2023-2024 **	7.79*	13.73*	12.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82916
Form R0418**

River Heights Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	173,576.49	383,303.94	383,303.94
2019-2020 Fixed Carry Forward	-71,143.07	0.00	-104,941.43
Total Indirect Costs	244,719.56	383,303.94	488,245.37
2019-2020 Direct Costs	1,913,890.90	1,704,163.45	1,704,163.45
2021-2022 Rate	12.79*	22.49*	28.65**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,659,874.61	2,415,603.98	2,415,603.98
Indirect costs based on rate ** multiplied by actual direct costs	340,197.96	362,340.60	603,901.00
2021-2022 Actual Indirect Costs	30,505.34	274,775.97	274,775.97
2019-2020 Fixed Carry Forward	-71,143.07	0.00	-104,941.43
Total Indirect Costs	101,648.41	274,775.97	379,717.40
Over/(Under) Recovery	238,549.55	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	30,505.34	274,775.97	274,775.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	238,549.55	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	-208,044.21	274,775.97	274,775.97
Direct Costs	2,659,874.61	2,415,603.98	2,415,603.98
Rate for 2023-2024 **	0.00*	11.38*	11.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82918
Form R0418**

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	712,308.09	3,308,266.25	3,308,266.25
2019-2020 Fixed Carry Forward	-60,947.54	0.00	-282.59
Total Indirect Costs	773,255.63	3,308,266.25	3,308,548.84
2019-2020 Direct Costs	21,154,727.42	18,558,769.26	18,558,769.26
2021-2022 Rate	3.66*	17.83*	17.83**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	24,211,398.53	22,076,873.07	22,076,873.07
Indirect costs based on rate ** multiplied by actual direct costs	886,137.19	3,311,530.96	3,936,306.47
2021-2022 Actual Indirect Costs	971,240.35	3,105,765.81	3,105,765.81
2019-2020 Fixed Carry Forward	-60,947.54	0.00	-282.59
Total Indirect Costs	1,032,187.89	3,105,765.81	3,106,048.40
Over/(Under) Recovery	-146,050.70	0.00	830,258.07

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	971,240.35	3,105,765.81	3,105,765.81
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-146,050.70	0.00	830,258.07
Total Projected Indirect 2023-2024 (Numerator)	1,117,291.05	3,105,765.81	2,275,507.74
Direct Costs	24,211,398.53	22,076,873.07	22,076,873.07
Rate for 2023-2024 **	4.61*	14.07*	10.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82919
Form R0418**

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	147,647.30	793,489.60	793,489.60
2019-2020 Fixed Carry Forward	9,233.67	0.00	0.00
Total Indirect Costs	138,413.63	793,489.60	793,489.60
2019-2020 Direct Costs	1,923,673.04	1,277,830.74	1,277,830.74
2021-2022 Rate	7.20*	62.10*	62.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,957,848.00	1,682,448.00	1,682,448.00
Indirect costs based on rate ** multiplied by actual direct costs	140,965.06	252,367.20	420,612.00
2021-2022 Actual Indirect Costs	127,107.00	402,507.00	402,507.00
2019-2020 Fixed Carry Forward	9,233.67	0.00	0.00
Total Indirect Costs	117,873.33	402,507.00	402,507.00
Over/(Under) Recovery	23,091.73	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	127,107.00	402,507.00	402,507.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	23,091.73	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	104,015.27	402,507.00	402,507.00
Direct Costs	1,957,848.00	1,682,448.00	1,682,448.00
Rate for 2023-2024 **	5.31*	23.92*	23.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82921
Form R0418**

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	244,365.10	1,196,346.84	1,196,346.84
2019-2020 Fixed Carry Forward	24,349.42	0.00	0.00
Total Indirect Costs	220,015.68	1,196,346.84	1,196,346.84
2019-2020 Direct Costs	5,475,106.03	4,523,124.29	4,523,124.29
2021-2022 Rate	4.02*	26.45*	26.45**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,857,510.97	6,355,668.89	6,355,668.89
Indirect costs based on rate ** multiplied by actual direct costs	275,671.94	953,350.33	1,588,917.22
2021-2022 Actual Indirect Costs	343,185.76	845,027.84	845,027.84
2019-2020 Fixed Carry Forward	24,349.42	0.00	0.00
Total Indirect Costs	318,836.34	845,027.84	845,027.84
Over/(Under) Recovery	-43,164.40	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	343,185.76	845,027.84	845,027.84
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-43,164.40	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	386,350.16	845,027.84	845,027.84
Direct Costs	6,857,510.97	6,355,668.89	6,355,668.89
Rate for 2023-2024 **	5.63*	13.30*	13.30**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82923
Form R0418**

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	539,130.22	2,656,841.98	2,656,841.98
2019-2020 Fixed Carry Forward	-82,492.90	0.00	-13,897.68
Total Indirect Costs	621,623.12	2,656,841.98	2,670,739.66
2019-2020 Direct Costs	18,830,688.47	16,712,976.71	16,712,976.71
2021-2022 Rate	3.30*	15.90*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	23,010,848.78	20,378,022.74	20,378,022.74
Indirect costs based on rate ** multiplied by actual direct costs	759,358.01	3,056,703.41	3,256,408.03
2021-2022 Actual Indirect Costs	594,839.76	3,227,665.80	3,227,665.80
2019-2020 Fixed Carry Forward	-82,492.90	0.00	-13,897.68
Total Indirect Costs	677,332.66	3,227,665.80	3,241,563.48
Over/(Under) Recovery	82,025.35	0.00	14,844.55

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	594,839.76	3,227,665.80	3,227,665.80
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	82,025.35	0.00	14,844.55
Total Projected Indirect 2023-2024 (Numerator)	512,814.41	3,227,665.80	3,212,821.25
Direct Costs	23,010,848.78	20,378,022.74	20,378,022.74
Rate for 2023-2024 **	2.23*	15.84*	15.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82924
Form R0418**

Marvin L. Winans Academy of Performing Arts
7616 EAST NEVADA ST
DETROIT, MI 48234

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	183,947.00	1,457,519.00	1,457,519.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	183,947.00	1,457,519.00	1,457,519.00
2019-2020 Direct Costs	5,335,328.00	4,061,756.00	4,061,756.00
2021-2022 Rate	3.45*	35.88*	35.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,042,451.00	3,703,876.00	3,703,876.00
Indirect costs based on rate ** multiplied by actual direct costs	173,964.56	555,581.40	925,969.00
2021-2022 Actual Indirect Costs	160,394.00	1,498,969.00	1,498,969.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	160,394.00	1,498,969.00	1,498,969.00
Over/(Under) Recovery	13,570.56	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	160,394.00	1,498,969.00	1,498,969.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	13,570.56	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	146,823.44	1,498,969.00	1,498,969.00
Direct Costs	5,042,451.00	3,703,876.00	3,703,876.00
Rate for 2023-2024 **	2.91*	40.47*	40.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82925
Form R0418**

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	469,868.00	1,430,700.00	1,430,700.00
2019-2020 Fixed Carry Forward	-91,751.78	0.00	-295,935.26
Total Indirect Costs	561,619.78	1,430,700.00	1,726,635.26
2019-2020 Direct Costs	5,785,512.00	4,824,680.00	4,824,680.00
2021-2022 Rate	9.71*	29.65*	35.79**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,232,436.00	5,298,567.00	5,298,567.00
Indirect costs based on rate ** multiplied by actual direct costs	605,169.54	794,785.05	1,324,641.75
2021-2022 Actual Indirect Costs	414,441.00	1,348,310.00	1,348,310.00
2019-2020 Fixed Carry Forward	-91,751.78	0.00	-295,935.26
Total Indirect Costs	506,192.78	1,348,310.00	1,644,245.26
Over/(Under) Recovery	98,976.76	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	414,441.00	1,348,310.00	1,348,310.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	98,976.76	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	315,464.24	1,348,310.00	1,348,310.00
Direct Costs	6,232,436.00	5,298,567.00	5,298,567.00
Rate for 2023-2024 **	5.06*	25.45*	25.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82926
Form R0418**

