

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 01010
Form R0418**

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	427,198.02	1,257,633.45	1,257,633.45
2020-2021 Fixed Carry Forward	-7,504.79	0.00	62,182.32
Total Indirect Costs	434,702.81	1,257,633.45	1,195,451.13
2020-2021 Direct Costs	8,472,350.78	7,641,915.35	7,641,915.35
2022-2023 Rate	5.13*	16.46*	15.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,958,763.95	9,079,952.33	9,079,952.33
Indirect costs based on rate ** multiplied by actual direct costs	510,884.59	1,361,992.85	1,420,104.54
2022-2023 Actual Indirect Costs	586,576.31	1,465,387.93	1,465,387.93
2020-2021 Fixed Carry Forward	-7,504.79	0.00	62,182.32
Total Indirect Costs	594,081.10	1,465,387.93	1,403,205.61
Over/(Under) Recovery	-83,196.51	0.00	16,898.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	586,576.31	1,465,387.93	1,465,387.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-83,196.51	0.00	16,898.93
Total Projected Indirect 2024-2025 (Numerator)	669,772.82	1,465,387.93	1,448,489.00
Direct Costs	9,958,763.95	9,079,952.33	9,079,952.33
Rate for 2024-2025 **	6.73*	16.14*	15.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 02010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	108,541.69	194,916.96	194,916.96
2020-2021 Fixed Carry Forward	-6,644.41	0.00	0.00
Total Indirect Costs	115,186.10	194,916.96	194,916.96
2020-2021 Direct Costs	874,609.45	788,234.18	788,234.18
2022-2023 Rate	13.17*	24.73*	24.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	819,187.23	709,891.17	709,891.17
Indirect costs based on rate ** multiplied by actual direct costs	107,886.96	106,483.68	175,556.09
2022-2023 Actual Indirect Costs	68,186.44	177,482.50	177,482.50
2020-2021 Fixed Carry Forward	-6,644.41	0.00	0.00
Total Indirect Costs	74,830.85	177,482.50	177,482.50
Over/(Under) Recovery	33,056.11	0.00	-1,926.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	68,186.44	177,482.50	177,482.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	33,056.11	0.00	-1,926.41
Total Projected Indirect 2024-2025 (Numerator)	35,130.33	177,482.50	179,408.91
Direct Costs	819,187.23	709,891.17	709,891.17
Rate for 2024-2025 **	4.29*	25.00*	25.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 02020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,909.10	140,786.29	140,786.29
2020-2021 Fixed Carry Forward	616.56	0.00	5,420.12
Total Indirect Costs	30,292.54	140,786.29	135,366.17
2020-2021 Direct Costs	887,361.53	777,484.34	777,484.34
2022-2023 Rate	3.41*	18.11*	17.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,323,023.79	1,133,911.68	1,133,911.68
Indirect costs based on rate ** multiplied by actual direct costs	45,115.11	170,086.75	197,414.02
2022-2023 Actual Indirect Costs	35,937.60	225,049.71	225,049.71
2020-2021 Fixed Carry Forward	616.56	0.00	5,420.12
Total Indirect Costs	35,321.04	225,049.71	219,629.59
Over/(Under) Recovery	9,794.07	0.00	-22,215.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	35,937.60	225,049.71	225,049.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,794.07	0.00	-22,215.57
Total Projected Indirect 2024-2025 (Numerator)	26,143.53	225,049.71	247,265.28
Direct Costs	1,323,023.79	1,133,911.68	1,133,911.68
Rate for 2024-2025 **	1.98*	19.85*	21.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 02070
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	418,012.20	1,101,380.78	1,101,380.78
2020-2021 Fixed Carry Forward	-41,704.64	0.00	19,702.23
Total Indirect Costs	459,716.84	1,101,380.78	1,081,678.55
2020-2021 Direct Costs	7,395,448.44	6,712,079.86	6,712,079.86
2022-2023 Rate	6.22*	16.41*	16.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,357,544.73	7,611,064.10	7,611,064.10
Indirect costs based on rate ** multiplied by actual direct costs	519,839.28	1,141,659.62	1,226,903.53
2022-2023 Actual Indirect Costs	465,339.22	1,211,819.85	1,211,819.85
2020-2021 Fixed Carry Forward	-41,704.64	0.00	19,702.23
Total Indirect Costs	507,043.86	1,211,819.85	1,192,117.62
Over/(Under) Recovery	12,795.42	0.00	34,785.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	465,339.22	1,211,819.85	1,211,819.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	12,795.42	0.00	34,785.91
Total Projected Indirect 2024-2025 (Numerator)	452,543.80	1,211,819.85	1,177,033.94
Direct Costs	8,357,544.73	7,611,064.10	7,611,064.10
Rate for 2024-2025 **	5.41*	15.92*	15.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 02080
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	211,522.96	469,871.22	469,871.22
2020-2021 Fixed Carry Forward	-21,408.58	0.00	36,499.43
Total Indirect Costs	232,931.54	469,871.22	433,371.79
2020-2021 Direct Costs	3,607,064.65	3,348,716.39	3,348,716.39
2022-2023 Rate	6.46*	14.03*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,627,280.03	4,269,165.60	4,269,165.60
Indirect costs based on rate ** multiplied by actual direct costs	298,922.29	598,963.93	552,430.03
2022-2023 Actual Indirect Costs	347,377.21	705,491.64	705,491.64
2020-2021 Fixed Carry Forward	-21,408.58	0.00	36,499.43
Total Indirect Costs	368,785.79	705,491.64	668,992.21
Over/(Under) Recovery	-69,863.50	-106,527.71	-116,562.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	347,377.21	705,491.64	705,491.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,863.50	-106,527.71	-116,562.18
Total Projected Indirect 2024-2025 (Numerator)	417,240.71	812,019.35	822,053.82
Direct Costs	4,627,280.03	4,269,165.60	4,269,165.60
Rate for 2024-2025 **	9.02*	19.02*	19.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,072,603.63	4,162,054.87	4,162,054.87
2020-2021 Fixed Carry Forward	382,808.22	0.00	0.00
Total Indirect Costs	1,689,795.41	4,162,054.87	4,162,054.87
2020-2021 Direct Costs	20,181,321.63	18,091,870.39	18,091,870.39
2022-2023 Rate	8.37*	23.01*	23.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,850,264.79	20,722,711.22	20,722,711.22
Indirect costs based on rate ** multiplied by actual direct costs	1,912,567.16	3,108,406.68	4,768,295.85
2022-2023 Actual Indirect Costs	2,027,280.79	4,154,834.36	4,154,834.36
2020-2021 Fixed Carry Forward	382,808.22	0.00	0.00
Total Indirect Costs	1,644,472.57	4,154,834.36	4,154,834.36
Over/(Under) Recovery	268,094.59	0.00	613,461.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,027,280.79	4,154,834.36	4,154,834.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	268,094.59	0.00	613,461.49
Total Projected Indirect 2024-2025 (Numerator)	1,759,186.20	4,154,834.36	3,541,372.87
Direct Costs	22,850,264.79	20,722,711.22	20,722,711.22
Rate for 2024-2025 **	7.70*	20.05*	17.09**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03010
Form R0418**

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	874,561.21	3,650,624.48	3,650,624.48
2020-2021 Fixed Carry Forward	-95,668.11	0.00	148,910.11
Total Indirect Costs	970,229.32	3,650,624.48	3,501,714.37
2020-2021 Direct Costs	27,282,658.34	24,506,595.07	24,506,595.07
2022-2023 Rate	3.56*	14.90*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,719,165.08	28,976,275.41	28,976,275.41
Indirect costs based on rate ** multiplied by actual direct costs	1,164,802.28	4,317,465.04	4,140,709.76
2022-2023 Actual Indirect Costs	1,135,010.91	4,877,900.58	4,877,900.58
2020-2021 Fixed Carry Forward	-95,668.11	0.00	148,910.11
Total Indirect Costs	1,230,679.02	4,877,900.58	4,728,990.47
Over/(Under) Recovery	-65,876.74	-560,435.54	-588,280.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,135,010.91	4,877,900.58	4,877,900.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-65,876.74	-560,435.54	-588,280.71
Total Projected Indirect 2024-2025 (Numerator)	1,200,887.65	5,438,336.12	5,466,181.29
Direct Costs	32,719,165.08	28,976,275.41	28,976,275.41
Rate for 2024-2025 **	3.67*	18.77*	18.86**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03020
Form R0418**

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	745,708.28	2,988,035.62	2,988,035.62
2020-2021 Fixed Carry Forward	45,058.59	264,956.07	268,404.03
Total Indirect Costs	700,649.69	2,723,079.55	2,719,631.59
2020-2021 Direct Costs	24,556,489.65	22,314,162.31	22,314,162.31
2022-2023 Rate	2.85*	12.20*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,947,498.35	26,927,578.32	26,927,578.32
Indirect costs based on rate ** multiplied by actual direct costs	853,503.70	3,285,164.56	3,282,471.80
2022-2023 Actual Indirect Costs	1,021,834.86	4,041,754.89	4,041,754.89
2020-2021 Fixed Carry Forward	45,058.59	264,956.07	268,404.03
Total Indirect Costs	976,776.27	3,776,798.82	3,773,350.86
Over/(Under) Recovery	-123,272.57	-491,634.26	-490,879.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,021,834.86	4,041,754.89	4,041,754.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-123,272.57	-491,634.26	-490,879.06
Total Projected Indirect 2024-2025 (Numerator)	1,145,107.43	4,533,389.15	4,532,633.95
Direct Costs	29,947,498.35	26,927,578.32	26,927,578.32
Rate for 2024-2025 **	3.82*	16.84*	16.83**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03030
Form R0418**

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	447,836.91	3,026,688.79	3,026,688.79
2020-2021 Fixed Carry Forward	10,128.92	92,020.03	92,224.17
Total Indirect Costs	437,707.99	2,934,668.76	2,934,464.62
2020-2021 Direct Costs	25,504,094.69	22,925,242.81	22,925,242.81
2022-2023 Rate	1.72*	12.80*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,771,055.01	25,648,749.31	25,648,749.31
Indirect costs based on rate ** multiplied by actual direct costs	494,862.15	3,283,039.91	3,283,039.91
2022-2023 Actual Indirect Costs	635,443.35	3,757,749.05	3,757,749.05
2020-2021 Fixed Carry Forward	10,128.92	92,020.03	92,224.17
Total Indirect Costs	625,314.43	3,665,729.02	3,665,524.88
Over/(Under) Recovery	-130,452.28	-382,689.11	-382,484.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	635,443.35	3,757,749.05	3,757,749.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-130,452.28	-382,689.11	-382,484.97
Total Projected Indirect 2024-2025 (Numerator)	765,895.63	4,140,438.16	4,140,234.02
Direct Costs	28,771,055.01	25,648,749.31	25,648,749.31
Rate for 2024-2025 **	2.66*	16.14*	16.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03040
Form R0418**

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,149,940.45	3,496,706.15	3,496,706.15
2020-2021 Fixed Carry Forward	-146,511.79	458,939.16	416,624.38
Total Indirect Costs	1,296,452.24	3,037,766.99	3,080,081.77
2020-2021 Direct Costs	32,110,838.79	29,764,073.09	29,764,073.09
2022-2023 Rate	4.04*	10.21*	10.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,734,287.77	34,909,277.50	34,909,277.50
Indirect costs based on rate ** multiplied by actual direct costs	1,524,465.23	3,564,237.23	3,613,110.22
2022-2023 Actual Indirect Costs	1,322,750.74	4,147,761.01	4,147,761.01
2020-2021 Fixed Carry Forward	-146,511.79	458,939.16	416,624.38
Total Indirect Costs	1,469,262.53	3,688,821.85	3,731,136.63
Over/(Under) Recovery	55,202.70	-124,584.62	-118,026.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,322,750.74	4,147,761.01	4,147,761.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	55,202.70	-124,584.62	-118,026.41
Total Projected Indirect 2024-2025 (Numerator)	1,267,548.04	4,272,345.63	4,265,787.42
Direct Costs	37,734,287.77	34,909,277.50	34,909,277.50
Rate for 2024-2025 **	3.36*	12.24*	12.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	577,146.52	2,496,437.60	2,496,437.60
2020-2021 Fixed Carry Forward	48,790.15	0.00	194,075.88
Total Indirect Costs	528,356.37	2,496,437.60	2,302,361.72
2020-2021 Direct Costs	14,987,956.03	13,068,664.95	13,068,664.95
2022-2023 Rate	3.53*	19.10*	17.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,270,202.37	15,024,540.96	15,024,540.96
Indirect costs based on rate ** multiplied by actual direct costs	609,638.14	2,253,681.14	2,647,324.12
2022-2023 Actual Indirect Costs	627,259.53	2,872,920.94	2,872,920.94
2020-2021 Fixed Carry Forward	48,790.15	0.00	194,075.88
Total Indirect Costs	578,469.38	2,872,920.94	2,678,845.06
Over/(Under) Recovery	31,168.76	0.00	-31,520.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	627,259.53	2,872,920.94	2,872,920.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,168.76	0.00	-31,520.94
Total Projected Indirect 2024-2025 (Numerator)	596,090.77	2,872,920.94	2,904,441.88
Direct Costs	17,270,202.37	15,024,540.96	15,024,540.96
Rate for 2024-2025 **	3.45*	19.12*	19.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03060
Form R0418**

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	410,316.18	942,101.74	942,101.74
2020-2021 Fixed Carry Forward	-75,931.99	0.00	104,496.13
Total Indirect Costs	486,248.17	942,101.74	837,605.61
2020-2021 Direct Costs	6,201,739.17	5,669,953.61	5,669,953.61
2022-2023 Rate	7.84*	16.62*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,472,384.21	6,733,472.45	6,733,472.45
Indirect costs based on rate ** multiplied by actual direct costs	585,834.92	1,010,020.87	994,533.88
2022-2023 Actual Indirect Costs	420,704.00	1,159,615.76	1,159,615.76
2020-2021 Fixed Carry Forward	-75,931.99	0.00	104,496.13
Total Indirect Costs	496,635.99	1,159,615.76	1,055,119.63
Over/(Under) Recovery	89,198.93	0.00	-60,585.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	420,704.00	1,159,615.76	1,159,615.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	89,198.93	0.00	-60,585.75
Total Projected Indirect 2024-2025 (Numerator)	331,505.07	1,159,615.76	1,220,201.51
Direct Costs	7,472,384.21	6,733,472.45	6,733,472.45
Rate for 2024-2025 **	4.44*	17.22*	18.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03070
Form R0418**

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	622,636.46	2,145,893.90	2,145,893.90
2020-2021 Fixed Carry Forward	100,626.72	0.00	238,112.35
Total Indirect Costs	522,009.74	2,145,893.90	1,907,781.55
2020-2021 Direct Costs	16,073,636.66	14,550,379.22	14,550,379.22
2022-2023 Rate	3.25*	14.75*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,620,405.76	16,780,596.73	16,780,596.73
Indirect costs based on rate ** multiplied by actual direct costs	605,163.19	2,475,138.02	2,199,936.23
2022-2023 Actual Indirect Costs	635,753.78	2,475,562.81	2,475,562.81
2020-2021 Fixed Carry Forward	100,626.72	0.00	238,112.35
Total Indirect Costs	535,127.06	2,475,562.81	2,237,450.46
Over/(Under) Recovery	70,036.13	-424.79	200,598.12

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	635,753.78	2,475,562.81	2,475,562.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,036.13	-424.79	200,598.12
Total Projected Indirect 2024-2025 (Numerator)	565,717.65	2,475,987.60	2,274,964.69
Direct Costs	18,620,405.76	16,780,596.73	16,780,596.73
Rate for 2024-2025 **	3.04*	14.76*	13.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03080
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	322,555.95	1,076,637.32	1,076,637.32
2020-2021 Fixed Carry Forward	45,099.93	253,105.84	253,409.08
Total Indirect Costs	277,456.02	823,531.48	823,228.24
2020-2021 Direct Costs	10,082,302.92	9,328,221.55	9,328,221.55
2022-2023 Rate	2.75*	8.83*	8.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,287,022.04	10,426,013.21	10,426,013.21
Indirect costs based on rate ** multiplied by actual direct costs	310,393.11	920,616.97	920,616.97
2022-2023 Actual Indirect Costs	608,057.63	1,469,066.46	1,469,066.46
2020-2021 Fixed Carry Forward	45,099.93	253,105.84	253,409.08
Total Indirect Costs	562,957.70	1,215,960.62	1,215,657.38
Over/(Under) Recovery	-207,464.66	-295,343.65	-295,040.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	608,057.63	1,469,066.46	1,469,066.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-207,464.66	-295,343.65	-295,040.41
Total Projected Indirect 2024-2025 (Numerator)	815,522.29	1,764,410.11	1,764,106.87
Direct Costs	11,287,022.04	10,426,013.21	10,426,013.21
Rate for 2024-2025 **	7.23*	16.92*	16.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03100
Form R0418**

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	845,316.83	3,123,568.90	3,123,568.90
2020-2021 Fixed Carry Forward	-68,511.64	109,595.42	111,647.01
Total Indirect Costs	913,828.47	3,013,973.48	3,011,921.89
2020-2021 Direct Costs	32,888,509.42	30,610,257.35	30,610,257.35
2022-2023 Rate	2.78*	9.85*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,633,265.09	33,036,710.28	33,036,710.28
Indirect costs based on rate ** multiplied by actual direct costs	990,604.77	3,254,115.96	3,250,812.29
2022-2023 Actual Indirect Costs	908,819.93	3,505,374.74	3,505,374.74
2020-2021 Fixed Carry Forward	-68,511.64	109,595.42	111,647.01
Total Indirect Costs	977,331.57	3,395,779.32	3,393,727.73
Over/(Under) Recovery	13,273.20	-141,663.36	-142,915.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	908,819.93	3,505,374.74	3,505,374.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,273.20	-141,663.36	-142,915.44
Total Projected Indirect 2024-2025 (Numerator)	895,546.73	3,647,038.10	3,648,290.18
Direct Costs	35,633,265.09	33,036,710.28	33,036,710.28
Rate for 2024-2025 **	2.51*	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 2024-2025 Indirect Cost Rates
School District 03440
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	32,555.86	182,272.72	182,272.72
2020-2021 Fixed Carry Forward	2,258.73	0.00	0.00
Total Indirect Costs	30,297.13	182,272.72	182,272.72
2020-2021 Direct Costs	642,500.80	492,783.94	492,783.94
2022-2023 Rate	4.72*	36.99*	36.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	755,858.59	497,761.19	497,761.19
Indirect costs based on rate ** multiplied by actual direct costs	35,676.53	74,664.18	124,440.30
2022-2023 Actual Indirect Costs	44,772.64	302,870.04	302,870.04
2020-2021 Fixed Carry Forward	2,258.73	0.00	0.00
Total Indirect Costs	42,513.91	302,870.04	302,870.04
Over/(Under) Recovery	-6,837.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	44,772.64	302,870.04	302,870.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,837.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	51,610.02	302,870.04	302,870.04
Direct Costs	755,858.59	497,761.19	497,761.19
Rate for 2024-2025 **	6.83*	60.85*	60.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03900
Form R0418**

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	25,475.73	157,157.19	157,157.19
2020-2021 Fixed Carry Forward	7,848.45	0.00	19,560.36
Total Indirect Costs	17,627.28	157,157.19	137,596.83
2020-2021 Direct Costs	1,087,196.14	955,514.68	955,514.68
2022-2023 Rate	1.62*	16.45*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,068,217.45	966,720.32	966,720.32
Indirect costs based on rate ** multiplied by actual direct costs	17,305.12	145,008.05	139,207.73
2022-2023 Actual Indirect Costs	33,925.85	135,422.98	135,422.98
2020-2021 Fixed Carry Forward	7,848.45	0.00	19,560.36
Total Indirect Costs	26,077.40	135,422.98	115,862.62
Over/(Under) Recovery	-8,772.28	0.00	23,345.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	33,925.85	135,422.98	135,422.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,772.28	0.00	23,345.11
Total Projected Indirect 2024-2025 (Numerator)	42,698.13	135,422.98	112,077.87
Direct Costs	1,068,217.45	966,720.32	966,720.32
Rate for 2024-2025 **	4.00*	14.01*	11.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03902
Form R0418**

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	37,363.50	99,507.32	99,507.32
2020-2021 Fixed Carry Forward	1,532.57	-28,596.57	-28,590.33
Total Indirect Costs	35,830.93	128,103.89	128,097.65
2020-2021 Direct Costs	1,038,679.17	976,535.35	976,535.35
2022-2023 Rate	3.45*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,071,137.28	1,000,014.41	1,000,014.41
Indirect costs based on rate ** multiplied by actual direct costs	36,954.24	131,201.89	131,201.89
2022-2023 Actual Indirect Costs	37,410.00	108,532.87	108,532.87
2020-2021 Fixed Carry Forward	1,532.57	-28,596.57	-28,590.33
Total Indirect Costs	35,877.43	137,129.44	137,123.20
Over/(Under) Recovery	1,076.81	-5,927.55	-5,921.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	37,410.00	108,532.87	108,532.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,076.81	-5,927.55	-5,921.31
Total Projected Indirect 2024-2025 (Numerator)	36,333.19	114,460.42	114,454.18
Direct Costs	1,071,137.28	1,000,014.41	1,000,014.41
Rate for 2024-2025 **	3.39*	11.45*	11.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 04000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	730,028.57	933,327.81	933,327.81
2020-2021 Fixed Carry Forward	30,423.21	-12,437.04	-19,463.18
Total Indirect Costs	699,605.36	945,764.85	952,790.99
2020-2021 Direct Costs	6,379,629.03	6,176,329.79	6,176,329.79
2022-2023 Rate	10.97*	15.31*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,638,246.12	8,286,837.69	8,286,837.69
Indirect costs based on rate ** multiplied by actual direct costs	947,615.60	1,243,025.65	1,278,659.06
2022-2023 Actual Indirect Costs	983,328.90	1,334,737.33	1,334,737.33
2020-2021 Fixed Carry Forward	30,423.21	-12,437.04	-19,463.18
Total Indirect Costs	952,905.69	1,347,174.37	1,354,200.51
Over/(Under) Recovery	-5,290.09	0.00	-75,541.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	983,328.90	1,334,737.33	1,334,737.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,290.09	0.00	-75,541.45
Total Projected Indirect 2024-2025 (Numerator)	988,618.99	1,334,737.33	1,410,278.78
Direct Costs	8,638,246.12	8,286,837.69	8,286,837.69
Rate for 2024-2025 **	11.44*	16.11*	17.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 04010
Form R0418**

Alpena Public Schools
2373 GORDON RD
ALPENa, MI 49707

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,518,638.68	5,247,649.63	5,247,649.63
2020-2021 Fixed Carry Forward	33,280.80	0.00	350,997.57
Total Indirect Costs	1,485,357.88	5,247,649.63	4,896,652.06
2020-2021 Direct Costs	37,673,120.55	33,810,960.19	33,810,960.19
2022-2023 Rate	3.94*	15.52*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,904,254.86	39,354,556.10	39,354,556.10
Indirect costs based on rate ** multiplied by actual direct costs	1,729,827.64	5,903,183.42	5,698,539.72
2022-2023 Actual Indirect Costs	1,868,572.45	6,253,258.19	6,253,258.19
2020-2021 Fixed Carry Forward	33,280.80	0.00	350,997.57
Total Indirect Costs	1,835,291.65	6,253,258.19	5,902,260.62
Over/(Under) Recovery	-105,464.01	0.00	-203,720.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,868,572.45	6,253,258.19	6,253,258.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-105,464.01	0.00	-203,720.90
Total Projected Indirect 2024-2025 (Numerator)	1,974,036.46	6,253,258.19	6,456,979.09
Direct Costs	43,904,254.86	39,354,556.10	39,354,556.10
Rate for 2024-2025 **	4.50*	15.89*	16.41**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05010
Form R0418**

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	61,040.00	250,880.67	250,880.67
2020-2021 Fixed Carry Forward	790.65	0.00	0.00
Total Indirect Costs	60,249.35	250,880.67	250,880.67
2020-2021 Direct Costs	1,300,791.22	1,110,950.55	1,110,950.55
2022-2023 Rate	4.63*	22.58*	22.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,397,550.91	1,129,864.32	1,129,864.32
Indirect costs based on rate ** multiplied by actual direct costs	64,706.61	169,479.65	255,123.36
2022-2023 Actual Indirect Costs	63,251.02	330,937.61	330,937.61
2020-2021 Fixed Carry Forward	790.65	0.00	0.00
Total Indirect Costs	62,460.37	330,937.61	330,937.61
Over/(Under) Recovery	2,246.24	0.00	-75,814.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	63,251.02	330,937.61	330,937.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,246.24	0.00	-75,814.25
Total Projected Indirect 2024-2025 (Numerator)	61,004.78	330,937.61	406,751.86
Direct Costs	1,397,550.91	1,129,864.32	1,129,864.32
Rate for 2024-2025 **	4.37*	29.29*	36.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05035
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	63,623.23	462,145.98	462,145.98
2020-2021 Fixed Carry Forward	1,230.90	0.00	52,044.67
Total Indirect Costs	62,392.33	462,145.98	410,101.31
2020-2021 Direct Costs	3,664,075.31	3,265,552.56	3,265,552.56
2022-2023 Rate	1.70*	14.15*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,090,367.00	4,615,018.99	4,615,018.99
Indirect costs based on rate ** multiplied by actual direct costs	86,536.24	653,025.19	579,646.39
2022-2023 Actual Indirect Costs	70,539.65	545,887.66	545,887.66
2020-2021 Fixed Carry Forward	1,230.90	0.00	52,044.67
Total Indirect Costs	69,308.75	545,887.66	493,842.99
Over/(Under) Recovery	17,227.49	107,137.53	85,803.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	70,539.65	545,887.66	545,887.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,227.49	107,137.53	85,803.40
Total Projected Indirect 2024-2025 (Numerator)	53,312.16	438,750.13	460,084.26
Direct Costs	5,090,367.00	4,615,018.99	4,615,018.99
Rate for 2024-2025 **	1.05*	9.51*	9.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05040
Form R0418**

Bellaire Public Schools
204 W FORREST HOME AVE
Bellaire, MI 49615

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	98,618.75	809,510.76	809,510.76
2020-2021 Fixed Carry Forward	-3,474.78	0.00	-108,674.88
Total Indirect Costs	102,093.53	809,510.76	918,185.64
2020-2021 Direct Costs	4,686,955.92	3,976,063.91	3,976,063.91
2022-2023 Rate	2.18*	20.36*	23.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,635,320.17	4,601,242.83	4,601,242.83
Indirect costs based on rate ** multiplied by actual direct costs	122,849.98	690,186.42	1,062,426.97
2022-2023 Actual Indirect Costs	108,176.62	1,142,253.96	1,142,253.96
2020-2021 Fixed Carry Forward	-3,474.78	0.00	-108,674.88
Total Indirect Costs	111,651.40	1,142,253.96	1,250,928.84
Over/(Under) Recovery	11,198.58	0.00	-188,501.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	108,176.62	1,142,253.96	1,142,253.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,198.58	0.00	-188,501.87
Total Projected Indirect 2024-2025 (Numerator)	96,978.04	1,142,253.96	1,330,755.83
Direct Costs	5,635,320.17	4,601,242.83	4,601,242.83
Rate for 2024-2025 **	1.72*	24.82*	28.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05060
Form R0418**

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	385,045.26	1,326,906.14	1,326,906.14
2020-2021 Fixed Carry Forward	130,322.15	266,401.63	266,783.92
Total Indirect Costs	254,723.11	1,060,504.51	1,060,122.22
2020-2021 Direct Costs	12,765,069.62	11,823,208.74	11,823,208.74
2022-2023 Rate	2.00*	8.97*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,094,345.62	14,925,998.95	14,925,998.95
Indirect costs based on rate ** multiplied by actual direct costs	321,886.91	1,338,862.11	1,338,862.11
2022-2023 Actual Indirect Costs	462,706.81	1,631,053.48	1,631,053.48
2020-2021 Fixed Carry Forward	130,322.15	266,401.63	266,783.92
Total Indirect Costs	332,384.66	1,364,651.85	1,364,269.56
Over/(Under) Recovery	-10,497.75	-25,789.74	-25,407.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	462,706.81	1,631,053.48	1,631,053.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,497.75	-25,789.74	-25,407.45
Total Projected Indirect 2024-2025 (Numerator)	473,204.56	1,656,843.22	1,656,460.93
Direct Costs	16,094,345.62	14,925,998.95	14,925,998.95
Rate for 2024-2025 **	2.94*	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 2024-2025 Indirect Cost Rates
School District 05065
Form R0418**

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	34,769.51	263,183.15	263,183.15
2020-2021 Fixed Carry Forward	14,168.84	33,238.82	33,237.74
Total Indirect Costs	20,600.67	229,944.33	229,945.41
2020-2021 Direct Costs	3,133,662.32	2,905,248.68	2,905,248.68
2022-2023 Rate	0.66*	7.91*	7.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,746,354.01	3,474,558.20	3,474,558.20
Indirect costs based on rate ** multiplied by actual direct costs	24,725.94	274,837.55	274,837.55
2022-2023 Actual Indirect Costs	43,696.00	315,491.81	315,491.81
2020-2021 Fixed Carry Forward	14,168.84	33,238.82	33,237.74
Total Indirect Costs	29,527.16	282,252.99	282,254.07
Over/(Under) Recovery	-4,801.22	-7,415.44	-7,416.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	43,696.00	315,491.81	315,491.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,801.22	-7,415.44	-7,416.52
Total Projected Indirect 2024-2025 (Numerator)	48,497.22	322,907.25	322,908.33
Direct Costs	3,746,354.01	3,474,558.20	3,474,558.20
Rate for 2024-2025 **	1.29*	9.29*	9.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05070
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	397,223.18	1,437,697.49	1,437,697.49
2020-2021 Fixed Carry Forward	26,946.56	0.00	8,834.08
Total Indirect Costs	370,276.62	1,437,697.49	1,428,863.41
2020-2021 Direct Costs	9,802,464.75	8,761,990.44	8,761,990.44
2022-2023 Rate	3.78*	16.41*	16.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,193,706.04	9,891,442.05	9,891,442.05
Indirect costs based on rate ** multiplied by actual direct costs	423,122.09	1,483,716.31	1,613,294.20
2022-2023 Actual Indirect Costs	543,259.58	1,845,523.57	1,845,523.57
2020-2021 Fixed Carry Forward	26,946.56	0.00	8,834.08
Total Indirect Costs	516,313.02	1,845,523.57	1,836,689.49
Over/(Under) Recovery	-93,190.93	0.00	-223,395.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	543,259.58	1,845,523.57	1,845,523.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-93,190.93	0.00	-223,395.29
Total Projected Indirect 2024-2025 (Numerator)	636,450.51	1,845,523.57	2,068,918.86
Direct Costs	11,193,706.04	9,891,442.05	9,891,442.05
Rate for 2024-2025 **	5.69*	18.66*	20.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 06020
Form R0418**

Au Gres-Sims School District
310 S COURT ST
AU GRES, MI 48703

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	133,274.84	448,873.21	448,873.21
2020-2021 Fixed Carry Forward	-4,175.23	88,183.53	91,076.53
Total Indirect Costs	137,450.07	360,689.68	357,796.68
2020-2021 Direct Costs	4,563,997.74	4,248,399.37	4,248,399.37
2022-2023 Rate	3.01*	8.49*	8.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,803,848.72	5,383,997.98	5,383,997.98
Indirect costs based on rate ** multiplied by actual direct costs	174,695.85	457,101.43	453,332.63
2022-2023 Actual Indirect Costs	172,545.77	592,396.51	592,396.51
2020-2021 Fixed Carry Forward	-4,175.23	88,183.53	91,076.53
Total Indirect Costs	176,721.00	504,212.98	501,319.98
Over/(Under) Recovery	-2,025.15	-47,111.55	-47,987.35

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	172,545.77	592,396.51	592,396.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,025.15	-47,111.55	-47,987.35
Total Projected Indirect 2024-2025 (Numerator)	174,570.92	639,508.06	640,383.86
Direct Costs	5,803,848.72	5,383,997.98	5,383,997.98
Rate for 2024-2025 **	3.01*	11.88*	11.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 06050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	709,880.13	2,653,397.34	2,653,397.34
2020-2021 Fixed Carry Forward	40,163.74	0.00	197,880.09
Total Indirect Costs	669,716.39	2,653,397.34	2,455,517.25
2020-2021 Direct Costs	16,249,976.97	14,306,459.76	14,306,459.76
2022-2023 Rate	4.12*	18.55*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,392,735.13	16,101,644.26	16,101,644.26
Indirect costs based on rate ** multiplied by actual direct costs	757,780.69	2,415,246.64	2,763,042.16
2022-2023 Actual Indirect Costs	699,257.09	2,990,347.96	2,990,347.96
2020-2021 Fixed Carry Forward	40,163.74	0.00	197,880.09
Total Indirect Costs	659,093.35	2,990,347.96	2,792,467.87
Over/(Under) Recovery	98,687.34	0.00	-29,425.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	699,257.09	2,990,347.96	2,990,347.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,687.34	0.00	-29,425.71
Total Projected Indirect 2024-2025 (Numerator)	600,569.75	2,990,347.96	3,019,773.67
Direct Costs	18,392,735.13	16,101,644.26	16,101,644.26
Rate for 2024-2025 **	3.27*	18.57*	18.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 07010
Form R0418**

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	35,113.00	65,998.00	65,998.00
2020-2021 Fixed Carry Forward	-20,567.03	0.00	-20,873.00
Total Indirect Costs	55,680.03	65,998.00	86,871.00
2020-2021 Direct Costs	330,051.00	299,166.00	299,166.00
2022-2023 Rate	16.87*	22.06*	29.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	415,946.00	363,549.00	363,549.00
Indirect costs based on rate ** multiplied by actual direct costs	62,391.90	54,532.35	90,887.25
2022-2023 Actual Indirect Costs	68,343.00	120,740.00	120,740.00
2020-2021 Fixed Carry Forward	-20,567.03	0.00	-20,873.00
Total Indirect Costs	88,910.03	120,740.00	141,613.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	68,343.00	120,740.00	120,740.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	68,343.00	120,740.00	120,740.00
Direct Costs	415,946.00	363,549.00	363,549.00
Rate for 2024-2025 **	16.43*	33.21*	33.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 07020
Form R0418**

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	195,832.62	561,873.19	561,873.19
2020-2021 Fixed Carry Forward	-39,848.02	-17,906.69	-17,815.41
Total Indirect Costs	235,680.64	579,779.88	579,688.60
2020-2021 Direct Costs	4,532,177.50	4,166,136.93	4,166,136.93
2022-2023 Rate	5.20*	13.92*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,260,460.67	4,799,466.82	4,799,466.82
Indirect costs based on rate ** multiplied by actual direct costs	273,543.95	668,085.78	667,605.83
2022-2023 Actual Indirect Costs	289,312.35	750,306.20	750,306.20
2020-2021 Fixed Carry Forward	-39,848.02	-17,906.69	-17,815.41
Total Indirect Costs	329,160.37	768,212.89	768,121.61
Over/(Under) Recovery	-55,616.42	-100,127.11	-100,515.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	289,312.35	750,306.20	750,306.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-55,616.42	-100,127.11	-100,515.78
Total Projected Indirect 2024-2025 (Numerator)	344,928.77	850,433.31	850,821.98
Direct Costs	5,260,460.67	4,799,466.82	4,799,466.82
Rate for 2024-2025 **	6.56*	17.72*	17.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 07040
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	254,097.14	865,571.72	865,571.72
2020-2021 Fixed Carry Forward	-12,917.42	19,784.65	19,607.14
Total Indirect Costs	267,014.56	845,787.07	845,964.58
2020-2021 Direct Costs	6,658,990.78	6,047,516.20	6,047,516.20
2022-2023 Rate	4.01*	13.99*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,558,469.92	6,722,089.35	6,722,089.35
Indirect costs based on rate ** multiplied by actual direct costs	303,094.64	940,420.30	940,420.30
2022-2023 Actual Indirect Costs	288,135.30	1,124,515.87	1,124,515.87
2020-2021 Fixed Carry Forward	-12,917.42	19,784.65	19,607.14
Total Indirect Costs	301,052.72	1,104,731.22	1,104,908.73
Over/(Under) Recovery	2,041.92	-164,310.92	-164,488.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	288,135.30	1,124,515.87	1,124,515.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,041.92	-164,310.92	-164,488.43
Total Projected Indirect 2024-2025 (Numerator)	286,093.38	1,288,826.79	1,289,004.30
Direct Costs	7,558,469.92	6,722,089.35	6,722,089.35
Rate for 2024-2025 **	3.79*	19.17*	19.18**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 08000
Form R0418**

Barry ISD
535 W WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	328,505.34	436,291.66	436,291.66
2020-2021 Fixed Carry Forward	-13,827.95	533.51	533.51
Total Indirect Costs	342,333.29	435,758.15	435,758.15
2020-2021 Direct Costs	5,365,689.86	5,257,903.54	5,257,903.54
2022-2023 Rate	6.38*	8.29*	8.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,467,576.53	6,321,469.86	6,321,469.86
Indirect costs based on rate ** multiplied by actual direct costs	412,631.38	524,049.85	524,049.85
2022-2023 Actual Indirect Costs	371,413.69	517,520.36	517,520.36
2020-2021 Fixed Carry Forward	-13,827.95	533.51	533.51
Total Indirect Costs	385,241.64	516,986.85	516,986.85
Over/(Under) Recovery	27,389.74	7,063.00	7,063.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	371,413.69	517,520.36	517,520.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,389.74	7,063.00	7,063.00
Total Projected Indirect 2024-2025 (Numerator)	344,023.95	510,457.36	510,457.36
Direct Costs	6,467,576.53	6,321,469.86	6,321,469.86
Rate for 2024-2025 **	5.32*	8.07*	8.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 08010
Form R0418**

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	501,902.38	1,493,971.28	1,493,971.28
2020-2021 Fixed Carry Forward	46,836.06	0.00	400,530.19
Total Indirect Costs	455,066.32	1,493,971.28	1,093,441.09
2020-2021 Direct Costs	12,188,382.46	11,566,585.46	11,566,585.46
2022-2023 Rate	3.73*	12.92*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,281,256.75	13,077,679.40	13,077,679.40
Indirect costs based on rate ** multiplied by actual direct costs	532,690.88	1,689,636.18	1,235,840.70
2022-2023 Actual Indirect Costs	459,462.57	1,663,039.92	1,663,039.92
2020-2021 Fixed Carry Forward	46,836.06	0.00	400,530.19
Total Indirect Costs	412,626.51	1,663,039.92	1,262,509.73
Over/(Under) Recovery	120,064.37	26,596.26	-26,669.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	459,462.57	1,663,039.92	1,663,039.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	120,064.37	26,596.26	-26,669.03
Total Projected Indirect 2024-2025 (Numerator)	339,398.20	1,636,443.66	1,689,708.95
Direct Costs	14,281,256.75	13,077,679.40	13,077,679.40
Rate for 2024-2025 **	2.38*	12.51*	12.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 08030
Form R0418**

Hastings Area School District
232 W GRAND ST
Hastings, MI 49058

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,082,876.05	3,995,508.14	3,995,508.14
2020-2021 Fixed Carry Forward	-45,855.50	0.00	65,064.30
Total Indirect Costs	1,128,731.55	3,995,508.14	3,930,443.84
2020-2021 Direct Costs	25,201,172.54	22,288,540.45	22,288,540.45
2022-2023 Rate	4.48*	17.93*	17.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,986,505.53	28,223,157.03	28,223,157.03
Indirect costs based on rate ** multiplied by actual direct costs	1,432,995.45	4,233,473.55	4,975,742.58
2022-2023 Actual Indirect Costs	1,225,797.74	4,989,146.24	4,989,146.24
2020-2021 Fixed Carry Forward	-45,855.50	0.00	65,064.30
Total Indirect Costs	1,271,653.24	4,989,146.24	4,924,081.94
Over/(Under) Recovery	161,342.21	0.00	51,660.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,225,797.74	4,989,146.24	4,989,146.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	161,342.21	0.00	51,660.64
Total Projected Indirect 2024-2025 (Numerator)	1,064,455.53	4,989,146.24	4,937,485.60
Direct Costs	31,986,505.53	28,223,157.03	28,223,157.03
Rate for 2024-2025 **	3.33*	17.68*	17.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 08050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	767,886.70	3,630,829.43	3,630,829.43
2020-2021 Fixed Carry Forward	101,157.74	354,065.62	354,089.04
Total Indirect Costs	666,728.96	3,276,763.81	3,276,740.39
2020-2021 Direct Costs	36,058,622.94	32,952,871.21	32,952,871.21
2022-2023 Rate	1.85*	9.94*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,539,295.92	37,432,843.02	37,432,843.02
Indirect costs based on rate ** multiplied by actual direct costs	768,476.97	3,720,824.60	3,720,824.60
2022-2023 Actual Indirect Costs	798,698.47	4,635,868.99	4,635,868.99
2020-2021 Fixed Carry Forward	101,157.74	354,065.62	354,089.04
Total Indirect Costs	697,540.73	4,281,803.37	4,281,779.95
Over/(Under) Recovery	70,936.24	-560,978.77	-560,955.35