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	380,526.36	910,740.34	910,740.34
2019-2020 Fixed Carry Forward	-14,711.08	0.00	14,083.66
Total Indirect Costs	395,237.44	910,740.34	896,656.68
2019-2020 Direct Costs	4,751,768.13	4,221,554.15	4,221,554.15
2021-2022 Rate	8.32*	21.57*	21.24**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,412,864.97	4,795,954.25	4,795,954.25
Indirect costs based on rate ** multiplied by actual direct costs	450,350.37	719,393.14	1,018,660.68
2021-2022 Actual Indirect Costs	446,553.21	1,063,463.93	1,063,463.93
2019-2020 Fixed Carry Forward	-14,711.08	0.00	14,083.66
Total Indirect Costs	461,264.29	1,063,463.93	1,049,380.27
Over/(Under) Recovery	-10,913.92	0.00	-30,719.59

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	446,553.21	1,063,463.93	1,063,463.93
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-10,913.92	0.00	-30,719.59
Total Projected Indirect 2023-2024 (Numerator)	457,467.13	1,063,463.93	1,094,183.52
Direct Costs	5,412,864.97	4,795,954.25	4,795,954.25
Rate for 2023-2024 **	8.45*	22.17*	22.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82928
Form R0418**

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	268,284.47	1,176,761.13	1,176,761.13
2019-2020 Fixed Carry Forward	74,796.75	0.00	0.00
Total Indirect Costs	193,487.72	1,176,761.13	1,176,761.13
2019-2020 Direct Costs	5,530,812.10	4,622,335.44	4,622,335.44
2021-2022 Rate	3.50*	25.46*	25.46**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,608,669.81	6,844,502.37	6,844,502.37
Indirect costs based on rate ** multiplied by actual direct costs	266,303.44	1,026,675.36	1,711,125.59
2021-2022 Actual Indirect Costs	317,541.82	1,081,709.26	1,081,709.26
2019-2020 Fixed Carry Forward	74,796.75	0.00	0.00
Total Indirect Costs	242,745.07	1,081,709.26	1,081,709.26
Over/(Under) Recovery	23,558.37	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	317,541.82	1,081,709.26	1,081,709.26
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	23,558.37	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	293,983.45	1,081,709.26	1,081,709.26
Direct Costs	7,608,669.81	6,844,502.37	6,844,502.37
Rate for 2023-2024 **	3.86*	15.80*	15.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82929
Form R0418**

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	441,441.25	1,520,369.79	1,520,369.79
2019-2020 Fixed Carry Forward	21,910.99	0.00	264,909.20
Total Indirect Costs	419,530.26	1,520,369.79	1,255,460.59
2019-2020 Direct Costs	10,283,720.15	9,204,791.61	9,204,791.61
2021-2022 Rate	4.08*	16.52*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,082,526.47	10,964,217.77	10,964,217.77
Indirect costs based on rate ** multiplied by actual direct costs	492,967.08	1,644,632.67	1,495,519.30
2021-2022 Actual Indirect Costs	506,817.73	1,625,126.43	1,625,126.43
2019-2020 Fixed Carry Forward	21,910.99	0.00	264,909.20
Total Indirect Costs	484,906.74	1,625,126.43	1,360,217.23
Over/(Under) Recovery	8,060.34	0.00	135,302.07

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	506,817.73	1,625,126.43	1,625,126.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	8,060.34	0.00	135,302.07
Total Projected Indirect 2023-2024 (Numerator)	498,757.39	1,625,126.43	1,489,824.36
Direct Costs	12,082,526.47	10,964,217.77	10,964,217.77
Rate for 2023-2024 **	4.13*	14.82*	13.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82930
Form R0418**

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	65,325.82	653,779.33	653,779.33
2019-2020 Fixed Carry Forward	80,262.73	0.00	200,360.28
Total Indirect Costs	-14,936.91	653,779.33	453,419.05
2019-2020 Direct Costs	4,785,454.09	4,197,000.58	4,197,000.58
2021-2022 Rate	0.00*	15.58*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,024,611.75	5,197,593.57	5,197,593.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	779,639.04	561,340.11
2021-2022 Actual Indirect Costs	67,251.79	894,269.97	894,269.97
2019-2020 Fixed Carry Forward	80,262.73	0.00	200,360.28
Total Indirect Costs	-13,010.94	894,269.97	693,909.69
Over/(Under) Recovery	0.00	0.00	-132,569.58

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	67,251.79	894,269.97	894,269.97
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-132,569.58
Total Projected Indirect 2023-2024 (Numerator)	67,251.79	894,269.97	1,026,839.55
Direct Costs	6,024,611.75	5,197,593.57	5,197,593.57
Rate for 2023-2024 **	1.12*	17.21*	19.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82933
Form R0418**

Barack Obama Leadership Academy
10800 EAST CANFIELD ST
DETROIT, MI 48214

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	268,940.00	758,318.00	758,318.00
2019-2020 Fixed Carry Forward	-61,345.30	0.00	-187,449.93
Total Indirect Costs	330,285.30	758,318.00	945,767.93
2019-2020 Direct Costs	3,986,976.00	3,497,598.00	3,497,598.00
2021-2022 Rate	8.28*	21.68*	27.04**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,953,742.00	4,379,421.00	4,379,421.00
Indirect costs based on rate ** multiplied by actual direct costs	410,169.84	656,913.15	1,094,855.25
2021-2022 Actual Indirect Costs	576,327.00	1,150,648.00	1,150,648.00
2019-2020 Fixed Carry Forward	-61,345.30	0.00	-187,449.93
Total Indirect Costs	637,672.30	1,150,648.00	1,338,097.93
Over/(Under) Recovery	-227,502.46	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	576,327.00	1,150,648.00	1,150,648.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-227,502.46	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	803,829.46	1,150,648.00	1,150,648.00
Direct Costs	4,953,742.00	4,379,421.00	4,379,421.00
Rate for 2023-2024 **	16.23*	26.27*	26.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82937
Form R0418**

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	199,422.57	901,013.24	901,013.24
2019-2020 Fixed Carry Forward	-356.98	0.00	0.00
Total Indirect Costs	199,779.55	901,013.24	901,013.24
2019-2020 Direct Costs	4,290,589.29	3,588,998.62	3,588,998.62
2021-2022 Rate	4.66*	25.10*	25.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,662,398.49	4,255,288.03	4,255,288.03
Indirect costs based on rate ** multiplied by actual direct costs	217,267.77	638,293.20	1,063,822.01
2021-2022 Actual Indirect Costs	214,842.16	621,952.62	621,952.62
2019-2020 Fixed Carry Forward	-356.98	0.00	0.00
Total Indirect Costs	215,199.14	621,952.62	621,952.62
Over/(Under) Recovery	2,068.63	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	214,842.16	621,952.62	621,952.62
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,068.63	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	212,773.53	621,952.62	621,952.62
Direct Costs	4,662,398.49	4,255,288.03	4,255,288.03
Rate for 2023-2024 **	4.56*	14.62*	14.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82938
Form R0418**

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	940,349.00	2,305,434.00	2,305,434.00
2019-2020 Fixed Carry Forward	31,881.50	0.00	54,329.81
Total Indirect Costs	908,467.50	2,305,434.00	2,251,104.19
2019-2020 Direct Costs	13,014,275.00	11,649,190.00	11,649,190.00
2021-2022 Rate	6.98*	19.79*	19.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	17,188,198.00	15,778,414.00	15,778,414.00
Indirect costs based on rate ** multiplied by actual direct costs	1,199,736.22	2,366,762.10	3,048,389.58
2021-2022 Actual Indirect Costs	916,937.00	2,326,721.00	2,326,721.00
2019-2020 Fixed Carry Forward	31,881.50	0.00	54,329.81
Total Indirect Costs	885,055.50	2,326,721.00	2,272,391.19
Over/(Under) Recovery	314,680.72	0.00	775,998.39

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	916,937.00	2,326,721.00	2,326,721.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	314,680.72	0.00	775,998.39
Total Projected Indirect 2023-2024 (Numerator)	602,256.28	2,326,721.00	1,550,722.61
Direct Costs	17,188,198.00	15,778,414.00	15,778,414.00
Rate for 2023-2024 **	3.50*	14.75*	9.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82940
Form R0418**

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	187,270.98	1,126,782.20	1,126,782.20
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	187,270.98	1,126,782.20	1,126,782.20
2019-2020 Direct Costs	9,689,386.64	8,749,875.42	8,749,875.42
2021-2022 Rate	1.93*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	12,148,076.12	11,441,153.15	11,441,153.15
Indirect costs based on rate ** multiplied by actual direct costs	234,457.87	1,473,620.53	1,473,620.53
2021-2022 Actual Indirect Costs	22,767.93	729,690.90	729,690.90
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,767.93	729,690.90	729,690.90
Over/(Under) Recovery	211,689.94	743,929.63	743,929.63

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	22,767.93	729,690.90	729,690.90
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	211,689.94	743,929.63	743,929.63
Total Projected Indirect 2023-2024 (Numerator)	-188,922.01	-14,238.73	-14,238.73
Direct Costs	12,148,076.12	11,441,153.15	11,441,153.15
Rate for 2023-2024 **	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 2023-2024 Indirect Cost Rates
School District 82941
Form R0418**

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	1,389,193.84	2,620,165.29	2,620,165.29
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,389,193.84	2,620,165.29	2,620,165.29
2019-2020 Direct Costs	13,185,235.19	11,954,263.74	11,954,263.74
2021-2022 Rate	10.54*	21.92*	21.92**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	16,768,159.42	15,353,045.70	15,353,045.70
Indirect costs based on rate ** multiplied by actual direct costs	1,767,364.00	2,302,956.86	3,365,387.62
2021-2022 Actual Indirect Costs	1,984,383.40	3,399,497.12	3,399,497.12
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,984,383.40	3,399,497.12	3,399,497.12
Over/(Under) Recovery	-217,019.40	0.00	-34,109.50

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,984,383.40	3,399,497.12	3,399,497.12
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-217,019.40	0.00	-34,109.50
Total Projected Indirect 2023-2024 (Numerator)	2,201,402.80	3,399,497.12	3,433,606.62
Direct Costs	16,768,159.42	15,353,045.70	15,353,045.70
Rate for 2023-2024 **	13.13*	22.14*	22.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82942
Form R0418**

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	224,959.00	772,565.49	772,565.49
2019-2020 Fixed Carry Forward	-561.22	0.00	0.00
Total Indirect Costs	225,520.22	772,565.49	772,565.49
2019-2020 Direct Costs	4,111,992.36	3,564,385.87	3,564,385.87
2021-2022 Rate	5.48*	21.67*	21.67**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	4,817,357.57	4,193,599.28	4,193,599.28
Indirect costs based on rate ** multiplied by actual direct costs	263,991.19	629,039.89	908,752.96
2021-2022 Actual Indirect Costs	430,606.21	1,054,364.50	1,054,364.50
2019-2020 Fixed Carry Forward	-561.22	0.00	0.00
Total Indirect Costs	431,167.43	1,054,364.50	1,054,364.50
Over/(Under) Recovery	-167,176.24	0.00	-145,611.54

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	430,606.21	1,054,364.50	1,054,364.50
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-167,176.24	0.00	-145,611.54
Total Projected Indirect 2023-2024 (Numerator)	597,782.45	1,054,364.50	1,199,976.04
Direct Costs	4,817,357.57	4,193,599.28	4,193,599.28
Rate for 2023-2024 **	12.41*	25.14*	28.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82943
Form R0418**

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	44,619.00	424,253.00	424,253.00
2019-2020 Fixed Carry Forward	56,473.22	0.00	0.00
Total Indirect Costs	-11,854.22	424,253.00	424,253.00
2019-2020 Direct Costs	2,585,524.00	2,205,890.00	2,205,890.00
2021-2022 Rate	0.00*	19.23*	19.23**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	2,667,697.00	2,409,091.00	2,409,091.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	361,363.65	463,268.20
2021-2022 Actual Indirect Costs	59,861.00	318,467.00	318,467.00
2019-2020 Fixed Carry Forward	56,473.22	0.00	0.00
Total Indirect Costs	3,387.78	318,467.00	318,467.00
Over/(Under) Recovery	0.00	0.00	144,801.20

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	59,861.00	318,467.00	318,467.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	144,801.20
Total Projected Indirect 2023-2024 (Numerator)	59,861.00	318,467.00	173,665.80
Direct Costs	2,667,697.00	2,409,091.00	2,409,091.00
Rate for 2023-2024 **	2.24*	13.22*	7.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82945
Form R0418**

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	439,980.83	2,052,900.27	2,052,900.27
2019-2020 Fixed Carry Forward	22,187.69	0.00	-379,028.85
Total Indirect Costs	417,793.14	2,052,900.27	2,431,929.12
2019-2020 Direct Costs	10,594,158.76	8,981,239.32	8,981,239.32
2021-2022 Rate	3.94*	22.86*	27.08**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,708,628.64	10,305,526.76	10,305,526.76
Indirect costs based on rate ** multiplied by actual direct costs	461,319.97	1,545,829.01	2,576,381.69
2021-2022 Actual Indirect Costs	444,129.68	1,847,231.56	1,847,231.56
2019-2020 Fixed Carry Forward	22,187.69	0.00	-379,028.85
Total Indirect Costs	421,941.99	1,847,231.56	2,226,260.41
Over/(Under) Recovery	39,377.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	444,129.68	1,847,231.56	1,847,231.56
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	39,377.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	404,751.70	1,847,231.56	1,847,231.56
Direct Costs	11,708,628.64	10,305,526.76	10,305,526.76
Rate for 2023-2024 **	3.46*	17.92*	17.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82947
Form R0418**

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	162,435.13	650,864.46	650,864.46
2019-2020 Fixed Carry Forward	-18,512.01	0.00	0.00
Total Indirect Costs	180,947.14	650,864.46	650,864.46
2019-2020 Direct Costs	3,064,186.14	2,575,756.81	2,575,756.81
2021-2022 Rate	5.91*	25.27*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,407,386.05	2,955,400.46	2,955,400.46
Indirect costs based on rate ** multiplied by actual direct costs	201,376.52	443,310.07	738,850.12
2021-2022 Actual Indirect Costs	197,424.62	649,410.21	649,410.21
2019-2020 Fixed Carry Forward	-18,512.01	0.00	0.00
Total Indirect Costs	215,936.63	649,410.21	649,410.21
Over/(Under) Recovery	-14,560.11	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	197,424.62	649,410.21	649,410.21
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-14,560.11	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	211,984.73	649,410.21	649,410.21
Direct Costs	3,407,386.05	2,955,400.46	2,955,400.46
Rate for 2023-2024 **	6.22*	21.97*	21.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82950
Form R0418**

Universal Academy
4833 Ogden
DETROIT, MI 48210

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	225,251.48	671,536.70	671,536.70
2019-2020 Fixed Carry Forward	23,254.27	-7,517.03	-5,545.12
Total Indirect Costs	201,997.21	679,053.73	677,081.82
2019-2020 Direct Costs	5,730,321.02	5,284,035.80	5,284,035.80
2021-2022 Rate	3.53*	12.85*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,285,254.04	5,746,022.62	5,746,022.62
Indirect costs based on rate ** multiplied by actual direct costs	221,869.47	738,363.91	736,065.50
2021-2022 Actual Indirect Costs	300,831.12	840,062.54	840,062.54
2019-2020 Fixed Carry Forward	23,254.27	-7,517.03	-5,545.12
Total Indirect Costs	277,576.85	847,579.57	845,607.66
Over/(Under) Recovery	-55,707.38	-109,215.66	-109,542.16