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	798,698.47	4,635,868.99	4,635,868.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,936.24	-560,978.77	-560,955.35
Total Projected Indirect 2024-2025 (Numerator)	727,762.23	5,196,847.76	5,196,824.34
Direct Costs	41,539,295.92	37,432,843.02	37,432,843.02
Rate for 2024-2025 **	1.75*	13.88*	13.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,482,635.27	4,444,165.71	4,444,165.71
2020-2021 Fixed Carry Forward	64,194.12	0.00	309,526.25
Total Indirect Costs	2,418,441.15	4,444,165.71	4,134,639.46
2020-2021 Direct Costs	34,227,388.18	32,265,857.74	32,265,857.74
2022-2023 Rate	7.07*	13.77*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,907,078.13	39,701,869.66	39,701,869.66
Indirect costs based on rate ** multiplied by actual direct costs	2,962,830.42	5,466,947.45	5,085,809.50
2022-2023 Actual Indirect Costs	3,142,355.82	5,347,564.29	5,347,564.29
2020-2021 Fixed Carry Forward	64,194.12	0.00	309,526.25
Total Indirect Costs	3,078,161.70	5,347,564.29	5,038,038.04
Over/(Under) Recovery	-115,331.28	119,383.16	47,771.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,142,355.82	5,347,564.29	5,347,564.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-115,331.28	119,383.16	47,771.46
Total Projected Indirect 2024-2025 (Numerator)	3,257,687.10	5,228,181.13	5,299,792.83
Direct Costs	41,907,078.13	39,701,869.66	39,701,869.66
Rate for 2024-2025 **	7.77*	13.17*	13.35**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,085,684.61	10,527,358.30	10,527,358.30
2020-2021 Fixed Carry Forward	-146,659.86	0.00	597,601.02
Total Indirect Costs	3,232,344.47	10,527,358.30	9,929,757.28
2020-2021 Direct Costs	77,855,939.85	70,664,486.16	70,664,486.16
2022-2023 Rate	4.15*	14.90*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	87,219,453.83	79,704,584.93	79,704,584.93
Indirect costs based on rate ** multiplied by actual direct costs	3,619,607.33	11,875,983.15	11,198,494.18
2022-2023 Actual Indirect Costs	3,474,778.45	11,951,798.35	11,951,798.35
2020-2021 Fixed Carry Forward	-146,659.86	0.00	597,601.02
Total Indirect Costs	3,621,438.31	11,951,798.35	11,354,197.33
Over/(Under) Recovery	-1,830.98	-75,815.20	-155,703.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,474,778.45	11,951,798.35	11,951,798.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,830.98	-75,815.20	-155,703.15
Total Projected Indirect 2024-2025 (Numerator)	3,476,609.43	12,027,613.55	12,107,501.50
Direct Costs	87,219,453.83	79,704,584.93	79,704,584.93
Rate for 2024-2025 **	3.99*	15.09*	15.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09030
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	873,845.31	3,059,606.30	3,059,606.30
2020-2021 Fixed Carry Forward	6,520.74	168,845.11	169,284.05
Total Indirect Costs	867,324.57	2,890,761.19	2,890,322.25
2020-2021 Direct Costs	25,552,892.39	23,367,131.40	23,367,131.40
2022-2023 Rate	3.39*	12.37*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,526,035.56	26,591,168.62	26,591,168.62
Indirect costs based on rate ** multiplied by actual direct costs	1,000,932.61	3,289,327.56	3,289,327.56
2022-2023 Actual Indirect Costs	961,206.77	3,896,073.71	3,896,073.71
2020-2021 Fixed Carry Forward	6,520.74	168,845.11	169,284.05
Total Indirect Costs	954,686.03	3,727,228.60	3,726,789.66
Over/(Under) Recovery	46,246.58	-437,901.04	-437,462.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	961,206.77	3,896,073.71	3,896,073.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,246.58	-437,901.04	-437,462.10
Total Projected Indirect 2024-2025 (Numerator)	914,960.19	4,333,974.75	4,333,535.81
Direct Costs	29,526,035.56	26,591,168.62	26,591,168.62
Rate for 2024-2025 **	3.10*	16.30*	16.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	635,563.62	2,378,815.26	2,378,815.26
2020-2021 Fixed Carry Forward	3,737.69	0.00	235,427.08
Total Indirect Costs	631,825.93	2,378,815.26	2,143,388.18
2020-2021 Direct Costs	16,802,251.29	15,058,999.65	15,058,999.65
2022-2023 Rate	3.76*	15.80*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,085,236.72	18,180,178.83	18,180,178.83
Indirect costs based on rate ** multiplied by actual direct costs	755,204.90	2,727,026.82	2,587,039.45
2022-2023 Actual Indirect Costs	981,583.19	2,886,641.08	2,886,641.08
2020-2021 Fixed Carry Forward	3,737.69	0.00	235,427.08
Total Indirect Costs	977,845.50	2,886,641.08	2,651,214.00
Over/(Under) Recovery	-222,640.60	0.00	-64,174.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	981,583.19	2,886,641.08	2,886,641.08
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-222,640.60	0.00	-64,174.55
Total Projected Indirect 2024-2025 (Numerator)	1,204,223.79	2,886,641.08	2,950,815.63
Direct Costs	20,085,236.72	18,180,178.83	18,180,178.83
Rate for 2024-2025 **	6.00*	15.88*	16.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09090
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	388,721.44	1,571,190.86	1,571,190.86
2020-2021 Fixed Carry Forward	-38,809.46	19,256.99	20,014.55
Total Indirect Costs	427,530.90	1,551,933.87	1,551,176.31
2020-2021 Direct Costs	12,469,152.60	11,287,777.49	11,287,777.49
2022-2023 Rate	3.43*	13.75*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,716,916.69	12,430,315.01	12,430,315.01
Indirect costs based on rate ** multiplied by actual direct costs	470,490.24	1,709,168.31	1,707,925.28
2022-2023 Actual Indirect Costs	512,711.43	1,799,313.11	1,799,313.11
2020-2021 Fixed Carry Forward	-38,809.46	19,256.99	20,014.55
Total Indirect Costs	551,520.89	1,780,056.12	1,779,298.56
Over/(Under) Recovery	-81,030.65	-70,887.81	-71,373.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	512,711.43	1,799,313.11	1,799,313.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-81,030.65	-70,887.81	-71,373.28
Total Projected Indirect 2024-2025 (Numerator)	593,742.08	1,870,200.92	1,870,686.39
Direct Costs	13,716,916.69	12,430,315.01	12,430,315.01
Rate for 2024-2025 **	4.33*	15.05*	15.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09901
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	29,414.37	253,563.68	253,563.68
2020-2021 Fixed Carry Forward	-12,010.30	0.00	-10,668.46
Total Indirect Costs	41,424.67	253,563.68	264,232.14
2020-2021 Direct Costs	1,630,656.37	1,406,507.06	1,406,507.06
2022-2023 Rate	2.54*	18.03*	18.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,168,257.59	1,907,090.11	1,907,090.11
Indirect costs based on rate ** multiplied by actual direct costs	55,073.74	286,063.52	358,342.23
2022-2023 Actual Indirect Costs	101,180.31	362,347.79	362,347.79
2020-2021 Fixed Carry Forward	-12,010.30	0.00	-10,668.46
Total Indirect Costs	113,190.61	362,347.79	373,016.25
Over/(Under) Recovery	-58,116.87	0.00	-14,674.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	101,180.31	362,347.79	362,347.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-58,116.87	0.00	-14,674.02
Total Projected Indirect 2024-2025 (Numerator)	159,297.18	362,347.79	377,021.81
Direct Costs	2,168,257.59	1,907,090.11	1,907,090.11
Rate for 2024-2025 **	7.35*	19.00*	19.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09902
Form R0418**

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	41,522.00	223,717.30	223,717.30
2020-2021 Fixed Carry Forward	0.00	0.00	-14,759.50
Total Indirect Costs	41,522.00	223,717.30	238,476.80
2020-2021 Direct Costs	1,593,988.57	1,411,793.27	1,411,793.27
2022-2023 Rate	2.60*	15.85*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,417,741.37	3,068,328.25	3,068,328.25
Indirect costs based on rate ** multiplied by actual direct costs	88,861.28	460,249.24	518,240.64
2022-2023 Actual Indirect Costs	20,296.65	369,709.77	369,709.77
2020-2021 Fixed Carry Forward	0.00	0.00	-14,759.50
Total Indirect Costs	20,296.65	369,709.77	384,469.27
Over/(Under) Recovery	68,564.63	0.00	133,771.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	20,296.65	369,709.77	369,709.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,564.63	0.00	133,771.37
Total Projected Indirect 2024-2025 (Numerator)	-48,267.98	369,709.77	235,938.40
Direct Costs	3,417,741.37	3,068,328.25	3,068,328.25
Rate for 2024-2025 **	0.00*	12.05*	7.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 09903
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	19,470.00	404,986.00	404,986.00
2020-2021 Fixed Carry Forward	131,945.42	0.00	173,619.52
Total Indirect Costs	-112,475.42	404,986.00	231,366.48
2020-2021 Direct Costs	3,718,743.00	3,333,227.00	3,333,227.00
2022-2023 Rate	0.00*	12.15*	6.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,221,668.51	4,601,434.03	4,601,434.03
Indirect costs based on rate ** multiplied by actual direct costs	0.00	559,074.23	319,339.52
2022-2023 Actual Indirect Costs	119,170.70	739,405.18	739,405.18
2020-2021 Fixed Carry Forward	131,945.42	0.00	173,619.52
Total Indirect Costs	-12,774.72	739,405.18	565,785.66
Over/(Under) Recovery	0.00	-180,330.95	-246,446.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,170.70	739,405.18	739,405.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-180,330.95	-246,446.14
Total Projected Indirect 2024-2025 (Numerator)	119,170.70	919,736.13	985,851.32
Direct Costs	5,221,668.51	4,601,434.03	4,601,434.03
Rate for 2024-2025 **	2.28*	19.99*	21.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 10015
Form R0418**

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	539,944.33	2,054,021.60	2,054,021.60
2020-2021 Fixed Carry Forward	-77,951.97	-311,539.73	-308,591.09
Total Indirect Costs	617,896.30	2,365,561.33	2,362,612.69
2020-2021 Direct Costs	13,506,381.96	11,992,304.69	11,992,304.69
2022-2023 Rate	4.57*	19.73*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,811,369.06	14,822,571.26	14,822,571.26
Indirect costs based on rate ** multiplied by actual direct costs	768,279.57	2,223,385.69	2,920,046.54
2022-2023 Actual Indirect Costs	666,255.14	2,655,052.94	2,655,052.94
2020-2021 Fixed Carry Forward	-77,951.97	-311,539.73	-308,591.09
Total Indirect Costs	744,207.11	2,966,592.67	2,963,644.03
Over/(Under) Recovery	24,072.46	0.00	-43,597.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	666,255.14	2,655,052.94	2,655,052.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,072.46	0.00	-43,597.49
Total Projected Indirect 2024-2025 (Numerator)	642,182.68	2,655,052.94	2,698,650.43
Direct Costs	16,811,369.06	14,822,571.26	14,822,571.26
Rate for 2024-2025 **	3.82*	17.91*	18.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 10025
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	35,144.22	752,905.70	752,905.70
2020-2021 Fixed Carry Forward	62,904.57	49,375.06	49,375.06
Total Indirect Costs	-27,760.35	703,530.64	703,530.64
2020-2021 Direct Costs	7,702,731.74	6,984,970.26	6,984,970.26
2022-2023 Rate	0.00*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,408,642.18	8,441,678.99	8,441,678.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	850,077.07	850,077.07
2022-2023 Actual Indirect Costs	34,606.98	1,001,570.17	1,001,570.17
2020-2021 Fixed Carry Forward	62,904.57	49,375.06	49,375.06
Total Indirect Costs	-28,297.59	952,195.11	952,195.11
Over/(Under) Recovery	0.00	-102,118.04	-102,118.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	34,606.98	1,001,570.17	1,001,570.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-102,118.04	-102,118.04
Total Projected Indirect 2024-2025 (Numerator)	34,606.98	1,103,688.21	1,103,688.21
Direct Costs	9,408,642.18	8,441,678.99	8,441,678.99
Rate for 2024-2025 **	0.37*	13.07*	13.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11000
Form R0418**

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,114,702.21	5,141,165.99	5,141,165.99
2020-2021 Fixed Carry Forward	432,432.20	0.00	-138,930.79
Total Indirect Costs	2,682,270.01	5,141,165.99	5,280,096.78
2020-2021 Direct Costs	34,623,591.14	32,597,127.36	32,597,127.36
2022-2023 Rate	7.75*	15.77*	16.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,553,444.67	39,551,439.55	39,551,439.55
Indirect costs based on rate ** multiplied by actual direct costs	3,220,391.96	5,932,715.93	6,407,333.21
2022-2023 Actual Indirect Costs	3,669,083.27	5,671,088.39	5,671,088.39
2020-2021 Fixed Carry Forward	432,432.20	0.00	-138,930.79
Total Indirect Costs	3,236,651.07	5,671,088.39	5,810,019.18
Over/(Under) Recovery	-16,259.11	0.00	597,314.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,669,083.27	5,671,088.39	5,671,088.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,259.11	0.00	597,314.03
Total Projected Indirect 2024-2025 (Numerator)	3,685,342.38	5,671,088.39	5,073,774.36
Direct Costs	41,553,444.67	39,551,439.55	39,551,439.55
Rate for 2024-2025 **	8.87*	14.34*	12.83**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,040,108.96	3,068,134.94	3,068,134.94
2020-2021 Fixed Carry Forward	68,446.21	0.00	0.00
Total Indirect Costs	971,662.75	3,068,134.94	3,068,134.94
2020-2021 Direct Costs	17,076,665.90	16,230,735.69	16,230,735.69
2022-2023 Rate	5.69*	18.90*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	30,350,255.42	27,970,174.24	27,970,174.24
Indirect costs based on rate ** multiplied by actual direct costs	1,726,929.53	4,195,526.14	5,286,362.93
2022-2023 Actual Indirect Costs	375,300.22	2,755,381.40	2,755,381.40
2020-2021 Fixed Carry Forward	68,446.21	0.00	0.00
Total Indirect Costs	306,854.01	2,755,381.40	2,755,381.40
Over/(Under) Recovery	1,420,075.52	0.00	2,530,981.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	375,300.22	2,755,381.40	2,755,381.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,420,075.52	0.00	2,530,981.53
Total Projected Indirect 2024-2025 (Numerator)	-1,044,775.30	2,755,381.40	224,399.87
Direct Costs	30,350,255.42	27,970,174.24	27,970,174.24
Rate for 2024-2025 **	0.00*	9.85*	0.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,007,998.66	4,046,907.71	4,046,907.71
2020-2021 Fixed Carry Forward	-11,969.18	0.00	898,890.59
Total Indirect Costs	1,019,967.84	4,046,907.71	3,148,017.12
2020-2021 Direct Costs	30,010,648.66	26,971,739.61	26,971,739.61
2022-2023 Rate	3.40*	15.00*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,521,476.97	30,788,395.00	30,788,395.00
Indirect costs based on rate ** multiplied by actual direct costs	1,173,730.22	4,618,259.25	3,593,005.70
2022-2023 Actual Indirect Costs	1,283,820.39	5,016,902.36	5,016,902.36
2020-2021 Fixed Carry Forward	-11,969.18	0.00	898,890.59
Total Indirect Costs	1,295,789.57	5,016,902.36	4,118,011.77
Over/(Under) Recovery	-122,059.35	-398,643.11	-525,006.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,283,820.39	5,016,902.36	5,016,902.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-122,059.35	-398,643.11	-525,006.07
Total Projected Indirect 2024-2025 (Numerator)	1,405,879.74	5,415,545.47	5,541,908.43
Direct Costs	34,521,476.97	30,788,395.00	30,788,395.00
Rate for 2024-2025 **	4.07*	17.59*	18.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11030
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	707,809.34	3,248,038.32	3,248,038.32
2020-2021 Fixed Carry Forward	75,221.98	194,875.11	195,018.54
Total Indirect Costs	632,587.36	3,053,163.21	3,053,019.78
2020-2021 Direct Costs	28,423,591.67	25,883,362.69	25,883,362.69
2022-2023 Rate	2.23*	11.80*	11.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,020,471.70	30,331,405.32	30,331,405.32
Indirect costs based on rate ** multiplied by actual direct costs	758,656.52	3,579,105.83	3,579,105.83
2022-2023 Actual Indirect Costs	841,963.73	4,531,030.11	4,531,030.11
2020-2021 Fixed Carry Forward	75,221.98	194,875.11	195,018.54
Total Indirect Costs	766,741.75	4,336,155.00	4,336,011.57
Over/(Under) Recovery	-8,085.23	-757,049.17	-756,905.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	841,963.73	4,531,030.11	4,531,030.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,085.23	-757,049.17	-756,905.74
Total Projected Indirect 2024-2025 (Numerator)	850,048.96	5,288,079.28	5,287,935.85
Direct Costs	34,020,471.70	30,331,405.32	30,331,405.32
Rate for 2024-2025 **	2.50*	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 2024-2025 Indirect Cost Rates
School District 11033
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	580,793.36	1,522,798.24	1,522,798.24
2020-2021 Fixed Carry Forward	-55,785.18	0.00	106,390.99
Total Indirect Costs	636,578.54	1,522,798.24	1,416,407.25
2020-2021 Direct Costs	8,869,205.89	7,927,201.01	7,927,201.01
2022-2023 Rate	7.18*	19.21*	17.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,517,719.42	8,984,689.22	8,984,689.22
Indirect costs based on rate ** multiplied by actual direct costs	683,372.25	1,347,703.38	1,605,563.96
2022-2023 Actual Indirect Costs	610,854.82	1,143,885.02	1,143,885.02
2020-2021 Fixed Carry Forward	-55,785.18	0.00	106,390.99
Total Indirect Costs	666,640.00	1,143,885.02	1,037,494.03
Over/(Under) Recovery	16,732.25	0.00	568,069.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	610,854.82	1,143,885.02	1,143,885.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,732.25	0.00	568,069.93
Total Projected Indirect 2024-2025 (Numerator)	594,122.57	1,143,885.02	575,815.09
Direct Costs	9,517,719.42	8,984,689.22	8,984,689.22
Rate for 2024-2025 **	6.24*	12.73*	6.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11200
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	800,733.81	2,668,215.78	2,668,215.78
2020-2021 Fixed Carry Forward	20,977.86	0.00	-149,318.67
Total Indirect Costs	779,755.95	2,668,215.78	2,817,534.45
2020-2021 Direct Costs	14,258,151.02	12,390,669.05	12,390,669.05
2022-2023 Rate	5.47*	21.53*	22.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,673,168.89	13,684,440.46	13,684,440.46
Indirect costs based on rate ** multiplied by actual direct costs	857,322.34	2,052,666.07	3,111,841.76
2022-2023 Actual Indirect Costs	813,504.11	2,802,232.54	2,802,232.54
2020-2021 Fixed Carry Forward	20,977.86	0.00	-149,318.67
Total Indirect Costs	792,526.25	2,802,232.54	2,951,551.21
Over/(Under) Recovery	64,796.09	0.00	160,290.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	813,504.11	2,802,232.54	2,802,232.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	64,796.09	0.00	160,290.55
Total Projected Indirect 2024-2025 (Numerator)	748,708.02	2,802,232.54	2,641,941.99
Direct Costs	15,673,168.89	13,684,440.46	13,684,440.46
Rate for 2024-2025 **	4.78*	20.48*	19.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11210
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	435,535.38	1,713,774.83	1,713,774.83
2020-2021 Fixed Carry Forward	-47,929.51	-121,506.94	-132,832.81
Total Indirect Costs	483,464.89	1,835,281.77	1,846,607.64
2020-2021 Direct Costs	13,688,745.24	12,410,505.79	12,410,505.79
2022-2023 Rate	3.53*	14.79*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,128,536.49	14,527,553.04	14,527,553.04
Indirect costs based on rate ** multiplied by actual direct costs	569,337.34	2,148,625.09	2,161,699.89
2022-2023 Actual Indirect Costs	406,681.58	2,007,665.03	2,007,665.03
2020-2021 Fixed Carry Forward	-47,929.51	-121,506.94	-132,832.81
Total Indirect Costs	454,611.09	2,129,171.97	2,140,497.84
Over/(Under) Recovery	114,726.25	19,453.12	21,202.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,681.58	2,007,665.03	2,007,665.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	114,726.25	19,453.12	21,202.05
Total Projected Indirect 2024-2025 (Numerator)	291,955.33	1,988,211.91	1,986,462.98
Direct Costs	16,128,536.49	14,527,553.04	14,527,553.04
Rate for 2024-2025 **	1.81*	13.69*	13.67**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11240
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,331,253.16	5,589,467.93	5,589,467.93
2020-2021 Fixed Carry Forward	151,783.68	172,055.06	193,077.56
Total Indirect Costs	1,179,469.48	5,417,412.87	5,396,390.37
2020-2021 Direct Costs	44,513,512.70	40,843,414.54	40,843,414.54
2022-2023 Rate	2.65*	13.26*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	59,301,359.53	52,956,816.63	52,956,816.63
Indirect costs based on rate ** multiplied by actual direct costs	1,571,486.03	7,022,073.89	6,995,595.48
2022-2023 Actual Indirect Costs	2,427,173.11	9,702,352.12	9,702,352.12
2020-2021 Fixed Carry Forward	151,783.68	172,055.06	193,077.56
Total Indirect Costs	2,275,389.43	9,530,297.06	9,509,274.56
Over/(Under) Recovery	-552,119.72	-2,508,223.17	-2,513,679.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,427,173.11	9,702,352.12	9,702,352.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-552,119.72	-2,508,223.17	-2,513,679.08
Total Projected Indirect 2024-2025 (Numerator)	2,979,292.83	12,210,575.29	12,216,031.20
Direct Costs	59,301,359.53	52,956,816.63	52,956,816.63
Rate for 2024-2025 **	5.02*	23.06*	23.07**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11250
Form R0418**

Eau Claire Public Schools
6190 W MAIN ST
Eau Claire, MI 49111

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	266,808.09	1,154,768.40	1,154,768.40
2020-2021 Fixed Carry Forward	48,302.59	-193,175.44	-193,175.44
Total Indirect Costs	218,505.50	1,347,943.84	1,347,943.84
2020-2021 Direct Costs	8,575,923.06	7,687,962.75	7,687,962.75
2022-2023 Rate	2.55*	17.53*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,902,028.54	8,397,437.90	8,397,437.90
Indirect costs based on rate ** multiplied by actual direct costs	227,001.73	1,259,615.69	1,472,070.86
2022-2023 Actual Indirect Costs	272,131.54	776,722.18	776,722.18
2020-2021 Fixed Carry Forward	48,302.59	-193,175.44	-193,175.44
Total Indirect Costs	223,828.95	969,897.62	969,897.62
Over/(Under) Recovery	3,172.78	0.00	502,173.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	272,131.54	776,722.18	776,722.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,172.78	0.00	502,173.24
Total Projected Indirect 2024-2025 (Numerator)	268,958.76	776,722.18	274,548.94
Direct Costs	8,902,028.54	8,397,437.90	8,397,437.90
Rate for 2024-2025 **	3.02*	9.25*	3.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11300
Form R0418**

Niles Community Schools
1 TYLER ST
NILES, MI 49120

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	814,977.30	4,086,407.11	4,086,407.11
2020-2021 Fixed Carry Forward	-88,433.76	184,449.81	184,449.81
Total Indirect Costs	903,411.06	3,901,957.30	3,901,957.30
2020-2021 Direct Costs	39,939,151.92	36,531,642.11	36,531,642.11
2022-2023 Rate	2.26*	10.68*	10.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,609,103.96	37,613,428.30	37,613,428.30
Indirect costs based on rate ** multiplied by actual direct costs	940,365.75	4,017,114.14	4,017,114.14
2022-2023 Actual Indirect Costs	821,165.58	4,666,301.24	4,666,301.24
2020-2021 Fixed Carry Forward	-88,433.76	184,449.81	184,449.81
Total Indirect Costs	909,599.34	4,481,851.43	4,481,851.43
Over/(Under) Recovery	30,766.41	-464,737.29	-464,737.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	821,165.58	4,666,301.24	4,666,301.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	30,766.41	-464,737.29	-464,737.29
Total Projected Indirect 2024-2025 (Numerator)	790,399.17	5,131,038.53	5,131,038.53
Direct Costs	41,609,103.96	37,613,428.30	37,613,428.30
Rate for 2024-2025 **	1.90*	13.64*	13.64**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11310
Form R0418**

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	712,627.67	2,243,213.14	2,243,213.14
2020-2021 Fixed Carry Forward	-17,660.74	0.00	225,115.84
Total Indirect Costs	730,288.41	2,243,213.14	2,018,097.30
2020-2021 Direct Costs	16,933,512.44	15,402,926.97	15,402,926.97
2022-2023 Rate	4.31*	14.56*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,050,355.33	17,032,660.38	17,032,660.38
Indirect costs based on rate ** multiplied by actual direct costs	821,070.31	2,479,955.35	2,231,278.51
2022-2023 Actual Indirect Costs	751,719.38	2,769,414.33	2,769,414.33
2020-2021 Fixed Carry Forward	-17,660.74	0.00	225,115.84
Total Indirect Costs	769,380.12	2,769,414.33	2,544,298.49
Over/(Under) Recovery	51,690.19	-289,458.98	-313,019.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	751,719.38	2,769,414.33	2,769,414.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,690.19	-289,458.98	-313,019.98
Total Projected Indirect 2024-2025 (Numerator)	700,029.19	3,058,873.31	3,082,434.31
Direct Costs	19,050,355.33	17,032,660.38	17,032,660.38
Rate for 2024-2025 **	3.67*	17.96*	18.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11320
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	669,851.77	1,799,474.35	1,799,474.35
2020-2021 Fixed Carry Forward	-52,023.05	-77,914.80	-128,070.99
Total Indirect Costs	721,874.82	1,877,389.15	1,927,545.34
2020-2021 Direct Costs	14,990,810.58	13,861,188.00	13,861,188.00
2022-2023 Rate	4.82*	13.54*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,249,851.51	17,755,653.96	17,755,653.96
Indirect costs based on rate ** multiplied by actual direct costs	927,842.84	2,404,115.55	2,469,811.47
2022-2023 Actual Indirect Costs	755,004.59	2,249,202.14	2,249,202.14
2020-2021 Fixed Carry Forward	-52,023.05	-77,914.80	-128,070.99
Total Indirect Costs	807,027.64	2,327,116.94	2,377,273.13
Over/(Under) Recovery	120,815.20	76,998.61	92,538.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	755,004.59	2,249,202.14	2,249,202.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	120,815.20	76,998.61	92,538.34
Total Projected Indirect 2024-2025 (Numerator)	634,189.39	2,172,203.53	2,156,663.80
Direct Costs	19,249,851.51	17,755,653.96	17,755,653.96
Rate for 2024-2025 **	3.29*	12.23*	12.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11330
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	444,771.65	1,384,524.50	1,384,524.50
2020-2021 Fixed Carry Forward	61,167.65	0.00	113,207.71
Total Indirect Costs	383,604.00	1,384,524.50	1,271,316.79
2020-2021 Direct Costs	13,262,695.99	12,552,608.85	12,552,608.85
2022-2023 Rate	2.89*	11.03*	10.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,337,067.60	15,174,161.89	15,174,161.89
Indirect costs based on rate ** multiplied by actual direct costs	472,141.25	1,673,710.06	1,537,142.60
2022-2023 Actual Indirect Costs	477,176.55	1,640,082.26	1,640,082.26
2020-2021 Fixed Carry Forward	61,167.65	0.00	113,207.71
Total Indirect Costs	416,008.90	1,640,082.26	1,526,874.55
Over/(Under) Recovery	56,132.35	33,627.80	123,475.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	477,176.55	1,640,082.26	1,640,082.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	56,132.35	33,627.80	123,475.76
Total Projected Indirect 2024-2025 (Numerator)	421,044.20	1,606,454.46	1,516,606.50
Direct Costs	16,337,067.60	15,174,161.89	15,174,161.89
Rate for 2024-2025 **	2.58*	10.59*	9.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11340
Form R0418**

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	439,847.66	1,594,195.28	1,594,195.28
2020-2021 Fixed Carry Forward	-105,626.17	0.00	99,657.08
Total Indirect Costs	545,473.83	1,594,195.28	1,494,538.20
2020-2021 Direct Costs	13,157,702.73	12,003,355.11	12,003,355.11
2022-2023 Rate	4.15*	13.28*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,277,651.00	13,766,824.05	13,766,824.05
Indirect costs based on rate ** multiplied by actual direct costs	634,022.52	1,828,234.23	1,713,969.59
2022-2023 Actual Indirect Costs	407,711.34	1,918,538.29	1,918,538.29
2020-2021 Fixed Carry Forward	-105,626.17	0.00	99,657.08
Total Indirect Costs	513,337.51	1,918,538.29	1,818,881.21
Over/(Under) Recovery	120,685.01	-90,304.06	-104,911.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	407,711.34	1,918,538.29	1,918,538.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	120,685.01	-90,304.06	-104,911.62
Total Projected Indirect 2024-2025 (Numerator)	287,026.33	2,008,842.35	2,023,449.91
Direct Costs	15,277,651.00	13,766,824.05	13,766,824.05
Rate for 2024-2025 **	1.88*	14.59*	14.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11670
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,606.00	52,666.61	52,666.61
2020-2021 Fixed Carry Forward	0.00	21,943.08	21,943.08
Total Indirect Costs	5,606.00	30,723.53	30,723.53
2020-2021 Direct Costs	704,964.55	657,903.94	657,903.94
2022-2023 Rate	0.80*	4.67*	4.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	908,979.23	855,371.39	855,371.39
Indirect costs based on rate ** multiplied by actual direct costs	7,271.83	39,945.84	39,945.84
2022-2023 Actual Indirect Costs	11,165.78	64,773.62	64,773.62
2020-2021 Fixed Carry Forward	0.00	21,943.08	21,943.08
Total Indirect Costs	11,165.78	42,830.54	42,830.54
Over/(Under) Recovery	-3,893.95	-2,884.70	-2,884.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	11,165.78	64,773.62	64,773.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,893.95	-2,884.70	-2,884.70
Total Projected Indirect 2024-2025 (Numerator)	15,059.73	67,658.32	67,658.32
Direct Costs	908,979.23	855,371.39	855,371.39
Rate for 2024-2025 **	1.66*	7.91*	7.91**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11830
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,249.00	92,973.06	92,973.06
2020-2021 Fixed Carry Forward	165.72	0.00	0.00
Total Indirect Costs	6,083.28	92,973.06	92,973.06
2020-2021 Direct Costs	811,989.37	725,265.31	725,265.31
2022-2023 Rate	0.75*	12.82*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	978,025.35	849,174.35	849,174.35
Indirect costs based on rate ** multiplied by actual direct costs	7,335.19	108,864.15	108,864.15
2022-2023 Actual Indirect Costs	0.00	128,851.00	128,851.00
2020-2021 Fixed Carry Forward	165.72	0.00	0.00
Total Indirect Costs	-165.72	128,851.00	128,851.00
Over/(Under) Recovery	7,500.91	-19,986.85	-19,986.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	128,851.00	128,851.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,500.91	-19,986.85	-19,986.85
Total Projected Indirect 2024-2025 (Numerator)	-7,500.91	148,837.85	148,837.85
Direct Costs	978,025.35	849,174.35	849,174.35
Rate for 2024-2025 **	0.00*	17.53*	17.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11900
Form R0418**

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	956,137.80	818,014.87	818,014.87
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	88,107.91	226,230.84	226,230.84
Total Indirect Costs	88,107.91	226,230.84	226,230.84
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	88,107.91	226,230.84	226,230.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	88,107.91	226,230.84	226,230.84
Direct Costs	956,137.80	818,014.87	818,014.87
Rate for 2024-2025 **	9.21 *	27.66*	27.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11901
Form R0418**

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	190,069.34	731,114.88	731,114.88
2020-2021 Fixed Carry Forward	-27,956.87	-205,891.14	-205,891.14
Total Indirect Costs	218,026.21	937,006.02	937,006.02
2020-2021 Direct Costs	7,217,953.79	6,676,908.25	6,676,908.25
2022-2023 Rate	3.02*	14.03*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,625,856.79	9,175,444.62	9,175,444.62
Indirect costs based on rate ** multiplied by actual direct costs	290,700.88	1,287,314.88	1,287,314.88
2022-2023 Actual Indirect Costs	276,153.82	726,565.99	726,565.99
2020-2021 Fixed Carry Forward	-27,956.87	-205,891.14	-205,891.14
Total Indirect Costs	304,110.69	932,457.13	932,457.13
Over/(Under) Recovery	-13,409.81	354,857.75	354,857.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	276,153.82	726,565.99	726,565.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-13,409.81	354,857.75	354,857.75
Total Projected Indirect 2024-2025 (Numerator)	289,563.63	371,708.24	371,708.24
Direct Costs	9,625,856.79	9,175,444.62	9,175,444.62
Rate for 2024-2025 **	3.01*	4.05*	4.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11903
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	7,204.89	391,462.49	391,462.49
2020-2021 Fixed Carry Forward	9,740.63	38,971.88	39,054.47
Total Indirect Costs	-2,535.74	352,490.61	352,408.02
2020-2021 Direct Costs	4,357,581.13	3,973,323.53	3,973,323.53
2022-2023 Rate	0.00*	8.87*	8.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,493,980.90	5,110,739.75	5,110,739.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	453,322.62	453,322.62
2022-2023 Actual Indirect Costs	46,982.05	430,223.20	430,223.20
2020-2021 Fixed Carry Forward	9,740.63	38,971.88	39,054.47
Total Indirect Costs	37,241.42	391,251.32	391,168.73
Over/(Under) Recovery	0.00	62,071.30	62,153.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	46,982.05	430,223.20	430,223.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	62,071.30	62,153.89
Total Projected Indirect 2024-2025 (Numerator)	46,982.05	368,151.90	368,069.31
Direct Costs	5,493,980.90	5,110,739.75	5,110,739.75
Rate for 2024-2025 **	0.86*	7.20*	7.20**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11904
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	115,913.51	495,443.95	495,443.95
2020-2021 Fixed Carry Forward	-16,641.29	0.00	0.00
Total Indirect Costs	132,554.80	495,443.95	495,443.95
2020-2021 Direct Costs	2,382,749.38	2,003,218.94	2,003,218.94
2022-2023 Rate	5.56*	24.73*	24.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,509,198.39	2,305,564.66	2,305,564.66
Indirect costs based on rate ** multiplied by actual direct costs	139,511.43	345,834.70	570,166.14
2022-2023 Actual Indirect Costs	148,143.09	351,776.82	351,776.82
2020-2021 Fixed Carry Forward	-16,641.29	0.00	0.00
Total Indirect Costs	164,784.38	351,776.82	351,776.82
Over/(Under) Recovery	-25,272.95	0.00	218,389.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	148,143.09	351,776.82	351,776.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,272.95	0.00	218,389.32
Total Projected Indirect 2024-2025 (Numerator)	173,416.04	351,776.82	133,387.50
Direct Costs	2,509,198.39	2,305,564.66	2,305,564.66
Rate for 2024-2025 **	6.91*	15.26*	5.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 12000
Form R0418**

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,176,044.65	2,111,897.31	2,111,897.31
2020-2021 Fixed Carry Forward	21,041.11	180,796.06	182,694.90
Total Indirect Costs	1,155,003.54	1,931,101.25	1,929,202.41
2020-2021 Direct Costs	22,594,657.20	21,658,804.54	21,658,804.54
2022-2023 Rate	5.11*	8.92*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,994,118.57	25,858,845.19	25,858,845.19
Indirect costs based on rate ** multiplied by actual direct costs	1,379,399.46	2,306,608.99	2,304,023.11
2022-2023 Actual Indirect Costs	1,158,319.54	2,293,592.92	2,293,592.92
2020-2021 Fixed Carry Forward	21,041.11	180,796.06	182,694.90
Total Indirect Costs	1,137,278.43	2,112,796.86	2,110,898.02
Over/(Under) Recovery	242,121.03	193,812.13	193,125.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,158,319.54	2,293,592.92	2,293,592.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	242,121.03	193,812.13	193,125.09
Total Projected Indirect 2024-2025 (Numerator)	916,198.51	2,099,780.79	2,100,467.83
Direct Costs	26,994,118.57	25,858,845.19	25,858,845.19
Rate for 2024-2025 **	3.39*	8.12*	8.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 12010
Form R0418**

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,032,099.71	3,425,603.05	3,425,603.05
2020-2021 Fixed Carry Forward	-4,330.28	31,367.45	32,432.58
Total Indirect Costs	1,036,429.99	3,394,235.60	3,393,170.47
2020-2021 Direct Costs	29,114,918.65	26,721,415.31	26,721,415.31
2022-2023 Rate	3.56*	12.70*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	33,816,440.91	31,035,857.52	31,035,857.52
Indirect costs based on rate ** multiplied by actual direct costs	1,203,865.30	3,941,553.91	3,941,553.91
2022-2023 Actual Indirect Costs	1,047,392.47	3,827,975.86	3,827,975.86
2020-2021 Fixed Carry Forward	-4,330.28	31,367.45	32,432.58
Total Indirect Costs	1,051,722.75	3,796,608.41	3,795,543.28
Over/(Under) Recovery	152,142.55	144,945.50	146,010.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,047,392.47	3,827,975.86	3,827,975.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	152,142.55	144,945.50	146,010.63
Total Projected Indirect 2024-2025 (Numerator)	895,249.92	3,683,030.36	3,681,965.23
Direct Costs	33,816,440.91	31,035,857.52	31,035,857.52
Rate for 2024-2025 **	2.65*	11.87*	11.86**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 12020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	393,715.96	1,187,461.31	1,187,461.31
2020-2021 Fixed Carry Forward	35,086.24	99,792.59	88,455.96
Total Indirect Costs	358,629.72	1,087,668.72	1,099,005.35
2020-2021 Direct Costs	9,857,475.26	9,090,776.16	9,090,776.16
2022-2023 Rate	3.64*	11.96*	12.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,204,387.88	10,215,603.99	10,215,603.99
Indirect costs based on rate ** multiplied by actual direct costs	407,839.72	1,221,786.24	1,235,066.52
2022-2023 Actual Indirect Costs	446,585.72	1,472,907.11	1,472,907.11
2020-2021 Fixed Carry Forward	35,086.24	99,792.59	88,455.96
Total Indirect Costs	411,499.48	1,373,114.52	1,384,451.15
Over/(Under) Recovery	-3,659.76	-151,328.28	-149,384.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	446,585.72	1,472,907.11	1,472,907.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,659.76	-151,328.28	-149,384.63
Total Projected Indirect 2024-2025 (Numerator)	450,245.48	1,624,235.39	1,622,291.74
Direct Costs	11,204,387.88	10,215,603.99	10,215,603.99
Rate for 2024-2025 **	4.02*	15.90*	15.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 12040
Form R0418**

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	459,666.74	1,423,765.20	1,423,765.20
2020-2021 Fixed Carry Forward	-32,979.67	94,656.90	96,066.40
Total Indirect Costs	492,646.41	1,329,108.30	1,327,698.80
2020-2021 Direct Costs	11,342,923.47	10,378,825.01	10,378,825.01
2022-2023 Rate	4.34*	12.81*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,837,035.13	12,701,492.71	12,701,492.71
Indirect costs based on rate ** multiplied by actual direct costs	600,527.32	1,627,061.22	1,624,520.92
2022-2023 Actual Indirect Costs	488,882.82	1,624,425.24	1,624,425.24
2020-2021 Fixed Carry Forward	-32,979.67	94,656.90	96,066.40
Total Indirect Costs	521,862.49	1,529,768.34	1,528,358.84
Over/(Under) Recovery	78,664.83	97,292.88	96,162.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	488,882.82	1,624,425.24	1,624,425.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	78,664.83	97,292.88	96,162.08
Total Projected Indirect 2024-2025 (Numerator)	410,217.99	1,527,132.36	1,528,263.16
Direct Costs	13,837,035.13	12,701,492.71	12,701,492.71
Rate for 2024-2025 **	2.96*	12.02*	12.03**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 12901
Form R0418**