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	300,831.12	840,062.54	840,062.54
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-55,707.38	-109,215.66	-109,542.16
Total Projected Indirect 2023-2024 (Numerator)	356,538.50	949,278.20	949,604.70
Direct Costs	6,285,254.04	5,746,022.62	5,746,022.62
Rate for 2023-2024 **	5.67*	16.52*	16.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82953
Form R0418**

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	725,688.40	2,161,150.43	2,161,150.43
2019-2020 Fixed Carry Forward	-141,601.86	0.00	-797,575.85
Total Indirect Costs	867,290.26	2,161,150.43	2,958,726.28
2019-2020 Direct Costs	9,928,074.05	8,492,612.02	8,492,612.02
2021-2022 Rate	8.74*	25.45*	34.84**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	15,221,929.69	13,463,780.99	13,463,780.99
Indirect costs based on rate ** multiplied by actual direct costs	1,330,396.65	2,019,567.15	3,365,945.25
2021-2022 Actual Indirect Costs	676,025.50	2,434,174.20	2,434,174.20
2019-2020 Fixed Carry Forward	-141,601.86	0.00	-797,575.85
Total Indirect Costs	817,627.36	2,434,174.20	3,231,750.05
Over/(Under) Recovery	512,769.29	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	676,025.50	2,434,174.20	2,434,174.20
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	512,769.29	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	163,256.21	2,434,174.20	2,434,174.20
Direct Costs	15,221,929.69	13,463,780.99	13,463,780.99
Rate for 2023-2024 **	1.07*	18.08*	18.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82956
Form R0418**

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	545,120.00	4,376,169.00	4,376,169.00
2019-2020 Fixed Carry Forward	-118,703.32	0.00	0.00
Total Indirect Costs	663,823.32	4,376,169.00	4,376,169.00
2019-2020 Direct Costs	13,414,337.00	9,583,288.00	9,583,288.00
2021-2022 Rate	4.95*	45.66*	45.66**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,975,187.76	11,912,017.48	11,912,017.48
Indirect costs based on rate ** multiplied by actual direct costs	691,771.79	1,786,802.62	2,978,004.37
2021-2022 Actual Indirect Costs	534,912.04	2,598,082.32	2,598,082.32
2019-2020 Fixed Carry Forward	-118,703.32	0.00	0.00
Total Indirect Costs	653,615.36	2,598,082.32	2,598,082.32
Over/(Under) Recovery	38,156.43	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	534,912.04	2,598,082.32	2,598,082.32
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	38,156.43	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	496,755.61	2,598,082.32	2,598,082.32
Direct Costs	13,975,187.76	11,912,017.48	11,912,017.48
Rate for 2023-2024 **	3.55*	21.81*	21.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82957
Form R0418**

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	423,668.51	1,432,177.14	1,432,177.14
2019-2020 Fixed Carry Forward	-23,551.84	0.00	207,437.20
Total Indirect Costs	447,220.35	1,432,177.14	1,224,739.94
2019-2020 Direct Costs	8,812,439.99	7,803,931.36	7,803,931.36
2021-2022 Rate	5.07*	18.35*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	10,854,229.53	10,015,191.53	10,015,191.53
Indirect costs based on rate ** multiplied by actual direct costs	550,309.44	1,502,278.73	1,571,383.55
2021-2022 Actual Indirect Costs	544,167.83	1,383,205.83	1,383,205.83
2019-2020 Fixed Carry Forward	-23,551.84	0.00	207,437.20
Total Indirect Costs	567,719.67	1,383,205.83	1,175,768.63
Over/(Under) Recovery	-17,410.23	0.00	395,614.92

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	544,167.83	1,383,205.83	1,383,205.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-17,410.23	0.00	395,614.92
Total Projected Indirect 2023-2024 (Numerator)	561,578.06	1,383,205.83	987,590.91
Direct Costs	10,854,229.53	10,015,191.53	10,015,191.53
Rate for 2023-2024 **	5.17*	13.81*	9.86**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82958
Form R0418**

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	144,520.30	567,576.44	567,576.44
2019-2020 Fixed Carry Forward	10,972.13	0.00	158,062.93
Total Indirect Costs	133,548.17	567,576.44	409,513.51
2019-2020 Direct Costs	3,767,016.39	3,343,960.25	3,343,960.25
2021-2022 Rate	3.55*	16.97*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,485,509.54	3,014,178.60	3,014,178.60
Indirect costs based on rate ** multiplied by actual direct costs	123,735.59	452,126.79	369,236.88
2021-2022 Actual Indirect Costs	147,963.89	619,294.83	619,294.83
2019-2020 Fixed Carry Forward	10,972.13	0.00	158,062.93
Total Indirect Costs	136,991.76	619,294.83	461,231.90
Over/(Under) Recovery	-13,256.17	0.00	-91,995.02

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	147,963.89	619,294.83	619,294.83
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-13,256.17	0.00	-91,995.02
Total Projected Indirect 2023-2024 (Numerator)	161,220.06	619,294.83	711,289.85
Direct Costs	3,485,509.54	3,014,178.60	3,014,178.60
Rate for 2023-2024 **	4.63*	20.55*	23.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82959
Form R0418**

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	83,187.31	953,601.02	953,601.02
2019-2020 Fixed Carry Forward	-17,966.16	0.00	0.00
Total Indirect Costs	101,153.47	953,601.02	953,601.02
2019-2020 Direct Costs	3,673,673.10	2,803,259.39	2,803,259.39
2021-2022 Rate	2.75*	34.02*	34.02**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	3,838,785.87	3,579,221.36	3,579,221.36
Indirect costs based on rate ** multiplied by actual direct costs	105,566.61	536,883.20	894,805.34
2021-2022 Actual Indirect Costs	70,666.07	330,230.58	330,230.58
2019-2020 Fixed Carry Forward	-17,966.16	0.00	0.00
Total Indirect Costs	88,632.23	330,230.58	330,230.58
Over/(Under) Recovery	16,934.38	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	70,666.07	330,230.58	330,230.58
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	16,934.38	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	53,731.69	330,230.58	330,230.58
Direct Costs	3,838,785.87	3,579,221.36	3,579,221.36
Rate for 2023-2024 **	1.40*	9.23*	9.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82963
Form R0418**

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	280,331.99	783,094.59	783,094.59
2019-2020 Fixed Carry Forward	18,542.87	0.00	0.00
Total Indirect Costs	261,789.12	783,094.59	783,094.59
2019-2020 Direct Costs	5,022,213.01	4,519,450.41	4,519,450.41
2021-2022 Rate	5.21*	17.33*	17.33**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,337,832.61	5,814,633.10	5,814,633.10
Indirect costs based on rate ** multiplied by actual direct costs	330,201.08	872,194.97	1,007,675.92
2021-2022 Actual Indirect Costs	208,773.88	731,973.39	731,973.39
2019-2020 Fixed Carry Forward	18,542.87	0.00	0.00
Total Indirect Costs	190,231.01	731,973.39	731,973.39
Over/(Under) Recovery	139,970.07	0.00	275,702.53

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	208,773.88	731,973.39	731,973.39
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	139,970.07	0.00	275,702.53
Total Projected Indirect 2023-2024 (Numerator)	68,803.81	731,973.39	456,270.86
Direct Costs	6,337,832.61	5,814,633.10	5,814,633.10
Rate for 2023-2024 **	1.09*	12.59*	7.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82967
Form R0418**

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	258,167.00	1,583,961.00	1,583,961.00
2019-2020 Fixed Carry Forward	125,138.84	0.00	0.00
Total Indirect Costs	133,028.16	1,583,961.00	1,583,961.00
2019-2020 Direct Costs	6,299,506.00	4,973,712.00	4,973,712.00
2021-2022 Rate	2.11*	31.85*	31.85**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,454,985.00	5,098,813.00	5,098,813.00
Indirect costs based on rate ** multiplied by actual direct costs	136,200.18	764,821.95	1,274,703.25
2021-2022 Actual Indirect Costs	273,274.00	1,629,446.00	1,629,446.00
2019-2020 Fixed Carry Forward	125,138.84	0.00	0.00
Total Indirect Costs	148,135.16	1,629,446.00	1,629,446.00
Over/(Under) Recovery	-11,934.98	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	273,274.00	1,629,446.00	1,629,446.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-11,934.98	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	285,208.98	1,629,446.00	1,629,446.00
Direct Costs	6,454,985.00	5,098,813.00	5,098,813.00
Rate for 2023-2024 **	4.42*	31.96*	31.96**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82968
Form R0418**

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	328,408.00	1,730,437.00	1,730,437.00
2019-2020 Fixed Carry Forward	-9,795.29	0.00	0.00
Total Indirect Costs	338,203.29	1,730,437.00	1,730,437.00
2019-2020 Direct Costs	5,943,671.00	4,541,642.00	4,541,642.00
2021-2022 Rate	5.69*	38.10*	38.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,616,477.00	5,200,824.00	5,200,824.00
Indirect costs based on rate ** multiplied by actual direct costs	376,477.54	780,123.60	1,300,206.00
2021-2022 Actual Indirect Costs	441,062.00	1,856,715.00	1,856,715.00
2019-2020 Fixed Carry Forward	-9,795.29	0.00	0.00
Total Indirect Costs	450,857.29	1,856,715.00	1,856,715.00
Over/(Under) Recovery	-74,379.75	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	441,062.00	1,856,715.00	1,856,715.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-74,379.75	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	515,441.75	1,856,715.00	1,856,715.00
Direct Costs	6,616,477.00	5,200,824.00	5,200,824.00
Rate for 2023-2024 **	7.79*	35.70*	35.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82969
Form R0418**

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	22,606.54	492,626.46	492,626.46
2019-2020 Fixed Carry Forward	-2,817.81	-36,174.96	-36,046.61
Total Indirect Costs	25,424.35	528,801.42	528,673.07
2019-2020 Direct Costs	6,281,686.35	5,811,666.43	5,811,666.43
2021-2022 Rate	0.40*	9.10*	9.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,467,821.85	6,824,749.87	6,824,749.87
Indirect costs based on rate ** multiplied by actual direct costs	29,871.29	621,052.24	621,052.24
2021-2022 Actual Indirect Costs	45,476.87	688,548.85	688,548.85
2019-2020 Fixed Carry Forward	-2,817.81	-36,174.96	-36,046.61
Total Indirect Costs	48,294.68	724,723.81	724,595.46
Over/(Under) Recovery	-18,423.39	-103,671.57	-103,543.22

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	45,476.87	688,548.85	688,548.85
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-18,423.39	-103,671.57	-103,543.22
Total Projected Indirect 2023-2024 (Numerator)	63,900.26	792,220.42	792,092.07
Direct Costs	7,467,821.85	6,824,749.87	6,824,749.87
Rate for 2023-2024 **	0.86*	11.61*	11.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82970
Form R0418**

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	424,289.00	1,782,291.00	1,782,291.00
2019-2020 Fixed Carry Forward	126.13	0.00	0.00
Total Indirect Costs	424,162.87	1,782,291.00	1,782,291.00
2019-2020 Direct Costs	7,246,119.00	5,888,117.00	5,888,117.00
2021-2022 Rate	5.85*	30.27*	30.27**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,131,856.00	6,683,238.00	6,683,238.00
Indirect costs based on rate ** multiplied by actual direct costs	475,713.58	1,002,485.70	1,670,809.50
2021-2022 Actual Indirect Costs	287,256.00	1,735,874.00	1,735,874.00
2019-2020 Fixed Carry Forward	126.13	0.00	0.00
Total Indirect Costs	287,129.87	1,735,874.00	1,735,874.00
Over/(Under) Recovery	188,583.71	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	287,256.00	1,735,874.00	1,735,874.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	188,583.71	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	98,672.29	1,735,874.00	1,735,874.00
Direct Costs	8,131,856.00	6,683,238.00	6,683,238.00
Rate for 2023-2024 **	1.21*	25.97*	25.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82973
Form R0418**

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	54,357.84	481,955.31	481,955.31
2019-2020 Fixed Carry Forward	43,368.85	1,597.56	1,511.97
Total Indirect Costs	10,988.99	480,357.75	480,443.34
2019-2020 Direct Costs	5,084,145.57	4,656,548.10	4,656,548.10
2021-2022 Rate	0.22*	10.32*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,127,775.92	6,639,962.92	6,639,962.92
Indirect costs based on rate ** multiplied by actual direct costs	15,681.11	685,244.17	685,244.17
2021-2022 Actual Indirect Costs	77,255.11	565,068.11	565,068.11
2019-2020 Fixed Carry Forward	43,368.85	1,597.56	1,511.97
Total Indirect Costs	33,886.26	563,470.55	563,556.14
Over/(Under) Recovery	-18,205.15	121,773.62	121,688.03

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	77,255.11	565,068.11	565,068.11
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-18,205.15	121,773.62	121,688.03
Total Projected Indirect 2023-2024 (Numerator)	95,460.26	443,294.49	443,380.08
Direct Costs	7,127,775.92	6,639,962.92	6,639,962.92
Rate for 2023-2024 **	1.34*	6.68*	6.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82974
Form R0418**

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	388,094.00	1,839,446.00	1,839,446.00
2019-2020 Fixed Carry Forward	119,508.38	0.00	0.00
Total Indirect Costs	268,585.62	1,839,446.00	1,839,446.00
2019-2020 Direct Costs	7,064,057.00	5,612,705.00	5,612,705.00
2021-2022 Rate	3.80*	32.77*	32.77**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,016,456.00	6,561,189.00	6,561,189.00
Indirect costs based on rate ** multiplied by actual direct costs	304,625.33	984,178.35	1,640,297.25
2021-2022 Actual Indirect Costs	433,983.00	1,889,250.00	1,889,250.00
2019-2020 Fixed Carry Forward	119,508.38	0.00	0.00
Total Indirect Costs	314,474.62	1,889,250.00	1,889,250.00
Over/(Under) Recovery	-9,849.29	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	433,983.00	1,889,250.00	1,889,250.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-9,849.29	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	443,832.29	1,889,250.00	1,889,250.00
Direct Costs	8,016,456.00	6,561,189.00	6,561,189.00
Rate for 2023-2024 **	5.54*	28.79*	28.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82975
Form R0418**

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	930,551.98	3,208,727.97	3,208,727.97
2019-2020 Fixed Carry Forward	-105,240.15	0.00	0.00
Total Indirect Costs	1,035,792.13	3,208,727.97	3,208,727.97
2019-2020 Direct Costs	9,378,626.60	7,100,450.61	7,100,450.61
2021-2022 Rate	11.04*	45.19*	45.19**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,578,525.47	9,076,433.71	9,076,433.71
Indirect costs based on rate ** multiplied by actual direct costs	1,278,269.21	1,361,465.06	2,269,108.43
2021-2022 Actual Indirect Costs	1,203,568.19	3,705,659.95	3,705,659.95
2019-2020 Fixed Carry Forward	-105,240.15	0.00	0.00
Total Indirect Costs	1,308,808.34	3,705,659.95	3,705,659.95
Over/(Under) Recovery	-30,539.13	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,203,568.19	3,705,659.95	3,705,659.95
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-30,539.13	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,234,107.32	3,705,659.95	3,705,659.95
Direct Costs	11,578,525.47	9,076,433.71	9,076,433.71
Rate for 2023-2024 **	10.66*	40.83*	40.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82976
Form R0418**