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	66,271.00	311,456.00	311,456.00
2020-2021 Fixed Carry Forward	56,624.12	42,683.03	42,853.65
Total Indirect Costs	9,646.88	268,772.97	268,602.35
2020-2021 Direct Costs	3,615,333.00	3,370,148.00	3,370,148.00
2022-2023 Rate	0.27*	7.98*	7.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,841,466.00	4,629,065.00	4,629,065.00
Indirect costs based on rate ** multiplied by actual direct costs	13,071.96	369,399.39	368,936.48
2022-2023 Actual Indirect Costs	145,418.00	357,819.00	357,819.00
2020-2021 Fixed Carry Forward	56,624.12	42,683.03	42,853.65
Total Indirect Costs	88,793.88	315,135.97	314,965.35
Over/(Under) Recovery	-75,721.92	54,263.42	53,971.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	145,418.00	357,819.00	357,819.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-75,721.92	54,263.42	53,971.13
Total Projected Indirect 2024-2025 (Numerator)	221,139.92	303,555.58	303,847.87
Direct Costs	4,841,466.00	4,629,065.00	4,629,065.00
Rate for 2024-2025 **	4.57*	6.56*	6.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,616,204.98	6,706,755.50	6,706,755.50
2020-2021 Fixed Carry Forward	-85,899.56	-772,934.47	-669,270.64
Total Indirect Costs	4,702,104.54	7,479,689.97	7,376,026.14
2020-2021 Direct Costs	50,411,568.68	48,321,018.16	48,321,018.16
2022-2023 Rate	9.33*	15.48*	15.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	58,981,563.13	56,825,021.74	56,825,021.74
Indirect costs based on rate ** multiplied by actual direct costs	5,502,979.84	8,523,753.26	8,671,498.32
2022-2023 Actual Indirect Costs	5,527,354.78	7,683,896.17	7,683,896.17
2020-2021 Fixed Carry Forward	-85,899.56	-772,934.47	-669,270.64
Total Indirect Costs	5,613,254.34	8,456,830.64	8,353,166.81
Over/(Under) Recovery	-110,274.50	0.00	318,331.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,527,354.78	7,683,896.17	7,683,896.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-110,274.50	0.00	318,331.51
Total Projected Indirect 2024-2025 (Numerator)	5,637,629.28	7,683,896.17	7,365,564.66
Direct Costs	58,981,563.13	56,825,021.74	56,825,021.74
Rate for 2024-2025 **	9.56*	13.52*	12.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,693,261.44	9,487,804.25	9,487,804.25
2020-2021 Fixed Carry Forward	96,044.31	0.00	1,718,109.37
Total Indirect Costs	3,597,217.13	9,487,804.25	7,769,694.88
2020-2021 Direct Costs	53,277,589.97	49,369,702.72	49,369,702.72
2022-2023 Rate	6.75*	19.22*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	53,938,220.89	49,260,563.06	49,260,563.06
Indirect costs based on rate ** multiplied by actual direct costs	3,640,829.91	7,389,084.46	7,753,612.63
2022-2023 Actual Indirect Costs	4,525,868.37	11,354,702.20	11,354,702.20
2020-2021 Fixed Carry Forward	96,044.31	0.00	1,718,109.37
Total Indirect Costs	4,429,824.06	11,354,702.20	9,636,592.83
Over/(Under) Recovery	-788,994.15	0.00	-1,882,980.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,525,868.37	11,354,702.20	11,354,702.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-788,994.15	0.00	-1,882,980.20
Total Projected Indirect 2024-2025 (Numerator)	5,314,862.52	11,354,702.20	13,237,682.40
Direct Costs	53,938,220.89	49,260,563.06	49,260,563.06
Rate for 2024-2025 **	9.85*	23.05*	26.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	228,382.86	734,390.86	734,390.86
2020-2021 Fixed Carry Forward	23,024.98	0.00	107,571.03
Total Indirect Costs	205,357.88	734,390.86	626,819.83
2020-2021 Direct Costs	5,742,351.87	5,236,343.87	5,236,343.87
2022-2023 Rate	3.58*	14.02*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,312,703.71	5,722,646.80	5,722,646.80
Indirect costs based on rate ** multiplied by actual direct costs	225,994.79	802,315.08	685,000.82
2022-2023 Actual Indirect Costs	220,253.86	810,310.77	810,310.77
2020-2021 Fixed Carry Forward	23,024.98	0.00	107,571.03
Total Indirect Costs	197,228.88	810,310.77	702,739.74
Over/(Under) Recovery	28,765.91	-7,995.69	-17,738.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	220,253.86	810,310.77	810,310.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,765.91	-7,995.69	-17,738.92
Total Projected Indirect 2024-2025 (Numerator)	191,487.95	818,306.46	828,049.69
Direct Costs	6,312,703.71	5,722,646.80	5,722,646.80
Rate for 2024-2025 **	3.03*	14.30*	14.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13070
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,006,443.45	3,879,053.83	3,879,053.83
2020-2021 Fixed Carry Forward	50,337.27	0.00	310,078.57
Total Indirect Costs	956,106.18	3,879,053.83	3,568,975.26
2020-2021 Direct Costs	30,251,449.52	27,378,839.14	27,378,839.14
2022-2023 Rate	3.16*	14.17*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,843,040.77	33,258,907.19	33,258,907.19
Indirect costs based on rate ** multiplied by actual direct costs	1,164,240.09	4,712,787.15	4,336,961.50
2022-2023 Actual Indirect Costs	1,378,502.05	4,962,635.63	4,962,635.63
2020-2021 Fixed Carry Forward	50,337.27	0.00	310,078.57
Total Indirect Costs	1,328,164.78	4,962,635.63	4,652,557.06
Over/(Under) Recovery	-163,924.69	-249,848.48	-315,595.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,378,502.05	4,962,635.63	4,962,635.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-163,924.69	-249,848.48	-315,595.56
Total Projected Indirect 2024-2025 (Numerator)	1,542,426.74	5,212,484.11	5,278,231.19
Direct Costs	36,843,040.77	33,258,907.19	33,258,907.19
Rate for 2024-2025 **	4.19*	15.67*	15.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13080
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	522,495.75	1,206,542.47	1,206,542.47
2020-2021 Fixed Carry Forward	26,214.34	255,072.36	255,072.36
Total Indirect Costs	496,281.41	951,470.11	951,470.11
2020-2021 Direct Costs	10,447,672.85	9,763,626.13	9,763,626.13
2022-2023 Rate	4.75*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,163,026.78	11,276,387.22	11,276,387.22
Indirect costs based on rate ** multiplied by actual direct costs	577,743.77	1,099,447.75	1,099,447.75
2022-2023 Actual Indirect Costs	502,341.69	1,388,981.25	1,388,981.25
2020-2021 Fixed Carry Forward	26,214.34	255,072.36	255,072.36
Total Indirect Costs	476,127.35	1,133,908.89	1,133,908.89
Over/(Under) Recovery	101,616.42	-34,461.14	-34,461.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	502,341.69	1,388,981.25	1,388,981.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	101,616.42	-34,461.14	-34,461.14
Total Projected Indirect 2024-2025 (Numerator)	400,725.27	1,423,442.39	1,423,442.39
Direct Costs	12,163,026.78	11,276,387.22	11,276,387.22
Rate for 2024-2025 **	3.29*	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 2024-2025 Indirect Cost Rates
School District 13090
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,506,104.42	4,758,058.75	4,758,058.75
2020-2021 Fixed Carry Forward	384,004.05	0.00	858,209.76
Total Indirect Costs	1,122,100.37	4,758,058.75	3,899,848.99
2020-2021 Direct Costs	39,703,109.63	37,215,955.01	37,215,955.01
2022-2023 Rate	2.83*	12.78*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	45,944,252.84	42,936,144.72	42,936,144.72
Indirect costs based on rate ** multiplied by actual direct costs	1,300,222.36	5,487,239.30	4,499,707.97
2022-2023 Actual Indirect Costs	2,203,314.75	6,196,985.39	6,196,985.39
2020-2021 Fixed Carry Forward	384,004.05	0.00	858,209.76
Total Indirect Costs	1,819,310.70	6,196,985.39	5,338,775.63
Over/(Under) Recovery	-519,088.34	-709,746.09	-839,067.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,203,314.75	6,196,985.39	6,196,985.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-519,088.34	-709,746.09	-839,067.66
Total Projected Indirect 2024-2025 (Numerator)	2,722,403.09	6,906,731.48	7,036,053.05
Direct Costs	45,944,252.84	42,936,144.72	42,936,144.72
Rate for 2024-2025 **	5.93*	16.09*	16.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13095
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	141,703.89	350,251.31	350,251.31
2020-2021 Fixed Carry Forward	-13,932.07	15,487.76	15,487.76
Total Indirect Costs	155,635.96	334,763.55	334,763.55
2020-2021 Direct Costs	3,700,232.75	3,491,685.33	3,491,685.33
2022-2023 Rate	4.21*	9.59*	9.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,944,141.37	3,725,062.08	3,725,062.08
Indirect costs based on rate ** multiplied by actual direct costs	166,048.35	357,233.45	357,233.45
2022-2023 Actual Indirect Costs	202,647.57	421,726.86	421,726.86
2020-2021 Fixed Carry Forward	-13,932.07	15,487.76	15,487.76
Total Indirect Costs	216,579.64	406,239.10	406,239.10
Over/(Under) Recovery	-50,531.29	-33,517.89	-33,517.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	202,647.57	421,726.86	421,726.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-50,531.29	-33,517.89	-33,517.89
Total Projected Indirect 2024-2025 (Numerator)	253,178.86	455,244.75	455,244.75
Direct Costs	3,944,141.37	3,725,062.08	3,725,062.08
Rate for 2024-2025 **	6.42*	12.22*	12.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13110
Form R0418**

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,279,542.74	4,078,992.20	4,078,992.20
2020-2021 Fixed Carry Forward	-146,763.06	0.00	181,270.67
Total Indirect Costs	1,426,305.80	4,078,992.20	3,897,721.53
2020-2021 Direct Costs	30,926,766.79	28,127,317.33	28,127,317.33
2022-2023 Rate	4.61*	14.50*	13.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,493,527.78	31,530,215.29	31,530,215.29
Indirect costs based on rate ** multiplied by actual direct costs	1,636,251.63	4,571,881.22	4,370,087.84
2022-2023 Actual Indirect Costs	1,409,185.51	5,372,498.00	5,372,498.00
2020-2021 Fixed Carry Forward	-146,763.06	0.00	181,270.67
Total Indirect Costs	1,555,948.57	5,372,498.00	5,191,227.33
Over/(Under) Recovery	80,303.06	-800,616.78	-821,139.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,409,185.51	5,372,498.00	5,372,498.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	80,303.06	-800,616.78	-821,139.49
Total Projected Indirect 2024-2025 (Numerator)	1,328,882.45	6,173,114.78	6,193,637.49
Direct Costs	35,493,527.78	31,530,215.29	31,530,215.29
Rate for 2024-2025 **	3.74*	19.58*	19.64**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13120
Form R0418**

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	650,062.55	2,192,415.87	2,192,415.87
2020-2021 Fixed Carry Forward	77,217.46	345,414.62	347,137.46
Total Indirect Costs	572,845.09	1,847,001.25	1,845,278.41
2020-2021 Direct Costs	21,368,986.21	19,826,632.89	19,826,632.89
2022-2023 Rate	2.68*	9.32*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,167,178.43	22,077,571.52	22,077,571.52
Indirect costs based on rate ** multiplied by actual direct costs	647,680.38	2,057,629.67	2,055,421.91
2022-2023 Actual Indirect Costs	852,891.23	2,942,498.14	2,942,498.14
2020-2021 Fixed Carry Forward	77,217.46	345,414.62	347,137.46
Total Indirect Costs	775,673.77	2,597,083.52	2,595,360.68
Over/(Under) Recovery	-127,993.39	-539,453.85	-539,938.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	852,891.23	2,942,498.14	2,942,498.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-127,993.39	-539,453.85	-539,938.77
Total Projected Indirect 2024-2025 (Numerator)	980,884.62	3,481,951.99	3,482,436.91
Direct Costs	24,167,178.43	22,077,571.52	22,077,571.52
Rate for 2024-2025 **	4.06*	15.77*	15.77**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13130
Form R0418**

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	143,149.32	339,188.08	339,188.08
2020-2021 Fixed Carry Forward	2,248.82	0.00	26,971.57
Total Indirect Costs	140,900.50	339,188.08	312,216.51
2020-2021 Direct Costs	2,562,095.95	2,366,057.19	2,366,057.19
2022-2023 Rate	5.50*	14.34*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,894,263.74	2,615,016.69	2,615,016.69
Indirect costs based on rate ** multiplied by actual direct costs	159,184.51	374,993.39	345,182.20
2022-2023 Actual Indirect Costs	144,628.11	423,875.16	423,875.16
2020-2021 Fixed Carry Forward	2,248.82	0.00	26,971.57
Total Indirect Costs	142,379.29	423,875.16	396,903.59
Over/(Under) Recovery	16,805.22	-48,881.77	-51,721.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	144,628.11	423,875.16	423,875.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,805.22	-48,881.77	-51,721.39
Total Projected Indirect 2024-2025 (Numerator)	127,822.89	472,756.93	475,596.55
Direct Costs	2,894,263.74	2,615,016.69	2,615,016.69
Rate for 2024-2025 **	4.42*	18.08*	18.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13135
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	557,418.95	1,322,272.68	1,322,272.68
2020-2021 Fixed Carry Forward	-32,135.75	119,794.29	76,870.15
Total Indirect Costs	589,554.70	1,202,478.39	1,245,402.53
2020-2021 Direct Costs	10,548,211.76	9,783,358.03	9,783,358.03
2022-2023 Rate	5.59*	12.29*	12.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,633,005.83	11,381,682.12	11,381,682.12
Indirect costs based on rate ** multiplied by actual direct costs	706,185.03	1,398,808.73	1,448,888.13
2022-2023 Actual Indirect Costs	456,507.88	1,707,831.59	1,707,831.59
2020-2021 Fixed Carry Forward	-32,135.75	119,794.29	76,870.15
Total Indirect Costs	488,643.63	1,588,037.30	1,630,961.44
Over/(Under) Recovery	217,541.40	-189,228.57	-182,073.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	456,507.88	1,707,831.59	1,707,831.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	217,541.40	-189,228.57	-182,073.31
Total Projected Indirect 2024-2025 (Numerator)	238,966.48	1,897,060.16	1,889,904.90
Direct Costs	12,633,005.83	11,381,682.12	11,381,682.12
Rate for 2024-2025 **	1.89*	16.67*	16.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13900
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,563.27	191,490.45	191,490.45
2020-2021 Fixed Carry Forward	6,718.49	-2,992.73	-5,075.48
Total Indirect Costs	29,844.78	194,483.18	196,565.93
2020-2021 Direct Costs	1,455,808.60	1,300,881.42	1,300,881.42
2022-2023 Rate	2.05*	14.95*	15.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,926,951.11	1,740,656.67	1,740,656.67
Indirect costs based on rate ** multiplied by actual direct costs	39,502.50	260,228.17	263,013.22
2022-2023 Actual Indirect Costs	64,529.83	250,824.27	250,824.27
2020-2021 Fixed Carry Forward	6,718.49	-2,992.73	-5,075.48
Total Indirect Costs	57,811.34	253,817.00	255,899.75
Over/(Under) Recovery	-18,308.84	6,411.17	7,113.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	64,529.83	250,824.27	250,824.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,308.84	6,411.17	7,113.47
Total Projected Indirect 2024-2025 (Numerator)	82,838.67	244,413.10	243,710.80
Direct Costs	1,926,951.11	1,740,656.67	1,740,656.67
Rate for 2024-2025 **	4.30*	14.04*	14.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13901
Form R0418**

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	410,087.71	772,640.53	772,640.53
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	410,087.71	772,640.53	772,640.53
2020-2021 Direct Costs	1,787,853.57	1,425,300.75	1,425,300.75
2022-2023 Rate	22.94*	54.21*	54.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,105,629.38	1,690,538.47	1,690,538.47
Indirect costs based on rate ** multiplied by actual direct costs	315,844.41	253,580.77	422,634.62
2022-2023 Actual Indirect Costs	137,040.46	552,131.37	552,131.37
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	137,040.46	552,131.37	552,131.37
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	137,040.46	552,131.37	552,131.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	137,040.46	552,131.37	552,131.37
Direct Costs	2,105,629.38	1,690,538.47	1,690,538.47
Rate for 2024-2025 **	6.51*	32.66*	32.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13902
Form R0418**

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	470,965.00	1,511,179.00	1,511,179.00
2020-2021 Fixed Carry Forward	33,488.87	0.00	0.00
Total Indirect Costs	437,476.13	1,511,179.00	1,511,179.00
2020-2021 Direct Costs	6,553,959.00	5,513,745.00	5,513,745.00
2022-2023 Rate	6.67*	27.41*	27.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,311,406.00	6,147,361.00	6,147,361.00
Indirect costs based on rate ** multiplied by actual direct costs	487,670.78	922,104.15	1,536,840.25
2022-2023 Actual Indirect Costs	651,102.00	1,815,147.00	1,815,147.00
2020-2021 Fixed Carry Forward	33,488.87	0.00	0.00
Total Indirect Costs	617,613.13	1,815,147.00	1,815,147.00
Over/(Under) Recovery	-129,942.35	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	651,102.00	1,815,147.00	1,815,147.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-129,942.35	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	781,044.35	1,815,147.00	1,815,147.00
Direct Costs	7,311,406.00	6,147,361.00	6,147,361.00
Rate for 2024-2025 **	10.68*	29.53*	29.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13903
Form R0418**

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	105,573.91	244,883.39	244,883.39
2020-2021 Fixed Carry Forward	-2,660.62	0.00	54,204.93
Total Indirect Costs	108,234.53	244,883.39	190,678.46
2020-2021 Direct Costs	1,966,660.52	1,827,351.04	1,827,351.04
2022-2023 Rate	5.50*	13.40*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,551,428.58	2,317,285.23	2,317,285.23
Indirect costs based on rate ** multiplied by actual direct costs	140,328.57	310,516.22	241,692.85
2022-2023 Actual Indirect Costs	126,180.84	360,324.19	360,324.19
2020-2021 Fixed Carry Forward	-2,660.62	0.00	54,204.93
Total Indirect Costs	128,841.46	360,324.19	306,119.26
Over/(Under) Recovery	11,487.11	-49,807.97	-64,426.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	126,180.84	360,324.19	360,324.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,487.11	-49,807.97	-64,426.41
Total Projected Indirect 2024-2025 (Numerator)	114,693.73	410,132.16	424,750.60
Direct Costs	2,551,428.58	2,317,285.23	2,317,285.23
Rate for 2024-2025 **	4.50*	17.70*	18.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13904
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	87,506.00	190,651.00	190,651.00
2020-2021 Fixed Carry Forward	-6,532.43	0.00	0.00
Total Indirect Costs	94,038.43	190,651.00	190,651.00
2020-2021 Direct Costs	1,423,368.00	1,320,223.00	1,320,223.00
2022-2023 Rate	6.61*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,667,839.00	1,642,060.00	1,642,060.00
Indirect costs based on rate ** multiplied by actual direct costs	110,244.16	237,113.46	237,113.46
2022-2023 Actual Indirect Costs	150,539.00	176,318.00	176,318.00
2020-2021 Fixed Carry Forward	-6,532.43	0.00	0.00
Total Indirect Costs	157,071.43	176,318.00	176,318.00
Over/(Under) Recovery	-46,827.27	60,795.46	60,795.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	150,539.00	176,318.00	176,318.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-46,827.27	60,795.46	60,795.46
Total Projected Indirect 2024-2025 (Numerator)	197,366.27	115,522.54	115,522.54
Direct Costs	1,667,839.00	1,642,060.00	1,642,060.00
Rate for 2024-2025 **	11.83*	7.04*	7.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 14000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	781,589.87	1,364,430.14	1,364,430.14
2020-2021 Fixed Carry Forward	-40,846.46	-136,371.59	-136,903.75
Total Indirect Costs	822,436.33	1,500,801.73	1,501,333.89
2020-2021 Direct Costs	11,634,152.87	11,051,312.60	11,051,312.60
2022-2023 Rate	7.07*	13.58*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,719,680.35	15,046,907.41	15,046,907.41
Indirect costs based on rate ** multiplied by actual direct costs	1,111,381.40	2,043,370.03	2,044,874.72
2022-2023 Actual Indirect Costs	968,560.43	1,641,333.37	1,641,333.37
2020-2021 Fixed Carry Forward	-40,846.46	-136,371.59	-136,903.75
Total Indirect Costs	1,009,406.89	1,777,704.96	1,778,237.12
Over/(Under) Recovery	101,974.51	265,665.07	266,637.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	968,560.43	1,641,333.37	1,641,333.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	101,974.51	265,665.07	266,637.60
Total Projected Indirect 2024-2025 (Numerator)	866,585.92	1,375,668.30	1,374,695.77
Direct Costs	15,719,680.35	15,046,907.41	15,046,907.41
Rate for 2024-2025 **	5.51*	9.14*	9.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 14010
Form R0418**

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	609,069.70	1,803,706.08	1,803,706.08
2020-2021 Fixed Carry Forward	-2,279.16	0.00	170,652.60
Total Indirect Costs	611,348.86	1,803,706.08	1,633,053.48
2020-2021 Direct Costs	9,862,120.67	8,667,484.29	8,667,484.29
2022-2023 Rate	6.20*	20.81*	18.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,446,496.79	10,085,915.79	10,085,915.79
Indirect costs based on rate ** multiplied by actual direct costs	709,682.80	1,512,887.37	1,900,186.53
2022-2023 Actual Indirect Costs	538,535.47	1,903,884.95	1,903,884.95
2020-2021 Fixed Carry Forward	-2,279.16	0.00	170,652.60
Total Indirect Costs	540,814.63	1,903,884.95	1,733,232.35
Over/(Under) Recovery	168,868.17	0.00	166,954.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	538,535.47	1,903,884.95	1,903,884.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	168,868.17	0.00	166,954.18
Total Projected Indirect 2024-2025 (Numerator)	369,667.30	1,903,884.95	1,736,930.77
Direct Costs	11,446,496.79	10,085,915.79	10,085,915.79
Rate for 2024-2025 **	3.23*	18.88*	17.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 14020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	856,426.39	2,984,255.41	2,984,255.41
2020-2021 Fixed Carry Forward	55,410.61	-228,753.37	-227,251.07
Total Indirect Costs	801,015.78	3,213,008.78	3,211,506.48
2020-2021 Direct Costs	22,417,592.00	20,289,762.98	20,289,762.98
2022-2023 Rate	3.57*	15.84*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,643,678.20	23,822,507.69	23,822,507.69
Indirect costs based on rate ** multiplied by actual direct costs	951,179.31	3,573,376.15	3,771,102.97
2022-2023 Actual Indirect Costs	1,013,012.96	3,834,183.47	3,834,183.47
2020-2021 Fixed Carry Forward	55,410.61	-228,753.37	-227,251.07
Total Indirect Costs	957,602.35	4,062,936.84	4,061,434.54
Over/(Under) Recovery	-6,423.04	0.00	-290,331.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,013,012.96	3,834,183.47	3,834,183.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,423.04	0.00	-290,331.57
Total Projected Indirect 2024-2025 (Numerator)	1,019,436.00	3,834,183.47	4,124,515.04
Direct Costs	26,643,678.20	23,822,507.69	23,822,507.69
Rate for 2024-2025 **	3.83*	16.09*	17.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 14030
Form R0418**

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	992,646.45	3,014,383.80	3,014,383.80
2020-2021 Fixed Carry Forward	-48,971.68	432,095.71	431,675.67
Total Indirect Costs	1,041,618.13	2,582,288.09	2,582,708.13
2020-2021 Direct Costs	25,907,625.34	23,885,887.99	23,885,887.99
2022-2023 Rate	4.02*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	27,978,362.49	25,125,733.27	25,125,733.27
Indirect costs based on rate ** multiplied by actual direct costs	1,124,730.17	2,716,091.77	2,716,091.77
2022-2023 Actual Indirect Costs	965,472.60	3,818,101.82	3,818,101.82
2020-2021 Fixed Carry Forward	-48,971.68	432,095.71	431,675.67
Total Indirect Costs	1,014,444.28	3,386,006.11	3,386,426.15
Over/(Under) Recovery	110,285.89	-669,914.34	-670,334.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	965,472.60	3,818,101.82	3,818,101.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	110,285.89	-669,914.34	-670,334.38
Total Projected Indirect 2024-2025 (Numerator)	855,186.71	4,488,016.16	4,488,436.20
Direct Costs	27,978,362.49	25,125,733.27	25,125,733.27
Rate for 2024-2025 **	3.06*	17.86*	17.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 14050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	166,147.29	934,803.05	934,803.05
2020-2021 Fixed Carry Forward	14,010.67	-40,525.25	-39,224.62
Total Indirect Costs	152,136.62	975,328.30	974,027.67
2020-2021 Direct Costs	7,790,581.33	7,021,925.57	7,021,925.57
2022-2023 Rate	1.95*	13.89*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,109,383.09	8,128,132.31	8,128,132.31
Indirect costs based on rate ** multiplied by actual direct costs	177,632.97	1,128,997.58	1,127,371.95
2022-2023 Actual Indirect Costs	573,431.90	1,554,682.68	1,554,682.68
2020-2021 Fixed Carry Forward	14,010.67	-40,525.25	-39,224.62
Total Indirect Costs	559,421.23	1,595,207.93	1,593,907.30
Over/(Under) Recovery	-381,788.26	-466,210.35	-466,535.35

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	573,431.90	1,554,682.68	1,554,682.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-381,788.26	-466,210.35	-466,535.35
Total Projected Indirect 2024-2025 (Numerator)	955,220.16	2,020,893.03	2,021,218.03
Direct Costs	9,109,383.09	8,128,132.31	8,128,132.31
Rate for 2024-2025 **	10.49*	24.86*	24.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15000
Form R0418**

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,752,881.40	3,285,932.65	3,285,932.65
2020-2021 Fixed Carry Forward	-269,227.55	0.00	-129,566.92
Total Indirect Costs	3,022,108.95	3,285,932.65	3,415,499.57
2020-2021 Direct Costs	19,193,615.53	18,660,564.28	18,660,564.28
2022-2023 Rate	15.75*	17.61*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,893,607.52	23,151,907.05	23,151,907.05
Indirect costs based on rate ** multiplied by actual direct costs	3,584,041.13	3,472,786.06	4,236,798.99
2022-2023 Actual Indirect Costs	3,693,507.04	4,435,207.51	4,435,207.51
2020-2021 Fixed Carry Forward	-269,227.55	0.00	-129,566.92
Total Indirect Costs	3,962,734.59	4,435,207.51	4,564,774.43
Over/(Under) Recovery	0.00	0.00	-327,975.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,693,507.04	4,435,207.51	4,435,207.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-327,975.44
Total Projected Indirect 2024-2025 (Numerator)	3,693,507.04	4,435,207.51	4,763,182.95
Direct Costs	23,893,607.52	23,151,907.05	23,151,907.05
Rate for 2024-2025 **	15.46*	19.16*	20.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	35,640.23	180,514.05	180,514.05
2020-2021 Fixed Carry Forward	-2,170.26	0.00	26,037.39
Total Indirect Costs	37,810.49	180,514.05	154,476.66
2020-2021 Direct Costs	1,809,981.51	1,665,107.69	1,665,107.69
2022-2023 Rate	2.09*	10.84*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,499,800.77	2,239,817.81	2,239,817.81
Indirect costs based on rate ** multiplied by actual direct costs	52,245.84	242,796.25	207,855.09
2022-2023 Actual Indirect Costs	40,149.80	300,132.76	300,132.76
2020-2021 Fixed Carry Forward	-2,170.26	0.00	26,037.39
Total Indirect Costs	42,320.06	300,132.76	274,095.37
Over/(Under) Recovery	9,925.78	-57,336.51	-40,202.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	40,149.80	300,132.76	300,132.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,925.78	-57,336.51	-40,202.89
Total Projected Indirect 2024-2025 (Numerator)	30,224.02	357,469.27	340,335.65
Direct Costs	2,499,800.77	2,239,817.81	2,239,817.81
Rate for 2024-2025 **	1.21*	15.96*	15.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	296,386.35	1,636,395.09	1,636,395.09
2020-2021 Fixed Carry Forward	36,000.98	259,628.29	221,399.10
Total Indirect Costs	260,385.37	1,376,766.80	1,414,995.99
2020-2021 Direct Costs	15,384,626.39	14,044,617.65	14,044,617.65
2022-2023 Rate	1.69*	9.80*	10.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,442,977.59	16,826,116.54	16,826,116.54
Indirect costs based on rate ** multiplied by actual direct costs	311,686.32	1,648,959.42	1,696,072.55
2022-2023 Actual Indirect Costs	463,960.68	2,080,821.73	2,080,821.73
2020-2021 Fixed Carry Forward	36,000.98	259,628.29	221,399.10
Total Indirect Costs	427,959.70	1,821,193.44	1,859,422.63
Over/(Under) Recovery	-116,273.38	-172,234.02	-163,350.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	463,960.68	2,080,821.73	2,080,821.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-116,273.38	-172,234.02	-163,350.08
Total Projected Indirect 2024-2025 (Numerator)	580,234.06	2,253,055.75	2,244,171.81
Direct Costs	18,442,977.59	16,826,116.54	16,826,116.54
Rate for 2024-2025 **	3.15*	13.39*	13.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15030
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	88,171.57	326,323.36	326,323.36
2020-2021 Fixed Carry Forward	-8,693.05	15,216.49	15,380.73
Total Indirect Costs	96,864.62	311,106.87	310,942.63
2020-2021 Direct Costs	3,109,281.89	2,871,130.10	2,871,130.10
2022-2023 Rate	3.12*	10.84*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,081,362.78	3,802,230.67	3,802,230.67
Indirect costs based on rate ** multiplied by actual direct costs	127,338.52	412,161.80	411,781.58
2022-2023 Actual Indirect Costs	93,667.27	372,799.38	372,799.38
2020-2021 Fixed Carry Forward	-8,693.05	15,216.49	15,380.73
Total Indirect Costs	102,360.32	357,582.89	357,418.65
Over/(Under) Recovery	24,978.20	54,578.91	54,362.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	93,667.27	372,799.38	372,799.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,978.20	54,578.91	54,362.93
Total Projected Indirect 2024-2025 (Numerator)	68,689.07	318,220.47	318,436.45
Direct Costs	4,081,362.78	3,802,230.67	3,802,230.67
Rate for 2024-2025 **	1.68*	8.37*	8.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	159,787.25	978,034.00	978,034.00
2020-2021 Fixed Carry Forward	31,892.91	242,243.78	242,595.44
Total Indirect Costs	127,894.34	735,790.22	735,438.56
2020-2021 Direct Costs	11,043,249.84	10,225,003.09	10,225,003.09
2022-2023 Rate	1.16*	7.20*	7.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,506,095.52	12,220,216.03	12,220,216.03
Indirect costs based on rate ** multiplied by actual direct costs	156,670.71	879,855.55	878,633.53
2022-2023 Actual Indirect Costs	227,827.85	1,513,707.34	1,513,707.34
2020-2021 Fixed Carry Forward	31,892.91	242,243.78	242,595.44
Total Indirect Costs	195,934.94	1,271,463.56	1,271,111.90
Over/(Under) Recovery	-39,264.23	-391,608.01	-392,478.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	227,827.85	1,513,707.34	1,513,707.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-39,264.23	-391,608.01	-392,478.37
Total Projected Indirect 2024-2025 (Numerator)	267,092.08	1,905,315.35	1,906,185.71
Direct Costs	13,506,095.52	12,220,216.03	12,220,216.03
Rate for 2024-2025 **	1.98*	15.59*	15.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15060
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,732.92	982,866.17	982,866.17
2020-2021 Fixed Carry Forward	0.00	-65,721.46	-65,721.46
Total Indirect Costs	164,732.92	1,048,587.63	1,048,587.63
2020-2021 Direct Costs	10,109,174.66	9,291,041.41	9,291,041.41
2022-2023 Rate	1.63*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,255,302.27	12,341,182.75	12,341,182.75
Indirect costs based on rate ** multiplied by actual direct costs	216,061.43	1,393,319.53	1,393,319.53
2022-2023 Actual Indirect Costs	178,713.34	1,092,832.86	1,092,832.86
2020-2021 Fixed Carry Forward	0.00	-65,721.46	-65,721.46
Total Indirect Costs	178,713.34	1,158,554.32	1,158,554.32
Over/(Under) Recovery	37,348.09	234,765.21	234,765.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	178,713.34	1,092,832.86	1,092,832.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	37,348.09	234,765.21	234,765.21
Total Projected Indirect 2024-2025 (Numerator)	141,365.25	858,067.65	858,067.65
Direct Costs	13,255,302.27	12,341,182.75	12,341,182.75
Rate for 2024-2025 **	1.07*	6.95*	6.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 15901
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	101,929.00	189,659.00	189,659.00
2020-2021 Fixed Carry Forward	8,596.80	0.00	0.00
Total Indirect Costs	93,332.20	189,659.00	189,659.00
2020-2021 Direct Costs	1,148,615.00	1,060,885.00	1,060,885.00
2022-2023 Rate	8.13*	17.88*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,041,825.00	947,297.00	947,297.00
Indirect costs based on rate ** multiplied by actual direct costs	84,700.37	142,094.55	169,376.70
2022-2023 Actual Indirect Costs	104,311.00	198,839.00	198,839.00
2020-2021 Fixed Carry Forward	8,596.80	0.00	0.00
Total Indirect Costs	95,714.20	198,839.00	198,839.00
Over/(Under) Recovery	-11,013.83	0.00	-29,462.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	104,311.00	198,839.00	198,839.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-11,013.83	0.00	-29,462.30
Total Projected Indirect 2024-2025 (Numerator)	115,324.83	198,839.00	228,301.30
Direct Costs	1,041,825.00	947,297.00	947,297.00
Rate for 2024-2025 **	11.07*	20.99*	24.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 16000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,154,283.57	1,393,458.27	1,393,458.27
2020-2021 Fixed Carry Forward	-400,078.34	-63,645.76	-63,645.76
Total Indirect Costs	1,554,361.91	1,457,104.03	1,457,104.03
2020-2021 Direct Costs	11,427,494.01	11,188,319.31	11,188,319.31
2022-2023 Rate	13.60*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,889,294.12	13,599,964.25	13,599,964.25
Indirect costs based on rate ** multiplied by actual direct costs	1,888,944.00	1,770,715.35	1,770,715.35
2022-2023 Actual Indirect Costs	1,413,246.14	1,702,576.01	1,702,576.01
2020-2021 Fixed Carry Forward	-400,078.34	-63,645.76	-63,645.76
Total Indirect Costs	1,813,324.48	1,766,221.77	1,766,221.77
Over/(Under) Recovery	75,619.52	4,493.58	4,493.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,413,246.14	1,702,576.01	1,702,576.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	75,619.52	4,493.58	4,493.58
Total Projected Indirect 2024-2025 (Numerator)	1,337,626.62	1,698,082.43	1,698,082.43
Direct Costs	13,889,294.12	13,599,964.25	13,599,964.25
Rate for 2024-2025 **	9.63*	12.49*	12.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 16015
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	521,959.09	1,947,708.84	1,947,708.84
2020-2021 Fixed Carry Forward	-18,776.62	0.00	129,647.38
Total Indirect Costs	540,735.71	1,947,708.84	1,818,061.46
2020-2021 Direct Costs	15,933,536.86	14,507,787.11	14,507,787.11
2022-2023 Rate	3.39*	13.43*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,715,358.26	18,965,241.97	18,965,241.97
Indirect costs based on rate ** multiplied by actual direct costs	702,250.65	2,547,032.00	2,376,344.82
2022-2023 Actual Indirect Costs	633,906.87	2,384,023.16	2,384,023.16
2020-2021 Fixed Carry Forward	-18,776.62	0.00	129,647.38
Total Indirect Costs	652,683.49	2,384,023.16	2,254,375.78
Over/(Under) Recovery	49,567.16	163,008.84	121,969.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	633,906.87	2,384,023.16	2,384,023.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	49,567.16	163,008.84	121,969.04
Total Projected Indirect 2024-2025 (Numerator)	584,339.71	2,221,014.32	2,262,054.12
Direct Costs	20,715,358.26	18,965,241.97	18,965,241.97
Rate for 2024-2025 **	2.82*	11.71*	11.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 16050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	232,385.78	889,381.46	889,381.46
2020-2021 Fixed Carry Forward	16,811.45	72,003.47	59,599.20
Total Indirect Costs	215,574.33	817,377.99	829,782.26
2020-2021 Direct Costs	7,583,400.11	6,926,404.43	6,926,404.43
2022-2023 Rate	2.84*	11.80*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,394,801.70	8,630,773.22	8,630,773.22
Indirect costs based on rate ** multiplied by actual direct costs	266,812.37	1,018,431.24	1,033,966.63
2022-2023 Actual Indirect Costs	262,618.08	1,026,646.56	1,026,646.56
2020-2021 Fixed Carry Forward	16,811.45	72,003.47	59,599.20
Total Indirect Costs	245,806.63	954,643.09	967,047.36
Over/(Under) Recovery	21,005.74	63,788.15	66,919.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	262,618.08	1,026,646.56	1,026,646.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,005.74	63,788.15	66,919.27
Total Projected Indirect 2024-2025 (Numerator)	241,612.34	962,858.41	959,727.29
Direct Costs	9,394,801.70	8,630,773.22	8,630,773.22
Rate for 2024-2025 **	2.57*	11.16*	11.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 16070
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	54,680.79	354,465.16	354,465.16
2020-2021 Fixed Carry Forward	-1,690.68	-124,057.50	-124,041.71
Total Indirect Costs	56,371.47	478,522.66	478,506.87
2020-2021 Direct Costs	2,745,580.66	2,445,796.29	2,445,796.29
2022-2023 Rate	2.05*	19.57*	19.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,354,851.97	3,093,620.41	3,093,620.41
Indirect costs based on rate ** multiplied by actual direct costs	68,774.47	464,043.06	605,112.15
2022-2023 Actual Indirect Costs	72,828.78	334,060.34	334,060.34
2020-2021 Fixed Carry Forward	-1,690.68	-124,057.50	-124,041.71
Total Indirect Costs	74,519.46	458,117.84	458,102.05
Over/(Under) Recovery	-5,744.99	0.00	147,010.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	72,828.78	334,060.34	334,060.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,744.99	0.00	147,010.10
Total Projected Indirect 2024-2025 (Numerator)	78,573.77	334,060.34	187,050.24
Direct Costs	3,354,851.97	3,093,620.41	3,093,620.41
Rate for 2024-2025 **	2.34*	10.80*	6.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 16100
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	85,779.88	324,885.85	324,885.85
2020-2021 Fixed Carry Forward	23,440.15	0.00	65,779.76
Total Indirect Costs	62,339.73	324,885.85	259,106.09
2020-2021 Direct Costs	2,727,518.58	2,488,412.61	2,488,412.61
2022-2023 Rate	2.29*	13.06*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,554,423.25	3,203,430.26	3,203,430.26
Indirect costs based on rate ** multiplied by actual direct costs	81,396.29	418,367.99	333,477.09
2022-2023 Actual Indirect Costs	86,285.57	437,278.56	437,278.56
2020-2021 Fixed Carry Forward	23,440.15	0.00	65,779.76
Total Indirect Costs	62,845.42	437,278.56	371,498.80
Over/(Under) Recovery	18,550.87	-18,910.57	-38,021.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	86,285.57	437,278.56	437,278.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	18,550.87	-18,910.57	-38,021.71
Total Projected Indirect 2024-2025 (Numerator)	67,734.70	456,189.13	475,300.27
Direct Costs	3,554,423.25	3,203,430.26	3,203,430.26
Rate for 2024-2025 **	1.91*	14.24*	14.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,007,320.22	2,566,250.34	2,566,250.34
2020-2021 Fixed Carry Forward	0.00	0.00	-128,730.15
Total Indirect Costs	2,007,320.22	2,566,250.34	2,694,980.49
2020-2021 Direct Costs	12,440,025.54	11,907,013.42	11,907,013.42
2022-2023 Rate	16.14*	21.55*	22.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,594,496.02	13,994,740.70	13,994,740.70
Indirect costs based on rate ** multiplied by actual direct costs	2,189,174.40	2,099,211.11	3,167,009.82
2022-2023 Actual Indirect Costs	1,952,964.31	2,552,719.63	2,552,719.63
2020-2021 Fixed Carry Forward	0.00	0.00	-128,730.15
Total Indirect Costs	1,952,964.31	2,552,719.63	2,681,449.78
Over/(Under) Recovery	0.00	0.00	485,560.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,952,964.31	2,552,719.63	2,552,719.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	485,560.04
Total Projected Indirect 2024-2025 (Numerator)	1,952,964.31	2,552,719.63	2,067,159.59
Direct Costs	14,594,496.02	13,994,740.70	13,994,740.70
Rate for 2024-2025 **	13.38*	18.24*	14.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	902,111.22	3,374,211.01	3,374,211.01
2020-2021 Fixed Carry Forward	-36,804.77	0.00	258,526.26
Total Indirect Costs	938,915.99	3,374,211.01	3,115,684.75
2020-2021 Direct Costs	20,470,346.60	18,742,657.17	18,742,657.17
2022-2023 Rate	4.59*	18.00*	16.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,896,419.28	18,904,961.47	18,904,961.47
Indirect costs based on rate ** multiplied by actual direct costs	959,145.64	2,835,744.22	3,142,004.60
2022-2023 Actual Indirect Costs	1,058,609.54	4,007,228.92	4,007,228.92
2020-2021 Fixed Carry Forward	-36,804.77	0.00	258,526.26
Total Indirect Costs	1,095,414.31	4,007,228.92	3,748,702.66
Over/(Under) Recovery	-136,268.67	0.00	-606,698.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,058,609.54	4,007,228.92	4,007,228.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-136,268.67	0.00	-606,698.06
Total Projected Indirect 2024-2025 (Numerator)	1,194,878.21	4,007,228.92	4,613,926.98
Direct Costs	20,896,419.28	18,904,961.47	18,904,961.47
Rate for 2024-2025 **	5.72*	21.20*	24.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	143,103.51	442,688.48	442,688.48
2020-2021 Fixed Carry Forward	13,673.09	0.00	37,762.98
Total Indirect Costs	129,430.42	442,688.48	404,925.50
2020-2021 Direct Costs	3,527,307.21	3,227,722.24	3,227,722.24
2022-2023 Rate	3.67*	13.72*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,330,539.80	3,941,737.64	3,941,737.64
Indirect costs based on rate ** multiplied by actual direct costs	158,930.81	540,806.40	494,688.07
2022-2023 Actual Indirect Costs	175,133.79	563,935.95	563,935.95
2020-2021 Fixed Carry Forward	13,673.09	0.00	37,762.98
Total Indirect Costs	161,460.70	563,935.95	526,172.97
Over/(Under) Recovery	-2,529.89	-23,129.55	-31,484.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,133.79	563,935.95	563,935.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,529.89	-23,129.55	-31,484.90
Total Projected Indirect 2024-2025 (Numerator)	177,663.68	587,065.50	595,420.85
Direct Costs	4,330,539.80	3,941,737.64	3,941,737.64
Rate for 2024-2025 **	4.10*	14.89*	15.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17090
Form R0418**

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	303,814.24	564,811.54	564,811.54
2020-2021 Fixed Carry Forward	-23,330.14	0.00	81,273.26
Total Indirect Costs	327,144.38	564,811.54	483,538.28
2020-2021 Direct Costs	4,715,273.55	4,454,276.25	4,454,276.25
2022-2023 Rate	6.94*	12.68*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,067,501.65	5,653,935.10	5,653,935.10
Indirect costs based on rate ** multiplied by actual direct costs	421,084.61	716,918.97	614,017.35
2022-2023 Actual Indirect Costs	349,765.26	763,331.81	763,331.81
2020-2021 Fixed Carry Forward	-23,330.14	0.00	81,273.26
Total Indirect Costs	373,095.40	763,331.81	682,058.55
Over/(Under) Recovery	47,989.21	-46,412.84	-68,041.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	349,765.26	763,331.81	763,331.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	47,989.21	-46,412.84	-68,041.20
Total Projected Indirect 2024-2025 (Numerator)	301,776.05	809,744.65	831,373.01
Direct Costs	6,067,501.65	5,653,935.10	5,653,935.10
Rate for 2024-2025 **	4.97*	14.32*	14.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17110
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	348,554.03	1,049,269.97	1,049,269.97
2020-2021 Fixed Carry Forward	3,968.22	0.00	161,040.99
Total Indirect Costs	344,585.81	1,049,269.97	888,228.98
2020-2021 Direct Costs	7,262,085.95	6,561,370.01	6,561,370.01
2022-2023 Rate	4.74*	15.99*	13.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,084,937.05	7,328,343.95	7,328,343.95
Indirect costs based on rate ** multiplied by actual direct costs	383,226.02	1,099,251.59	992,257.77
2022-2023 Actual Indirect Costs	484,274.51	1,419,445.74	1,419,445.74
2020-2021 Fixed Carry Forward	3,968.22	0.00	161,040.99
Total Indirect Costs	480,306.29	1,419,445.74	1,258,404.75
Over/(Under) Recovery	-97,080.27	0.00	-266,146.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	484,274.51	1,419,445.74	1,419,445.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,080.27	0.00	-266,146.98
Total Projected Indirect 2024-2025 (Numerator)	581,354.78	1,419,445.74	1,685,592.72
Direct Costs	8,084,937.05	7,328,343.95	7,328,343.95
Rate for 2024-2025 **	7.19*	19.37*	23.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17140
Form R0418**

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	394,753.55	1,079,782.71	1,079,782.71
2020-2021 Fixed Carry Forward	-24,163.98	0.00	0.00
Total Indirect Costs	418,917.53	1,079,782.71	1,079,782.71
2020-2021 Direct Costs	6,150,101.13	5,465,071.97	5,465,071.97
2022-2023 Rate	6.81*	19.76*	19.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,656,698.16	6,656,546.17	6,656,546.17
Indirect costs based on rate ** multiplied by actual direct costs	521,421.14	998,481.93	1,315,333.52
2022-2023 Actual Indirect Costs	429,289.14	1,429,441.13	1,429,441.13
2020-2021 Fixed Carry Forward	-24,163.98	0.00	0.00
Total Indirect Costs	453,453.12	1,429,441.13	1,429,441.13
Over/(Under) Recovery	67,968.02	0.00	-114,107.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	429,289.14	1,429,441.13	1,429,441.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	67,968.02	0.00	-114,107.61
Total Projected Indirect 2024-2025 (Numerator)	361,321.12	1,429,441.13	1,543,548.74
Direct Costs	7,656,698.16	6,656,546.17	6,656,546.17
Rate for 2024-2025 **	4.72*	21.47*	23.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17160
Form R0418**

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	124,075.78	367,700.47	367,700.47
2020-2021 Fixed Carry Forward	-39,599.09	0.00	0.00
Total Indirect Costs	163,674.87	367,700.47	367,700.47
2020-2021 Direct Costs	1,327,549.25	1,097,386.16	1,097,386.16
2022-2023 Rate	12.33*	33.51*	33.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,473,381.73	1,366,917.24	1,366,917.24
Indirect costs based on rate ** multiplied by actual direct costs	181,667.97	205,037.59	341,729.31
2022-2023 Actual Indirect Costs	130,857.82	237,322.31	237,322.31
2020-2021 Fixed Carry Forward	-39,599.09	0.00	0.00
Total Indirect Costs	170,456.91	237,322.31	237,322.31
Over/(Under) Recovery	11,211.06	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	130,857.82	237,322.31	237,322.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,211.06	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	119,646.76	237,322.31	237,322.31
Direct Costs	1,473,381.73	1,366,917.24	1,366,917.24
Rate for 2024-2025 **	8.12*	17.36*	17.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17900
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,533.67	89,483.45	89,483.45
2020-2021 Fixed Carry Forward	5,941.70	0.00	35,651.68
Total Indirect Costs	-4,408.03	89,483.45	53,831.77
2020-2021 Direct Costs	657,781.90	569,832.12	569,832.12
2022-2023 Rate	0.00*	15.70*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	914,090.00	816,289.00	816,289.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	122,443.35	77,139.31
2022-2023 Actual Indirect Costs	8,246.00	106,047.00	106,047.00
2020-2021 Fixed Carry Forward	5,941.70	0.00	35,651.68
Total Indirect Costs	2,304.30	106,047.00	70,395.32
Over/(Under) Recovery	0.00	0.00	6,743.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,246.00	106,047.00	106,047.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	6,743.99
Total Projected Indirect 2024-2025 (Numerator)	8,246.00	106,047.00	99,303.01
Direct Costs	914,090.00	816,289.00	816,289.00
Rate for 2024-2025 **	0.90*	12.99*	12.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17901
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	832,671.21	2,054,443.39	2,054,443.39
2020-2021 Fixed Carry Forward	55,721.49	0.00	178,415.81
Total Indirect Costs	776,949.72	2,054,443.39	1,876,027.58
2020-2021 Direct Costs	10,472,864.84	9,251,092.66	9,251,092.66
2022-2023 Rate	7.42*	22.21*	20.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,903,960.13	11,382,490.68	11,382,490.68
Indirect costs based on rate ** multiplied by actual direct costs	957,473.84	1,707,373.60	2,308,369.11
2022-2023 Actual Indirect Costs	893,939.96	2,415,409.41	2,415,409.41
2020-2021 Fixed Carry Forward	55,721.49	0.00	178,415.81
Total Indirect Costs	838,218.47	2,415,409.41	2,236,993.60
Over/(Under) Recovery	119,255.37	0.00	71,375.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	893,939.96	2,415,409.41	2,415,409.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	119,255.37	0.00	71,375.51
Total Projected Indirect 2024-2025 (Numerator)	774,684.59	2,415,409.41	2,344,033.90
Direct Costs	12,903,960.13	11,382,490.68	11,382,490.68
Rate for 2024-2025 **	6.00*	21.22*	20.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17902
Form R0418**

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	162,622.70	338,561.38	338,561.38
2020-2021 Fixed Carry Forward	-15,034.10	0.00	-29,674.92
Total Indirect Costs	177,656.80	338,561.38	368,236.30
2020-2021 Direct Costs	1,686,755.23	1,510,816.55	1,510,816.55
2022-2023 Rate	10.53*	22.41*	24.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,000,368.32	1,765,623.47	1,765,623.47
Indirect costs based on rate ** multiplied by actual direct costs	210,638.78	264,843.52	430,282.44
2022-2023 Actual Indirect Costs	191,865.35	426,610.20	426,610.20
2020-2021 Fixed Carry Forward	-15,034.10	0.00	-29,674.92
Total Indirect Costs	206,899.45	426,610.20	456,285.12
Over/(Under) Recovery	3,739.33	0.00	-26,002.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	191,865.35	426,610.20	426,610.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,739.33	0.00	-26,002.68
Total Projected Indirect 2024-2025 (Numerator)	188,126.02	426,610.20	452,612.88
Direct Costs	2,000,368.32	1,765,623.47	1,765,623.47
Rate for 2024-2025 **	9.40*	24.16*	25.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 17903
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,747.60	59,269.11	59,269.11
2020-2021 Fixed Carry Forward	-1,550.01	527.89	527.89
Total Indirect Costs	44,297.61	58,741.22	58,741.22
2020-2021 Direct Costs	906,797.90	890,276.39	890,276.39
2022-2023 Rate	4.89*	6.60*	6.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	783,365.33	764,751.33	764,751.33
Indirect costs based on rate ** multiplied by actual direct costs	38,306.56	50,473.59	50,473.59
2022-2023 Actual Indirect Costs	67,106.04	85,720.04	85,720.04
2020-2021 Fixed Carry Forward	-1,550.01	527.89	527.89
Total Indirect Costs	68,656.05	85,192.15	85,192.15
Over/(Under) Recovery	-30,349.49	-34,718.56	-34,718.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	67,106.04	85,720.04	85,720.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-30,349.49	-34,718.56	-34,718.56
Total Projected Indirect 2024-2025 (Numerator)	97,455.53	120,438.60	120,438.60
Direct Costs	783,365.33	764,751.33	764,751.33
Rate for 2024-2025 **	12.44*	15.75*	15.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 18000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,100,011.89	2,568,964.97	2,568,964.97
2020-2021 Fixed Carry Forward	0.00	0.00	169,250.75
Total Indirect Costs	2,100,011.89	2,568,964.97	2,399,714.22
2020-2021 Direct Costs	13,080,680.52	12,723,309.05	12,723,309.05
2022-2023 Rate	16.05*	20.19*	18.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,695,679.24	15,232,319.25	15,232,319.25
Indirect costs based on rate ** multiplied by actual direct costs	2,354,351.89	2,284,847.89	2,872,815.41
2022-2023 Actual Indirect Costs	2,422,394.42	2,979,216.37	2,979,216.37
2020-2021 Fixed Carry Forward	0.00	0.00	169,250.75
Total Indirect Costs	2,422,394.42	2,979,216.37	2,809,965.62
Over/(Under) Recovery	0.00	0.00	62,849.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,422,394.42	2,979,216.37	2,979,216.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	62,849.79
Total Projected Indirect 2024-2025 (Numerator)	2,422,394.42	2,979,216.37	2,916,366.58
Direct Costs	15,695,679.24	15,232,319.25	15,232,319.25
Rate for 2024-2025 **	15.43*	19.56*	19.15**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 18010
Form R0418**

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,236,817.31	2,413,219.97	2,413,219.97
2020-2021 Fixed Carry Forward	-329,202.46	0.00	-279,918.51
Total Indirect Costs	1,566,019.77	2,413,219.97	2,693,138.48
2020-2021 Direct Costs	15,139,871.69	13,963,469.03	13,963,469.03
2022-2023 Rate	10.34*	17.28*	19.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,403,094.21	16,820,768.74	16,820,768.74
Indirect costs based on rate ** multiplied by actual direct costs	1,902,879.94	2,523,115.31	3,244,726.29
2022-2023 Actual Indirect Costs	1,072,777.09	2,655,102.56	2,655,102.56
2020-2021 Fixed Carry Forward	-329,202.46	0.00	-279,918.51
Total Indirect Costs	1,401,979.55	2,655,102.56	2,935,021.07
Over/(Under) Recovery	500,900.39	0.00	309,705.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,072,777.09	2,655,102.56	2,655,102.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	500,900.39	0.00	309,705.22
Total Projected Indirect 2024-2025 (Numerator)	571,876.70	2,655,102.56	2,345,397.34
Direct Costs	18,403,094.21	16,820,768.74	16,820,768.74
Rate for 2024-2025 **	3.11*	15.78*	13.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 18020
Form R0418**

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	500,898.68	1,174,492.06	1,174,492.06
2020-2021 Fixed Carry Forward	-87,808.22	74,132.42	74,194.79
Total Indirect Costs	588,706.90	1,100,359.64	1,100,297.27
2020-2021 Direct Costs	11,525,950.18	10,852,356.80	10,852,356.80
2022-2023 Rate	5.11*	10.14*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,199,954.15	13,872,815.19	13,872,815.19
Indirect costs based on rate ** multiplied by actual direct costs	776,717.66	1,406,703.46	1,406,703.46
2022-2023 Actual Indirect Costs	646,699.92	1,973,838.88	1,973,838.88
2020-2021 Fixed Carry Forward	-87,808.22	74,132.42	74,194.79
Total Indirect Costs	734,508.14	1,899,706.46	1,899,644.09
Over/(Under) Recovery	42,209.52	-418,870.58	-418,745.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	646,699.92	1,973,838.88	1,973,838.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42,209.52	-418,870.58	-418,745.84
Total Projected Indirect 2024-2025 (Numerator)	604,490.40	2,392,709.46	2,392,584.72
Direct Costs	15,199,954.15	13,872,815.19	13,872,815.19
Rate for 2024-2025 **	3.98*	17.25*	17.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 18060
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	537,869.37	1,788,071.04	1,788,071.04
2020-2021 Fixed Carry Forward	12,976.51	-36,703.14	-36,703.14
Total Indirect Costs	524,892.86	1,824,774.18	1,824,774.18
2020-2021 Direct Costs	15,470,116.90	14,219,915.23	14,219,915.23
2022-2023 Rate	3.39*	12.83*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,275,848.08	18,710,823.44	18,710,823.44
Indirect costs based on rate ** multiplied by actual direct costs	687,351.25	2,400,598.65	2,400,598.65
2022-2023 Actual Indirect Costs	967,589.45	2,532,614.09	2,532,614.09
2020-2021 Fixed Carry Forward	12,976.51	-36,703.14	-36,703.14
Total Indirect Costs	954,612.94	2,569,317.23	2,569,317.23
Over/(Under) Recovery	-267,261.69	-168,718.58	-168,718.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	967,589.45	2,532,614.09	2,532,614.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-267,261.69	-168,718.58	-168,718.58
Total Projected Indirect 2024-2025 (Numerator)	1,234,851.14	2,701,332.67	2,701,332.67
Direct Costs	20,275,848.08	18,710,823.44	18,710,823.44
Rate for 2024-2025 **	6.09*	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 2024-2025 Indirect Cost Rates
School District 19000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,084,483.83	1,758,510.20	1,758,510.20
2020-2021 Fixed Carry Forward	64,802.84	72,159.91	65,963.51
Total Indirect Costs	1,019,680.99	1,686,350.29	1,692,546.69
2020-2021 Direct Costs	16,639,992.04	15,965,965.67	15,965,965.67
2022-2023 Rate	6.13*	10.56*	10.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,260,243.69	18,389,554.42	18,389,554.42
Indirect costs based on rate ** multiplied by actual direct costs	1,180,652.94	1,941,936.95	1,949,292.77
2022-2023 Actual Indirect Costs	1,290,853.33	2,253,347.00	2,253,347.00
2020-2021 Fixed Carry Forward	64,802.84	72,159.91	65,963.51
Total Indirect Costs	1,226,050.49	2,181,187.09	2,187,383.49
Over/(Under) Recovery	19,405.29	-167,090.22	-172,127.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,290,853.33	2,253,347.00	2,253,347.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,405.29	-167,090.22	-172,127.21
Total Projected Indirect 2024-2025 (Numerator)	1,271,448.04	2,420,437.22	2,425,474.21
Direct Costs	19,260,243.69	18,389,554.42	18,389,554.42
Rate for 2024-2025 **	6.60*	13.16*	13.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	967,732.02	3,623,962.93	3,623,962.93
2020-2021 Fixed Carry Forward	58,320.98	97,546.71	97,350.04
Total Indirect Costs	909,411.04	3,526,416.22	3,526,612.89
2020-2021 Direct Costs	31,938,679.96	29,053,180.05	29,053,180.05
2022-2023 Rate	2.85*	12.14*	12.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,730,183.03	32,679,224.55	32,679,224.55
Indirect costs based on rate ** multiplied by actual direct costs	1,018,310.22	3,967,257.86	3,967,257.86
2022-2023 Actual Indirect Costs	1,147,127.08	3,951,682.56	3,951,682.56
2020-2021 Fixed Carry Forward	58,320.98	97,546.71	97,350.04
Total Indirect Costs	1,088,806.10	3,854,135.85	3,854,332.52
Over/(Under) Recovery	-70,495.88	113,122.01	112,925.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,147,127.08	3,951,682.56	3,951,682.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-70,495.88	113,122.01	112,925.34
Total Projected Indirect 2024-2025 (Numerator)	1,217,622.96	3,838,560.55	3,838,757.22
Direct Costs	35,730,183.03	32,679,224.55	32,679,224.55
Rate for 2024-2025 **	3.41*	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 2024-2025 Indirect Cost Rates
School District 19070
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,753.05	412,568.05	412,568.05
2020-2021 Fixed Carry Forward	158.47	-24,366.58	-24,254.97
Total Indirect Costs	42,594.58	436,934.63	436,823.02
2020-2021 Direct Costs	5,247,051.94	4,877,236.94	4,877,236.94
2022-2023 Rate	0.81*	8.96*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,980,152.68	5,528,758.54	5,528,758.54
Indirect costs based on rate ** multiplied by actual direct costs	48,439.24	495,376.77	495,376.77
2022-2023 Actual Indirect Costs	57,876.88	509,271.02	509,271.02
2020-2021 Fixed Carry Forward	158.47	-24,366.58	-24,254.97
Total Indirect Costs	57,718.41	533,637.60	533,525.99
Over/(Under) Recovery	-9,279.17	-38,260.83	-38,149.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	57,876.88	509,271.02	509,271.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,279.17	-38,260.83	-38,149.22
Total Projected Indirect 2024-2025 (Numerator)	67,156.05	547,531.85	547,420.24
Direct Costs	5,980,152.68	5,528,758.54	5,528,758.54
Rate for 2024-2025 **	1.12*	9.90*	9.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19100
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	521,073.49	1,611,163.25	1,611,163.25
2020-2021 Fixed Carry Forward	-28,916.88	-211,755.60	-211,758.57
Total Indirect Costs	549,990.37	1,822,918.85	1,822,921.82
2020-2021 Direct Costs	10,904,069.20	9,813,979.44	9,813,979.44
2022-2023 Rate	5.04*	18.57*	18.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,730,221.54	11,452,240.50	11,452,240.50
Indirect costs based on rate ** multiplied by actual direct costs	641,603.17	1,717,836.08	2,126,681.06
2022-2023 Actual Indirect Costs	522,777.58	1,800,758.62	1,800,758.62
2020-2021 Fixed Carry Forward	-28,916.88	-211,755.60	-211,758.57
Total Indirect Costs	551,694.46	2,012,514.22	2,012,517.19
Over/(Under) Recovery	89,908.71	0.00	114,163.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	522,777.58	1,800,758.62	1,800,758.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	89,908.71	0.00	114,163.87
Total Projected Indirect 2024-2025 (Numerator)	432,868.87	1,800,758.62	1,686,594.75
Direct Costs	12,730,221.54	11,452,240.50	11,452,240.50
Rate for 2024-2025 **	3.40*	15.72*	14.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19120
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	301,200.24	2,268,092.03	2,268,092.03
2020-2021 Fixed Carry Forward	4,732.84	0.00	227,989.20
Total Indirect Costs	296,467.40	2,268,092.03	2,040,102.83
2020-2021 Direct Costs	15,529,597.87	13,562,706.08	13,562,706.08
2022-2023 Rate	1.91*	16.72*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,640,075.50	17,792,247.30	17,792,247.30
Indirect costs based on rate ** multiplied by actual direct costs	375,125.44	2,668,837.10	2,675,953.99
2022-2023 Actual Indirect Costs	388,684.53	2,236,512.73	2,236,512.73
2020-2021 Fixed Carry Forward	4,732.84	0.00	227,989.20
Total Indirect Costs	383,951.69	2,236,512.73	2,008,523.53
Over/(Under) Recovery	-8,826.25	0.00	667,430.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	388,684.53	2,236,512.73	2,236,512.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,826.25	0.00	667,430.46
Total Projected Indirect 2024-2025 (Numerator)	397,510.78	2,236,512.73	1,569,082.27
Direct Costs	19,640,075.50	17,792,247.30	17,792,247.30
Rate for 2024-2025 **	2.02*	12.57*	8.82**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19125
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	271,547.82	835,133.41	835,133.41
2020-2021 Fixed Carry Forward	-56,609.04	0.00	102,351.36
Total Indirect Costs	328,156.86	835,133.41	732,782.05
2020-2021 Direct Costs	7,097,579.00	6,533,993.41	6,533,993.41
2022-2023 Rate	4.62*	12.78*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,711,499.08	8,747,431.91	8,747,431.91
Indirect costs based on rate ** multiplied by actual direct costs	448,671.26	1,117,921.80	980,587.12
2022-2023 Actual Indirect Costs	360,424.00	1,324,491.17	1,324,491.17
2020-2021 Fixed Carry Forward	-56,609.04	0.00	102,351.36
Total Indirect Costs	417,033.04	1,324,491.17	1,222,139.81
Over/(Under) Recovery	31,638.22	-206,569.37	-241,552.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	360,424.00	1,324,491.17	1,324,491.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,638.22	-206,569.37	-241,552.69
Total Projected Indirect 2024-2025 (Numerator)	328,785.78	1,531,060.54	1,566,043.86
Direct Costs	9,711,499.08	8,747,431.91	8,747,431.91
Rate for 2024-2025 **	3.39*	17.50*	17.90**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19140
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,012,821.54	3,837,377.89	3,837,377.89
2020-2021 Fixed Carry Forward	178,133.59	0.00	798,716.66
Total Indirect Costs	834,687.95	3,837,377.89	3,038,661.23
2020-2021 Direct Costs	27,450,030.17	24,625,473.82	24,625,473.82
2022-2023 Rate	3.04*	15.58*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,825,036.46	28,504,055.56	28,504,055.56
Indirect costs based on rate ** multiplied by actual direct costs	967,481.11	4,275,608.33	3,517,400.46
2022-2023 Actual Indirect Costs	1,310,763.53	4,631,744.43	4,631,744.43
2020-2021 Fixed Carry Forward	178,133.59	0.00	798,716.66
Total Indirect Costs	1,132,629.94	4,631,744.43	3,833,027.77
Over/(Under) Recovery	-165,148.83	0.00	-315,627.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,310,763.53	4,631,744.43	4,631,744.43
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-165,148.83	0.00	-315,627.31
Total Projected Indirect 2024-2025 (Numerator)	1,475,912.36	4,631,744.43	4,947,371.74
Direct Costs	31,825,036.46	28,504,055.56	28,504,055.56
Rate for 2024-2025 **	4.64*	16.25*	17.36**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19900
Form R0418**

Michigan International Prep School
8989 E COLONY RD
Elsie, MI 48831

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	593,842.84	822,714.66	822,714.66
2020-2021 Fixed Carry Forward	4,348.75	158,928.79	158,928.79
Total Indirect Costs	589,494.09	663,785.87	663,785.87
2020-2021 Direct Costs	7,430,951.42	7,202,079.60	7,202,079.60
2022-2023 Rate	7.93*	9.22*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,540,495.00	11,304,081.00	11,304,081.00
Indirect costs based on rate ** multiplied by actual direct costs	915,161.25	1,042,236.27	1,042,236.27
2022-2023 Actual Indirect Costs	954,752.00	1,191,166.00	1,191,166.00
2020-2021 Fixed Carry Forward	4,348.75	158,928.79	158,928.79
Total Indirect Costs	950,403.25	1,032,237.21	1,032,237.21
Over/(Under) Recovery	-35,242.00	9,999.06	9,999.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	954,752.00	1,191,166.00	1,191,166.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,242.00	9,999.06	9,999.06
Total Projected Indirect 2024-2025 (Numerator)	989,994.00	1,181,166.94	1,181,166.94
Direct Costs	11,540,495.00	11,304,081.00	11,304,081.00
Rate for 2024-2025 **	8.58*	10.45*	10.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 20015
Form R0418**

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	584,104.98	1,877,533.72	1,877,533.72
2020-2021 Fixed Carry Forward	74,466.97	215,927.74	216,342.08
Total Indirect Costs	509,638.01	1,661,605.98	1,661,191.64
2020-2021 Direct Costs	17,256,459.44	15,963,030.70	15,963,030.70
2022-2023 Rate	2.95*	10.41*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,771,436.31	18,105,778.77	18,105,778.77
Indirect costs based on rate ** multiplied by actual direct costs	583,257.37	1,884,811.57	1,884,811.57
2022-2023 Actual Indirect Costs	707,298.20	2,372,955.74	2,372,955.74
2020-2021 Fixed Carry Forward	74,466.97	215,927.74	216,342.08
Total Indirect Costs	632,831.23	2,157,028.00	2,156,613.66
Over/(Under) Recovery	-49,573.86	-272,216.43	-271,802.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	707,298.20	2,372,955.74	2,372,955.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-49,573.86	-272,216.43	-271,802.09
Total Projected Indirect 2024-2025 (Numerator)	756,872.06	2,645,172.17	2,644,757.83
Direct Costs	19,771,436.31	18,105,778.77	18,105,778.77
Rate for 2024-2025 **	3.83*	14.61*	14.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21000
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	859,960.29	1,498,062.10	1,498,062.10
2020-2021 Fixed Carry Forward	25,558.03	-98,926.39	-98,083.62
Total Indirect Costs	834,402.26	1,596,988.49	1,596,145.72
2020-2021 Direct Costs	10,672,328.86	10,034,227.05	10,034,227.05
2022-2023 Rate	7.82*	15.92*	15.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,716,833.80	12,037,223.20	12,037,223.20
Indirect costs based on rate ** multiplied by actual direct costs	994,456.40	1,805,583.48	1,915,122.21
2022-2023 Actual Indirect Costs	1,066,026.01	1,745,636.61	1,745,636.61
2020-2021 Fixed Carry Forward	25,558.03	-98,926.39	-98,083.62
Total Indirect Costs	1,040,467.98	1,844,563.00	1,843,720.23
Over/(Under) Recovery	-46,011.58	0.00	71,401.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,066,026.01	1,745,636.61	1,745,636.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-46,011.58	0.00	71,401.98
Total Projected Indirect 2024-2025 (Numerator)	1,112,037.59	1,745,636.61	1,674,234.63
Direct Costs	12,716,833.80	12,037,223.20	12,037,223.20
Rate for 2024-2025 **	8.74*	14.50*	13.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21010
Form R0418**

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	414,882.69	1,919,211.45	1,919,211.45
2020-2021 Fixed Carry Forward	16,656.89	58,544.88	58,544.88
Total Indirect Costs	398,225.80	1,860,666.57	1,860,666.57
2020-2021 Direct Costs	24,115,646.51	22,611,317.75	22,611,317.75
2022-2023 Rate	1.65*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,643,346.10	25,406,038.83	25,406,038.83
Indirect costs based on rate ** multiplied by actual direct costs	439,615.21	2,090,917.00	2,090,917.00
2022-2023 Actual Indirect Costs	455,854.02	1,693,161.29	1,693,161.29
2020-2021 Fixed Carry Forward	16,656.89	58,544.88	58,544.88
Total Indirect Costs	439,197.13	1,634,616.41	1,634,616.41
Over/(Under) Recovery	418.08	456,300.59	456,300.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	455,854.02	1,693,161.29	1,693,161.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	418.08	456,300.59	456,300.59
Total Projected Indirect 2024-2025 (Numerator)	455,435.94	1,236,860.70	1,236,860.70
Direct Costs	26,643,346.10	25,406,038.83	25,406,038.83
Rate for 2024-2025 **	1.71*	4.87*	4.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21025
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	224,798.20	1,301,303.38	1,301,303.38
2020-2021 Fixed Carry Forward	28,754.44	247,362.23	247,362.23
Total Indirect Costs	196,043.76	1,053,941.15	1,053,941.15
2020-2021 Direct Costs	15,429,019.33	14,352,514.15	14,352,514.15
2022-2023 Rate	1.27*	7.34*	7.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,616,566.23	16,317,737.96	16,317,737.96
Indirect costs based on rate ** multiplied by actual direct costs	223,730.39	1,197,721.97	1,197,721.97
2022-2023 Actual Indirect Costs	241,000.80	1,539,829.07	1,539,829.07
2020-2021 Fixed Carry Forward	28,754.44	247,362.23	247,362.23
Total Indirect Costs	212,246.36	1,292,466.84	1,292,466.84
Over/(Under) Recovery	11,484.03	-94,744.87	-94,744.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	241,000.80	1,539,829.07	1,539,829.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,484.03	-94,744.87	-94,744.87
Total Projected Indirect 2024-2025 (Numerator)	229,516.77	1,634,573.94	1,634,573.94
Direct Costs	17,616,566.23	16,317,737.96	16,317,737.96
Rate for 2024-2025 **	1.30*	10.02*	10.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21060
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	161,352.05	378,352.27	378,352.27
2020-2021 Fixed Carry Forward	39,786.73	0.00	45,905.09
Total Indirect Costs	121,565.32	378,352.27	332,447.18
2020-2021 Direct Costs	3,441,396.06	3,224,395.84	3,224,395.84
2022-2023 Rate	3.53*	11.73*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,806,912.97	3,577,379.03	3,577,379.03
Indirect costs based on rate ** multiplied by actual direct costs	134,384.03	419,626.56	368,827.78
2022-2023 Actual Indirect Costs	190,598.78	420,132.72	420,132.72
2020-2021 Fixed Carry Forward	39,786.73	0.00	45,905.09
Total Indirect Costs	150,812.05	420,132.72	374,227.63
Over/(Under) Recovery	-16,428.02	-506.16	40,505.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	190,598.78	420,132.72	420,132.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,428.02	-506.16	40,505.24
Total Projected Indirect 2024-2025 (Numerator)	207,026.80	420,638.88	379,627.48
Direct Costs	3,806,912.97	3,577,379.03	3,577,379.03
Rate for 2024-2025 **	5.44*	11.76*	10.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21065
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	122,334.37	391,206.19	391,206.19
2020-2021 Fixed Carry Forward	-11,302.72	0.00	-29,035.81
Total Indirect Costs	133,637.09	391,206.19	420,242.00
2020-2021 Direct Costs	2,349,667.05	2,080,795.23	2,080,795.23
2022-2023 Rate	5.69*	18.80*	20.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,657,865.05	2,311,105.04	2,311,105.04
Indirect costs based on rate ** multiplied by actual direct costs	151,232.52	346,665.76	466,843.22
2022-2023 Actual Indirect Costs	132,228.62	478,988.63	478,988.63
2020-2021 Fixed Carry Forward	-11,302.72	0.00	-29,035.81
Total Indirect Costs	143,531.34	478,988.63	508,024.44
Over/(Under) Recovery	7,701.18	0.00	-41,181.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,228.62	478,988.63	478,988.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,701.18	0.00	-41,181.22
Total Projected Indirect 2024-2025 (Numerator)	124,527.44	478,988.63	520,169.85
Direct Costs	2,657,865.05	2,311,105.04	2,311,105.04
Rate for 2024-2025 **	4.69*	20.73*	22.51**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21090
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	224,155.26	800,359.95	800,359.95
2020-2021 Fixed Carry Forward	-5,339.52	-48,021.68	-48,201.61
Total Indirect Costs	229,494.78	848,381.63	848,561.56
2020-2021 Direct Costs	7,390,340.31	6,814,135.62	6,814,135.62
2022-2023 Rate	3.11*	12.45*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,025,974.83	8,372,421.12	8,372,421.12
Indirect costs based on rate ** multiplied by actual direct costs	280,707.82	1,042,366.43	1,042,366.43
2022-2023 Actual Indirect Costs	267,014.86	920,568.57	920,568.57
2020-2021 Fixed Carry Forward	-5,339.52	-48,021.68	-48,201.61
Total Indirect Costs	272,354.38	968,590.25	968,770.18
Over/(Under) Recovery	8,353.44	73,776.18	73,596.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	267,014.86	920,568.57	920,568.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,353.44	73,776.18	73,596.25
Total Projected Indirect 2024-2025 (Numerator)	258,661.42	846,792.39	846,972.32
Direct Costs	9,025,974.83	8,372,421.12	8,372,421.12
Rate for 2024-2025 **	2.87*	10.11*	10.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 21135
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	95,505.24	306,338.28	306,338.28
2020-2021 Fixed Carry Forward	11,202.78	0.00	1,869.97
Total Indirect Costs	84,302.46	306,338.28	304,468.31
2020-2021 Direct Costs	2,088,098.58	1,877,265.54	1,877,265.54
2022-2023 Rate	4.04*	16.32*	16.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,994,647.59	2,788,720.88	2,788,720.88
Indirect costs based on rate ** multiplied by actual direct costs	120,983.76	418,308.13	452,330.53
2022-2023 Actual Indirect Costs	98,070.40	303,997.11	303,997.11
2020-2021 Fixed Carry Forward	11,202.78	0.00	1,869.97
Total Indirect Costs	86,867.62	303,997.11	302,127.14
Over/(Under) Recovery	34,116.14	0.00	150,203.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	98,070.40	303,997.11	303,997.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,116.14	0.00	150,203.39
Total Projected Indirect 2024-2025 (Numerator)	63,954.26	303,997.11	153,793.72
Direct Costs	2,994,647.59	2,788,720.88	2,788,720.88
Rate for 2024-2025 **	2.14*	10.90*	5.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 22000
Form R0418**

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,813,858.91	2,180,201.95	2,180,201.95
2020-2021 Fixed Carry Forward	-252,234.71	0.00	-188,105.60
Total Indirect Costs	2,066,093.62	2,180,201.95	2,368,307.55
2020-2021 Direct Costs	11,242,794.80	10,876,451.76	10,876,451.76
2022-2023 Rate	18.38*	20.05*	21.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,475,241.56	13,034,044.00	13,034,044.00
Indirect costs based on rate ** multiplied by actual direct costs	2,021,286.23	1,955,106.60	2,837,511.38
2022-2023 Actual Indirect Costs	1,808,896.98	2,250,094.54	2,250,094.54
2020-2021 Fixed Carry Forward	-252,234.71	0.00	-188,105.60
Total Indirect Costs	2,061,131.69	2,250,094.54	2,438,200.14
Over/(Under) Recovery	0.00	0.00	399,311.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,808,896.98	2,250,094.54	2,250,094.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	399,311.24
Total Projected Indirect 2024-2025 (Numerator)	1,808,896.98	2,250,094.54	1,850,783.30
Direct Costs	13,475,241.56	13,034,044.00	13,034,044.00
Rate for 2024-2025 **	13.42*	17.26*	14.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 22010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	746,177.06	1,401,150.54	1,401,150.54
2020-2021 Fixed Carry Forward	53,928.96	0.00	83,712.95
Total Indirect Costs	692,248.10	1,401,150.54	1,317,437.59
2020-2021 Direct Costs	8,447,781.05	7,792,807.57	7,792,807.57
2022-2023 Rate	8.19*	17.98*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,718,217.73	8,747,242.87	8,747,242.87
Indirect costs based on rate ** multiplied by actual direct costs	795,922.03	1,312,086.43	1,479,158.77
2022-2023 Actual Indirect Costs	862,555.27	1,833,530.13	1,833,530.13
2020-2021 Fixed Carry Forward	53,928.96	0.00	83,712.95
Total Indirect Costs	808,626.31	1,833,530.13	1,749,817.18
Over/(Under) Recovery	-12,704.28	0.00	-270,658.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	862,555.27	1,833,530.13	1,833,530.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-12,704.28	0.00	-270,658.41
Total Projected Indirect 2024-2025 (Numerator)	875,259.55	1,833,530.13	2,104,188.54
Direct Costs	9,718,217.73	8,747,242.87	8,747,242.87
Rate for 2024-2025 **	9.01*	20.96*	24.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 22025
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	210,149.80	783,546.68	783,546.68
2020-2021 Fixed Carry Forward	25,695.62	49,763.81	49,875.34
Total Indirect Costs	184,454.18	733,782.87	733,671.34
2020-2021 Direct Costs	7,016,505.28	6,443,108.40	6,443,108.40
2022-2023 Rate	2.63*	11.39*	11.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,551,141.20	6,944,147.21	6,944,147.21
Indirect costs based on rate ** multiplied by actual direct costs	198,595.01	790,938.37	790,938.37
2022-2023 Actual Indirect Costs	214,098.22	821,092.21	821,092.21
2020-2021 Fixed Carry Forward	25,695.62	49,763.81	49,875.34
Total Indirect Costs	188,402.60	771,328.40	771,216.87
Over/(Under) Recovery	35,888.03	69,373.78	69,596.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	214,098.22	821,092.21	821,092.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	35,888.03	69,373.78	69,596.84
Total Projected Indirect 2024-2025 (Numerator)	178,210.19	751,718.43	751,495.37
Direct Costs	7,551,141.20	6,944,147.21	6,944,147.21
Rate for 2024-2025 **	2.36*	10.83*	10.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 22030
Form R0418**

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	836,179.74	2,230,090.99	2,230,090.99
2020-2021 Fixed Carry Forward	-83,554.56	-1,873.25	-2,711.51
Total Indirect Costs	919,734.30	2,231,964.24	2,232,802.50
2020-2021 Direct Costs	19,511,122.78	18,117,211.53	18,117,211.53
2022-2023 Rate	4.71*	12.32*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,908,009.22	21,162,934.25	21,162,934.25
Indirect costs based on rate ** multiplied by actual direct costs	1,078,967.23	2,607,273.50	2,607,273.50
2022-2023 Actual Indirect Costs	794,336.45	2,539,411.42	2,539,411.42
2020-2021 Fixed Carry Forward	-83,554.56	-1,873.25	-2,711.51
Total Indirect Costs	877,891.01	2,541,284.67	2,542,122.93
Over/(Under) Recovery	201,076.22	65,988.83	65,150.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	794,336.45	2,539,411.42	2,539,411.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	201,076.22	65,988.83	65,150.57
Total Projected Indirect 2024-2025 (Numerator)	593,260.23	2,473,422.59	2,474,260.85
Direct Costs	22,908,009.22	21,162,934.25	21,162,934.25
Rate for 2024-2025 **	2.59*	11.69*	11.69**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 22045
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	191,305.42	601,669.82	601,669.82
2020-2021 Fixed Carry Forward	-31,877.96	0.00	-68,407.32
Total Indirect Costs	223,183.38	601,669.82	670,077.14
2020-2021 Direct Costs	2,622,154.11	2,211,789.71	2,211,789.71
2022-2023 Rate	8.51*	27.20*	30.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,086,878.18	2,633,473.65	2,633,473.65
Indirect costs based on rate ** multiplied by actual direct costs	262,693.33	395,021.05	658,368.41
2022-2023 Actual Indirect Costs	246,692.29	700,096.82	700,096.82
2020-2021 Fixed Carry Forward	-31,877.96	0.00	-68,407.32
Total Indirect Costs	278,570.25	700,096.82	768,504.14
Over/(Under) Recovery	-15,876.92	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	246,692.29	700,096.82	700,096.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-15,876.92	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	262,569.21	700,096.82	700,096.82
Direct Costs	3,086,878.18	2,633,473.65	2,633,473.65
Rate for 2024-2025 **	8.51*	26.58*	26.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23000
Form R0418**

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,739,195.35	2,298,367.40	2,298,367.40
2020-2021 Fixed Carry Forward	113,395.06	0.00	310,515.24
Total Indirect Costs	1,625,800.29	2,298,367.40	1,987,852.16
2020-2021 Direct Costs	19,491,110.05	18,999,755.00	18,999,755.00
2022-2023 Rate	8.34*	12.10*	10.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,178,938.01	22,658,533.57	22,658,533.57
Indirect costs based on rate ** multiplied by actual direct costs	1,933,123.43	2,741,682.56	2,370,082.61
2022-2023 Actual Indirect Costs	1,841,701.77	2,458,439.21	2,458,439.21
2020-2021 Fixed Carry Forward	113,395.06	0.00	310,515.24
Total Indirect Costs	1,728,306.71	2,458,439.21	2,147,923.97
Over/(Under) Recovery	204,816.72	283,243.35	222,158.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,841,701.77	2,458,439.21	2,458,439.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	204,816.72	283,243.35	222,158.64
Total Projected Indirect 2024-2025 (Numerator)	1,636,885.05	2,175,195.86	2,236,280.57
Direct Costs	23,178,938.01	22,658,533.57	22,658,533.57
Rate for 2024-2025 **	7.06*	9.60*	9.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23010
Form R0418**

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	172,615.31	1,017,715.60	1,017,715.60
2020-2021 Fixed Carry Forward	20,750.26	0.00	35,590.27
Total Indirect Costs	151,865.05	1,017,715.60	982,125.33
2020-2021 Direct Costs	6,336,331.11	5,491,230.82	5,491,230.82
2022-2023 Rate	2.40*	18.53*	17.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,030,670.75	6,977,021.61	6,977,021.61
Indirect costs based on rate ** multiplied by actual direct costs	192,736.10	1,046,553.24	1,248,189.17
2022-2023 Actual Indirect Costs	252,581.47	1,306,230.61	1,306,230.61
2020-2021 Fixed Carry Forward	20,750.26	0.00	35,590.27
Total Indirect Costs	231,831.21	1,306,230.61	1,270,640.34
Over/(Under) Recovery	-39,095.11	0.00	13,139.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	252,581.47	1,306,230.61	1,306,230.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-39,095.11	0.00	13,139.10
Total Projected Indirect 2024-2025 (Numerator)	291,676.58	1,306,230.61	1,293,091.51
Direct Costs	8,030,670.75	6,977,021.61	6,977,021.61
Rate for 2024-2025 **	3.63*	18.72*	18.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23030
Form R0418**

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,054,191.90	3,779,791.33	3,779,791.33
2020-2021 Fixed Carry Forward	-29,067.14	0.00	-90,979.09
Total Indirect Costs	1,083,259.04	3,779,791.33	3,870,770.42
2020-2021 Direct Costs	27,276,006.08	24,550,406.65	24,550,406.65
2022-2023 Rate	3.97*	15.40*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,666,428.46	28,448,721.96	28,448,721.96
Indirect costs based on rate ** multiplied by actual direct costs	1,257,157.21	4,267,308.29	4,486,363.45
2022-2023 Actual Indirect Costs	1,374,109.75	4,591,816.25	4,591,816.25
2020-2021 Fixed Carry Forward	-29,067.14	0.00	-90,979.09
Total Indirect Costs	1,403,176.89	4,591,816.25	4,682,795.34
Over/(Under) Recovery	-146,019.68	0.00	-196,431.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,374,109.75	4,591,816.25	4,591,816.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-146,019.68	0.00	-196,431.89
Total Projected Indirect 2024-2025 (Numerator)	1,520,129.43	4,591,816.25	4,788,248.14
Direct Costs	31,666,428.46	28,448,721.96	28,448,721.96
Rate for 2024-2025 **	4.80*	16.14*	16.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23050
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	840,765.46	2,625,934.95	2,625,934.95
2020-2021 Fixed Carry Forward	-41,775.27	54,384.71	55,273.52
Total Indirect Costs	882,540.73	2,571,550.24	2,570,661.43
2020-2021 Direct Costs	25,420,107.80	23,634,938.31	23,634,938.31
2022-2023 Rate	3.47*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	30,711,483.67	28,495,536.40	28,495,536.40
Indirect costs based on rate ** multiplied by actual direct costs	1,065,688.48	3,100,314.36	3,100,314.36
2022-2023 Actual Indirect Costs	1,229,060.88	3,445,008.15	3,445,008.15
2020-2021 Fixed Carry Forward	-41,775.27	54,384.71	55,273.52
Total Indirect Costs	1,270,836.15	3,390,623.44	3,389,734.63
Over/(Under) Recovery	-205,147.67	-290,309.08	-289,420.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,229,060.88	3,445,008.15	3,445,008.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-205,147.67	-290,309.08	-289,420.27
Total Projected Indirect 2024-2025 (Numerator)	1,434,208.55	3,735,317.23	3,734,428.42
Direct Costs	30,711,483.67	28,495,536.40	28,495,536.40
Rate for 2024-2025 **	4.67*	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 2024-2025 Indirect Cost Rates
School District 23060
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,851,645.61	6,479,636.34	6,479,636.34
2020-2021 Fixed Carry Forward	-63,860.06	0.00	769,774.80
Total Indirect Costs	1,915,505.67	6,479,636.34	5,709,861.54
2020-2021 Direct Costs	55,240,855.81	50,434,527.70	50,434,527.70
2022-2023 Rate	3.47*	12.85*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,146,681.72	61,763,581.93	61,763,581.93
Indirect costs based on rate ** multiplied by actual direct costs	2,364,689.86	7,936,620.28	6,991,637.47
2022-2023 Actual Indirect Costs	2,136,290.29	8,347,931.08	8,347,931.08
2020-2021 Fixed Carry Forward	-63,860.06	0.00	769,774.80
Total Indirect Costs	2,200,150.35	8,347,931.08	7,578,156.28
Over/(Under) Recovery	164,539.51	-411,310.80	-586,518.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,136,290.29	8,347,931.08	8,347,931.08
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	164,539.51	-411,310.80	-586,518.81
Total Projected Indirect 2024-2025 (Numerator)	1,971,750.78	8,759,241.88	8,934,449.89
Direct Costs	68,146,681.72	61,763,581.93	61,763,581.93
Rate for 2024-2025 **	2.89*	14.18*	14.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23065
Form R0418**