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	396,765.00	1,641,714.00	1,641,714.00
2019-2020 Fixed Carry Forward	244,709.23	0.00	0.00
Total Indirect Costs	152,055.77	1,641,714.00	1,641,714.00
2019-2020 Direct Costs	5,913,881.00	4,668,932.00	4,668,932.00
2021-2022 Rate	2.57*	35.16*	35.16**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,675,111.00	5,370,232.00	5,370,232.00
Indirect costs based on rate ** multiplied by actual direct costs	171,550.35	805,534.80	1,342,558.00
2021-2022 Actual Indirect Costs	298,098.00	1,602,977.00	1,602,977.00
2019-2020 Fixed Carry Forward	244,709.23	0.00	0.00
Total Indirect Costs	53,388.77	1,602,977.00	1,602,977.00
Over/(Under) Recovery	118,161.58	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	298,098.00	1,602,977.00	1,602,977.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	118,161.58	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	179,936.42	1,602,977.00	1,602,977.00
Direct Costs	6,675,111.00	5,370,232.00	5,370,232.00
Rate for 2023-2024 **	2.70*	29.85*	29.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82977
Form R0418**

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	200,922.00	1,069,120.00	1,069,120.00
2019-2020 Fixed Carry Forward	13,201.12	0.00	0.00
Total Indirect Costs	187,720.88	1,069,120.00	1,069,120.00
2019-2020 Direct Costs	5,403,197.00	4,534,999.00	4,534,999.00
2021-2022 Rate	3.47*	23.57*	23.57**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,784,825.00	4,919,766.00	4,919,766.00
Indirect costs based on rate ** multiplied by actual direct costs	200,733.43	737,964.90	1,159,588.85
2021-2022 Actual Indirect Costs	371,342.00	1,236,401.00	1,236,401.00
2019-2020 Fixed Carry Forward	13,201.12	0.00	0.00
Total Indirect Costs	358,140.88	1,236,401.00	1,236,401.00
Over/(Under) Recovery	-157,407.45	0.00	-76,812.15

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	371,342.00	1,236,401.00	1,236,401.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-157,407.45	0.00	-76,812.15
Total Projected Indirect 2023-2024 (Numerator)	528,749.45	1,236,401.00	1,313,213.15
Direct Costs	5,784,825.00	4,919,766.00	4,919,766.00
Rate for 2023-2024 **	9.14*	25.13*	26.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82979
Form R0418**

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	346,672.00	1,716,519.00	1,716,519.00
2019-2020 Fixed Carry Forward	-98,764.42	0.00	0.00
Total Indirect Costs	445,436.42	1,716,519.00	1,716,519.00
2019-2020 Direct Costs	7,182,021.00	5,812,174.00	5,812,174.00
2021-2022 Rate	6.20*	29.53*	29.53**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,682,651.00	7,214,356.00	7,214,356.00
Indirect costs based on rate ** multiplied by actual direct costs	538,324.36	1,082,153.40	1,803,589.00
2021-2022 Actual Indirect Costs	437,240.00	1,905,535.00	1,905,535.00
2019-2020 Fixed Carry Forward	-98,764.42	0.00	0.00
Total Indirect Costs	536,004.42	1,905,535.00	1,905,535.00
Over/(Under) Recovery	2,319.94	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	437,240.00	1,905,535.00	1,905,535.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	2,319.94	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	434,920.06	1,905,535.00	1,905,535.00
Direct Costs	8,682,651.00	7,214,356.00	7,214,356.00
Rate for 2023-2024 **	5.01*	26.41*	26.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82981
Form R0418**

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	109,912.00	501,265.00	501,265.00
2019-2020 Fixed Carry Forward	-31,879.53	0.00	88,629.40
Total Indirect Costs	141,791.53	501,265.00	412,635.60
2019-2020 Direct Costs	3,903,072.00	3,511,719.00	3,511,719.00
2021-2022 Rate	3.63*	14.27*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	5,465,282.00	4,962,636.00	4,962,636.00
Indirect costs based on rate ** multiplied by actual direct costs	198,389.74	708,168.16	583,109.73
2021-2022 Actual Indirect Costs	69,139.00	571,785.00	571,785.00
2019-2020 Fixed Carry Forward	-31,879.53	0.00	88,629.40
Total Indirect Costs	101,018.53	571,785.00	483,155.60
Over/(Under) Recovery	97,371.21	136,383.16	99,954.13

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	69,139.00	571,785.00	571,785.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	97,371.21	136,383.16	99,954.13
Total Projected Indirect 2023-2024 (Numerator)	-28,232.21	435,401.84	471,830.87
Direct Costs	5,465,282.00	4,962,636.00	4,962,636.00
Rate for 2023-2024 **	0.00*	8.77*	9.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82982
Form R0418**

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	193,291.54	578,992.51	578,992.51
2019-2020 Fixed Carry Forward	58,127.89	0.00	224,482.87
Total Indirect Costs	135,163.65	578,992.51	354,509.64
2019-2020 Direct Costs	5,613,049.31	5,227,348.34	5,227,348.34
2021-2022 Rate	2.41*	11.08*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,927,087.10	6,446,605.54	6,446,605.54
Indirect costs based on rate ** multiplied by actual direct costs	166,942.80	714,283.89	437,079.86
2021-2022 Actual Indirect Costs	277,897.81	758,379.37	758,379.37
2019-2020 Fixed Carry Forward	58,127.89	0.00	224,482.87
Total Indirect Costs	219,769.92	758,379.37	533,896.50
Over/(Under) Recovery	-52,827.12	-44,095.48	-96,816.64

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	277,897.81	758,379.37	758,379.37
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-52,827.12	-44,095.48	-96,816.64
Total Projected Indirect 2023-2024 (Numerator)	330,724.93	802,474.85	855,196.01
Direct Costs	6,927,087.10	6,446,605.54	6,446,605.54
Rate for 2023-2024 **	4.77*	12.45*	13.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82983
Form R0418**

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	888,011.48	2,618,446.58	2,618,446.58
2019-2020 Fixed Carry Forward	-127,378.44	0.00	0.00
Total Indirect Costs	1,015,389.92	2,618,446.58	2,618,446.58
2019-2020 Direct Costs	7,435,826.87	5,705,391.77	5,705,391.77
2021-2022 Rate	13.66*	45.89*	45.89**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	13,997,787.39	11,892,980.66	11,892,980.66
Indirect costs based on rate ** multiplied by actual direct costs	1,912,097.76	1,783,947.10	2,973,245.17
2021-2022 Actual Indirect Costs	1,596,836.14	3,701,642.87	3,701,642.87
2019-2020 Fixed Carry Forward	-127,378.44	0.00	0.00
Total Indirect Costs	1,724,214.58	3,701,642.87	3,701,642.87
Over/(Under) Recovery	187,883.18	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,596,836.14	3,701,642.87	3,701,642.87
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	187,883.18	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,408,952.96	3,701,642.87	3,701,642.87
Direct Costs	13,997,787.39	11,892,980.66	11,892,980.66
Rate for 2023-2024 **	10.07*	31.12*	31.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82985
Form R0418**

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	366,995.00	1,650,784.00	1,650,784.00
2019-2020 Fixed Carry Forward	95,105.38	0.00	0.00
Total Indirect Costs	271,889.62	1,650,784.00	1,650,784.00
2019-2020 Direct Costs	6,954,966.00	5,671,177.00	5,671,177.00
2021-2022 Rate	3.91*	29.11*	29.11**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	8,127,466.00	6,865,974.00	6,865,974.00
Indirect costs based on rate ** multiplied by actual direct costs	317,783.92	1,029,896.10	1,716,493.50
2021-2022 Actual Indirect Costs	570,088.00	1,831,580.00	1,831,580.00
2019-2020 Fixed Carry Forward	95,105.38	0.00	0.00
Total Indirect Costs	474,982.62	1,831,580.00	1,831,580.00
Over/(Under) Recovery	-157,198.70	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	570,088.00	1,831,580.00	1,831,580.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-157,198.70	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	727,286.70	1,831,580.00	1,831,580.00
Direct Costs	8,127,466.00	6,865,974.00	6,865,974.00
Rate for 2023-2024 **	8.95*	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 2023-2024 Indirect Cost Rates
School District 82986
Form R0418**