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	593,521.64	1,638,170.76	1,638,170.76
2020-2021 Fixed Carry Forward	26,801.03	0.00	408,847.03
Total Indirect Costs	566,720.61	1,638,170.76	1,229,323.73
2020-2021 Direct Costs	11,608,553.87	10,563,904.75	10,563,904.75
2022-2023 Rate	4.88*	15.51*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,697,110.65	12,430,581.38	12,430,581.38
Indirect costs based on rate ** multiplied by actual direct costs	668,419.00	1,864,587.21	1,446,919.67
2022-2023 Actual Indirect Costs	813,234.20	2,079,763.47	2,079,763.47
2020-2021 Fixed Carry Forward	26,801.03	0.00	408,847.03
Total Indirect Costs	786,433.17	2,079,763.47	1,670,916.44
Over/(Under) Recovery	-118,014.17	0.00	-223,996.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	813,234.20	2,079,763.47	2,079,763.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-118,014.17	0.00	-223,996.77
Total Projected Indirect 2024-2025 (Numerator)	931,248.37	2,079,763.47	2,303,760.24
Direct Costs	13,697,110.65	12,430,581.38	12,430,581.38
Rate for 2024-2025 **	6.80*	16.73*	18.53**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23080
Form R0418**

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	425,063.02	1,269,078.84	1,269,078.84
2020-2021 Fixed Carry Forward	3,833.90	317,957.90	317,287.92
Total Indirect Costs	421,229.12	951,120.94	951,790.92
2020-2021 Direct Costs	13,362,633.17	12,518,617.35	12,518,617.35
2022-2023 Rate	3.15*	7.60*	7.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,063,415.81	14,823,459.29	14,823,459.29
Indirect costs based on rate ** multiplied by actual direct costs	505,997.60	1,126,582.91	1,126,582.91
2022-2023 Actual Indirect Costs	625,787.63	1,865,744.15	1,865,744.15
2020-2021 Fixed Carry Forward	3,833.90	317,957.90	317,287.92
Total Indirect Costs	621,953.73	1,547,786.25	1,548,456.23
Over/(Under) Recovery	-115,956.13	-421,203.34	-421,873.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	625,787.63	1,865,744.15	1,865,744.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-115,956.13	-421,203.34	-421,873.32
Total Projected Indirect 2024-2025 (Numerator)	741,743.76	2,286,947.49	2,287,617.47
Direct Costs	16,063,415.81	14,823,459.29	14,823,459.29
Rate for 2024-2025 **	4.62*	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 2024-2025 Indirect Cost Rates
School District 23090
Form R0418**

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	337,513.53	1,167,783.58	1,167,783.58
2020-2021 Fixed Carry Forward	-76,749.08	94,563.47	70,991.96
Total Indirect Costs	414,262.61	1,073,220.11	1,096,791.62
2020-2021 Direct Costs	9,713,781.98	8,883,511.93	8,883,511.93
2022-2023 Rate	4.26*	12.08*	12.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,098,683.03	10,940,704.09	10,940,704.09
Indirect costs based on rate ** multiplied by actual direct costs	515,403.90	1,321,637.05	1,351,176.96
2022-2023 Actual Indirect Costs	460,129.38	1,618,108.32	1,618,108.32
2020-2021 Fixed Carry Forward	-76,749.08	94,563.47	70,991.96
Total Indirect Costs	536,878.46	1,523,544.85	1,547,116.36
Over/(Under) Recovery	-21,474.56	-201,907.80	-195,939.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	460,129.38	1,618,108.32	1,618,108.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,474.56	-201,907.80	-195,939.40
Total Projected Indirect 2024-2025 (Numerator)	481,603.94	1,820,016.12	1,814,047.72
Direct Costs	12,098,683.03	10,940,704.09	10,940,704.09
Rate for 2024-2025 **	3.98*	16.64*	16.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23490
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	19,706.84	36,281.81	36,281.81
2020-2021 Fixed Carry Forward	-913.76	0.00	5,754.17
Total Indirect Costs	20,620.60	36,281.81	30,527.64
2020-2021 Direct Costs	241,246.15	224,671.18	224,671.18
2022-2023 Rate	8.55*	16.15*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	371,904.61	344,022.62	344,022.62
Indirect costs based on rate ** multiplied by actual direct costs	31,797.84	51,603.39	46,752.67
2022-2023 Actual Indirect Costs	20,970.77	48,852.76	48,852.76
2020-2021 Fixed Carry Forward	-913.76	0.00	5,754.17
Total Indirect Costs	21,884.53	48,852.76	43,098.59
Over/(Under) Recovery	9,913.31	0.00	3,654.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	20,970.77	48,852.76	48,852.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,913.31	0.00	3,654.08
Total Projected Indirect 2024-2025 (Numerator)	11,057.46	48,852.76	45,198.68
Direct Costs	371,904.61	344,022.62	344,022.62
Rate for 2024-2025 **	2.97*	14.20*	13.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23900
Form R0418**

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,569.00	243,019.00	243,019.00
2020-2021 Fixed Carry Forward	-11,412.90	74,682.35	74,682.35
Total Indirect Costs	27,981.90	168,336.65	168,336.65
2020-2021 Direct Costs	3,032,999.00	2,806,549.00	2,806,549.00
2022-2023 Rate	0.92*	6.00*	6.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,955,983.00	3,744,115.00	3,744,115.00
Indirect costs based on rate ** multiplied by actual direct costs	36,395.04	224,646.90	224,646.90
2022-2023 Actual Indirect Costs	20,880.00	232,748.00	232,748.00
2020-2021 Fixed Carry Forward	-11,412.90	74,682.35	74,682.35
Total Indirect Costs	32,292.90	158,065.65	158,065.65
Over/(Under) Recovery	4,102.14	66,581.25	66,581.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	20,880.00	232,748.00	232,748.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,102.14	66,581.25	66,581.25
Total Projected Indirect 2024-2025 (Numerator)	16,777.86	166,166.75	166,166.75
Direct Costs	3,955,983.00	3,744,115.00	3,744,115.00
Rate for 2024-2025 **	0.42*	4.44*	4.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23901
Form R0418**

Island City Academy
6421 S CLINTON TRL
EATON RAPIDS, MI 48827

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3.00	143,863.00	143,863.00
2020-2021 Fixed Carry Forward	0.00	2,350.50	2,350.50
Total Indirect Costs	3.00	141,512.50	141,512.50
2020-2021 Direct Costs	1,776,320.00	1,632,460.00	1,632,460.00
2022-2023 Rate	0.00*	8.67*	8.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,930,337.71	1,701,523.80	1,701,523.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	147,522.11	147,522.11
2022-2023 Actual Indirect Costs	85,073.98	313,887.89	313,887.89
2020-2021 Fixed Carry Forward	0.00	2,350.50	2,350.50
Total Indirect Costs	85,073.98	311,537.39	311,537.39
Over/(Under) Recovery	0.00	-161,664.78	-161,664.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	85,073.98	313,887.89	313,887.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-161,664.78	-161,664.78
Total Projected Indirect 2024-2025 (Numerator)	85,073.98	475,552.67	475,552.67
Direct Costs	1,930,337.71	1,701,523.80	1,701,523.80
Rate for 2024-2025 **	4.41*	27.95*	27.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23902
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	29,667.18	56,089.57	56,089.57
2020-2021 Fixed Carry Forward	-3,694.09	3,113.05	3,113.05
Total Indirect Costs	33,361.27	52,976.52	52,976.52
2020-2021 Direct Costs	683,994.75	657,572.36	657,572.36
2022-2023 Rate	4.88*	8.06*	8.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	656,555.74	639,890.56	639,890.56
Indirect costs based on rate ** multiplied by actual direct costs	32,039.92	51,575.18	51,575.18
2022-2023 Actual Indirect Costs	43,086.79	59,751.97	59,751.97
2020-2021 Fixed Carry Forward	-3,694.09	3,113.05	3,113.05
Total Indirect Costs	46,780.88	56,638.92	56,638.92
Over/(Under) Recovery	-14,740.96	-5,063.74	-5,063.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	43,086.79	59,751.97	59,751.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,740.96	-5,063.74	-5,063.74
Total Projected Indirect 2024-2025 (Numerator)	57,827.75	64,815.71	64,815.71
Direct Costs	656,555.74	639,890.56	639,890.56
Rate for 2024-2025 **	8.81*	10.13*	10.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23903
Form R0418**

Insight School of Michigan
526 S CREYTS RD
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	554,737.04	637,413.43	637,413.43
2020-2021 Fixed Carry Forward	-14,270.70	-20,676.37	-20,676.37
Total Indirect Costs	569,007.74	658,089.80	658,089.80
2020-2021 Direct Costs	7,020,378.12	6,937,701.73	6,937,701.73
2022-2023 Rate	8.11*	9.49*	9.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,724,536.44	7,642,044.36	7,642,044.36
Indirect costs based on rate ** multiplied by actual direct costs	626,459.91	725,230.01	725,230.01
2022-2023 Actual Indirect Costs	628,800.52	711,292.60	711,292.60
2020-2021 Fixed Carry Forward	-14,270.70	-20,676.37	-20,676.37
Total Indirect Costs	643,071.22	731,968.97	731,968.97
Over/(Under) Recovery	-16,611.31	-6,738.96	-6,738.96

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	628,800.52	711,292.60	711,292.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,611.31	-6,738.96	-6,738.96
Total Projected Indirect 2024-2025 (Numerator)	645,411.83	718,031.56	718,031.56
Direct Costs	7,724,536.44	7,642,044.36	7,642,044.36
Rate for 2024-2025 **	8.36*	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 2024-2025 Indirect Cost Rates
School District 24020
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	576,450.15	2,059,544.82	2,059,544.82
2020-2021 Fixed Carry Forward	-23,642.54	0.00	3,148.26
Total Indirect Costs	600,092.69	2,059,544.82	2,056,396.56
2020-2021 Direct Costs	13,293,205.76	11,810,111.09	11,810,111.09
2022-2023 Rate	4.51*	17.44*	17.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,805,554.05	13,734,342.77	13,734,342.77
Indirect costs based on rate ** multiplied by actual direct costs	712,830.49	2,060,151.42	2,391,149.08
2022-2023 Actual Indirect Costs	721,756.27	2,792,967.55	2,792,967.55
2020-2021 Fixed Carry Forward	-23,642.54	0.00	3,148.26
Total Indirect Costs	745,398.81	2,792,967.55	2,789,819.29
Over/(Under) Recovery	-32,568.32	0.00	-398,670.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	721,756.27	2,792,967.55	2,792,967.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-32,568.32	0.00	-398,670.21
Total Projected Indirect 2024-2025 (Numerator)	754,324.59	2,792,967.55	3,191,637.76
Direct Costs	15,805,554.05	13,734,342.77	13,734,342.77
Rate for 2024-2025 **	4.77*	20.34*	23.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 24030
Form R0418**

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	61,979.33	261,173.24	261,173.24
2020-2021 Fixed Carry Forward	15,695.30	0.00	47,659.54
Total Indirect Costs	46,284.03	261,173.24	213,513.70
2020-2021 Direct Costs	2,907,593.08	2,708,399.17	2,708,399.17
2022-2023 Rate	1.59*	9.64*	7.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,535,904.38	3,287,088.01	3,287,088.01
Indirect costs based on rate ** multiplied by actual direct costs	56,220.88	316,875.28	259,022.54
2022-2023 Actual Indirect Costs	68,141.87	316,958.24	316,958.24
2020-2021 Fixed Carry Forward	15,695.30	0.00	47,659.54
Total Indirect Costs	52,446.57	316,958.24	269,298.70
Over/(Under) Recovery	19,469.61	-82.96	37,383.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	68,141.87	316,958.24	316,958.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,469.61	-82.96	37,383.38
Total Projected Indirect 2024-2025 (Numerator)	48,672.26	317,041.20	279,574.86
Direct Costs	3,535,904.38	3,287,088.01	3,287,088.01
Rate for 2024-2025 **	1.38*	9.65*	8.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 24040
Form R0418**

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	156,202.42	698,978.11	698,978.11
2020-2021 Fixed Carry Forward	-39,189.61	0.00	159,512.59
Total Indirect Costs	195,392.03	698,978.11	539,465.52
2020-2021 Direct Costs	6,014,481.77	5,471,706.08	5,471,706.08
2022-2023 Rate	3.25*	12.77*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,497,071.99	6,802,378.25	6,802,378.25
Indirect costs based on rate ** multiplied by actual direct costs	243,654.84	868,663.70	670,714.50
2022-2023 Actual Indirect Costs	203,832.25	898,525.99	898,525.99
2020-2021 Fixed Carry Forward	-39,189.61	0.00	159,512.59
Total Indirect Costs	243,021.86	898,525.99	739,013.40
Over/(Under) Recovery	632.98	-29,862.29	-68,298.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	203,832.25	898,525.99	898,525.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	632.98	-29,862.29	-68,298.90
Total Projected Indirect 2024-2025 (Numerator)	203,199.27	928,388.28	966,824.89
Direct Costs	7,497,071.99	6,802,378.25	6,802,378.25
Rate for 2024-2025 **	2.71*	13.65*	14.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 24070
Form R0418**

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	469,612.95	2,685,658.71	2,685,658.71
2020-2021 Fixed Carry Forward	70,190.26	252,211.08	254,209.05
Total Indirect Costs	399,422.69	2,433,447.63	2,431,449.66
2020-2021 Direct Costs	31,894,445.78	29,678,400.02	29,678,400.02
2022-2023 Rate	1.25*	8.20*	8.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,908,509.92	33,450,667.13	33,450,667.13
Indirect costs based on rate ** multiplied by actual direct costs	448,856.37	2,742,954.70	2,739,609.64
2022-2023 Actual Indirect Costs	456,125.72	2,913,968.51	2,913,968.51
2020-2021 Fixed Carry Forward	70,190.26	252,211.08	254,209.05
Total Indirect Costs	385,935.46	2,661,757.43	2,659,759.46
Over/(Under) Recovery	62,920.91	81,197.27	79,850.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	456,125.72	2,913,968.51	2,913,968.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	62,920.91	81,197.27	79,850.18
Total Projected Indirect 2024-2025 (Numerator)	393,204.81	2,832,771.24	2,834,118.33
Direct Costs	35,908,509.92	33,450,667.13	33,450,667.13
Rate for 2024-2025 **	1.10*	8.47*	8.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 24901
Form R0418**

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	134,799.00	134,799.00
2020-2021 Fixed Carry Forward	0.00	-34,268.31	-33,533.61
Total Indirect Costs	0.00	169,067.31	168,332.61
2020-2021 Direct Costs	1,272,024.00	1,137,225.00	1,137,225.00
2022-2023 Rate	0.00*	14.87*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,402,935.00	1,291,382.00	1,291,382.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	192,028.50	191,124.54
2022-2023 Actual Indirect Costs	0.00	111,553.00	111,553.00
2020-2021 Fixed Carry Forward	0.00	-34,268.31	-33,533.61
Total Indirect Costs	0.00	145,821.31	145,086.61
Over/(Under) Recovery	0.00	46,207.19	46,037.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	111,553.00	111,553.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	46,207.19	46,037.93
Total Projected Indirect 2024-2025 (Numerator)	0.00	65,345.81	65,515.07
Direct Costs	1,402,935.00	1,291,382.00	1,291,382.00
Rate for 2024-2025 **	0.00*	5.06*	5.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25000
Form R0418**

Genesee ISD
2413 W Maple Ave
Flint, MI 48507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	7,986,710.46	12,017,157.45	12,017,157.45
2020-2021 Fixed Carry Forward	-1,571,229.98	-1,739,477.35	-1,739,477.35
Total Indirect Costs	9,557,940.44	13,756,634.80	13,756,634.80
2020-2021 Direct Costs	88,044,928.65	84,014,481.66	84,014,481.66
2022-2023 Rate	10.86*	16.37*	16.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	93,717,922.13	89,530,499.38	89,530,499.38
Indirect costs based on rate ** multiplied by actual direct costs	10,177,766.34	13,429,574.91	14,656,142.75
2022-2023 Actual Indirect Costs	8,322,636.95	12,510,059.70	12,510,059.70
2020-2021 Fixed Carry Forward	-1,571,229.98	-1,739,477.35	-1,739,477.35
Total Indirect Costs	9,893,866.93	14,249,537.05	14,249,537.05
Over/(Under) Recovery	283,899.41	0.00	406,605.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,322,636.95	12,510,059.70	12,510,059.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	283,899.41	0.00	406,605.70
Total Projected Indirect 2024-2025 (Numerator)	8,038,737.54	12,510,059.70	12,103,454.00
Direct Costs	93,717,922.13	89,530,499.38	89,530,499.38
Rate for 2024-2025 **	8.58*	13.97*	13.52**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25010
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,806,263.00	6,871,822.63	6,871,822.63
2020-2021 Fixed Carry Forward	392,311.81	0.00	1,459,592.33
Total Indirect Costs	1,413,951.19	6,871,822.63	5,412,230.30
2020-2021 Direct Costs	66,281,043.77	61,215,484.14	61,215,484.14
2022-2023 Rate	2.13*	11.23*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	64,610,929.69	60,385,206.42	60,385,206.42
Indirect costs based on rate ** multiplied by actual direct costs	1,376,212.80	6,781,258.68	5,338,052.25
2022-2023 Actual Indirect Costs	1,062,409.78	5,288,133.05	5,288,133.05
2020-2021 Fixed Carry Forward	392,311.81	0.00	1,459,592.33
Total Indirect Costs	670,097.97	5,288,133.05	3,828,540.72
Over/(Under) Recovery	1,098,426.64	1,493,125.63	2,969,103.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,062,409.78	5,288,133.05	5,288,133.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,098,426.64	1,493,125.63	2,969,103.86
Total Projected Indirect 2024-2025 (Numerator)	-36,016.86	3,795,007.42	2,319,029.19
Direct Costs	64,610,929.69	60,385,206.42	60,385,206.42
Rate for 2024-2025 **	0.00*	6.28*	3.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25030
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,037,904.68	10,805,765.54	10,805,765.54
2020-2021 Fixed Carry Forward	150,404.25	0.00	2,359,988.81
Total Indirect Costs	1,887,500.43	10,805,765.54	8,445,776.73
2020-2021 Direct Costs	80,174,521.04	73,406,411.83	73,406,411.83
2022-2023 Rate	2.35*	14.72*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	91,072,891.30	82,991,905.22	82,991,905.22
Indirect costs based on rate ** multiplied by actual direct costs	2,140,212.95	12,216,408.45	9,552,368.29
2022-2023 Actual Indirect Costs	2,601,642.07	13,230,577.84	13,230,577.84
2020-2021 Fixed Carry Forward	150,404.25	0.00	2,359,988.81
Total Indirect Costs	2,451,237.82	13,230,577.84	10,870,589.03
Over/(Under) Recovery	-311,024.87	-1,014,169.39	-1,318,220.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,601,642.07	13,230,577.84	13,230,577.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-311,024.87	-1,014,169.39	-1,318,220.74
Total Projected Indirect 2024-2025 (Numerator)	2,912,666.94	14,244,747.23	14,548,798.58
Direct Costs	91,072,891.30	82,991,905.22	82,991,905.22
Rate for 2024-2025 **	3.20*	17.16*	17.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25040
Form R0418**

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

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	487,465.49	2,242,976.17	2,242,976.17
2020-2021 Fixed Carry Forward	98,506.55	99,162.54	99,335.86
Total Indirect Costs	388,958.94	2,143,813.63	2,143,640.31
2020-2021 Direct Costs	19,542,117.19	17,786,606.51	17,786,606.51
2022-2023 Rate	1.99*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,512,944.04	18,604,768.90	18,604,768.90
Indirect costs based on rate ** multiplied by actual direct costs	408,207.59	2,241,874.65	2,241,874.65
2022-2023 Actual Indirect Costs	498,775.71	2,406,950.85	2,406,950.85
2020-2021 Fixed Carry Forward	98,506.55	99,162.54	99,335.86
Total Indirect Costs	400,269.16	2,307,788.31	2,307,614.99
Over/(Under) Recovery	7,938.43	-65,913.66	-65,740.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	498,775.71	2,406,950.85	2,406,950.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,938.43	-65,913.66	-65,740.34
Total Projected Indirect 2024-2025 (Numerator)	490,837.28	2,472,864.51	2,472,691.19
Direct Costs	20,512,944.04	18,604,768.90	18,604,768.90
Rate for 2024-2025 **	2.39*	13.29*	13.29**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25050
Form R0418**

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	654,953.04	2,691,602.47	2,691,602.47
2020-2021 Fixed Carry Forward	5,114.01	30,593.78	26,002.40
Total Indirect Costs	649,839.03	2,661,008.69	2,665,600.07
2020-2021 Direct Costs	20,901,488.31	18,864,838.88	18,864,838.88
2022-2023 Rate	3.11*	14.11*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,298,200.75	20,748,890.31	20,748,890.31
Indirect costs based on rate ** multiplied by actual direct costs	724,574.04	2,927,668.42	2,931,818.20
2022-2023 Actual Indirect Costs	733,457.60	3,282,768.04	3,282,768.04
2020-2021 Fixed Carry Forward	5,114.01	30,593.78	26,002.40
Total Indirect Costs	728,343.59	3,252,174.26	3,256,765.64
Over/(Under) Recovery	-3,769.55	-324,505.84	-324,947.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	733,457.60	3,282,768.04	3,282,768.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,769.55	-324,505.84	-324,947.44
Total Projected Indirect 2024-2025 (Numerator)	737,227.15	3,607,273.88	3,607,715.48
Direct Costs	23,298,200.75	20,748,890.31	20,748,890.31
Rate for 2024-2025 **	3.16*	17.39*	17.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25060
Form R0418**

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	223,648.56	1,277,600.42	1,277,600.42
2020-2021 Fixed Carry Forward	17,615.36	61,600.85	61,100.29
Total Indirect Costs	206,033.20	1,215,999.57	1,216,500.13
2020-2021 Direct Costs	13,105,395.78	12,051,443.92	12,051,443.92
2022-2023 Rate	1.57*	10.09*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,372,236.04	14,170,898.09	14,170,898.09
Indirect costs based on rate ** multiplied by actual direct costs	241,344.11	1,429,843.62	1,429,843.62
2022-2023 Actual Indirect Costs	249,979.77	1,451,317.72	1,451,317.72
2020-2021 Fixed Carry Forward	17,615.36	61,600.85	61,100.29
Total Indirect Costs	232,364.41	1,389,716.87	1,390,217.43
Over/(Under) Recovery	8,979.70	40,126.75	39,626.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	249,979.77	1,451,317.72	1,451,317.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,979.70	40,126.75	39,626.19
Total Projected Indirect 2024-2025 (Numerator)	241,000.07	1,411,190.97	1,411,691.53
Direct Costs	15,372,236.04	14,170,898.09	14,170,898.09
Rate for 2024-2025 **	1.57*	9.96*	9.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25070
Form R0418**

Genesee School District
P.O. Box 220
Genesee, MI 48437

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	186,626.58	701,262.48	701,262.48
2020-2021 Fixed Carry Forward	32,984.19	146,869.38	144,989.18
Total Indirect Costs	153,642.39	554,393.10	556,273.30
2020-2021 Direct Costs	6,714,430.20	6,199,794.30	6,199,794.30
2022-2023 Rate	2.29*	8.94*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,067,877.76	8,274,137.51	8,274,137.51
Indirect costs based on rate ** multiplied by actual direct costs	207,654.40	739,707.89	742,190.13
2022-2023 Actual Indirect Costs	283,086.56	1,076,826.81	1,076,826.81
2020-2021 Fixed Carry Forward	32,984.19	146,869.38	144,989.18
Total Indirect Costs	250,102.37	929,957.43	931,837.63
Over/(Under) Recovery	-42,447.97	-190,249.54	-189,647.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	283,086.56	1,076,826.81	1,076,826.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-42,447.97	-190,249.54	-189,647.50
Total Projected Indirect 2024-2025 (Numerator)	325,534.53	1,267,076.35	1,266,474.31
Direct Costs	9,067,877.76	8,274,137.51	8,274,137.51
Rate for 2024-2025 **	3.59*	15.31*	15.31**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25080
Form R0418**

Carman-Ainsworth Community Schools
G3475 W COURT ST
Flint, MI 48532

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,269,621.54	4,542,526.49	4,542,526.49
2020-2021 Fixed Carry Forward	69,674.86	680,283.96	680,012.62
Total Indirect Costs	1,199,946.68	3,862,242.53	3,862,513.87
2020-2021 Direct Costs	48,243,933.07	44,879,026.07	44,879,026.07
2022-2023 Rate	2.49*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	58,388,906.28	54,204,700.50	54,204,700.50
Indirect costs based on rate ** multiplied by actual direct costs	1,453,883.77	4,667,024.71	4,667,024.71
2022-2023 Actual Indirect Costs	1,621,212.07	5,705,090.70	5,705,090.70
2020-2021 Fixed Carry Forward	69,674.86	680,283.96	680,012.62
Total Indirect Costs	1,551,537.21	5,024,806.74	5,025,078.08
Over/(Under) Recovery	-97,653.44	-357,782.03	-358,053.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,621,212.07	5,705,090.70	5,705,090.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,653.44	-357,782.03	-358,053.37
Total Projected Indirect 2024-2025 (Numerator)	1,718,865.51	6,062,872.73	6,063,144.07
Direct Costs	58,388,906.28	54,204,700.50	54,204,700.50
Rate for 2024-2025 **	2.94*	11.19*	11.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25100
Form R0418**

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	595,739.54	3,122,053.20	3,122,053.20
2020-2021 Fixed Carry Forward	9,631.03	340,861.74	339,811.75
Total Indirect Costs	586,108.51	2,781,191.46	2,782,241.45
2020-2021 Direct Costs	35,329,509.18	32,718,808.02	32,718,808.02
2022-2023 Rate	1.66*	8.50*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,752,615.31	38,635,885.21	38,635,885.21
Indirect costs based on rate ** multiplied by actual direct costs	693,093.41	3,284,050.24	3,284,050.24
2022-2023 Actual Indirect Costs	720,803.09	3,748,326.19	3,748,326.19
2020-2021 Fixed Carry Forward	9,631.03	340,861.74	339,811.75
Total Indirect Costs	711,172.06	3,407,464.45	3,408,514.44
Over/(Under) Recovery	-18,078.65	-123,414.21	-124,464.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	720,803.09	3,748,326.19	3,748,326.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,078.65	-123,414.21	-124,464.20
Total Projected Indirect 2024-2025 (Numerator)	738,881.74	3,871,740.40	3,872,790.39
Direct Costs	41,752,615.31	38,635,885.21	38,635,885.21
Rate for 2024-2025 **	1.77*	10.02*	10.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25110
Form R0418**

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	880,678.81	3,618,500.00	3,618,500.00
2020-2021 Fixed Carry Forward	-101,824.26	-148,810.31	-149,632.33
Total Indirect Costs	982,503.07	3,767,310.31	3,768,132.33
2020-2021 Direct Costs	29,106,742.75	27,114,925.02	27,114,925.02
2022-2023 Rate	3.38*	13.89*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,236,677.33	34,845,397.34	34,845,397.34
Indirect costs based on rate ** multiplied by actual direct costs	1,258,599.69	4,840,025.69	4,843,510.23
2022-2023 Actual Indirect Costs	870,134.28	3,261,414.27	3,261,414.27
2020-2021 Fixed Carry Forward	-101,824.26	-148,810.31	-149,632.33
Total Indirect Costs	971,958.54	3,410,224.58	3,411,046.60
Over/(Under) Recovery	286,641.15	1,429,801.11	1,432,463.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	870,134.28	3,261,414.27	3,261,414.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	286,641.15	1,429,801.11	1,432,463.63
Total Projected Indirect 2024-2025 (Numerator)	583,493.13	1,831,613.16	1,828,950.64
Direct Costs	37,236,677.33	34,845,397.34	34,845,397.34
Rate for 2024-2025 **	1.57*	5.26*	5.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25120
Form R0418**

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	928,930.66	4,606,256.28	4,606,256.28
2020-2021 Fixed Carry Forward	309,932.70	-81,484.92	-81,447.36
Total Indirect Costs	618,997.96	4,687,741.20	4,687,703.64
2020-2021 Direct Costs	42,647,394.98	38,795,714.81	38,795,714.81
2022-2023 Rate	1.45*	12.08*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	49,293,001.03	44,804,379.02	44,804,379.02
Indirect costs based on rate ** multiplied by actual direct costs	714,748.51	5,412,368.99	5,412,368.99
2022-2023 Actual Indirect Costs	1,105,839.66	5,628,544.33	5,628,544.33
2020-2021 Fixed Carry Forward	309,932.70	-81,484.92	-81,447.36
Total Indirect Costs	795,906.96	5,710,029.25	5,709,991.69
Over/(Under) Recovery	-81,158.45	-297,660.26	-297,622.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,105,839.66	5,628,544.33	5,628,544.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-81,158.45	-297,660.26	-297,622.70
Total Projected Indirect 2024-2025 (Numerator)	1,186,998.11	5,926,204.59	5,926,167.03
Direct Costs	49,293,001.03	44,804,379.02	44,804,379.02
Rate for 2024-2025 **	2.41*	13.23*	13.23**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25130
Form R0418**

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	282,315.98	963,615.83	963,615.83
2020-2021 Fixed Carry Forward	-5,718.68	86,089.22	86,089.22
Total Indirect Costs	288,034.66	877,526.61	877,526.61
2020-2021 Direct Costs	8,585,705.38	7,904,405.53	7,904,405.53
2022-2023 Rate	3.35*	11.10*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,855,548.70	10,008,912.91	10,008,912.91
Indirect costs based on rate ** multiplied by actual direct costs	363,660.88	1,110,989.33	1,110,989.33
2022-2023 Actual Indirect Costs	350,176.57	1,196,812.36	1,196,812.36
2020-2021 Fixed Carry Forward	-5,718.68	86,089.22	86,089.22
Total Indirect Costs	355,895.25	1,110,723.14	1,110,723.14
Over/(Under) Recovery	7,765.63	266.19	266.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	350,176.57	1,196,812.36	1,196,812.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,765.63	266.19	266.19
Total Projected Indirect 2024-2025 (Numerator)	342,410.94	1,196,546.17	1,196,546.17
Direct Costs	10,855,548.70	10,008,912.91	10,008,912.91
Rate for 2024-2025 **	3.15*	11.95*	11.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25140
Form R0418**

Davison Community Schools
P.O. Box 319
Davison, MI 48423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,996,317.66	7,408,188.81	7,408,188.81
2020-2021 Fixed Carry Forward	1,286.95	0.00	317,226.96
Total Indirect Costs	1,995,030.71	7,408,188.81	7,090,961.85
2020-2021 Direct Costs	55,700,610.69	51,421,880.45	51,421,880.45
2022-2023 Rate	3.58*	14.41*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	69,955,358.44	63,489,831.30	63,489,831.30
Indirect costs based on rate ** multiplied by actual direct costs	2,504,401.83	9,148,884.69	8,755,247.74
2022-2023 Actual Indirect Costs	1,975,694.05	8,262,454.77	8,262,454.77
2020-2021 Fixed Carry Forward	1,286.95	0.00	317,226.96
Total Indirect Costs	1,974,407.10	8,262,454.77	7,945,227.81
Over/(Under) Recovery	529,994.73	886,429.92	810,019.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,975,694.05	8,262,454.77	8,262,454.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	529,994.73	886,429.92	810,019.93
Total Projected Indirect 2024-2025 (Numerator)	1,445,699.32	7,376,024.85	7,452,434.84
Direct Costs	69,955,358.44	63,489,831.30	63,489,831.30
Rate for 2024-2025 **	2.07*	11.62*	11.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25150
Form R0418**

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	885,140.97	2,988,092.48	2,988,092.48
2020-2021 Fixed Carry Forward	8,980.35	343,677.70	343,971.27
Total Indirect Costs	876,160.62	2,644,414.78	2,644,121.21
2020-2021 Direct Costs	28,935,687.63	26,832,736.12	26,832,736.12
2022-2023 Rate	3.03*	9.86*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,750,208.98	28,399,768.22	28,399,768.22
Indirect costs based on rate ** multiplied by actual direct costs	962,031.33	2,800,217.15	2,797,377.17
2022-2023 Actual Indirect Costs	920,117.45	4,270,558.21	4,270,558.21
2020-2021 Fixed Carry Forward	8,980.35	343,677.70	343,971.27
Total Indirect Costs	911,137.10	3,926,880.51	3,926,586.94
Over/(Under) Recovery	50,894.23	-1,126,663.36	-1,129,209.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	920,117.45	4,270,558.21	4,270,558.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	50,894.23	-1,126,663.36	-1,129,209.77
Total Projected Indirect 2024-2025 (Numerator)	869,223.22	5,397,221.57	5,399,767.98
Direct Costs	31,750,208.98	28,399,768.22	28,399,768.22
Rate for 2024-2025 **	2.74*	19.00*	19.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25180
Form R0418**

Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	963,311.85	4,132,254.86	4,132,254.86
2020-2021 Fixed Carry Forward	211,239.42	149,392.13	150,943.62
Total Indirect Costs	752,072.43	3,982,862.73	3,981,311.24
2020-2021 Direct Costs	39,519,248.61	36,139,065.60	36,139,065.60
2022-2023 Rate	1.90*	11.02*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,754,490.44	38,749,687.09	38,749,687.09
Indirect costs based on rate ** multiplied by actual direct costs	793,335.32	4,270,215.52	4,270,215.52
2022-2023 Actual Indirect Costs	787,603.92	4,731,500.99	4,731,500.99
2020-2021 Fixed Carry Forward	211,239.42	149,392.13	150,943.62
Total Indirect Costs	576,364.50	4,582,108.86	4,580,557.37
Over/(Under) Recovery	216,970.82	-311,893.34	-310,341.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	787,603.92	4,731,500.99	4,731,500.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	216,970.82	-311,893.34	-310,341.85
Total Projected Indirect 2024-2025 (Numerator)	570,633.10	5,043,394.33	5,041,842.84
Direct Costs	41,754,490.44	38,749,687.09	38,749,687.09
Rate for 2024-2025 **	1.37*	13.02*	13.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25200
Form R0418**

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	742,197.40	2,535,073.45	2,535,073.45
2020-2021 Fixed Carry Forward	-64,103.26	26,908.26	25,900.78
Total Indirect Costs	806,300.66	2,508,165.19	2,509,172.67
2020-2021 Direct Costs	20,807,072.57	19,014,196.52	19,014,196.52
2022-2023 Rate	3.88*	13.19*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,820,271.73	23,355,632.76	23,355,632.76
Indirect costs based on rate ** multiplied by actual direct costs	1,001,826.54	3,080,607.96	3,082,943.52
2022-2023 Actual Indirect Costs	885,081.83	3,349,720.80	3,349,720.80
2020-2021 Fixed Carry Forward	-64,103.26	26,908.26	25,900.78
Total Indirect Costs	949,185.09	3,322,812.54	3,323,820.02
Over/(Under) Recovery	52,641.45	-242,204.58	-240,876.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	885,081.83	3,349,720.80	3,349,720.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,641.45	-242,204.58	-240,876.50
Total Projected Indirect 2024-2025 (Numerator)	832,440.38	3,591,925.38	3,590,597.30
Direct Costs	25,820,271.73	23,355,632.76	23,355,632.76
Rate for 2024-2025 **	3.22*	15.38*	15.37**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25210
Form R0418**

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	466,211.89	1,857,183.76	1,857,183.76
2020-2021 Fixed Carry Forward	27,747.71	153,852.97	153,763.05
Total Indirect Costs	438,464.18	1,703,330.79	1,703,420.71
2020-2021 Direct Costs	17,235,961.18	15,844,989.31	15,844,989.31
2022-2023 Rate	2.54*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,030,585.91	22,849,591.60	22,849,591.60
Indirect costs based on rate ** multiplied by actual direct costs	635,776.88	2,456,331.10	2,456,331.10
2022-2023 Actual Indirect Costs	646,172.69	2,827,167.00	2,827,167.00
2020-2021 Fixed Carry Forward	27,747.71	153,852.97	153,763.05
Total Indirect Costs	618,424.98	2,673,314.03	2,673,403.95
Over/(Under) Recovery	17,351.90	-63,129.96	-63,309.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	646,172.69	2,827,167.00	2,827,167.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,351.90	-63,129.96	-63,309.80
Total Projected Indirect 2024-2025 (Numerator)	628,820.79	2,890,296.96	2,890,476.80
Direct Costs	25,030,585.91	22,849,591.60	22,849,591.60
Rate for 2024-2025 **	2.51*	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 2024-2025 Indirect Cost Rates
School District 25230
Form R0418**

Bentley Community School District
1170 N BELSAY RD
BURTON, MI 48509

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	259,696.07	915,614.88	915,614.88
2020-2021 Fixed Carry Forward	-10,432.85	96,411.32	96,411.32
Total Indirect Costs	270,128.92	819,203.56	819,203.56
2020-2021 Direct Costs	8,273,405.75	7,617,486.94	7,617,486.94
2022-2023 Rate	3.27*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,852,024.57	8,878,319.05	8,878,319.05
Indirect costs based on rate ** multiplied by actual direct costs	322,161.20	954,419.30	954,419.30
2022-2023 Actual Indirect Costs	341,383.10	1,315,088.62	1,315,088.62
2020-2021 Fixed Carry Forward	-10,432.85	96,411.32	96,411.32
Total Indirect Costs	351,815.95	1,218,677.30	1,218,677.30
Over/(Under) Recovery	-29,654.75	-264,258.00	-264,258.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,383.10	1,315,088.62	1,315,088.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-29,654.75	-264,258.00	-264,258.00
Total Projected Indirect 2024-2025 (Numerator)	371,037.85	1,579,346.62	1,579,346.62
Direct Costs	9,852,024.57	8,878,319.05	8,878,319.05
Rate for 2024-2025 **	3.77*	17.79*	17.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25240
Form R0418**

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	429,172.95	1,454,908.37	1,454,908.37
2020-2021 Fixed Carry Forward	84,436.40	0.00	479,759.23
Total Indirect Costs	344,736.55	1,454,908.37	975,149.14
2020-2021 Direct Costs	10,506,905.64	9,481,170.22	9,481,170.22
2022-2023 Rate	3.28*	15.35*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,407,838.00	11,607,605.44	11,607,605.44
Indirect costs based on rate ** multiplied by actual direct costs	406,977.09	1,741,140.82	1,194,422.60
2022-2023 Actual Indirect Costs	140,993.64	941,226.20	941,226.20
2020-2021 Fixed Carry Forward	84,436.40	0.00	479,759.23
Total Indirect Costs	56,557.24	941,226.20	461,466.97
Over/(Under) Recovery	350,419.85	0.00	732,955.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	140,993.64	941,226.20	941,226.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	350,419.85	0.00	732,955.63
Total Projected Indirect 2024-2025 (Numerator)	-209,426.21	941,226.20	208,270.57
Direct Costs	12,407,838.00	11,607,605.44	11,607,605.44
Rate for 2024-2025 **	0.00*	8.11*	1.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25250
Form R0418**

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,005,024.82	2,708,430.05	2,708,430.05
2020-2021 Fixed Carry Forward	-54,375.88	176,654.19	176,654.19
Total Indirect Costs	1,059,400.70	2,531,775.86	2,531,775.86
2020-2021 Direct Costs	26,626,449.77	24,923,044.54	24,923,044.54
2022-2023 Rate	3.98*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,673,731.85	30,197,716.03	30,197,716.03
Indirect costs based on rate ** multiplied by actual direct costs	1,300,414.53	3,068,087.95	3,068,087.95
2022-2023 Actual Indirect Costs	1,378,028.73	3,854,044.55	3,854,044.55
2020-2021 Fixed Carry Forward	-54,375.88	176,654.19	176,654.19
Total Indirect Costs	1,432,404.61	3,677,390.36	3,677,390.36
Over/(Under) Recovery	-131,990.08	-609,302.41	-609,302.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,378,028.73	3,854,044.55	3,854,044.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-131,990.08	-609,302.41	-609,302.41
Total Projected Indirect 2024-2025 (Numerator)	1,510,018.81	4,463,346.96	4,463,346.96
Direct Costs	32,673,731.85	30,197,716.03	30,197,716.03
Rate for 2024-2025 **	4.62*	14.78*	14.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25260
Form R0418**

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	495,329.99	1,916,400.44	1,916,400.44
2020-2021 Fixed Carry Forward	84,278.79	0.00	286,850.26
Total Indirect Costs	411,051.20	1,916,400.44	1,629,550.18
2020-2021 Direct Costs	15,782,683.16	14,361,612.71	14,361,612.71
2022-2023 Rate	2.60*	13.34*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,798,313.66	17,117,224.30	17,117,224.30
Indirect costs based on rate ** multiplied by actual direct costs	488,756.16	2,283,437.72	1,942,804.96
2022-2023 Actual Indirect Costs	499,620.85	2,180,710.21	2,180,710.21
2020-2021 Fixed Carry Forward	84,278.79	0.00	286,850.26
Total Indirect Costs	415,342.06	2,180,710.21	1,893,859.95
Over/(Under) Recovery	73,414.10	102,727.51	48,945.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	499,620.85	2,180,710.21	2,180,710.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	73,414.10	102,727.51	48,945.01
Total Projected Indirect 2024-2025 (Numerator)	426,206.75	2,077,982.70	2,131,765.20
Direct Costs	18,798,313.66	17,117,224.30	17,117,224.30
Rate for 2024-2025 **	2.27*	12.14*	12.45**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25280
Form R0418**

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	319,164.54	1,279,900.58	1,279,900.58
2020-2021 Fixed Carry Forward	22,210.86	110,225.58	109,750.42
Total Indirect Costs	296,953.68	1,169,675.00	1,170,150.16
2020-2021 Direct Costs	12,537,842.78	11,577,106.74	11,577,106.74
2022-2023 Rate	2.37*	10.10*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,051,709.12	12,770,675.30	12,770,675.30
Indirect costs based on rate ** multiplied by actual direct costs	333,025.51	1,289,838.21	1,291,115.27
2022-2023 Actual Indirect Costs	335,323.34	1,616,357.16	1,616,357.16
2020-2021 Fixed Carry Forward	22,210.86	110,225.58	109,750.42
Total Indirect Costs	313,112.48	1,506,131.58	1,506,606.74
Over/(Under) Recovery	19,913.03	-216,293.37	-215,491.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	335,323.34	1,616,357.16	1,616,357.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,913.03	-216,293.37	-215,491.47
Total Projected Indirect 2024-2025 (Numerator)	315,410.31	1,832,650.53	1,831,848.63
Direct Costs	14,051,709.12	12,770,675.30	12,770,675.30
Rate for 2024-2025 **	2.24*	14.35*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25902
Form R0418**

Woodland Park Academy
2083 E GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	128,845.84	393,708.18	393,708.18
2020-2021 Fixed Carry Forward	5,134.87	0.00	80,623.90
Total Indirect Costs	123,710.97	393,708.18	313,084.28
2020-2021 Direct Costs	3,158,016.93	2,893,154.59	2,893,154.59
2022-2023 Rate	3.92*	13.61*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,457,847.63	3,138,979.90	3,138,979.90
Indirect costs based on rate ** multiplied by actual direct costs	135,547.63	427,215.16	339,637.63
2022-2023 Actual Indirect Costs	149,919.53	468,787.26	468,787.26
2020-2021 Fixed Carry Forward	5,134.87	0.00	80,623.90
Total Indirect Costs	144,784.66	468,787.26	388,163.36
Over/(Under) Recovery	-9,237.03	-41,572.10	-48,525.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	149,919.53	468,787.26	468,787.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,237.03	-41,572.10	-48,525.73
Total Projected Indirect 2024-2025 (Numerator)	159,156.56	510,359.36	517,312.99
Direct Costs	3,457,847.63	3,138,979.90	3,138,979.90
Rate for 2024-2025 **	4.60*	16.26*	16.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25903
Form R0418**

Grand Blanc Academy
5135 E HILL RD
GRAND BLANC, MI 48439

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	84,416.00	300,637.00	300,637.00
2020-2021 Fixed Carry Forward	9,821.13	21,012.56	21,024.82
Total Indirect Costs	74,594.87	279,624.44	279,612.18
2020-2021 Direct Costs	3,083,894.00	2,867,673.00	2,867,673.00
2022-2023 Rate	2.42*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,501,639.00	4,176,985.00	4,176,985.00
Indirect costs based on rate ** multiplied by actual direct costs	108,939.66	407,256.04	407,256.04
2022-2023 Actual Indirect Costs	123,983.00	448,637.00	448,637.00
2020-2021 Fixed Carry Forward	9,821.13	21,012.56	21,024.82
Total Indirect Costs	114,161.87	427,624.44	427,612.18
Over/(Under) Recovery	-5,222.21	-20,368.40	-20,356.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	123,983.00	448,637.00	448,637.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,222.21	-20,368.40	-20,356.14
Total Projected Indirect 2024-2025 (Numerator)	129,205.21	469,005.40	468,993.14
Direct Costs	4,501,639.00	4,176,985.00	4,176,985.00
Rate for 2024-2025 **	2.87*	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 2024-2025 Indirect Cost Rates
School District 25904
Form R0418**

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	98,614.90	337,595.38	337,595.38
2020-2021 Fixed Carry Forward	-1,011.81	0.00	45,295.48
Total Indirect Costs	99,626.71	337,595.38	292,299.90
2020-2021 Direct Costs	2,079,261.23	1,840,280.75	1,840,280.75
2022-2023 Rate	4.79*	18.34*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,926,195.57	2,692,503.91	2,692,503.91
Indirect costs based on rate ** multiplied by actual direct costs	140,164.77	403,875.59	427,569.62
2022-2023 Actual Indirect Costs	134,195.60	367,887.26	367,887.26
2020-2021 Fixed Carry Forward	-1,011.81	0.00	45,295.48
Total Indirect Costs	135,207.41	367,887.26	322,591.78
Over/(Under) Recovery	4,957.36	0.00	104,977.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	134,195.60	367,887.26	367,887.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,957.36	0.00	104,977.84
Total Projected Indirect 2024-2025 (Numerator)	129,238.24	367,887.26	262,909.42
Direct Costs	2,926,195.57	2,692,503.91	2,692,503.91
Rate for 2024-2025 **	4.42*	13.66*	9.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25905
Form R0418**

International Academy of Flint
2820 S SAGINAW ST
FLINT, MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	435,144.60	1,064,570.97	1,064,570.97
2020-2021 Fixed Carry Forward	-42,513.59	-59,581.52	-59,147.39
Total Indirect Costs	477,658.19	1,124,152.49	1,123,718.36
2020-2021 Direct Costs	7,775,463.32	7,146,036.95	7,146,036.95
2022-2023 Rate	6.14*	15.73*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,731,036.55	8,956,189.23	8,956,189.23
Indirect costs based on rate ** multiplied by actual direct costs	597,485.64	1,343,428.38	1,408,808.57
2022-2023 Actual Indirect Costs	606,631.50	1,381,478.82	1,381,478.82
2020-2021 Fixed Carry Forward	-42,513.59	-59,581.52	-59,147.39
Total Indirect Costs	649,145.09	1,441,060.34	1,440,626.21
Over/(Under) Recovery	-51,659.45	0.00	-31,817.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	606,631.50	1,381,478.82	1,381,478.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-51,659.45	0.00	-31,817.64
Total Projected Indirect 2024-2025 (Numerator)	658,290.95	1,381,478.82	1,413,296.46
Direct Costs	9,731,036.55	8,956,189.23	8,956,189.23
Rate for 2024-2025 **	6.76*	15.42*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25907
Form R0418**

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,253.00	1,714,137.00	1,714,137.00
2020-2021 Fixed Carry Forward	-123,146.82	0.00	0.00
Total Indirect Costs	632,399.82	1,714,137.00	1,714,137.00
2020-2021 Direct Costs	7,698,752.00	6,493,868.00	6,493,868.00
2022-2023 Rate	8.21*	26.40*	26.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,630,885.00	8,362,086.00	8,362,086.00
Indirect costs based on rate ** multiplied by actual direct costs	790,695.66	1,254,312.90	2,090,521.50
2022-2023 Actual Indirect Costs	741,223.00	2,010,022.00	2,010,022.00
2020-2021 Fixed Carry Forward	-123,146.82	0.00	0.00
Total Indirect Costs	864,369.82	2,010,022.00	2,010,022.00
Over/(Under) Recovery	-73,674.16	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	741,223.00	2,010,022.00	2,010,022.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-73,674.16	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	814,897.16	2,010,022.00	2,010,022.00
Direct Costs	9,630,885.00	8,362,086.00	8,362,086.00
Rate for 2024-2025 **	8.46*	24.04*	24.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25909
Form R0418**

Burton Glen Charter Academy
4171 E ATHERTON RD
BURTON, MI 48519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	219,135.00	1,524,953.00	1,524,953.00
2020-2021 Fixed Carry Forward	30,404.81	0.00	0.00
Total Indirect Costs	188,730.19	1,524,953.00	1,524,953.00
2020-2021 Direct Costs	7,395,444.00	6,089,626.00	6,089,626.00
2022-2023 Rate	2.55*	25.04*	25.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,258,489.00	7,877,174.00	7,877,174.00
Indirect costs based on rate ** multiplied by actual direct costs	236,091.47	1,181,576.10	1,969,293.50
2022-2023 Actual Indirect Costs	231,986.00	1,613,301.00	1,613,301.00
2020-2021 Fixed Carry Forward	30,404.81	0.00	0.00
Total Indirect Costs	201,581.19	1,613,301.00	1,613,301.00
Over/(Under) Recovery	34,510.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	231,986.00	1,613,301.00	1,613,301.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,510.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	197,475.72	1,613,301.00	1,613,301.00
Direct Costs	9,258,489.00	7,877,174.00	7,877,174.00
Rate for 2024-2025 **	2.13*	20.48*	20.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25910
Form R0418**

Richfield Public School Academy
3807 N CENTER RD
FLINT, MI 48506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	132,480.00	682,105.00	682,105.00
2020-2021 Fixed Carry Forward	1,567.87	38,559.35	38,943.78
Total Indirect Costs	130,912.13	643,545.65	643,161.22
2020-2021 Direct Costs	6,337,054.00	5,787,429.00	5,787,429.00
2022-2023 Rate	2.07*	11.12*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,680,791.38	6,956,003.49	6,956,003.49
Indirect costs based on rate ** multiplied by actual direct costs	158,992.38	773,507.59	772,811.99
2022-2023 Actual Indirect Costs	188,486.17	913,274.06	913,274.06
2020-2021 Fixed Carry Forward	1,567.87	38,559.35	38,943.78
Total Indirect Costs	186,918.30	874,714.71	874,330.28
Over/(Under) Recovery	-27,925.92	-101,207.12	-101,518.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	188,486.17	913,274.06	913,274.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,925.92	-101,207.12	-101,518.29
Total Projected Indirect 2024-2025 (Numerator)	216,412.09	1,014,481.18	1,014,792.35
Direct Costs	7,680,791.38	6,956,003.49	6,956,003.49
Rate for 2024-2025 **	2.82*	14.58*	14.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25911
Form R0418**

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8.50	549,363.42	549,363.42
2020-2021 Fixed Carry Forward	30,927.52	-19,665.89	-19,432.02
Total Indirect Costs	-30,919.02	569,029.31	568,795.44
2020-2021 Direct Costs	7,141,153.17	6,591,798.25	6,591,798.25
2022-2023 Rate	0.00*	8.63*	8.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,519,103.87	8,864,019.47	8,864,019.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	764,964.88	764,964.88
2022-2023 Actual Indirect Costs	48.94	655,133.34	655,133.34
2020-2021 Fixed Carry Forward	30,927.52	-19,665.89	-19,432.02
Total Indirect Costs	-30,878.58	674,799.23	674,565.36
Over/(Under) Recovery	0.00	90,165.65	90,399.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	48.94	655,133.34	655,133.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	90,165.65	90,399.52
Total Projected Indirect 2024-2025 (Numerator)	48.94	564,967.69	564,733.82
Direct Costs	9,519,103.87	8,864,019.47	8,864,019.47
Rate for 2024-2025 **	0.00*	6.37*	6.37**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25912
Form R0418**

The New Standard Academy
2040 W CARPENTER RD
Flint, MI 48505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	88,528.27	1,553,584.87	1,553,584.87
2020-2021 Fixed Carry Forward	-16,659.20	0.00	0.00
Total Indirect Costs	105,187.47	1,553,584.87	1,553,584.87
2020-2021 Direct Costs	7,697,486.41	6,232,429.81	6,232,429.81
2022-2023 Rate	1.37*	24.93*	24.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,879,619.29	9,082,182.59	9,082,182.59
Indirect costs based on rate ** multiplied by actual direct costs	135,350.78	1,362,327.39	2,264,188.12
2022-2023 Actual Indirect Costs	97,103.70	894,540.40	894,540.40
2020-2021 Fixed Carry Forward	-16,659.20	0.00	0.00
Total Indirect Costs	113,762.90	894,540.40	894,540.40
Over/(Under) Recovery	21,587.88	0.00	1,369,647.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	97,103.70	894,540.40	894,540.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,587.88	0.00	1,369,647.72
Total Projected Indirect 2024-2025 (Numerator)	75,515.82	894,540.40	-475,107.32
Direct Costs	9,879,619.29	9,082,182.59	9,082,182.59
Rate for 2024-2025 **	0.76*	9.85*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25914
Form R0418**

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,678.31	238,613.17	238,613.17
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,678.31	238,613.17	238,613.17
2020-2021 Direct Costs	2,025,361.84	1,823,426.98	1,823,426.98
2022-2023 Rate	1.81*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,018,624.00	2,703,473.00	2,703,473.00
Indirect costs based on rate ** multiplied by actual direct costs	54,637.09	353,884.62	353,884.62
2022-2023 Actual Indirect Costs	49,091.00	364,242.00	364,242.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	49,091.00	364,242.00	364,242.00
Over/(Under) Recovery	5,546.09	-10,357.38	-10,357.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	49,091.00	364,242.00	364,242.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,546.09	-10,357.38	-10,357.38
Total Projected Indirect 2024-2025 (Numerator)	43,544.91	374,599.38	374,599.38
Direct Costs	3,018,624.00	2,703,473.00	2,703,473.00
Rate for 2024-2025 **	1.44*	13.86*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25915
Form R0418**

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	100,732.43	250,444.80	250,444.80
2020-2021 Fixed Carry Forward	-17,641.21	0.00	-59,250.72
Total Indirect Costs	118,373.64	250,444.80	309,695.52
2020-2021 Direct Costs	1,172,140.59	1,022,428.22	1,022,428.22
2022-2023 Rate	10.10*	24.50*	30.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,359,021.12	1,198,110.81	1,198,110.81
Indirect costs based on rate ** multiplied by actual direct costs	137,261.13	179,716.62	299,527.70
2022-2023 Actual Indirect Costs	130,999.79	291,910.10	291,910.10
2020-2021 Fixed Carry Forward	-17,641.21	0.00	-59,250.72
Total Indirect Costs	148,641.00	291,910.10	351,160.82
Over/(Under) Recovery	-11,379.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	130,999.79	291,910.10	291,910.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-11,379.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	142,379.66	291,910.10	291,910.10
Direct Costs	1,359,021.12	1,198,110.81	1,198,110.81
Rate for 2024-2025 **	10.48*	24.36*	24.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25916
Form R0418**

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	62,634.06	490,475.99	490,475.99
2020-2021 Fixed Carry Forward	1,703.84	0.00	0.00
Total Indirect Costs	60,930.22	490,475.99	490,475.99
2020-2021 Direct Costs	1,726,819.01	1,298,977.08	1,298,977.08
2022-2023 Rate	3.53*	37.76*	37.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,203,315.25	1,663,816.37	1,663,816.37
Indirect costs based on rate ** multiplied by actual direct costs	77,777.03	249,572.46	415,954.09
2022-2023 Actual Indirect Costs	205,929.14	745,428.02	745,428.02
2020-2021 Fixed Carry Forward	1,703.84	0.00	0.00
Total Indirect Costs	204,225.30	745,428.02	745,428.02
Over/(Under) Recovery	-126,448.27	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	205,929.14	745,428.02	745,428.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-126,448.27	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	332,377.41	745,428.02	745,428.02
Direct Costs	2,203,315.25	1,663,816.37	1,663,816.37
Rate for 2024-2025 **	15.09*	44.80*	44.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25918
Form R0418**

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	134,294.81	584,772.97	584,772.97
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	134,294.81	584,772.97	584,772.97
2020-2021 Direct Costs	1,923,873.49	1,473,395.33	1,473,395.33
2022-2023 Rate	6.98*	39.69*	39.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,096,413.79	2,606,036.26	2,606,036.26
Indirect costs based on rate ** multiplied by actual direct costs	216,129.68	390,905.44	651,509.07
2022-2023 Actual Indirect Costs	161,139.92	651,517.45	651,517.45
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	161,139.92	651,517.45	651,517.45
Over/(Under) Recovery	54,989.76	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	161,139.92	651,517.45	651,517.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,989.76	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	106,150.16	651,517.45	651,517.45
Direct Costs	3,096,413.79	2,606,036.26	2,606,036.26
Rate for 2024-2025 **	3.43*	25.00*	25.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25919
Form R0418**

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	246,243.71	672,516.02	672,516.02
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	246,243.71	672,516.02	672,516.02
2020-2021 Direct Costs	4,330,334.24	3,904,061.93	3,904,061.93
2022-2023 Rate	5.69*	17.23*	17.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,740,812.52	5,938,936.23	5,938,936.23
Indirect costs based on rate ** multiplied by actual direct costs	383,552.23	890,840.43	1,023,278.71
2022-2023 Actual Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
Over/(Under) Recovery	77,422.90	0.00	-84,726.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	77,422.90	0.00	-84,726.91
Total Projected Indirect 2024-2025 (Numerator)	228,706.43	1,108,005.62	1,192,732.53
Direct Costs	6,740,812.52	5,938,936.23	5,938,936.23
Rate for 2024-2025 **	3.39*	18.66*	20.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 26010
Form R0418**

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	551,058.72	1,262,294.52	1,262,294.52
2020-2021 Fixed Carry Forward	-18,013.53	28,284.69	27,506.42
Total Indirect Costs	569,072.25	1,234,009.83	1,234,788.10
2020-2021 Direct Costs	10,703,531.83	9,992,296.03	9,992,296.03
2022-2023 Rate	5.32*	12.35*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,064,710.01	12,964,170.08	12,964,170.08
Indirect costs based on rate ** multiplied by actual direct costs	748,242.57	1,601,075.00	1,602,371.42
2022-2023 Actual Indirect Costs	747,064.56	1,847,604.49	1,847,604.49
2020-2021 Fixed Carry Forward	-18,013.53	28,284.69	27,506.42
Total Indirect Costs	765,078.09	1,819,319.80	1,820,098.07
Over/(Under) Recovery	-16,835.52	-218,244.80	-217,726.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	747,064.56	1,847,604.49	1,847,604.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,835.52	-218,244.80	-217,726.65
Total Projected Indirect 2024-2025 (Numerator)	763,900.08	2,065,849.29	2,065,331.14
Direct Costs	14,064,710.01	12,964,170.08	12,964,170.08
Rate for 2024-2025 **	5.43*	15.94*	15.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 26040
Form R0418**

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	676,885.51	2,339,206.04	2,339,206.04
2020-2021 Fixed Carry Forward	32,775.04	-370,837.10	-371,472.87
Total Indirect Costs	644,110.47	2,710,043.14	2,710,678.91
2020-2021 Direct Costs	18,227,553.87	16,565,233.34	16,565,233.34
2022-2023 Rate	3.53*	16.36*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,591,255.56	18,460,020.18	18,460,020.18
Indirect costs based on rate ** multiplied by actual direct costs	726,871.32	2,769,003.03	3,020,059.30
2022-2023 Actual Indirect Costs	916,925.27	3,048,160.65	3,048,160.65
2020-2021 Fixed Carry Forward	32,775.04	-370,837.10	-371,472.87
Total Indirect Costs	884,150.23	3,418,997.75	3,419,633.52
Over/(Under) Recovery	-157,278.91	0.00	-399,574.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	916,925.27	3,048,160.65	3,048,160.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-157,278.91	0.00	-399,574.22
Total Projected Indirect 2024-2025 (Numerator)	1,074,204.18	3,048,160.65	3,447,734.87
Direct Costs	20,591,255.56	18,460,020.18	18,460,020.18
Rate for 2024-2025 **	5.22*	16.51*	18.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27000
Form R0418**

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	594,749.00	1,117,220.73	1,117,220.73
2020-2021 Fixed Carry Forward	201,432.62	0.00	305,911.43
Total Indirect Costs	393,316.38	1,117,220.73	811,309.30
2020-2021 Direct Costs	8,110,220.75	7,587,749.02	7,587,749.02
2022-2023 Rate	4.85*	14.72*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,785,579.06	9,200,203.99	9,200,203.99
Indirect costs based on rate ** multiplied by actual direct costs	474,600.58	1,354,270.03	983,501.81
2022-2023 Actual Indirect Costs	1,090,485.00	1,675,860.07	1,675,860.07
2020-2021 Fixed Carry Forward	201,432.62	0.00	305,911.43
Total Indirect Costs	889,052.38	1,675,860.07	1,369,948.64
Over/(Under) Recovery	-414,451.80	-321,590.04	-386,446.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,090,485.00	1,675,860.07	1,675,860.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-414,451.80	-321,590.04	-386,446.83
Total Projected Indirect 2024-2025 (Numerator)	1,504,936.80	1,997,450.11	2,062,306.90
Direct Costs	9,785,579.06	9,200,203.99	9,200,203.99
Rate for 2024-2025 **	15.38*	21.71*	22.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27010
Form R0418**

Bessemer Area School District
301 E SELLAR ST
BESSEMER, MI 49911

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	88,477.43	493,885.10	493,885.10
2020-2021 Fixed Carry Forward	-6,896.48	0.00	118,181.01
Total Indirect Costs	95,373.91	493,885.10	375,704.09
2020-2021 Direct Costs	4,460,544.01	4,055,136.34	4,055,136.34
2022-2023 Rate	2.14*	12.18*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,759,174.09	4,296,973.96	4,296,973.96
Indirect costs based on rate ** multiplied by actual direct costs	101,846.33	523,371.43	397,899.79
2022-2023 Actual Indirect Costs	82,350.67	544,550.80	544,550.80
2020-2021 Fixed Carry Forward	-6,896.48	0.00	118,181.01
Total Indirect Costs	89,247.15	544,550.80	426,369.79
Over/(Under) Recovery	12,599.18	-21,179.37	-28,470.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	82,350.67	544,550.80	544,550.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	12,599.18	-21,179.37	-28,470.00
Total Projected Indirect 2024-2025 (Numerator)	69,751.49	565,730.17	573,020.80
Direct Costs	4,759,174.09	4,296,973.96	4,296,973.96
Rate for 2024-2025 **	1.47*	13.17*	13.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27020
Form R0418**

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	241,889.79	987,955.38	987,955.38
2020-2021 Fixed Carry Forward	-42,883.19	-12,421.57	-12,493.54
Total Indirect Costs	284,772.98	1,000,376.95	1,000,448.92
2020-2021 Direct Costs	8,203,880.65	7,457,815.06	7,457,815.06
2022-2023 Rate	3.47*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,759,703.57	8,736,057.90	8,736,057.90
Indirect costs based on rate ** multiplied by actual direct costs	338,661.71	1,171,505.36	1,171,505.36
2022-2023 Actual Indirect Costs	303,467.20	1,327,112.87	1,327,112.87
2020-2021 Fixed Carry Forward	-42,883.19	-12,421.57	-12,493.54
Total Indirect Costs	346,350.39	1,339,534.44	1,339,606.41
Over/(Under) Recovery	-7,688.68	-168,029.08	-168,101.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	303,467.20	1,327,112.87	1,327,112.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-7,688.68	-168,029.08	-168,101.05
Total Projected Indirect 2024-2025 (Numerator)	311,155.88	1,495,141.95	1,495,213.92
Direct Costs	9,759,703.57	8,736,057.90	8,736,057.90
Rate for 2024-2025 **	3.19*	17.11*	17.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27070
Form R0418**

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	170,044.31	466,047.62	466,047.62
2020-2021 Fixed Carry Forward	-105.24	0.00	-1,036.40
Total Indirect Costs	170,149.55	466,047.62	467,084.02
2020-2021 Direct Costs	3,176,664.34	2,880,661.03	2,880,661.03
2022-2023 Rate	5.36*	16.18*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,717,207.04	3,311,368.71	3,311,368.71
Indirect costs based on rate ** multiplied by actual direct costs	199,242.30	496,705.31	536,772.87
2022-2023 Actual Indirect Costs	167,339.01	573,177.34	573,177.34
2020-2021 Fixed Carry Forward	-105.24	0.00	-1,036.40
Total Indirect Costs	167,444.25	573,177.34	574,213.74
Over/(Under) Recovery	31,798.05	0.00	-37,440.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	167,339.01	573,177.34	573,177.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,798.05	0.00	-37,440.87
Total Projected Indirect 2024-2025 (Numerator)	135,540.96	573,177.34	610,618.21
Direct Costs	3,717,207.04	3,311,368.71	3,311,368.71
Rate for 2024-2025 **	3.65*	17.31*	18.44**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27080
Form R0418**

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	200,763.86	595,192.20	595,192.20
2020-2021 Fixed Carry Forward	-17,627.47	0.00	5,934.17
Total Indirect Costs	218,391.33	595,192.20	589,258.03
2020-2021 Direct Costs	3,399,769.09	3,005,340.75	3,005,340.75
2022-2023 Rate	6.42*	19.80*	19.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,907,992.61	3,440,507.27	3,440,507.27
Indirect costs based on rate ** multiplied by actual direct costs	250,893.13	516,076.09	674,683.48
2022-2023 Actual Indirect Costs	143,311.86	610,797.20	610,797.20
2020-2021 Fixed Carry Forward	-17,627.47	0.00	5,934.17
Total Indirect Costs	160,939.33	610,797.20	604,863.03
Over/(Under) Recovery	89,953.80	0.00	69,820.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	143,311.86	610,797.20	610,797.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	89,953.80	0.00	69,820.45
Total Projected Indirect 2024-2025 (Numerator)	53,358.06	610,797.20	540,976.75
Direct Costs	3,907,992.61	3,440,507.27	3,440,507.27
Rate for 2024-2025 **	1.37*	17.75*	15.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28000
Form R0418**

Northwest Education Services
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,209,025.18	7,478,880.09	7,478,880.09
2020-2021 Fixed Carry Forward	-117,624.17	32,528.07	29,397.99
Total Indirect Costs	5,326,649.35	7,446,352.02	7,449,482.10
2020-2021 Direct Costs	56,637,748.83	54,367,893.92	54,367,893.92
2022-2023 Rate	9.40*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	63,282,237.60	60,775,306.69	60,775,306.69
Indirect costs based on rate ** multiplied by actual direct costs	5,948,530.33	8,326,217.02	8,326,217.02
2022-2023 Actual Indirect Costs	5,987,393.90	8,494,324.81	8,494,324.81
2020-2021 Fixed Carry Forward	-117,624.17	32,528.07	29,397.99
Total Indirect Costs	6,105,018.07	8,461,796.74	8,464,926.82
Over/(Under) Recovery	-156,487.74	-135,579.72	-138,709.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,987,393.90	8,494,324.81	8,494,324.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-156,487.74	-135,579.72	-138,709.80
Total Projected Indirect 2024-2025 (Numerator)	6,143,881.64	8,629,904.53	8,633,034.61
Direct Costs	63,282,237.60	60,775,306.69	60,775,306.69
Rate for 2024-2025 **	9.71*	14.20*	14.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28010
Form R0418**

Traverse City Area Public Schools
1009 S OAK ST
TRAVERSE CITY, MI 49684

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,490,361.82	14,728,669.87	14,728,669.87
2020-2021 Fixed Carry Forward	171,164.77	0.00	246,150.16
Total Indirect Costs	4,319,197.05	14,728,669.87	14,482,519.71
2020-2021 Direct Costs	102,756,808.38	92,398,078.98	92,398,078.98
2022-2023 Rate	4.20*	15.94*	15.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	119,212,541.18	106,736,587.54	106,736,587.54
Indirect costs based on rate ** multiplied by actual direct costs	5,006,926.73	16,010,488.13	16,725,623.27
2022-2023 Actual Indirect Costs	5,174,153.61	17,516,872.93	17,516,872.93
2020-2021 Fixed Carry Forward	171,164.77	0.00	246,150.16
Total Indirect Costs	5,002,988.84	17,516,872.93	17,270,722.77
Over/(Under) Recovery	3,937.89	0.00	-545,099.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,174,153.61	17,516,872.93	17,516,872.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,937.89	0.00	-545,099.50
Total Projected Indirect 2024-2025 (Numerator)	5,170,215.72	17,516,872.93	18,061,972.43
Direct Costs	119,212,541.18	106,736,587.54	106,736,587.54
Rate for 2024-2025 **	4.34*	16.41*	16.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28035
Form R0418**

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	157,918.00	602,054.41	602,054.41
2020-2021 Fixed Carry Forward	16,449.12	0.00	116,832.14
Total Indirect Costs	141,468.88	602,054.41	485,222.27
2020-2021 Direct Costs	4,366,506.16	3,922,369.75	3,922,369.75
2022-2023 Rate	3.24*	15.35*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,516,523.70	4,827,173.81	4,827,173.81
Indirect costs based on rate ** multiplied by actual direct costs	178,735.37	724,076.07	597,121.40
2022-2023 Actual Indirect Costs	177,812.46	867,162.35	867,162.35
2020-2021 Fixed Carry Forward	16,449.12	0.00	116,832.14
Total Indirect Costs	161,363.34	867,162.35	750,330.21
Over/(Under) Recovery	17,372.03	0.00	-153,208.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	177,812.46	867,162.35	867,162.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,372.03	0.00	-153,208.81
Total Projected Indirect 2024-2025 (Numerator)	160,440.43	867,162.35	1,020,371.16
Direct Costs	5,516,523.70	4,827,173.81	4,827,173.81
Rate for 2024-2025 **	2.91*	17.96*	21.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28090
Form R0418**

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	334,949.87	1,206,184.80	1,206,184.80
2020-2021 Fixed Carry Forward	4,045.62	324,823.01	324,823.01
Total Indirect Costs	330,904.25	881,361.79	881,361.79
2020-2021 Direct Costs	15,928,508.50	15,057,273.57	15,057,273.57
2022-2023 Rate	2.08*	5.85*	5.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,534,311.89	17,638,120.45	17,638,120.45
Indirect costs based on rate ** multiplied by actual direct costs	385,513.69	1,031,830.05	1,031,830.05
2022-2023 Actual Indirect Costs	381,980.93	1,278,172.37	1,278,172.37
2020-2021 Fixed Carry Forward	4,045.62	324,823.01	324,823.01
Total Indirect Costs	377,935.31	953,349.36	953,349.36
Over/(Under) Recovery	7,578.38	78,480.69	78,480.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	381,980.93	1,278,172.37	1,278,172.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,578.38	78,480.69	78,480.69
Total Projected Indirect 2024-2025 (Numerator)	374,402.55	1,199,691.68	1,199,691.68
Direct Costs	18,534,311.89	17,638,120.45	17,638,120.45
Rate for 2024-2025 **	2.02*	6.80*	6.80**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28900
Form R0418**

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,941.00	378,120.00	378,120.00
2020-2021 Fixed Carry Forward	-29,875.69	0.00	-1,450.23
Total Indirect Costs	210,816.69	378,120.00	379,570.23
2020-2021 Direct Costs	1,738,381.00	1,541,202.00	1,541,202.00
2022-2023 Rate	12.13*	24.53*	24.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,611,676.95	1,439,115.32	1,439,115.32
Indirect costs based on rate ** multiplied by actual direct costs	195,496.41	215,867.30	354,454.10
2022-2023 Actual Indirect Costs	119,710.32	292,271.95	292,271.95
2020-2021 Fixed Carry Forward	-29,875.69	0.00	-1,450.23
Total Indirect Costs	149,586.01	292,271.95	293,722.18
Over/(Under) Recovery	45,910.40	0.00	60,731.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,710.32	292,271.95	292,271.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,910.40	0.00	60,731.92
Total Projected Indirect 2024-2025 (Numerator)	73,799.92	292,271.95	231,540.03
Direct Costs	1,611,676.95	1,439,115.32	1,439,115.32
Rate for 2024-2025 **	4.58*	20.31*	16.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28901
Form R0418**

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	175,961.17	175,961.17
2020-2021 Fixed Carry Forward	0.00	9,221.62	9,194.95
Total Indirect Costs	0.00	166,739.55	166,766.22
2020-2021 Direct Costs	1,771,114.75	1,595,153.58	1,595,153.58
2022-2023 Rate	0.00*	10.45*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,948,056.54	1,732,674.07	1,732,674.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	181,064.44	181,064.44
2022-2023 Actual Indirect Costs	70,932.76	286,315.23	286,315.23
2020-2021 Fixed Carry Forward	0.00	9,221.62	9,194.95
Total Indirect Costs	70,932.76	277,093.61	277,120.28
Over/(Under) Recovery	0.00	-96,029.17	-96,055.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	70,932.76	286,315.23	286,315.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-96,029.17	-96,055.84
Total Projected Indirect 2024-2025 (Numerator)	70,932.76	382,344.40	382,371.07
Direct Costs	1,948,056.54	1,732,674.07	1,732,674.07
Rate for 2024-2025 **	3.64*	22.07*	22.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28902
Form R0418**

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	216,164.09	788,736.59	788,736.59
2020-2021 Fixed Carry Forward	-162,413.90	0.00	-87,841.85
Total Indirect Costs	378,577.99	788,736.59	876,578.44
2020-2021 Direct Costs	6,218,279.25	5,645,706.75	5,645,706.75
2022-2023 Rate	6.09*	13.97*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,767,884.64	6,036,452.78	6,036,452.78
Indirect costs based on rate ** multiplied by actual direct costs	412,164.17	843,292.45	937,461.12
2022-2023 Actual Indirect Costs	264,566.38	995,998.24	995,998.24
2020-2021 Fixed Carry Forward	-162,413.90	0.00	-87,841.85
Total Indirect Costs	426,980.28	995,998.24	1,083,840.09
Over/(Under) Recovery	-14,816.11	-152,705.79	-146,378.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	264,566.38	995,998.24	995,998.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,816.11	-152,705.79	-146,378.97
Total Projected Indirect 2024-2025 (Numerator)	279,382.49	1,148,704.03	1,142,377.21
Direct Costs	6,767,884.64	6,036,452.78	6,036,452.78
Rate for 2024-2025 **	4.13*	19.03*	18.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28904
Form R0418**

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	29,288.97	75,102.09	75,102.09
2020-2021 Fixed Carry Forward	-9,674.30	-1,869.06	-2,199.22
Total Indirect Costs	38,963.27	76,971.15	77,301.31
2020-2021 Direct Costs	1,134,673.21	1,088,860.09	1,088,860.09
2022-2023 Rate	3.43*	7.07*	7.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,577,367.03	2,473,771.94	2,473,771.94
Indirect costs based on rate ** multiplied by actual direct costs	88,403.69	174,895.68	175,637.81
2022-2023 Actual Indirect Costs	50,675.31	154,270.40	154,270.40
2020-2021 Fixed Carry Forward	-9,674.30	-1,869.06	-2,199.22
Total Indirect Costs	60,349.61	156,139.46	156,469.62
Over/(Under) Recovery	28,054.08	18,756.22	19,168.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	50,675.31	154,270.40	154,270.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,054.08	18,756.22	19,168.19
Total Projected Indirect 2024-2025 (Numerator)	22,621.23	135,514.18	135,102.21
Direct Costs	2,577,367.03	2,473,771.94	2,473,771.94
Rate for 2024-2025 **	0.88*	5.48*	5.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29000
Form R0418**

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,014,523.47	4,139,582.02	4,139,582.02
2020-2021 Fixed Carry Forward	-64,798.61	0.00	279,561.36
Total Indirect Costs	3,079,322.08	4,139,582.02	3,860,020.66
2020-2021 Direct Costs	22,013,089.70	20,888,031.15	20,888,031.15
2022-2023 Rate	13.99*	19.82*	18.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,416,116.65	26,938,688.02	26,938,688.02
Indirect costs based on rate ** multiplied by actual direct costs	3,975,414.72	4,040,803.20	4,978,269.55
2022-2023 Actual Indirect Costs	3,451,858.68	4,929,287.31	4,929,287.31
2020-2021 Fixed Carry Forward	-64,798.61	0.00	279,561.36
Total Indirect Costs	3,516,657.29	4,929,287.31	4,649,725.95
Over/(Under) Recovery	458,757.43	0.00	328,543.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,451,858.68	4,929,287.31	4,929,287.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	458,757.43	0.00	328,543.60
Total Projected Indirect 2024-2025 (Numerator)	2,993,101.25	4,929,287.31	4,600,743.71
Direct Costs	28,416,116.65	26,938,688.02	26,938,688.02
Rate for 2024-2025 **	10.53*	18.30*	17.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29010
Form R0418**

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	828,928.40	3,281,749.82	3,281,749.82
2020-2021 Fixed Carry Forward	-21,086.20	0.00	22,488.17
Total Indirect Costs	850,014.60	3,281,749.82	3,259,261.65
2020-2021 Direct Costs	22,972,829.66	20,520,008.24	20,520,008.24
2022-2023 Rate	3.70*	15.99*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,320,662.35	23,425,051.19	23,425,051.19
Indirect costs based on rate ** multiplied by actual direct costs	973,864.51	3,513,757.68	3,719,898.13
2022-2023 Actual Indirect Costs	884,802.16	3,780,413.32	3,780,413.32
2020-2021 Fixed Carry Forward	-21,086.20	0.00	22,488.17
Total Indirect Costs	905,888.36	3,780,413.32	3,757,925.15
Over/(Under) Recovery	67,976.15	0.00	-38,027.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	884,802.16	3,780,413.32	3,780,413.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	67,976.15	0.00	-38,027.02
Total Projected Indirect 2024-2025 (Numerator)	816,826.01	3,780,413.32	3,818,440.34
Direct Costs	26,320,662.35	23,425,051.19	23,425,051.19
Rate for 2024-2025 **	3.10*	16.14*	16.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29020
Form R0418**

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	69,790.43	328,659.27	328,659.27
2020-2021 Fixed Carry Forward	-10,898.69	-707.51	-1,077.95
Total Indirect Costs	80,689.12	329,366.78	329,737.22
2020-2021 Direct Costs	2,760,407.80	2,501,538.96	2,501,538.96
2022-2023 Rate	2.92*	13.17*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,230,959.31	2,943,127.06	2,943,127.06
Indirect costs based on rate ** multiplied by actual direct costs	94,344.01	387,609.83	387,904.15
2022-2023 Actual Indirect Costs	93,853.76	381,686.01	381,686.01
2020-2021 Fixed Carry Forward	-10,898.69	-707.51	-1,077.95
Total Indirect Costs	104,752.45	382,393.52	382,763.96
Over/(Under) Recovery	-10,408.44	5,216.31	5,140.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	93,853.76	381,686.01	381,686.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,408.44	5,216.31	5,140.19
Total Projected Indirect 2024-2025 (Numerator)	104,262.20	376,469.70	376,545.82
Direct Costs	3,230,959.31	2,943,127.06	2,943,127.06
Rate for 2024-2025 **	3.23*	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 2024-2025 Indirect Cost Rates
School District 29040
Form R0418**

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	124,696.29	822,414.02	822,414.02
2020-2021 Fixed Carry Forward	-55,356.45	1,721.61	1,721.61
Total Indirect Costs	180,052.74	820,692.41	820,692.41
2020-2021 Direct Costs	7,461,015.91	6,763,298.18	6,763,298.18
2022-2023 Rate	2.41*	12.13*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,629,368.66	7,850,870.85	7,850,870.85
Indirect costs based on rate ** multiplied by actual direct costs	207,967.78	952,310.63	952,310.63
2022-2023 Actual Indirect Costs	116,651.22	895,149.03	895,149.03
2020-2021 Fixed Carry Forward	-55,356.45	1,721.61	1,721.61
Total Indirect Costs	172,007.67	893,427.42	893,427.42
Over/(Under) Recovery	35,960.11	58,883.21	58,883.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	116,651.22	895,149.03	895,149.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	35,960.11	58,883.21	58,883.21
Total Projected Indirect 2024-2025 (Numerator)	80,691.11	836,265.82	836,265.82
Direct Costs	8,629,368.66	7,850,870.85	7,850,870.85
Rate for 2024-2025 **	0.94*	10.65*	10.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29050
Form R0418**

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	171,511.05	819,633.48	819,633.48
2020-2021 Fixed Carry Forward	24,616.31	-12,932.94	-12,791.36
Total Indirect Costs	146,894.74	832,566.42	832,424.84
2020-2021 Direct Costs	7,069,978.16	6,421,855.73	6,421,855.73
2022-2023 Rate	2.08*	12.96*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,912,071.52	7,174,280.70	7,174,280.70
Indirect costs based on rate ** multiplied by actual direct costs	164,571.09	929,786.78	929,786.78
2022-2023 Actual Indirect Costs	184,953.96	922,744.78	922,744.78
2020-2021 Fixed Carry Forward	24,616.31	-12,932.94	-12,791.36
Total Indirect Costs	160,337.65	935,677.72	935,536.14
Over/(Under) Recovery	4,233.44	-5,890.94	-5,749.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	184,953.96	922,744.78	922,744.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,233.44	-5,890.94	-5,749.36
Total Projected Indirect 2024-2025 (Numerator)	180,720.52	928,635.72	928,494.14
Direct Costs	7,912,071.52	7,174,280.70	7,174,280.70
Rate for 2024-2025 **	2.28*	12.94*	12.94**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29060
Form R0418**

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	524,428.46	1,487,297.30	1,487,297.30
2020-2021 Fixed Carry Forward	-37,808.45	0.00	63,513.80
Total Indirect Costs	562,236.91	1,487,297.30	1,423,783.50
2020-2021 Direct Costs	10,982,028.19	10,019,159.35	10,019,159.35
2022-2023 Rate	5.12*	14.84*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,461,286.29	12,192,805.36	12,192,805.36
Indirect costs based on rate ** multiplied by actual direct costs	689,217.86	1,809,412.32	1,732,597.64
2022-2023 Actual Indirect Costs	570,579.37	1,839,060.30	1,839,060.30
2020-2021 Fixed Carry Forward	-37,808.45	0.00	63,513.80
Total Indirect Costs	608,387.82	1,839,060.30	1,775,546.50
Over/(Under) Recovery	80,830.04	-29,647.98	-42,948.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	570,579.37	1,839,060.30	1,839,060.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	80,830.04	-29,647.98	-42,948.86
Total Projected Indirect 2024-2025 (Numerator)	489,749.33	1,868,708.28	1,882,009.16
Direct Costs	13,461,286.29	12,192,805.36	12,192,805.36
Rate for 2024-2025 **	3.64*	15.33*	15.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29100
Form R0418**