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	4,229.98	456,839.59	456,839.59
2019-2020 Fixed Carry Forward	0.00	58,163.73	58,163.73
Total Indirect Costs	4,229.98	398,675.86	398,675.86
2019-2020 Direct Costs	5,977,341.69	5,524,732.08	5,524,732.08
2021-2022 Rate	0.07*	7.22*	7.22**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,231,194.29	6,668,069.59	6,668,069.59
Indirect costs based on rate ** multiplied by actual direct costs	5,061.84	481,434.62	481,434.62
2021-2022 Actual Indirect Costs	3,626.73	566,751.43	566,751.43
2019-2020 Fixed Carry Forward	0.00	58,163.73	58,163.73
Total Indirect Costs	3,626.73	508,587.70	508,587.70
Over/(Under) Recovery	1,435.11	-27,153.08	-27,153.08

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	3,626.73	566,751.43	566,751.43
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	1,435.11	-27,153.08	-27,153.08
Total Projected Indirect 2023-2024 (Numerator)	2,191.62	593,904.51	593,904.51
Direct Costs	7,231,194.29	6,668,069.59	6,668,069.59
Rate for 2023-2024 **	0.03*	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 2023-2024 Indirect Cost Rates
School District 82987
Form R0418**

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	757,631.85	2,044,066.67	2,044,066.67
2019-2020 Fixed Carry Forward	-110,952.63	0.00	0.00
Total Indirect Costs	868,584.48	2,044,066.67	2,044,066.67
2019-2020 Direct Costs	6,647,091.62	5,360,656.80	5,360,656.80
2021-2022 Rate	13.07*	38.13*	38.13**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	9,188,080.17	7,651,538.89	7,651,538.89
Indirect costs based on rate ** multiplied by actual direct costs	1,200,882.08	1,147,730.83	1,912,884.72
2021-2022 Actual Indirect Costs	1,210,322.72	2,746,864.00	2,746,864.00
2019-2020 Fixed Carry Forward	-110,952.63	0.00	0.00
Total Indirect Costs	1,321,275.35	2,746,864.00	2,746,864.00
Over/(Under) Recovery	-120,393.27	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,210,322.72	2,746,864.00	2,746,864.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-120,393.27	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	1,330,715.99	2,746,864.00	2,746,864.00
Direct Costs	9,188,080.17	7,651,538.89	7,651,538.89
Rate for 2023-2024 **	14.48*	35.90*	35.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82991
Form R0418**

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	461,944.74	1,660,955.00	1,660,955.00
2019-2020 Fixed Carry Forward	-285.11	0.00	0.00
Total Indirect Costs	462,229.85	1,660,955.00	1,660,955.00
2019-2020 Direct Costs	5,156,036.32	3,957,026.06	3,957,026.06
2021-2022 Rate	8.96*	41.97*	41.97**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	6,480,847.18	5,890,021.74	5,890,021.74
Indirect costs based on rate ** multiplied by actual direct costs	580,683.91	883,503.26	1,472,505.44
2021-2022 Actual Indirect Costs	514,294.16	1,105,119.60	1,105,119.60
2019-2020 Fixed Carry Forward	-285.11	0.00	0.00
Total Indirect Costs	514,579.27	1,105,119.60	1,105,119.60
Over/(Under) Recovery	66,104.64	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	514,294.16	1,105,119.60	1,105,119.60
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	66,104.64	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	448,189.52	1,105,119.60	1,105,119.60
Direct Costs	6,480,847.18	5,890,021.74	5,890,021.74
Rate for 2023-2024 **	6.92*	18.76*	18.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82994
Form R0418**

David Ellis Academy West
1980 BEECH DALY RD
REDFORD, MI 48240

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	327,052.68	1,204,221.23	1,204,221.23
2019-2020 Fixed Carry Forward	15,886.19	0.00	0.00
Total Indirect Costs	311,166.49	1,204,221.23	1,204,221.23
2019-2020 Direct Costs	5,754,071.50	4,876,902.95	4,876,902.95
2021-2022 Rate	5.41*	24.69*	24.69**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,661,705.85	6,632,094.25	6,632,094.25
Indirect costs based on rate ** multiplied by actual direct costs	414,498.29	994,814.14	1,637,464.07
2021-2022 Actual Indirect Costs	475,034.81	1,504,646.41	1,504,646.41
2019-2020 Fixed Carry Forward	15,886.19	0.00	0.00
Total Indirect Costs	459,148.62	1,504,646.41	1,504,646.41
Over/(Under) Recovery	-44,650.33	0.00	132,817.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	475,034.81	1,504,646.41	1,504,646.41
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-44,650.33	0.00	132,817.66
Total Projected Indirect 2023-2024 (Numerator)	519,685.14	1,504,646.41	1,371,828.75
Direct Costs	7,661,705.85	6,632,094.25	6,632,094.25
Rate for 2023-2024 **	6.78*	22.69*	20.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82995
Form R0418**

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	534,318.00	1,936,858.00	1,936,858.00
2019-2020 Fixed Carry Forward	57,714.93	0.00	0.00
Total Indirect Costs	476,603.07	1,936,858.00	1,936,858.00
2019-2020 Direct Costs	6,966,375.00	5,563,835.00	5,563,835.00
2021-2022 Rate	6.84*	34.81*	34.81**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,236,423.00	5,828,206.00	5,828,206.00
Indirect costs based on rate ** multiplied by actual direct costs	494,971.33	874,230.90	1,457,051.50
2021-2022 Actual Indirect Costs	287,308.00	1,695,525.00	1,695,525.00
2019-2020 Fixed Carry Forward	57,714.93	0.00	0.00
Total Indirect Costs	229,593.07	1,695,525.00	1,695,525.00
Over/(Under) Recovery	265,378.26	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	287,308.00	1,695,525.00	1,695,525.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	265,378.26	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	21,929.74	1,695,525.00	1,695,525.00
Direct Costs	7,236,423.00	5,828,206.00	5,828,206.00
Rate for 2023-2024 **	0.30*	29.09*	29.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 82996
Form R0418**

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	13,703.00	141,987.00	141,987.00
2019-2020 Fixed Carry Forward	0.00	4,695.65	4,748.82
Total Indirect Costs	13,703.00	137,291.35	137,238.18
2019-2020 Direct Costs	1,838,052.00	1,709,768.00	1,709,768.00
2021-2022 Rate	0.75*	8.03*	8.03**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	1,815,945.00	1,762,224.00	1,762,224.00
Indirect costs based on rate ** multiplied by actual direct costs	13,619.59	141,506.59	141,506.59
2021-2022 Actual Indirect Costs	16,785.00	70,506.00	70,506.00
2019-2020 Fixed Carry Forward	0.00	4,695.65	4,748.82
Total Indirect Costs	16,785.00	65,810.35	65,757.18
Over/(Under) Recovery	-3,165.41	75,696.24	75,749.41

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	16,785.00	70,506.00	70,506.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-3,165.41	75,696.24	75,749.41
Total Projected Indirect 2023-2024 (Numerator)	19,950.41	-5,190.24	-5,243.41
Direct Costs	1,815,945.00	1,762,224.00	1,762,224.00
Rate for 2023-2024 **	1.10*	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 2023-2024 Indirect Cost Rates
School District 82997
Form R0418**

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	249,872.00	1,751,794.00	1,751,794.00
2019-2020 Fixed Carry Forward	-4,094.55	0.00	0.00
Total Indirect Costs	253,966.55	1,751,794.00	1,751,794.00
2019-2020 Direct Costs	6,959,331.00	5,457,409.00	5,457,409.00
2021-2022 Rate	3.65*	32.10*	32.10**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,602,165.00	6,097,490.00	6,097,490.00
Indirect costs based on rate ** multiplied by actual direct costs	277,479.02	914,623.50	1,524,372.50
2021-2022 Actual Indirect Costs	254,515.00	1,759,190.00	1,759,190.00
2019-2020 Fixed Carry Forward	-4,094.55	0.00	0.00
Total Indirect Costs	258,609.55	1,759,190.00	1,759,190.00
Over/(Under) Recovery	18,869.47	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	254,515.00	1,759,190.00	1,759,190.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	18,869.47	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	235,645.53	1,759,190.00	1,759,190.00
Direct Costs	7,602,165.00	6,097,490.00	6,097,490.00
Rate for 2023-2024 **	3.10*	28.85*	28.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 83000
Form R0418**

Wexford-Missaukee ISD
9907 EAST 13TH ST
CADILLAC, MI 49601

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	3,485,327.12	4,702,995.51	4,702,995.51
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,485,327.12	4,702,995.51	4,702,995.51
2019-2020 Direct Costs	19,059,495.14	17,841,826.75	17,841,826.75
2021-2022 Rate	18.29*	26.36*	26.36**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,318,427.43	19,938,391.67	19,938,391.67
Indirect costs based on rate ** multiplied by actual direct costs	3,197,764.11	2,990,758.75	4,984,597.92
2021-2022 Actual Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
Over/(Under) Recovery	0.00	0.00	0.00

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	4,067,527.06	5,447,562.82	5,447,562.82
Direct Costs	21,318,427.43	19,938,391.67	19,938,391.67
Rate for 2023-2024 **	19.08*	27.32*	27.32**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 83010
Form R0418**

Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	451,155.54	3,341,083.09	3,341,083.09
2019-2020 Fixed Carry Forward	-45,253.88	-299,448.47	-300,763.64
Total Indirect Costs	496,409.42	3,640,531.56	3,641,846.73
2019-2020 Direct Costs	28,076,491.10	25,691,511.44	25,691,511.44
2021-2022 Rate	1.77*	14.17*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	36,191,667.65	31,301,045.53	31,301,045.53
Indirect costs based on rate ** multiplied by actual direct costs	640,592.52	4,435,358.15	4,438,488.26
2021-2022 Actual Indirect Costs	316,749.51	5,013,302.67	5,013,302.67
2019-2020 Fixed Carry Forward	-45,253.88	-299,448.47	-300,763.64
Total Indirect Costs	362,003.39	5,312,751.14	5,314,066.31
Over/(Under) Recovery	92,863.05	-877,392.99	-875,578.05

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	316,749.51	5,013,302.67	5,013,302.67
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	92,863.05	-877,392.99	-875,578.05
Total Projected Indirect 2023-2024 (Numerator)	223,886.46	5,890,695.66	5,888,880.72
Direct Costs	36,191,667.65	31,301,045.53	31,301,045.53
Rate for 2023-2024 **	0.62*	18.82*	18.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 83060
Form R0418**

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	322,392.06	1,141,846.72	1,141,846.72
2019-2020 Fixed Carry Forward	65,813.36	-19,944.16	-19,301.97
Total Indirect Costs	256,578.70	1,161,790.88	1,161,148.69
2019-2020 Direct Costs	9,819,145.44	8,999,690.78	8,999,690.78
2021-2022 Rate	2.61*	12.91*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	11,091,407.54	10,298,665.93	10,298,665.93
Indirect costs based on rate ** multiplied by actual direct costs	289,485.74	1,329,557.77	1,328,527.90
2021-2022 Actual Indirect Costs	369,027.66	1,161,769.27	1,161,769.27
2019-2020 Fixed Carry Forward	65,813.36	-19,944.16	-19,301.97
Total Indirect Costs	303,214.30	1,181,713.43	1,181,071.24
Over/(Under) Recovery	-13,728.56	147,844.34	147,456.66

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	369,027.66	1,161,769.27	1,161,769.27
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-13,728.56	147,844.34	147,456.66
Total Projected Indirect 2023-2024 (Numerator)	382,756.22	1,013,924.93	1,014,312.61
Direct Costs	11,091,407.54	10,298,665.93	10,298,665.93
Rate for 2023-2024 **	3.45*	9.85*	9.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 83070
Form R0418**

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	206,513.44	981,601.04	981,601.04
2019-2020 Fixed Carry Forward	27,246.97	0.00	-111,700.68
Total Indirect Costs	179,266.47	981,601.04	1,093,301.72
2019-2020 Direct Costs	6,645,925.35	5,870,837.75	5,870,837.75
2021-2022 Rate	2.70*	16.72*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	7,507,033.15	6,655,033.50	6,655,033.50
Indirect costs based on rate ** multiplied by actual direct costs	202,689.90	998,255.03	1,239,167.24
2021-2022 Actual Indirect Costs	165,465.84	1,017,465.49	1,017,465.49
2019-2020 Fixed Carry Forward	27,246.97	0.00	-111,700.68
Total Indirect Costs	138,218.87	1,017,465.49	1,129,166.17
Over/(Under) Recovery	64,471.03	0.00	110,001.07

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	165,465.84	1,017,465.49	1,017,465.49
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	64,471.03	0.00	110,001.07
Total Projected Indirect 2023-2024 (Numerator)	100,994.81	1,017,465.49	907,464.42
Direct Costs	7,507,033.15	6,655,033.50	6,655,033.50
Rate for 2023-2024 **	1.35*	15.29*	13.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 83900
Form R0418**

Highpoint Virtual Academy of Michigan
210 E. Mesick Avenue
Mesick, MI 49668

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	623,613.11	698,614.61	698,614.61
2019-2020 Fixed Carry Forward	-7,614.29	-19,664.29	-19,664.29
Total Indirect Costs	631,227.40	718,278.90	718,278.90
2019-2020 Direct Costs	8,148,132.51	8,073,131.01	8,073,131.01
2021-2022 Rate	7.75*	8.90*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Direct Costs	21,225,675.08	21,118,044.81	21,118,044.81
Indirect costs based on rate ** multiplied by actual direct costs	1,644,989.82	1,879,505.99	1,879,505.99
2021-2022 Actual Indirect Costs	1,783,700.37	1,891,330.64	1,891,330.64
2019-2020 Fixed Carry Forward	-7,614.29	-19,664.29	-19,664.29
Total Indirect Costs	1,791,314.66	1,910,994.93	1,910,994.93
Over/(Under) Recovery	-146,324.84	-31,488.94	-31,488.94

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	1,783,700.37	1,891,330.64	1,891,330.64
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	-146,324.84	-31,488.94	-31,488.94
Total Projected Indirect 2023-2024 (Numerator)	1,930,025.21	1,922,819.58	1,922,819.58
Direct Costs	21,225,675.08	21,118,044.81	21,118,044.81
Rate for 2023-2024 **	9.09*	9.11*	9.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2023-2024 Indirect Cost Rates
School District 84000
Form R0418**

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2021-2022 Rate:	Restricted	Unrestricted	Medicaid
2019-2020 Indirect Costs	0.00	0.00	0.00
2019-2020 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2019-2020 Direct Costs	0.00	0.00	0.00
2021-2022 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2021-2022 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
2021-2022 Actual Indirect Costs	0.00	0.00	0.00
2019-2020 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

2023-2024 Rate Calculation:	Restricted	Unrestricted	Medicaid
2021-2022 Actual Indirect Costs	0.00	0.00	0.00
2023-2024 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2023-2024 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2023-2024 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%