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	339,044.46	1,723,274.21	1,723,274.21
2020-2021 Fixed Carry Forward	-30,991.51	0.00	-207,676.71
Total Indirect Costs	370,035.97	1,723,274.21	1,930,950.92
2020-2021 Direct Costs	10,607,976.70	9,223,746.95	9,223,746.95
2022-2023 Rate	3.49*	18.68*	20.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,368,669.18	10,960,910.28	10,960,910.28
Indirect costs based on rate ** multiplied by actual direct costs	431,666.55	1,644,136.54	2,294,118.52
2022-2023 Actual Indirect Costs	273,173.48	1,680,932.38	1,680,932.38
2020-2021 Fixed Carry Forward	-30,991.51	0.00	-207,676.71
Total Indirect Costs	304,164.99	1,680,932.38	1,888,609.09
Over/(Under) Recovery	127,501.56	0.00	405,509.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	273,173.48	1,680,932.38	1,680,932.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,501.56	0.00	405,509.43
Total Projected Indirect 2024-2025 (Numerator)	145,671.92	1,680,932.38	1,275,422.95
Direct Costs	12,368,669.18	10,960,910.28	10,960,910.28
Rate for 2024-2025 **	1.18*	15.34*	11.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30000
Form R0418**

Hillsdale ISD
310 W BACON ST
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,514,560.97	2,064,663.38	2,064,663.38
2020-2021 Fixed Carry Forward	74,177.53	0.00	227,697.92
Total Indirect Costs	1,440,383.44	2,064,663.38	1,836,965.46
2020-2021 Direct Costs	11,094,542.59	10,544,440.18	10,544,440.18
2022-2023 Rate	12.98*	19.58*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,394,214.48	13,791,162.00	13,791,162.00
Indirect costs based on rate ** multiplied by actual direct costs	1,868,369.04	2,068,674.30	2,402,420.42
2022-2023 Actual Indirect Costs	1,921,853.22	2,524,905.70	2,524,905.70
2020-2021 Fixed Carry Forward	74,177.53	0.00	227,697.92
Total Indirect Costs	1,847,675.69	2,524,905.70	2,297,207.78
Over/(Under) Recovery	20,693.35	0.00	105,212.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,921,853.22	2,524,905.70	2,524,905.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,693.35	0.00	105,212.64
Total Projected Indirect 2024-2025 (Numerator)	1,901,159.87	2,524,905.70	2,419,693.06
Direct Costs	14,394,214.48	13,791,162.00	13,791,162.00
Rate for 2024-2025 **	13.21*	18.31*	17.55**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30010
Form R0418**

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	150,218.06	543,131.10	543,131.10
2020-2021 Fixed Carry Forward	-55,088.56	106,464.70	106,446.76
Total Indirect Costs	205,306.62	436,666.40	436,684.34
2020-2021 Direct Costs	5,660,288.07	5,267,375.03	5,267,375.03
2022-2023 Rate	3.63*	8.29*	8.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,681,672.90	6,070,230.37	6,070,230.37
Indirect costs based on rate ** multiplied by actual direct costs	242,544.73	503,222.10	503,222.10
2022-2023 Actual Indirect Costs	210,915.83	822,358.36	822,358.36
2020-2021 Fixed Carry Forward	-55,088.56	106,464.70	106,446.76
Total Indirect Costs	266,004.39	715,893.66	715,911.60
Over/(Under) Recovery	-23,459.66	-212,671.56	-212,689.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,915.83	822,358.36	822,358.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,459.66	-212,671.56	-212,689.50
Total Projected Indirect 2024-2025 (Numerator)	234,375.49	1,035,029.92	1,035,047.86
Direct Costs	6,681,672.90	6,070,230.37	6,070,230.37
Rate for 2024-2025 **	3.51*	17.05*	17.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30020
Form R0418**

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	389,038.63	1,644,825.30	1,644,825.30
2020-2021 Fixed Carry Forward	6,350.07	213,777.99	210,011.19
Total Indirect Costs	382,688.56	1,431,047.31	1,434,814.11
2020-2021 Direct Costs	14,512,586.20	13,256,799.53	13,256,799.53
2022-2023 Rate	2.64*	10.79*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,922,686.02	15,476,697.37	15,476,697.37
Indirect costs based on rate ** multiplied by actual direct costs	446,758.91	1,669,935.65	1,674,578.66
2022-2023 Actual Indirect Costs	467,905.09	1,913,893.74	1,913,893.74
2020-2021 Fixed Carry Forward	6,350.07	213,777.99	210,011.19
Total Indirect Costs	461,555.02	1,700,115.75	1,703,882.55
Over/(Under) Recovery	-14,796.11	-30,180.10	-29,303.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	467,905.09	1,913,893.74	1,913,893.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,796.11	-30,180.10	-29,303.89
Total Projected Indirect 2024-2025 (Numerator)	482,701.20	1,944,073.84	1,943,197.63
Direct Costs	16,922,686.02	15,476,697.37	15,476,697.37
Rate for 2024-2025 **	2.85*	12.56*	12.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30030
Form R0418**

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	392,248.75	1,712,207.18	1,712,207.18
2020-2021 Fixed Carry Forward	-15,930.01	0.00	47,549.75
Total Indirect Costs	408,178.76	1,712,207.18	1,664,657.43
2020-2021 Direct Costs	14,373,390.67	13,053,432.24	13,053,432.24
2022-2023 Rate	2.84*	13.12*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,237,479.14	13,912,462.21	13,912,462.21
Indirect costs based on rate ** multiplied by actual direct costs	432,744.41	1,825,315.04	1,773,838.93
2022-2023 Actual Indirect Costs	490,233.27	1,815,250.20	1,815,250.20
2020-2021 Fixed Carry Forward	-15,930.01	0.00	47,549.75
Total Indirect Costs	506,163.28	1,815,250.20	1,767,700.45
Over/(Under) Recovery	-73,418.87	10,064.84	6,138.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	490,233.27	1,815,250.20	1,815,250.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-73,418.87	10,064.84	6,138.48
Total Projected Indirect 2024-2025 (Numerator)	563,652.14	1,805,185.36	1,809,111.72
Direct Costs	15,237,479.14	13,912,462.21	13,912,462.21
Rate for 2024-2025 **	3.70*	12.98*	13.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30040
Form R0418**

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	178,051.39	451,931.98	451,931.98
2020-2021 Fixed Carry Forward	60,593.92	0.00	94,337.06
Total Indirect Costs	117,457.47	451,931.98	357,594.92
2020-2021 Direct Costs	3,493,842.75	3,219,962.16	3,219,962.16
2022-2023 Rate	3.36*	14.04*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,810,709.19	3,454,141.98	3,454,141.98
Indirect costs based on rate ** multiplied by actual direct costs	128,039.83	484,961.53	383,755.17
2022-2023 Actual Indirect Costs	177,207.02	533,774.23	533,774.23
2020-2021 Fixed Carry Forward	60,593.92	0.00	94,337.06
Total Indirect Costs	116,613.10	533,774.23	439,437.17
Over/(Under) Recovery	11,426.73	-48,812.70	-55,682.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	177,207.02	533,774.23	533,774.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,426.73	-48,812.70	-55,682.00
Total Projected Indirect 2024-2025 (Numerator)	165,780.29	582,586.93	589,456.23
Direct Costs	3,810,709.19	3,454,141.98	3,454,141.98
Rate for 2024-2025 **	4.35*	16.87*	17.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30050
Form R0418**

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	94,227.85	375,011.57	375,011.57
2020-2021 Fixed Carry Forward	-7,827.92	32,149.75	32,149.75
Total Indirect Costs	102,055.77	342,861.82	342,861.82
2020-2021 Direct Costs	3,685,125.41	3,404,341.69	3,404,341.69
2022-2023 Rate	2.77*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,710,058.77	4,358,730.32	4,358,730.32
Indirect costs based on rate ** multiplied by actual direct costs	130,468.63	438,924.14	438,924.14
2022-2023 Actual Indirect Costs	124,444.69	475,773.14	475,773.14
2020-2021 Fixed Carry Forward	-7,827.92	32,149.75	32,149.75
Total Indirect Costs	132,272.61	443,623.39	443,623.39
Over/(Under) Recovery	-1,803.98	-4,699.25	-4,699.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,444.69	475,773.14	475,773.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,803.98	-4,699.25	-4,699.25
Total Projected Indirect 2024-2025 (Numerator)	126,248.67	480,472.39	480,472.39
Direct Costs	4,710,058.77	4,358,730.32	4,358,730.32
Rate for 2024-2025 **	2.68*	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 2024-2025 Indirect Cost Rates
School District 30060
Form R0418**

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,095.49	568,749.70	568,749.70
2020-2021 Fixed Carry Forward	-79,274.07	-101,067.88	-100,863.91
Total Indirect Costs	297,369.56	669,817.58	669,613.61
2020-2021 Direct Costs	4,287,037.98	3,936,383.77	3,936,383.77
2022-2023 Rate	6.94*	17.02*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,340,379.09	3,868,294.03	3,868,294.03
Indirect costs based on rate ** multiplied by actual direct costs	301,222.31	580,244.10	657,996.81
2022-2023 Actual Indirect Costs	175,288.49	647,373.55	647,373.55
2020-2021 Fixed Carry Forward	-79,274.07	-101,067.88	-100,863.91
Total Indirect Costs	254,562.56	748,441.43	748,237.46
Over/(Under) Recovery	46,659.75	0.00	-90,240.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,288.49	647,373.55	647,373.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,659.75	0.00	-90,240.65
Total Projected Indirect 2024-2025 (Numerator)	128,628.74	647,373.55	737,614.20
Direct Costs	4,340,379.09	3,868,294.03	3,868,294.03
Rate for 2024-2025 **	2.96*	16.74*	19.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30070
Form R0418**

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	163,966.05	877,541.80	877,541.80
2020-2021 Fixed Carry Forward	-29,341.93	-68,669.31	-68,817.96
Total Indirect Costs	193,307.98	946,211.11	946,359.76
2020-2021 Direct Costs	7,656,218.69	6,942,642.94	6,942,642.94
2022-2023 Rate	2.52*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,939,189.32	8,085,659.53	8,085,659.53
Indirect costs based on rate ** multiplied by actual direct costs	225,267.57	1,102,075.39	1,102,075.39
2022-2023 Actual Indirect Costs	183,442.35	1,036,972.14	1,036,972.14
2020-2021 Fixed Carry Forward	-29,341.93	-68,669.31	-68,817.96
Total Indirect Costs	212,784.28	1,105,641.45	1,105,790.10
Over/(Under) Recovery	12,483.29	-3,566.06	-3,714.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	183,442.35	1,036,972.14	1,036,972.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	12,483.29	-3,566.06	-3,714.71
Total Projected Indirect 2024-2025 (Numerator)	170,959.06	1,040,538.20	1,040,686.85
Direct Costs	8,939,189.32	8,085,659.53	8,085,659.53
Rate for 2024-2025 **	1.91*	12.87*	12.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30080
Form R0418**

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	68,591.84	269,631.31	269,631.31
2020-2021 Fixed Carry Forward	59,239.39	0.00	206,196.91
Total Indirect Costs	9,352.45	269,631.31	63,434.40
2020-2021 Direct Costs	2,802,952.38	2,601,912.91	2,601,912.91
2022-2023 Rate	0.33*	10.36*	2.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,898,728.22	3,586,594.06	3,586,594.06
Indirect costs based on rate ** multiplied by actual direct costs	12,865.80	371,571.14	87,512.90
2022-2023 Actual Indirect Costs	163,004.26	475,138.42	475,138.42
2020-2021 Fixed Carry Forward	59,239.39	0.00	206,196.91
Total Indirect Costs	103,764.87	475,138.42	268,941.51
Over/(Under) Recovery	-90,899.07	-103,567.28	-181,428.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	163,004.26	475,138.42	475,138.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-90,899.07	-103,567.28	-181,428.61
Total Projected Indirect 2024-2025 (Numerator)	253,903.33	578,705.70	656,567.03
Direct Costs	3,898,728.22	3,586,594.06	3,586,594.06
Rate for 2024-2025 **	6.51*	16.14*	18.31**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30901
Form R0418**

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	20,860.37	136,614.03	136,614.03
2020-2021 Fixed Carry Forward	-11,373.80	0.00	-44,241.79
Total Indirect Costs	32,234.17	136,614.03	180,855.82
2020-2021 Direct Costs	710,383.06	594,629.40	594,629.40
2022-2023 Rate	4.54*	22.97*	30.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	830,785.00	695,022.00	695,022.00
Indirect costs based on rate ** multiplied by actual direct costs	37,717.64	104,253.30	173,755.50
2022-2023 Actual Indirect Costs	22,457.00	158,220.00	158,220.00
2020-2021 Fixed Carry Forward	-11,373.80	0.00	-44,241.79
Total Indirect Costs	33,830.80	158,220.00	202,461.79
Over/(Under) Recovery	3,886.84	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	22,457.00	158,220.00	158,220.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,886.84	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	18,570.16	158,220.00	158,220.00
Direct Costs	830,785.00	695,022.00	695,022.00
Rate for 2024-2025 **	2.24*	22.76*	22.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30902
Form R0418**

Will Carleton Charter School Academy
2001 W HALLETT RD
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,982.59	264,219.54	264,219.54
2020-2021 Fixed Carry Forward	22,186.69	0.00	61,729.77
Total Indirect Costs	14,795.90	264,219.54	202,489.77
2020-2021 Direct Costs	2,261,683.61	2,034,446.66	2,034,446.66
2022-2023 Rate	0.65*	12.99*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,764,529.69	2,501,726.17	2,501,726.17
Indirect costs based on rate ** multiplied by actual direct costs	17,969.44	324,974.23	248,921.75
2022-2023 Actual Indirect Costs	57,675.30	320,478.82	320,478.82
2020-2021 Fixed Carry Forward	22,186.69	0.00	61,729.77
Total Indirect Costs	35,488.61	320,478.82	258,749.05
Over/(Under) Recovery	-17,519.17	4,495.41	-9,827.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	57,675.30	320,478.82	320,478.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,519.17	4,495.41	-9,827.30
Total Projected Indirect 2024-2025 (Numerator)	75,194.47	315,983.41	330,306.12
Direct Costs	2,764,529.69	2,501,726.17	2,501,726.17
Rate for 2024-2025 **	2.72*	12.63*	13.20**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31000
Form R0418**

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2020-2021 Direct Costs	10,878,035.43	10,481,534.54	10,481,534.54
2022-2023 Rate	26.11*	30.88*	30.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,359,865.46	13,903,769.59	13,903,769.59
Indirect costs based on rate ** multiplied by actual direct costs	2,153,979.82	2,085,565.44	3,475,942.40
2022-2023 Actual Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	4,008,022.03	4,464,117.90	4,464,117.90
Direct Costs	14,359,865.46	13,903,769.59	13,903,769.59
Rate for 2024-2025 **	27.91*	32.11*	32.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31010
Form R0418**

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,149.26	960,942.88	960,942.88
2020-2021 Fixed Carry Forward	14,005.10	0.00	193,714.54
Total Indirect Costs	155,144.16	960,942.88	767,228.34
2020-2021 Direct Costs	7,133,901.61	6,342,107.99	6,342,107.99
2022-2023 Rate	2.17*	15.15*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,342,781.23	7,423,134.34	7,423,134.34
Indirect costs based on rate ** multiplied by actual direct costs	181,038.35	1,113,470.15	898,199.26
2022-2023 Actual Indirect Costs	236,839.68	1,156,486.57	1,156,486.57
2020-2021 Fixed Carry Forward	14,005.10	0.00	193,714.54
Total Indirect Costs	222,834.58	1,156,486.57	962,772.03
Over/(Under) Recovery	-41,796.23	0.00	-64,572.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	236,839.68	1,156,486.57	1,156,486.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-41,796.23	0.00	-64,572.77
Total Projected Indirect 2024-2025 (Numerator)	278,635.91	1,156,486.57	1,221,059.34
Direct Costs	8,342,781.23	7,423,134.34	7,423,134.34
Rate for 2024-2025 **	3.34*	15.58*	16.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31020
Form R0418**

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	130,709.17	389,107.27	389,107.27
2020-2021 Fixed Carry Forward	-12,380.88	0.00	263,420.00
Total Indirect Costs	143,090.05	389,107.27	125,687.27
2020-2021 Direct Costs	4,616,718.73	4,358,320.63	4,358,320.63
2022-2023 Rate	3.10*	8.93*	2.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,115,676.76	5,700,009.93	5,700,009.93
Indirect costs based on rate ** multiplied by actual direct costs	189,585.98	509,010.89	164,160.29
2022-2023 Actual Indirect Costs	191,607.91	607,274.74	607,274.74
2020-2021 Fixed Carry Forward	-12,380.88	0.00	263,420.00
Total Indirect Costs	203,988.79	607,274.74	343,854.74
Over/(Under) Recovery	-14,402.81	-98,263.85	-179,694.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	191,607.91	607,274.74	607,274.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,402.81	-98,263.85	-179,694.45
Total Projected Indirect 2024-2025 (Numerator)	206,010.72	705,538.59	786,969.19
Direct Costs	6,115,676.76	5,700,009.93	5,700,009.93
Rate for 2024-2025 **	3.37*	12.38*	13.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31030
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	430,555.14	1,768,148.73	1,768,148.73
2020-2021 Fixed Carry Forward	-21,221.09	0.00	441,707.46
Total Indirect Costs	451,776.23	1,768,148.73	1,326,441.27
2020-2021 Direct Costs	16,842,571.52	15,504,977.93	15,504,977.93
2022-2023 Rate	2.68*	11.40*	8.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,067,807.68	17,393,015.72	17,393,015.72
Indirect costs based on rate ** multiplied by actual direct costs	511,017.25	1,982,803.79	1,487,102.84
2022-2023 Actual Indirect Costs	511,274.92	2,186,066.88	2,186,066.88
2020-2021 Fixed Carry Forward	-21,221.09	0.00	441,707.46
Total Indirect Costs	532,496.01	2,186,066.88	1,744,359.42
Over/(Under) Recovery	-21,478.76	-203,263.09	-257,256.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	511,274.92	2,186,066.88	2,186,066.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,478.76	-203,263.09	-257,256.58
Total Projected Indirect 2024-2025 (Numerator)	532,753.68	2,389,329.97	2,443,323.46
Direct Costs	19,067,807.68	17,393,015.72	17,393,015.72
Rate for 2024-2025 **	2.79*	13.74*	14.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31050
Form R0418**

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	70,685.56	205,368.75	205,368.75
2020-2021 Fixed Carry Forward	5,221.71	44,122.26	44,111.72
Total Indirect Costs	65,463.85	161,246.49	161,257.03
2020-2021 Direct Costs	2,413,915.55	2,279,232.36	2,279,232.36
2022-2023 Rate	2.71*	7.07*	7.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,996,084.11	2,876,636.81	2,876,636.81
Indirect costs based on rate ** multiplied by actual direct costs	81,193.88	203,378.22	203,665.89
2022-2023 Actual Indirect Costs	78,966.34	198,413.64	198,413.64
2020-2021 Fixed Carry Forward	5,221.71	44,122.26	44,111.72
Total Indirect Costs	73,744.63	154,291.38	154,301.92
Over/(Under) Recovery	7,449.25	49,086.84	49,363.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	78,966.34	198,413.64	198,413.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,449.25	49,086.84	49,363.97
Total Projected Indirect 2024-2025 (Numerator)	71,517.09	149,326.80	149,049.67
Direct Costs	2,996,084.11	2,876,636.81	2,876,636.81
Rate for 2024-2025 **	2.39*	5.19*	5.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31070
Form R0418**

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	56,423.00	56,423.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	56,423.00	56,423.00
2020-2021 Direct Costs	319,755.00	263,332.00	263,332.00
2022-2023 Rate	0.00*	21.43*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	364,437.00	263,846.00	263,846.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	39,576.90	56,542.20
2022-2023 Actual Indirect Costs	0.00	100,591.00	100,591.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	100,591.00	100,591.00
Over/(Under) Recovery	0.00	0.00	-44,048.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	100,591.00	100,591.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-44,048.80
Total Projected Indirect 2024-2025 (Numerator)	0.00	100,591.00	144,639.80
Direct Costs	364,437.00	263,846.00	263,846.00
Rate for 2024-2025 **	0.00*	38.12*	54.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,661.88	359,299.58	359,299.58
2020-2021 Fixed Carry Forward	-33,236.37	-22,605.13	-22,759.77
Total Indirect Costs	146,898.25	381,904.71	382,059.35
2020-2021 Direct Costs	3,144,651.32	2,899,013.62	2,899,013.62
2022-2023 Rate	4.67*	13.17*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,802,423.16	3,558,091.31	3,558,091.31
Indirect costs based on rate ** multiplied by actual direct costs	177,573.16	468,600.63	468,956.43
2022-2023 Actual Indirect Costs	127,201.91	371,533.76	371,533.76
2020-2021 Fixed Carry Forward	-33,236.37	-22,605.13	-22,759.77
Total Indirect Costs	160,438.28	394,138.89	394,293.53
Over/(Under) Recovery	17,134.88	74,461.74	74,662.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	127,201.91	371,533.76	371,533.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,134.88	74,461.74	74,662.90
Total Projected Indirect 2024-2025 (Numerator)	110,067.03	297,072.02	296,870.86
Direct Costs	3,802,423.16	3,558,091.31	3,558,091.31
Rate for 2024-2025 **	2.89*	8.35*	8.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31110
Form R0418**

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	327,815.21	1,276,316.11	1,276,316.11
2020-2021 Fixed Carry Forward	14,478.02	13,501.68	13,501.68
Total Indirect Costs	313,337.19	1,262,814.43	1,262,814.43
2020-2021 Direct Costs	13,489,145.45	12,540,644.55	12,540,644.55
2022-2023 Rate	2.32*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,714,138.38	15,454,594.57	15,454,594.57
Indirect costs based on rate ** multiplied by actual direct costs	387,768.01	1,556,277.67	1,556,277.67
2022-2023 Actual Indirect Costs	439,820.72	1,699,364.53	1,699,364.53
2020-2021 Fixed Carry Forward	14,478.02	13,501.68	13,501.68
Total Indirect Costs	425,342.70	1,685,862.85	1,685,862.85
Over/(Under) Recovery	-23,096.67	-129,585.18	-129,585.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	439,820.72	1,699,364.53	1,699,364.53
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,096.67	-129,585.18	-129,585.18
Total Projected Indirect 2024-2025 (Numerator)	462,917.39	1,828,949.71	1,828,949.71
Direct Costs	16,714,138.38	15,454,594.57	15,454,594.57
Rate for 2024-2025 **	2.77*	11.83*	11.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31130
Form R0418**

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	186,907.27	535,753.54	535,753.54
2020-2021 Fixed Carry Forward	-11,491.69	0.00	49,230.09
Total Indirect Costs	198,398.96	535,753.54	486,523.45
2020-2021 Direct Costs	4,131,207.22	3,782,360.95	3,782,360.95
2022-2023 Rate	4.80*	14.16*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,401,899.47	4,860,387.54	4,860,387.54
Indirect costs based on rate ** multiplied by actual direct costs	259,291.17	688,230.88	625,045.84
2022-2023 Actual Indirect Costs	237,777.78	779,289.71	779,289.71
2020-2021 Fixed Carry Forward	-11,491.69	0.00	49,230.09
Total Indirect Costs	249,269.47	779,289.71	730,059.62
Over/(Under) Recovery	10,021.70	-91,058.83	-105,013.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	237,777.78	779,289.71	779,289.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,021.70	-91,058.83	-105,013.78
Total Projected Indirect 2024-2025 (Numerator)	227,756.08	870,348.54	884,303.49
Direct Costs	5,401,899.47	4,860,387.54	4,860,387.54
Rate for 2024-2025 **	4.22*	17.91*	18.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31140
Form R0418**

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	65,101.36	182,374.52	182,374.52
2020-2021 Fixed Carry Forward	-5,233.84	0.00	28,918.65
Total Indirect Costs	70,335.20	182,374.52	153,455.87
2020-2021 Direct Costs	1,609,341.94	1,492,068.78	1,492,068.78
2022-2023 Rate	4.37*	12.22*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,900,711.17	1,723,573.02	1,723,573.02
Indirect costs based on rate ** multiplied by actual direct costs	83,061.08	210,620.62	177,183.31
2022-2023 Actual Indirect Costs	78,283.35	255,421.50	255,421.50
2020-2021 Fixed Carry Forward	-5,233.84	0.00	28,918.65
Total Indirect Costs	83,517.19	255,421.50	226,502.85
Over/(Under) Recovery	-456.11	-44,800.88	-49,319.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	78,283.35	255,421.50	255,421.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-456.11	-44,800.88	-49,319.54
Total Projected Indirect 2024-2025 (Numerator)	78,739.46	300,222.38	304,741.04
Direct Costs	1,900,711.17	1,723,573.02	1,723,573.02
Rate for 2024-2025 **	4.14*	17.42*	17.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31900
Form R0418**

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,850,742.00	2,621,553.00	2,621,553.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	15,632.00	244,821.00	244,821.00
Total Indirect Costs	15,632.00	244,821.00	244,821.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	15,632.00	244,821.00	244,821.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	15,632.00	244,821.00	244,821.00
Direct Costs	2,850,742.00	2,621,553.00	2,621,553.00
Rate for 2024-2025 **	0.55*	9.34*	9.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32000
Form R0418**

Huron ISD
1299 S THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,572,838.29	2,225,949.78	2,225,949.78
2020-2021 Fixed Carry Forward	159,610.53	0.00	220,892.83
Total Indirect Costs	1,413,227.76	2,225,949.78	2,005,056.95
2020-2021 Direct Costs	14,113,634.65	13,460,523.16	13,460,523.16
2022-2023 Rate	10.01*	16.54*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,264,573.55	16,522,890.54	16,522,890.54
Indirect costs based on rate ** multiplied by actual direct costs	1,728,183.81	2,478,433.58	2,461,910.69
2022-2023 Actual Indirect Costs	1,876,239.29	2,617,922.30	2,617,922.30
2020-2021 Fixed Carry Forward	159,610.53	0.00	220,892.83
Total Indirect Costs	1,716,628.76	2,617,922.30	2,397,029.47
Over/(Under) Recovery	11,555.05	0.00	285,774.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,876,239.29	2,617,922.30	2,617,922.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,555.05	0.00	285,774.05
Total Projected Indirect 2024-2025 (Numerator)	1,864,684.24	2,617,922.30	2,332,148.25
Direct Costs	17,264,573.55	16,522,890.54	16,522,890.54
Rate for 2024-2025 **	10.80*	15.84*	14.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32010
Form R0418**

Bad Axe Public Schools
200 N BARRIE RD STE 100
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	245,846.67	1,259,460.76	1,259,460.76
2020-2021 Fixed Carry Forward	35,462.75	-38,056.82	-38,561.83
Total Indirect Costs	210,383.92	1,297,517.58	1,298,022.59
2020-2021 Direct Costs	9,826,052.34	8,812,438.25	8,812,438.25
2022-2023 Rate	2.14*	14.72*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,616,231.59	10,420,885.99	10,420,885.99
Indirect costs based on rate ** multiplied by actual direct costs	248,587.36	1,533,954.42	1,534,996.51
2022-2023 Actual Indirect Costs	269,325.92	1,464,671.52	1,464,671.52
2020-2021 Fixed Carry Forward	35,462.75	-38,056.82	-38,561.83
Total Indirect Costs	233,863.17	1,502,728.34	1,503,233.35
Over/(Under) Recovery	14,724.19	31,226.08	31,763.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	269,325.92	1,464,671.52	1,464,671.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,724.19	31,226.08	31,763.16
Total Projected Indirect 2024-2025 (Numerator)	254,601.73	1,433,445.44	1,432,908.36
Direct Costs	11,616,231.59	10,420,885.99	10,420,885.99
Rate for 2024-2025 **	2.19*	13.76*	13.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32030
Form R0418**

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,516.50	251,407.89	251,407.89
2020-2021 Fixed Carry Forward	881.00	30,058.01	30,182.27
Total Indirect Costs	4,635.50	221,349.88	221,225.62
2020-2021 Direct Costs	3,224,038.87	2,978,147.48	2,978,147.48
2022-2023 Rate	0.14*	7.43*	7.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,532,512.77	3,220,725.76	3,220,725.76
Indirect costs based on rate ** multiplied by actual direct costs	4,945.52	239,299.92	239,299.92
2022-2023 Actual Indirect Costs	34,316.01	346,103.02	346,103.02
2020-2021 Fixed Carry Forward	881.00	30,058.01	30,182.27
Total Indirect Costs	33,435.01	316,045.01	315,920.75
Over/(Under) Recovery	-27,608.49	-76,745.09	-76,620.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	34,316.01	346,103.02	346,103.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,608.49	-76,745.09	-76,620.83
Total Projected Indirect 2024-2025 (Numerator)	61,924.50	422,848.11	422,723.85
Direct Costs	3,532,512.77	3,220,725.76	3,220,725.76
Rate for 2024-2025 **	1.75*	13.13*	13.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32040
Form R0418**

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,079.60	23,118.29	23,118.29
2020-2021 Fixed Carry Forward	-591.38	0.00	595.91
Total Indirect Costs	8,670.98	23,118.29	22,522.38
2020-2021 Direct Costs	205,654.43	190,615.74	190,615.74
2022-2023 Rate	4.22*	12.13*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	257,105.65	230,240.95	230,240.95
Indirect costs based on rate ** multiplied by actual direct costs	10,849.86	27,928.23	27,214.48
2022-2023 Actual Indirect Costs	9,256.00	36,120.70	36,120.70
2020-2021 Fixed Carry Forward	-591.38	0.00	595.91
Total Indirect Costs	9,847.38	36,120.70	35,524.79
Over/(Under) Recovery	1,002.48	-8,192.47	-7,714.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,256.00	36,120.70	36,120.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,002.48	-8,192.47	-7,714.40
Total Projected Indirect 2024-2025 (Numerator)	8,253.52	44,313.17	43,835.10
Direct Costs	257,105.65	230,240.95	230,240.95
Rate for 2024-2025 **	3.21*	19.25*	19.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32050
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	500,486.98	1,250,959.17	1,250,959.17
2020-2021 Fixed Carry Forward	-70,987.00	-111,476.46	-111,789.49
Total Indirect Costs	571,473.98	1,362,435.63	1,362,748.66
2020-2021 Direct Costs	10,663,512.16	9,913,039.97	9,913,039.97
2022-2023 Rate	5.36*	13.74*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,299,454.79	12,212,999.56	12,212,999.56
Indirect costs based on rate ** multiplied by actual direct costs	712,850.78	1,678,066.14	1,679,287.44
2022-2023 Actual Indirect Costs	507,539.27	1,593,994.50	1,593,994.50
2020-2021 Fixed Carry Forward	-70,987.00	-111,476.46	-111,789.49
Total Indirect Costs	578,526.27	1,705,470.96	1,705,783.99
Over/(Under) Recovery	134,324.51	-27,404.82	-26,496.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	507,539.27	1,593,994.50	1,593,994.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	134,324.51	-27,404.82	-26,496.55
Total Projected Indirect 2024-2025 (Numerator)	373,214.76	1,621,399.32	1,620,491.05
Direct Costs	13,299,454.79	12,212,999.56	12,212,999.56
Rate for 2024-2025 **	2.81*	13.28*	13.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32060
Form R0418**

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	205,233.38	725,911.02	725,911.02
2020-2021 Fixed Carry Forward	8,922.34	0.00	252,000.05
Total Indirect Costs	196,311.04	725,911.02	473,910.97
2020-2021 Direct Costs	5,879,456.32	5,358,778.68	5,358,778.68
2022-2023 Rate	3.34*	13.55*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,687,584.34	6,118,856.09	6,118,856.09
Indirect costs based on rate ** multiplied by actual direct costs	223,365.32	829,105.00	540,906.88
2022-2023 Actual Indirect Costs	252,004.57	820,732.82	820,732.82
2020-2021 Fixed Carry Forward	8,922.34	0.00	252,000.05
Total Indirect Costs	243,082.23	820,732.82	568,732.77
Over/(Under) Recovery	-19,716.91	8,372.18	-27,825.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	252,004.57	820,732.82	820,732.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,716.91	8,372.18	-27,825.89
Total Projected Indirect 2024-2025 (Numerator)	271,721.48	812,360.64	848,558.71
Direct Costs	6,687,584.34	6,118,856.09	6,118,856.09
Rate for 2024-2025 **	4.06*	13.28*	13.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32080
Form R0418**

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	163,598.06	617,658.01	617,658.01
2020-2021 Fixed Carry Forward	-26,764.75	-26,469.88	-26,406.44
Total Indirect Costs	190,362.81	644,127.89	644,064.45
2020-2021 Direct Costs	5,085,534.62	4,631,474.67	4,631,474.67
2022-2023 Rate	3.74*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,124,137.74	5,616,517.29	5,616,517.29
Indirect costs based on rate ** multiplied by actual direct costs	229,042.75	781,257.56	781,257.56
2022-2023 Actual Indirect Costs	180,886.02	688,506.47	688,506.47
2020-2021 Fixed Carry Forward	-26,764.75	-26,469.88	-26,406.44
Total Indirect Costs	207,650.77	714,976.35	714,912.91
Over/(Under) Recovery	21,391.98	66,281.21	66,344.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	180,886.02	688,506.47	688,506.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,391.98	66,281.21	66,344.65
Total Projected Indirect 2024-2025 (Numerator)	159,494.04	622,225.26	622,161.82
Direct Costs	6,124,137.74	5,616,517.29	5,616,517.29
Rate for 2024-2025 **	2.60*	11.08*	11.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32090
Form R0418**

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	50,137.79	187,045.05	187,045.05
2020-2021 Fixed Carry Forward	9,204.48	9,971.04	10,000.03
Total Indirect Costs	40,933.31	177,074.01	177,045.02
2020-2021 Direct Costs	1,826,260.14	1,689,352.88	1,689,352.88
2022-2023 Rate	2.24*	10.48*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,254,635.42	2,072,692.33	2,072,692.33
Indirect costs based on rate ** multiplied by actual direct costs	50,503.83	217,218.16	217,218.16
2022-2023 Actual Indirect Costs	84,921.83	266,864.92	266,864.92
2020-2021 Fixed Carry Forward	9,204.48	9,971.04	10,000.03
Total Indirect Costs	75,717.35	256,893.88	256,864.89
Over/(Under) Recovery	-25,213.52	-29,704.68	-29,646.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	84,921.83	266,864.92	266,864.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,213.52	-29,704.68	-29,646.70
Total Projected Indirect 2024-2025 (Numerator)	110,135.35	296,569.60	296,511.62
Direct Costs	2,254,635.42	2,072,692.33	2,072,692.33
Rate for 2024-2025 **	4.88*	14.31*	14.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32170
Form R0418**

Ubyly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,382.11	695,289.42	695,289.42
2020-2021 Fixed Carry Forward	21,020.05	65,687.68	65,687.68
Total Indirect Costs	223,362.06	629,601.74	629,601.74
2020-2021 Direct Costs	7,443,908.92	6,993,001.61	6,993,001.61
2022-2023 Rate	3.00*	9.00*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,672,305.81	8,013,597.69	8,013,597.69
Indirect costs based on rate ** multiplied by actual direct costs	260,169.17	721,223.79	721,223.79
2022-2023 Actual Indirect Costs	317,179.65	975,887.77	975,887.77
2020-2021 Fixed Carry Forward	21,020.05	65,687.68	65,687.68
Total Indirect Costs	296,159.60	910,200.09	910,200.09
Over/(Under) Recovery	-35,990.43	-188,976.30	-188,976.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,179.65	975,887.77	975,887.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,990.43	-188,976.30	-188,976.30
Total Projected Indirect 2024-2025 (Numerator)	353,170.08	1,164,864.07	1,164,864.07
Direct Costs	8,672,305.81	8,013,597.69	8,013,597.69
Rate for 2024-2025 **	4.07*	14.54*	14.54**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32260
Form R0418**

Colfax Township S/D #1F
1509 N VAN DYKE RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,036.58	30,281.06	30,281.06
2020-2021 Fixed Carry Forward	-1,630.97	0.00	857.23
Total Indirect Costs	9,667.55	30,281.06	29,423.83
2020-2021 Direct Costs	225,549.74	203,305.26	203,305.26
2022-2023 Rate	4.29*	14.89*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	268,031.22	248,205.79	248,205.79
Indirect costs based on rate ** multiplied by actual direct costs	11,498.54	36,957.84	35,915.38
2022-2023 Actual Indirect Costs	9,098.00	28,923.43	28,923.43
2020-2021 Fixed Carry Forward	-1,630.97	0.00	857.23
Total Indirect Costs	10,728.97	28,923.43	28,066.20
Over/(Under) Recovery	769.57	8,034.41	7,849.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,098.00	28,923.43	28,923.43
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	769.57	8,034.41	7,849.18
Total Projected Indirect 2024-2025 (Numerator)	8,328.43	20,889.02	21,074.25
Direct Costs	268,031.22	248,205.79	248,205.79
Rate for 2024-2025 **	3.11*	8.42*	8.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32610
Form R0418**

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,298.31	26,349.73	26,349.73
2020-2021 Fixed Carry Forward	-1,271.87	-3,891.99	-3,891.99
Total Indirect Costs	9,570.18	30,241.72	30,241.72
2020-2021 Direct Costs	394,743.54	376,692.12	376,692.12
2022-2023 Rate	2.42*	8.03*	8.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	467,797.57	417,119.32	417,119.32
Indirect costs based on rate ** multiplied by actual direct costs	11,320.70	33,494.68	33,494.68
2022-2023 Actual Indirect Costs	13,461.55	64,139.80	64,139.80
2020-2021 Fixed Carry Forward	-1,271.87	-3,891.99	-3,891.99
Total Indirect Costs	14,733.42	68,031.79	68,031.79
Over/(Under) Recovery	-3,412.72	-34,537.11	-34,537.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	13,461.55	64,139.80	64,139.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,412.72	-34,537.11	-34,537.11
Total Projected Indirect 2024-2025 (Numerator)	16,874.27	98,676.91	98,676.91
Direct Costs	467,797.57	417,119.32	417,119.32
Rate for 2024-2025 **	3.61*	23.66*	23.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32620
Form R0418**

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,004.96	26,669.26	26,669.26
2020-2021 Fixed Carry Forward	-936.02	618.23	622.16
Total Indirect Costs	9,940.98	26,051.03	26,047.10
2020-2021 Direct Costs	298,394.97	280,730.67	280,730.67
2022-2023 Rate	3.33*	9.28*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	351,787.72	325,688.34	325,688.34
Indirect costs based on rate ** multiplied by actual direct costs	11,714.53	30,223.88	30,223.88
2022-2023 Actual Indirect Costs	9,629.50	35,728.88	35,728.88
2020-2021 Fixed Carry Forward	-936.02	618.23	622.16
Total Indirect Costs	10,565.52	35,110.65	35,106.72
Over/(Under) Recovery	1,149.01	-4,886.77	-4,882.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,629.50	35,728.88	35,728.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,149.01	-4,886.77	-4,882.84
Total Projected Indirect 2024-2025 (Numerator)	8,480.49	40,615.65	40,611.72
Direct Costs	351,787.72	325,688.34	325,688.34
Rate for 2024-2025 **	2.41*	12.47*	12.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32650
Form R0418**

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,964.12	24,696.22	24,696.22
2020-2021 Fixed Carry Forward	-440.85	-2.32	-108.44
Total Indirect Costs	9,404.97	24,698.54	24,804.66
2020-2021 Direct Costs	246,472.94	230,740.84	230,740.84
2022-2023 Rate	3.82*	10.70*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	281,821.30	259,943.38	259,943.38
Indirect costs based on rate ** multiplied by actual direct costs	10,765.57	27,813.94	27,943.91
2022-2023 Actual Indirect Costs	14,206.82	36,084.74	36,084.74
2020-2021 Fixed Carry Forward	-440.85	-2.32	-108.44
Total Indirect Costs	14,647.67	36,087.06	36,193.18
Over/(Under) Recovery	-3,882.10	-8,275.44	-8,357.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,206.82	36,084.74	36,084.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,882.10	-8,275.44	-8,357.71
Total Projected Indirect 2024-2025 (Numerator)	18,088.92	44,360.18	44,442.45
Direct Costs	281,821.30	259,943.38	259,943.38
Rate for 2024-2025 **	6.42*	17.07*	17.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33000
Form R0418**

Ingham ISD
2630 W HOWELL RD
MASON, MI 48854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2020-2021 Direct Costs	39,835,510.48	37,805,535.98	37,805,535.98
2022-2023 Rate	19.70*	26.13*	26.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,579,022.84	46,818,402.27	46,818,402.27
Indirect costs based on rate ** multiplied by actual direct costs	7,286,853.43	7,022,760.34	11,704,600.57
2022-2023 Actual Indirect Costs	8,143,485.39	10,266,726.91	10,266,726.91
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,143,485.39	10,266,726.91	10,266,726.91
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,143,485.39	10,266,726.91	10,266,726.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	8,143,485.39	10,266,726.91	10,266,726.91
Direct Costs	48,579,022.84	46,818,402.27	46,818,402.27
Rate for 2024-2025 **	16.76*	21.93*	21.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33010
Form R0418**

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,983.83	3,841,681.05	3,841,681.05
2020-2021 Fixed Carry Forward	151,232.64	1,689,941.83	1,684,358.47
Total Indirect Costs	776,751.19	2,151,739.22	2,157,322.58
2020-2021 Direct Costs	41,033,081.82	37,939,800.28	37,939,800.28
2022-2023 Rate	1.89*	5.67*	5.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	51,851,505.49	47,293,234.53	47,293,234.53
Indirect costs based on rate ** multiplied by actual direct costs	979,993.45	2,681,526.40	2,690,985.04
2022-2023 Actual Indirect Costs	1,266,124.20	5,648,300.69	5,648,300.69
2020-2021 Fixed Carry Forward	151,232.64	1,689,941.83	1,684,358.47
Total Indirect Costs	1,114,891.56	3,958,358.86	3,963,942.22
Over/(Under) Recovery	-134,898.11	-1,276,832.46	-1,272,957.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,266,124.20	5,648,300.69	5,648,300.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-134,898.11	-1,276,832.46	-1,272,957.18
Total Projected Indirect 2024-2025 (Numerator)	1,401,022.31	6,925,133.15	6,921,257.87
Direct Costs	51,851,505.49	47,293,234.53	47,293,234.53
Rate for 2024-2025 **	2.70*	14.64*	14.63**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33020
Form R0418**

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,623,456.00	18,647,109.23	18,647,109.23
2020-2021 Fixed Carry Forward	-281,771.74	0.00	3,292,933.91
Total Indirect Costs	6,905,227.74	18,647,109.23	15,354,175.32
2020-2021 Direct Costs	137,428,633.88	135,986,528.61	135,986,528.61
2022-2023 Rate	5.02*	13.71*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	158,714,480.32	152,909,099.60	152,909,099.60
Indirect costs based on rate ** multiplied by actual direct costs	7,967,466.91	20,963,837.56	17,263,437.34
2022-2023 Actual Indirect Costs	7,268,700.18	15,807,726.56	15,807,726.56
2020-2021 Fixed Carry Forward	-281,771.74	0.00	3,292,933.91
Total Indirect Costs	7,550,471.92	15,807,726.56	12,514,792.65
Over/(Under) Recovery	416,994.99	5,156,111.00	4,748,644.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,268,700.18	15,807,726.56	15,807,726.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	416,994.99	5,156,111.00	4,748,644.69
Total Projected Indirect 2024-2025 (Numerator)	6,851,705.19	10,651,615.56	11,059,081.87
Direct Costs	158,714,480.32	152,909,099.60	152,909,099.60
Rate for 2024-2025 **	4.32*	6.97*	7.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33040
Form R0418**

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	211,100.52	975,172.41	975,172.41
2020-2021 Fixed Carry Forward	-29,108.89	0.00	41,371.20
Total Indirect Costs	240,209.41	975,172.41	933,801.21
2020-2021 Direct Costs	7,675,476.71	6,911,404.82	6,911,404.82
2022-2023 Rate	3.13*	14.11*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,678,876.66	8,793,951.14	8,793,951.14
Indirect costs based on rate ** multiplied by actual direct costs	302,948.84	1,240,826.51	1,188,062.80
2022-2023 Actual Indirect Costs	259,421.40	1,144,346.92	1,144,346.92
2020-2021 Fixed Carry Forward	-29,108.89	0.00	41,371.20
Total Indirect Costs	288,530.29	1,144,346.92	1,102,975.72
Over/(Under) Recovery	14,418.55	96,479.59	85,087.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	259,421.40	1,144,346.92	1,144,346.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,418.55	96,479.59	85,087.08
Total Projected Indirect 2024-2025 (Numerator)	245,002.85	1,047,867.33	1,059,259.84
Direct Costs	9,678,876.66	8,793,951.14	8,793,951.14
Rate for 2024-2025 **	2.53*	11.92*	12.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33060
Form R0418**

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,157,237.16	4,578,971.81	4,578,971.81
2020-2021 Fixed Carry Forward	8,936.46	0.00	-219,559.65
Total Indirect Costs	1,148,300.70	4,578,971.81	4,798,531.46
2020-2021 Direct Costs	32,165,392.65	28,743,658.00	28,743,658.00
2022-2023 Rate	3.57*	15.93*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,379,198.11	35,270,760.56	35,270,760.56
Indirect costs based on rate ** multiplied by actual direct costs	1,370,137.37	5,290,614.08	5,886,689.94
2022-2023 Actual Indirect Costs	957,841.41	4,066,278.96	4,066,278.96
2020-2021 Fixed Carry Forward	8,936.46	0.00	-219,559.65
Total Indirect Costs	948,904.95	4,066,278.96	4,285,838.61
Over/(Under) Recovery	421,232.42	0.00	1,600,851.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	957,841.41	4,066,278.96	4,066,278.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	421,232.42	0.00	1,600,851.33
Total Projected Indirect 2024-2025 (Numerator)	536,608.99	4,066,278.96	2,465,427.63
Direct Costs	38,379,198.11	35,270,760.56	35,270,760.56
Rate for 2024-2025 **	1.40*	11.53*	6.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33070
Form R0418**

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,870,792.21	6,294,801.19	6,294,801.19
2020-2021 Fixed Carry Forward	39,775.37	763,266.83	763,320.38
Total Indirect Costs	1,831,016.84	5,531,534.36	5,531,480.81
2020-2021 Direct Costs	61,007,742.65	56,628,314.79	56,628,314.79
2022-2023 Rate	3.00*	9.77*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	70,100,230.85	65,429,465.55	65,429,465.55
Indirect costs based on rate ** multiplied by actual direct costs	2,103,006.93	6,392,458.78	6,392,458.78
2022-2023 Actual Indirect Costs	2,325,762.32	7,787,670.18	7,787,670.18
2020-2021 Fixed Carry Forward	39,775.37	763,266.83	763,320.38
Total Indirect Costs	2,285,986.95	7,024,403.35	7,024,349.80
Over/(Under) Recovery	-182,980.02	-631,944.57	-631,891.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,325,762.32	7,787,670.18	7,787,670.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-182,980.02	-631,944.57	-631,891.02
Total Projected Indirect 2024-2025 (Numerator)	2,508,742.34	8,419,614.75	8,419,561.20
Direct Costs	70,100,230.85	65,429,465.55	65,429,465.55
Rate for 2024-2025 **	3.58*	12.87*	12.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33100
Form R0418**

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	389,228.97	1,471,409.34	1,471,409.34
2020-2021 Fixed Carry Forward	-44,263.88	130,721.54	130,747.09
Total Indirect Costs	433,492.85	1,340,687.80	1,340,662.25
2020-2021 Direct Costs	14,286,558.43	13,204,378.06	13,204,378.06
2022-2023 Rate	3.03*	10.15*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,977,625.09	12,833,629.68	12,833,629.68
Indirect costs based on rate ** multiplied by actual direct costs	423,522.04	1,302,613.41	1,302,613.41
2022-2023 Actual Indirect Costs	398,349.74	1,542,345.15	1,542,345.15
2020-2021 Fixed Carry Forward	-44,263.88	130,721.54	130,747.09
Total Indirect Costs	442,613.62	1,411,623.61	1,411,598.06
Over/(Under) Recovery	-19,091.58	-109,010.20	-108,984.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	398,349.74	1,542,345.15	1,542,345.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,091.58	-109,010.20	-108,984.65
Total Projected Indirect 2024-2025 (Numerator)	417,441.32	1,651,355.35	1,651,329.80
Direct Costs	13,977,625.09	12,833,629.68	12,833,629.68
Rate for 2024-2025 **	2.99*	12.87*	12.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33130
Form R0418**

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,027,586.76	3,987,993.41	3,987,993.41
2020-2021 Fixed Carry Forward	32,689.39	139,296.82	138,000.92
Total Indirect Costs	994,897.37	3,848,696.59	3,849,992.49
2020-2021 Direct Costs	34,792,238.78	31,670,486.93	31,670,486.93
2022-2023 Rate	2.86*	12.15*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,548,268.05	37,412,256.00	37,412,256.00
Indirect costs based on rate ** multiplied by actual direct costs	1,188,280.47	4,545,589.10	4,549,330.33
2022-2023 Actual Indirect Costs	1,382,750.22	5,333,198.34	5,333,198.34
2020-2021 Fixed Carry Forward	32,689.39	139,296.82	138,000.92
Total Indirect Costs	1,350,060.83	5,193,901.52	5,195,197.42
Over/(Under) Recovery	-161,780.36	-648,312.42	-645,867.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,382,750.22	5,333,198.34	5,333,198.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-161,780.36	-648,312.42	-645,867.09
Total Projected Indirect 2024-2025 (Numerator)	1,544,530.58	5,981,510.76	5,979,065.43
Direct Costs	41,548,268.05	37,412,256.00	37,412,256.00
Rate for 2024-2025 **	3.72*	15.99*	15.98**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33170
Form R0418**

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,700,128.45	5,716,595.56	5,716,595.56
2020-2021 Fixed Carry Forward	464,176.43	976,501.92	980,556.72
Total Indirect Costs	1,235,952.02	4,740,093.64	4,736,038.84
2020-2021 Direct Costs	51,506,394.33	48,000,073.99	48,000,073.99
2022-2023 Rate	2.40*	9.88*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	61,102,547.53	56,501,521.77	56,501,521.77
Indirect costs based on rate ** multiplied by actual direct costs	1,466,461.14	5,582,350.35	5,576,700.20
2022-2023 Actual Indirect Costs	2,502,910.68	8,023,656.14	8,023,656.14
2020-2021 Fixed Carry Forward	464,176.43	976,501.92	980,556.72
Total Indirect Costs	2,038,734.25	7,047,154.22	7,043,099.42
Over/(Under) Recovery	-572,273.11	-1,464,803.87	-1,466,399.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,502,910.68	8,023,656.14	8,023,656.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-572,273.11	-1,464,803.87	-1,466,399.22
Total Projected Indirect 2024-2025 (Numerator)	3,075,183.79	9,488,460.01	9,490,055.36
Direct Costs	61,102,547.53	56,501,521.77	56,501,521.77
Rate for 2024-2025 **	5.03*	16.79*	16.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33200
Form R0418**

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	354,510.05	1,448,536.65	1,448,536.65
2020-2021 Fixed Carry Forward	49,755.53	76,275.16	76,169.01
Total Indirect Costs	304,754.52	1,372,261.49	1,372,367.64
2020-2021 Direct Costs	13,447,241.26	12,353,214.66	12,353,214.66
2022-2023 Rate	2.27*	11.11*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,109,856.92	14,782,681.34	14,782,681.34
Indirect costs based on rate ** multiplied by actual direct costs	365,693.75	1,642,355.90	1,642,355.90
2022-2023 Actual Indirect Costs	384,981.84	1,755,817.27	1,755,817.27
2020-2021 Fixed Carry Forward	49,755.53	76,275.16	76,169.01
Total Indirect Costs	335,226.31	1,679,542.11	1,679,648.26
Over/(Under) Recovery	30,467.44	-37,186.21	-37,292.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	384,981.84	1,755,817.27	1,755,817.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	30,467.44	-37,186.21	-37,292.36
Total Projected Indirect 2024-2025 (Numerator)	354,514.40	1,793,003.48	1,793,109.63
Direct Costs	16,109,856.92	14,782,681.34	14,782,681.34
Rate for 2024-2025 **	2.20*	12.13*	12.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33215
Form R0418**

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,625,870.97	4,187,111.06	4,187,111.06
2020-2021 Fixed Carry Forward	-363,543.05	0.00	1,042,843.93
Total Indirect Costs	1,989,414.02	4,187,111.06	3,144,267.13
2020-2021 Direct Costs	34,441,800.17	31,880,560.08	31,880,560.08
2022-2023 Rate	5.78*	13.13*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,852,183.88	39,210,907.47	39,210,907.47
Indirect costs based on rate ** multiplied by actual direct costs	2,419,056.23	5,148,392.15	3,866,195.48
2022-2023 Actual Indirect Costs	1,847,072.83	4,488,349.24	4,488,349.24
2020-2021 Fixed Carry Forward	-363,543.05	0.00	1,042,843.93
Total Indirect Costs	2,210,615.88	4,488,349.24	3,445,505.31
Over/(Under) Recovery	208,440.35	660,042.91	420,690.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,847,072.83	4,488,349.24	4,488,349.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	208,440.35	660,042.91	420,690.17
Total Projected Indirect 2024-2025 (Numerator)	1,638,632.48	3,828,306.33	4,067,659.07
Direct Costs	41,852,183.88	39,210,907.47	39,210,907.47
Rate for 2024-2025 **	3.92*	9.76*	10.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33220
Form R0418**

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	191,324.43	801,602.12	801,602.12
2020-2021 Fixed Carry Forward	-23,141.38	0.00	1,332.41
Total Indirect Costs	214,465.81	801,602.12	800,269.71
2020-2021 Direct Costs	5,371,836.87	4,761,559.18	4,761,559.18
2022-2023 Rate	3.99*	16.83*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,257,165.81	5,567,933.30	5,567,933.30
Indirect costs based on rate ** multiplied by actual direct costs	249,660.92	835,190.00	935,969.59
2022-2023 Actual Indirect Costs	225,621.18	914,853.69	914,853.69
2020-2021 Fixed Carry Forward	-23,141.38	0.00	1,332.41
Total Indirect Costs	248,762.56	914,853.69	913,521.28
Over/(Under) Recovery	898.36	0.00	22,448.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	225,621.18	914,853.69	914,853.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	898.36	0.00	22,448.31
Total Projected Indirect 2024-2025 (Numerator)	224,722.82	914,853.69	892,405.38
Direct Costs	6,257,165.81	5,567,933.30	5,567,933.30
Rate for 2024-2025 **	3.59*	16.43*	16.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33230
Form R0418**

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	310,703.35	1,918,863.79	1,918,863.79
2020-2021 Fixed Carry Forward	-18,911.21	299,801.95	299,811.28
Total Indirect Costs	329,614.56	1,619,061.84	1,619,052.51
2020-2021 Direct Costs	18,999,576.10	17,391,415.66	17,391,415.66
2022-2023 Rate	1.73*	9.31*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,186,071.84	21,680,377.44	21,680,377.44
Indirect costs based on rate ** multiplied by actual direct costs	418,419.04	2,018,443.14	2,018,443.14
2022-2023 Actual Indirect Costs	491,999.93	2,997,694.33	2,997,694.33
2020-2021 Fixed Carry Forward	-18,911.21	299,801.95	299,811.28
Total Indirect Costs	510,911.14	2,697,892.38	2,697,883.05
Over/(Under) Recovery	-92,492.10	-679,449.24	-679,439.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	491,999.93	2,997,694.33	2,997,694.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-92,492.10	-679,449.24	-679,439.91
Total Projected Indirect 2024-2025 (Numerator)	584,492.03	3,677,143.57	3,677,134.24
Direct Costs	24,186,071.84	21,680,377.44	21,680,377.44
Rate for 2024-2025 **	2.42*	16.96*	16.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33901
Form R0418**

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	170,516.92	348,349.22	348,349.22
2020-2021 Fixed Carry Forward	29,471.03	0.00	38,141.11
Total Indirect Costs	141,045.89	348,349.22	310,208.11
2020-2021 Direct Costs	3,098,806.27	2,920,973.97	2,920,973.97
2022-2023 Rate	4.55*	11.93*	10.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,317,282.48	3,121,419.98	3,121,419.98
Indirect costs based on rate ** multiplied by actual direct costs	150,936.35	372,385.40	331,494.80
2022-2023 Actual Indirect Costs	252,861.09	448,723.59	448,723.59
2020-2021 Fixed Carry Forward	29,471.03	0.00	38,141.11
Total Indirect Costs	223,390.06	448,723.59	410,582.48
Over/(Under) Recovery	-72,453.71	-76,338.19	-40,946.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	252,861.09	448,723.59	448,723.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-72,453.71	-76,338.19	-40,946.57
Total Projected Indirect 2024-2025 (Numerator)	325,314.80	525,061.78	489,670.16
Direct Costs	3,317,282.48	3,121,419.98	3,121,419.98
Rate for 2024-2025 **	9.81*	16.82*	15.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33904
Form R0418**

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	136,603.00	548,483.00	548,483.00
2020-2021 Fixed Carry Forward	199,763.26	0.00	177,780.08
Total Indirect Costs	-63,160.26	548,483.00	370,702.92
2020-2021 Direct Costs	3,874,465.00	3,462,585.00	3,462,585.00
2022-2023 Rate	0.00*	15.84*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,265,986.00	3,708,299.00	3,708,299.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	556,244.85	397,158.82
2022-2023 Actual Indirect Costs	132,451.00	690,138.00	690,138.00
2020-2021 Fixed Carry Forward	199,763.26	0.00	177,780.08
Total Indirect Costs	-67,312.26	690,138.00	512,357.92
Over/(Under) Recovery	0.00	0.00	-115,199.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,451.00	690,138.00	690,138.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-115,199.10
Total Projected Indirect 2024-2025 (Numerator)	132,451.00	690,138.00	805,337.10
Direct Costs	4,265,986.00	3,708,299.00	3,708,299.00
Rate for 2024-2025 **	3.10*	18.61*	21.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33909
Form R0418**

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	442,976.00	1,799,432.00	1,799,432.00
2020-2021 Fixed Carry Forward	-160,931.29	0.00	0.00
Total Indirect Costs	603,907.29	1,799,432.00	1,799,432.00
2020-2021 Direct Costs	6,781,031.00	5,424,575.00	5,424,575.00
2022-2023 Rate	8.91*	33.17*	33.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,931,591.00	5,531,999.00	5,531,999.00
Indirect costs based on rate ** multiplied by actual direct costs	617,604.76	829,799.85	1,382,999.75
2022-2023 Actual Indirect Costs	242,794.00	1,642,386.00	1,642,386.00
2020-2021 Fixed Carry Forward	-160,931.29	0.00	0.00
Total Indirect Costs	403,725.29	1,642,386.00	1,642,386.00
Over/(Under) Recovery	213,879.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,794.00	1,642,386.00	1,642,386.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	213,879.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	28,914.53	1,642,386.00	1,642,386.00
Direct Costs	6,931,591.00	5,531,999.00	5,531,999.00
Rate for 2024-2025 **	0.42*	29.69*	29.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33910
Form R0418**

Holly Park Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,915.00	1,679,914.00	1,679,914.00
2020-2021 Fixed Carry Forward	52,093.14	0.00	0.00
Total Indirect Costs	128,821.86	1,679,914.00	1,679,914.00
2020-2021 Direct Costs	6,013,840.00	4,514,841.00	4,514,841.00
2022-2023 Rate	2.14*	37.21*	37.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,145,504.00	4,880,008.00	4,880,008.00
Indirect costs based on rate ** multiplied by actual direct costs	131,513.79	732,001.20	1,220,002.00
2022-2023 Actual Indirect Costs	181,270.00	1,446,766.00	1,446,766.00
2020-2021 Fixed Carry Forward	52,093.14	0.00	0.00
Total Indirect Costs	129,176.86	1,446,766.00	1,446,766.00
Over/(Under) Recovery	2,336.93	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	181,270.00	1,446,766.00	1,446,766.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,336.93	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	178,933.07	1,446,766.00	1,446,766.00
Direct Costs	6,145,504.00	4,880,008.00	4,880,008.00
Rate for 2024-2025 **	2.91*	29.65*	29.65**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33911
Form R0418**

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,776,667.61	2,044,866.16	2,044,866.16
2020-2021 Fixed Carry Forward	0.00	0.00	178,794.60
Total Indirect Costs	1,776,667.61	2,044,866.16	1,866,071.56
2020-2021 Direct Costs	13,007,096.14	12,738,897.59	12,738,897.59
2022-2023 Rate	13.66*	16.05*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,245,527.95	15,168,823.24	15,168,823.24
Indirect costs based on rate ** multiplied by actual direct costs	2,082,539.12	2,275,323.49	2,222,232.60
2022-2023 Actual Indirect Costs	1,751,958.00	1,828,662.71	1,828,662.71
2020-2021 Fixed Carry Forward	0.00	0.00	178,794.60
Total Indirect Costs	1,751,958.00	1,828,662.71	1,649,868.11
Over/(Under) Recovery	330,581.12	0.00	572,364.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,751,958.00	1,828,662.71	1,828,662.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	330,581.12	0.00	572,364.49
Total Projected Indirect 2024-2025 (Numerator)	1,421,376.88	1,828,662.71	1,256,298.22
Direct Costs	15,245,527.95	15,168,823.24	15,168,823.24
Rate for 2024-2025 **	9.32*	12.06*	8.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33914
Form R0418**

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	704,504.56	966,801.34	966,801.34
2020-2021 Fixed Carry Forward	-58,220.27	-172,444.20	-172,444.20
Total Indirect Costs	762,724.83	1,139,245.54	1,139,245.54
2020-2021 Direct Costs	9,064,078.22	8,801,781.44	8,801,781.44
2022-2023 Rate	8.41*	12.94*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,049,533.35	11,822,850.98	11,822,850.98
Indirect costs based on rate ** multiplied by actual direct costs	1,013,365.75	1,529,876.92	1,529,876.92
2022-2023 Actual Indirect Costs	17,722.07	244,404.44	244,404.44
2020-2021 Fixed Carry Forward	-58,220.27	-172,444.20	-172,444.20
Total Indirect Costs	75,942.34	416,848.64	416,848.64
Over/(Under) Recovery	937,423.41	1,113,028.28	1,113,028.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	17,722.07	244,404.44	244,404.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	937,423.41	1,113,028.28	1,113,028.28
Total Projected Indirect 2024-2025 (Numerator)	-919,701.34	-868,623.84	-868,623.84
Direct Costs	12,049,533.35	11,822,850.98	11,822,850.98
Rate for 2024-2025 **	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 2024-2025 Indirect Cost Rates
School District 33915
Form R0418**

Blended Learning Academies Credit Recovery High
School
1754 E CLARK RD
LANSING, MI 48906

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,185.41	378,750.52	378,750.52
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	244,185.41	378,750.52	378,750.52
2020-2021 Direct Costs	854,158.74	719,593.63	719,593.63
2022-2023 Rate	28.59*	52.63*	52.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,257,317.63	1,202,159.03	1,202,159.03
Indirect costs based on rate ** multiplied by actual direct costs	188,597.64	180,323.85	300,539.76
2022-2023 Actual Indirect Costs	372,660.72	427,819.32	427,819.32
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	372,660.72	427,819.32	427,819.32
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	372,660.72	427,819.32	427,819.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	372,660.72	427,819.32	427,819.32
Direct Costs	1,257,317.63	1,202,159.03	1,202,159.03
Rate for 2024-2025 **	29.64*	35.59*	35.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34000
Form R0418**

Ionias ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,454,798.24	2,241,583.59	2,241,583.59
2020-2021 Fixed Carry Forward	93,985.04	-127,864.38	-127,864.38
Total Indirect Costs	1,360,813.20	2,369,447.97	2,369,447.97
2020-2021 Direct Costs	21,797,212.78	21,010,427.43	21,010,427.43
2022-2023 Rate	6.24*	11.28*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,476,556.07	23,470,982.65	23,470,982.65
Indirect costs based on rate ** multiplied by actual direct costs	1,527,337.10	2,647,526.84	2,647,526.84
2022-2023 Actual Indirect Costs	1,798,392.83	2,803,966.25	2,803,966.25
2020-2021 Fixed Carry Forward	93,985.04	-127,864.38	-127,864.38
Total Indirect Costs	1,704,407.79	2,931,830.63	2,931,830.63
Over/(Under) Recovery	-177,070.69	-284,303.79	-284,303.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,798,392.83	2,803,966.25	2,803,966.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-177,070.69	-284,303.79	-284,303.79
Total Projected Indirect 2024-2025 (Numerator)	1,975,463.52	3,088,270.04	3,088,270.04
Direct Costs	24,476,556.07	23,470,982.65	23,470,982.65
Rate for 2024-2025 **	8.07*	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 2024-2025 Indirect Cost Rates
School District 34010
Form R0418**

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,202,950.95	3,432,471.40	3,432,471.40
2020-2021 Fixed Carry Forward	-182,778.76	29,428.78	30,536.93
Total Indirect Costs	1,385,729.71	3,403,042.62	3,401,934.47
2020-2021 Direct Costs	28,935,136.58	26,705,616.13	26,705,616.13
2022-2023 Rate	4.79*	12.74*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,198,798.23	29,399,616.74	29,399,616.74
Indirect costs based on rate ** multiplied by actual direct costs	1,542,322.44	3,745,511.17	3,745,511.17
2022-2023 Actual Indirect Costs	1,108,037.44	3,907,218.93	3,907,218.93
2020-2021 Fixed Carry Forward	-182,778.76	29,428.78	30,536.93
Total Indirect Costs	1,290,816.20	3,877,790.15	3,876,682.00
Over/(Under) Recovery	251,506.24	-132,278.98	-131,170.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,108,037.44	3,907,218.93	3,907,218.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	251,506.24	-132,278.98	-131,170.83
Total Projected Indirect 2024-2025 (Numerator)	856,531.20	4,039,497.91	4,038,389.76
Direct Costs	32,198,798.23	29,399,616.74	29,399,616.74
Rate for 2024-2025 **	2.66*	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 2024-2025 Indirect Cost Rates
School District 34080
Form R0418**

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	695,713.39	2,202,603.04	2,202,603.04
2020-2021 Fixed Carry Forward	78,889.25	362,498.80	362,591.67
Total Indirect Costs	616,824.14	1,840,104.24	1,840,011.37
2020-2021 Direct Costs	19,177,771.93	17,670,882.28	17,670,882.28
2022-2023 Rate	3.22*	10.41*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,652,160.41	22,646,434.66	22,646,434.66
Indirect costs based on rate ** multiplied by actual direct costs	793,799.57	2,357,493.85	2,357,493.85
2022-2023 Actual Indirect Costs	992,526.95	2,998,252.70	2,998,252.70
2020-2021 Fixed Carry Forward	78,889.25	362,498.80	362,591.67
Total Indirect Costs	913,637.70	2,635,753.90	2,635,661.03
Over/(Under) Recovery	-119,838.13	-278,260.05	-278,167.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	992,526.95	2,998,252.70	2,998,252.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-119,838.13	-278,260.05	-278,167.18
Total Projected Indirect 2024-2025 (Numerator)	1,112,365.08	3,276,512.75	3,276,419.88
Direct Costs	24,652,160.41	22,646,434.66	22,646,434.66
Rate for 2024-2025 **	4.51*	14.47*	14.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34090
Form R0418**

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	698,101.65	2,060,536.34	2,060,536.34
2020-2021 Fixed Carry Forward	-23,554.84	236,253.07	236,553.86
Total Indirect Costs	721,656.49	1,824,283.27	1,823,982.48
2020-2021 Direct Costs	17,903,343.05	16,540,908.36	16,540,908.36
2022-2023 Rate	4.03*	11.03*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,230,333.36	18,632,917.28	18,632,917.28
Indirect costs based on rate ** multiplied by actual direct costs	815,282.43	2,055,210.78	2,055,210.78
2022-2023 Actual Indirect Costs	664,167.55	2,261,583.63	2,261,583.63
2020-2021 Fixed Carry Forward	-23,554.84	236,253.07	236,553.86
Total Indirect Costs	687,722.39	2,025,330.56	2,025,029.77
Over/(Under) Recovery	127,560.04	29,880.22	30,181.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	664,167.55	2,261,583.63	2,261,583.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,560.04	29,880.22	30,181.01
Total Projected Indirect 2024-2025 (Numerator)	536,607.51	2,231,703.41	2,231,402.62
Direct Costs	20,230,333.36	18,632,917.28	18,632,917.28
Rate for 2024-2025 **	2.65*	11.98*	11.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34110
Form R0418**

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	652,653.91	2,284,793.85	2,284,793.85
2020-2021 Fixed Carry Forward	125,323.55	223,801.81	226,287.98
Total Indirect Costs	527,330.36	2,060,992.04	2,058,505.87
2020-2021 Direct Costs	21,228,784.52	19,596,644.58	19,596,644.58
2022-2023 Rate	2.48*	10.52*	10.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,169,963.66	23,850,080.98	23,850,080.98
Indirect costs based on rate ** multiplied by actual direct costs	649,015.10	2,509,028.52	2,504,258.50
2022-2023 Actual Indirect Costs	871,513.85	3,191,396.53	3,191,396.53
2020-2021 Fixed Carry Forward	125,323.55	223,801.81	226,287.98
Total Indirect Costs	746,190.30	2,967,594.72	2,965,108.55
Over/(Under) Recovery	-97,175.20	-458,566.20	-460,850.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	871,513.85	3,191,396.53	3,191,396.53
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,175.20	-458,566.20	-460,850.05
Total Projected Indirect 2024-2025 (Numerator)	968,689.05	3,649,962.73	3,652,246.58
Direct Costs	26,169,963.66	23,850,080.98	23,850,080.98
Rate for 2024-2025 **	3.70*	15.30*	15.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34120
Form R0418**

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	327,731.39	1,023,556.34	1,023,556.34
2020-2021 Fixed Carry Forward	39,391.88	135,467.16	113,967.98
Total Indirect Costs	288,339.51	888,089.18	909,588.36
2020-2021 Direct Costs	9,028,129.03	8,332,304.08	8,332,304.08
2022-2023 Rate	3.19*	10.66*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,169,319.72	9,482,455.81	9,482,455.81
Indirect costs based on rate ** multiplied by actual direct costs	324,401.30	1,010,829.79	1,035,484.17
2022-2023 Actual Indirect Costs	390,727.29	1,200,312.72	1,200,312.72
2020-2021 Fixed Carry Forward	39,391.88	135,467.16	113,967.98
Total Indirect Costs	351,335.41	1,064,845.56	1,086,344.74
Over/(Under) Recovery	-26,934.11	-54,015.77	-50,860.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	390,727.29	1,200,312.72	1,200,312.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-26,934.11	-54,015.77	-50,860.57
Total Projected Indirect 2024-2025 (Numerator)	417,661.40	1,254,328.49	1,251,173.29
Direct Costs	10,169,319.72	9,482,455.81	9,482,455.81
Rate for 2024-2025 **	4.11*	13.23*	13.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34140
Form R0418**

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,879.35	20,159.11	20,159.11
2020-2021 Fixed Carry Forward	-1,685.56	0.00	3,840.05
Total Indirect Costs	10,564.91	20,159.11	16,319.06
2020-2021 Direct Costs	162,934.97	151,655.21	151,655.21
2022-2023 Rate	6.48*	13.29*	10.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	158,562.27	139,159.69	139,159.69
Indirect costs based on rate ** multiplied by actual direct costs	10,274.84	18,494.32	14,973.58
2022-2023 Actual Indirect Costs	9,547.76	28,950.34	28,950.34
2020-2021 Fixed Carry Forward	-1,685.56	0.00	3,840.05
Total Indirect Costs	11,233.32	28,950.34	25,110.29
Over/(Under) Recovery	-958.48	-10,456.02	-10,136.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,547.76	28,950.34	28,950.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-958.48	-10,456.02	-10,136.71
Total Projected Indirect 2024-2025 (Numerator)	10,506.24	39,406.36	39,087.05
Direct Costs	158,562.27	139,159.69	139,159.69
Rate for 2024-2025 **	6.63*	28.32*	28.09**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34340
Form R0418**

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,637.24	20,154.49	20,154.49
2020-2021 Fixed Carry Forward	-3,257.09	-794.24	-794.24
Total Indirect Costs	12,894.33	20,948.73	20,948.73
2020-2021 Direct Costs	193,883.13	183,365.88	183,365.88
2022-2023 Rate	6.65*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	191,853.67	168,865.67	168,865.67
Indirect costs based on rate ** multiplied by actual direct costs	12,758.27	19,284.46	19,284.46
2022-2023 Actual Indirect Costs	9,828.32	32,816.32	32,816.32
2020-2021 Fixed Carry Forward	-3,257.09	-794.24	-794.24
Total Indirect Costs	13,085.41	33,610.56	33,610.56
Over/(Under) Recovery	-327.14	-14,326.10	-14,326.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,828.32	32,816.32	32,816.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-327.14	-14,326.10	-14,326.10
Total Projected Indirect 2024-2025 (Numerator)	10,155.46	47,142.42	47,142.42
Direct Costs	191,853.67	168,865.67	168,865.67
Rate for 2024-2025 **	5.29*	27.92*	27.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34360
Form R0418**

Ionia Township S/D #2
2120 N STATE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,847.98	23,071.79	23,071.79
2020-2021 Fixed Carry Forward	3,709.98	0.00	16,003.41
Total Indirect Costs	5,138.00	23,071.79	7,068.38
2020-2021 Direct Costs	210,177.18	195,953.37	195,953.37
2022-2023 Rate	2.44*	11.77*	3.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	247,117.62	204,734.71	204,734.71
Indirect costs based on rate ** multiplied by actual direct costs	6,029.67	24,097.28	7,390.92
2022-2023 Actual Indirect Costs	9,450.42	51,833.33	51,833.33
2020-2021 Fixed Carry Forward	3,709.98	0.00	16,003.41
Total Indirect Costs	5,740.44	51,833.33	35,829.92
Over/(Under) Recovery	289.23	-27,736.05	-28,439.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,450.42	51,833.33	51,833.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	289.23	-27,736.05	-28,439.00
Total Projected Indirect 2024-2025 (Numerator)	9,161.19	79,569.38	80,272.33
Direct Costs	247,117.62	204,734.71	204,734.71
Rate for 2024-2025 **	3.71*	38.86*	39.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35000
Form R0418**

losco RESA
27 N REMPERT RD
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	295,669.76	615,803.58	615,803.58
2020-2021 Fixed Carry Forward	44,245.07	-44,083.60	-44,083.60
Total Indirect Costs	251,424.69	659,887.18	659,887.18
2020-2021 Direct Costs	8,440,100.76	8,119,966.94	8,119,966.94
2022-2023 Rate	2.98*	8.13*	8.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,858,288.52	9,472,924.90	9,472,924.90
Indirect costs based on rate ** multiplied by actual direct costs	293,777.00	770,148.79	770,148.79
2022-2023 Actual Indirect Costs	365,327.97	750,691.59	750,691.59
2020-2021 Fixed Carry Forward	44,245.07	-44,083.60	-44,083.60
Total Indirect Costs	321,082.90	794,775.19	794,775.19
Over/(Under) Recovery	-27,305.90	-24,626.40	-24,626.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	365,327.97	750,691.59	750,691.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,305.90	-24,626.40	-24,626.40
Total Projected Indirect 2024-2025 (Numerator)	392,633.87	775,317.99	775,317.99
Direct Costs	9,858,288.52	9,472,924.90	9,472,924.90
Rate for 2024-2025 **	3.98*	8.18*	8.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35010
Form R0418**

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,000.34	1,536,300.53	1,536,300.53
2020-2021 Fixed Carry Forward	5,868.99	17,964.67	14,857.41
Total Indirect Costs	410,131.35	1,518,335.86	1,521,443.12
2020-2021 Direct Costs	12,633,375.77	11,513,075.58	11,513,075.58
2022-2023 Rate	3.25*	13.19*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,898,339.19	14,443,961.01	14,443,961.01
Indirect costs based on rate ** multiplied by actual direct costs	516,696.02	1,905,158.46	1,908,047.25
2022-2023 Actual Indirect Costs	470,222.21	1,924,600.39	1,924,600.39
2020-2021 Fixed Carry Forward	5,868.99	17,964.67	14,857.41
Total Indirect Costs	464,353.22	1,906,635.72	1,909,742.98
Over/(Under) Recovery	52,342.80	-1,477.26	-1,695.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	470,222.21	1,924,600.39	1,924,600.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,342.80	-1,477.26	-1,695.73
Total Projected Indirect 2024-2025 (Numerator)	417,879.41	1,926,077.65	1,926,296.12
Direct Costs	15,898,339.19	14,443,961.01	14,443,961.01
Rate for 2024-2025 **	2.63*	13.33*	13.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35020
Form R0418**

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	294,621.91	640,119.81	640,119.81
2020-2021 Fixed Carry Forward	102,870.45	0.00	0.00
Total Indirect Costs	191,751.46	640,119.81	640,119.81
2020-2021 Direct Costs	3,950,860.00	3,605,362.10	3,605,362.10
2022-2023 Rate	4.85*	17.75*	17.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,776,877.51	4,319,809.47	4,319,809.47
Indirect costs based on rate ** multiplied by actual direct costs	231,678.56	647,971.42	766,766.18
2022-2023 Actual Indirect Costs	352,961.32	810,029.36	810,029.36
2020-2021 Fixed Carry Forward	102,870.45	0.00	0.00
Total Indirect Costs	250,090.87	810,029.36	810,029.36
Over/(Under) Recovery	-18,412.31	0.00	-43,263.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	352,961.32	810,029.36	810,029.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,412.31	0.00	-43,263.18
Total Projected Indirect 2024-2025 (Numerator)	371,373.63	810,029.36	853,292.54
Direct Costs	4,776,877.51	4,319,809.47	4,319,809.47
Rate for 2024-2025 **	7.77*	18.75*	19.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35030
Form R0418**

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	609,814.84	1,625,925.04	1,625,925.04
2020-2021 Fixed Carry Forward	5,187.63	0.00	105,099.63
Total Indirect Costs	604,627.21	1,625,925.04	1,520,825.41
2020-2021 Direct Costs	11,528,113.97	10,512,003.77	10,512,003.77
2022-2023 Rate	5.24*	15.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,318,176.40	12,136,703.58	12,136,703.58
Indirect costs based on rate ** multiplied by actual direct costs	697,872.44	1,820,505.54	1,756,181.01
2022-2023 Actual Indirect Costs	632,489.77	1,813,962.59	1,813,962.59
2020-2021 Fixed Carry Forward	5,187.63	0.00	105,099.63
Total Indirect Costs	627,302.14	1,813,962.59	1,708,862.96
Over/(Under) Recovery	70,570.30	0.00	47,318.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	632,489.77	1,813,962.59	1,813,962.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,570.30	0.00	47,318.05
Total Projected Indirect 2024-2025 (Numerator)	561,919.47	1,813,962.59	1,766,644.54
Direct Costs	13,318,176.40	12,136,703.58	12,136,703.58
Rate for 2024-2025 **	4.22*	14.95*	14.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35040
Form R0418**

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	510,473.68	1,184,039.00	1,184,039.00
2020-2021 Fixed Carry Forward	-339,864.66	-313,203.17	-313,156.31
Total Indirect Costs	850,338.34	1,497,242.17	1,497,195.31
2020-2021 Direct Costs	7,918,656.07	7,245,090.75	7,245,090.75
2022-2023 Rate	10.74*	20.67*	20.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,655,780.03	8,610,285.60	8,610,285.60
Indirect costs based on rate ** multiplied by actual direct costs	1,037,030.78	1,291,542.84	1,778,885.00
2022-2023 Actual Indirect Costs	426,374.32	1,471,868.75	1,471,868.75
2020-2021 Fixed Carry Forward	-339,864.66	-313,203.17	-313,156.31
Total Indirect Costs	766,238.98	1,785,071.92	1,785,025.06
Over/(Under) Recovery	270,791.80	0.00	-6,140.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	426,374.32	1,471,868.75	1,471,868.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,791.80	0.00	-6,140.06
Total Projected Indirect 2024-2025 (Numerator)	155,582.52	1,471,868.75	1,478,008.81
Direct Costs	9,655,780.03	8,610,285.60	8,610,285.60
Rate for 2024-2025 **	1.61*	17.09*	17.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35902
Form R0418**

Alternative Educational Academy of Iosco County
40 W M 55
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,805.00	79,030.00	79,030.00
2020-2021 Fixed Carry Forward	-4,027.64	-38,188.99	-35,679.29
Total Indirect Costs	13,832.64	117,218.99	114,709.29
2020-2021 Direct Costs	1,157,144.00	1,087,919.00	1,087,919.00
2022-2023 Rate	1.20*	10.77*	10.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,510,517.20	1,415,122.92	1,415,122.92
Indirect costs based on rate ** multiplied by actual direct costs	18,126.21	152,408.74	149,153.96
2022-2023 Actual Indirect Costs	7,228.26	102,622.54	102,622.54
2020-2021 Fixed Carry Forward	-4,027.64	-38,188.99	-35,679.29
Total Indirect Costs	11,255.90	140,811.53	138,301.83
Over/(Under) Recovery	6,870.31	11,597.21	10,852.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,228.26	102,622.54	102,622.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,870.31	11,597.21	10,852.13
Total Projected Indirect 2024-2025 (Numerator)	357.95	91,025.33	91,770.41
Direct Costs	1,510,517.20	1,415,122.92	1,415,122.92
Rate for 2024-2025 **	0.02*	6.43*	6.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 36015
Form R0418**

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	110,764.38	507,296.85	507,296.85
2020-2021 Fixed Carry Forward	41,969.04	102,248.31	102,270.97
Total Indirect Costs	68,795.34	405,048.54	405,025.88
2020-2021 Direct Costs	4,791,686.71	4,395,154.24	4,395,154.24
2022-2023 Rate	1.44*	9.22*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,107,678.05	5,622,850.95	5,622,850.95
Indirect costs based on rate ** multiplied by actual direct costs	87,950.56	518,426.86	518,426.86
2022-2023 Actual Indirect Costs	124,472.34	609,299.44	609,299.44
2020-2021 Fixed Carry Forward	41,969.04	102,248.31	102,270.97
Total Indirect Costs	82,503.30	507,051.13	507,028.47
Over/(Under) Recovery	5,447.26	11,375.73	11,398.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,472.34	609,299.44	609,299.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,447.26	11,375.73	11,398.39
Total Projected Indirect 2024-2025 (Numerator)	119,025.08	597,923.71	597,901.05
Direct Costs	6,107,678.05	5,622,850.95	5,622,850.95
Rate for 2024-2025 **	1.95*	10.63*	10.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 36025
Form R0418**

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	478,140.49	1,385,757.34	1,385,757.34
2020-2021 Fixed Carry Forward	138,010.39	0.00	196,345.00
Total Indirect Costs	340,130.10	1,385,757.34	1,189,412.34
2020-2021 Direct Costs	10,660,560.57	9,752,943.72	9,752,943.72
2022-2023 Rate	3.19*	14.21*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,472,982.91	9,251,831.69	9,251,831.69
Indirect costs based on rate ** multiplied by actual direct costs	334,088.15	1,314,685.28	1,128,723.47
2022-2023 Actual Indirect Costs	504,180.43	1,725,331.65	1,725,331.65
2020-2021 Fixed Carry Forward	138,010.39	0.00	196,345.00
Total Indirect Costs	366,170.04	1,725,331.65	1,528,986.65
Over/(Under) Recovery	-32,081.89	-410,646.37	-400,263.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	504,180.43	1,725,331.65	1,725,331.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-32,081.89	-410,646.37	-400,263.18
Total Projected Indirect 2024-2025 (Numerator)	536,262.32	2,135,978.02	2,125,594.83
Direct Costs	10,472,982.91	9,251,831.69	9,251,831.69
Rate for 2024-2025 **	5.12*	23.09*	22.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37010
Form R0418**

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,376,201.06	4,350,759.26	4,350,759.26
2020-2021 Fixed Carry Forward	-37,175.46	-24,353.57	-23,677.40
Total Indirect Costs	1,413,376.52	4,375,112.83	4,374,436.66
2020-2021 Direct Costs	43,140,195.77	39,968,038.56	39,968,038.56
2022-2023 Rate	3.28*	10.95*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,783,891.59	44,840,198.53	44,840,198.53
Indirect costs based on rate ** multiplied by actual direct costs	1,600,111.64	4,910,001.74	4,905,517.72
2022-2023 Actual Indirect Costs	1,525,787.47	5,260,172.60	5,260,172.60
2020-2021 Fixed Carry Forward	-37,175.46	-24,353.57	-23,677.40
Total Indirect Costs	1,562,962.93	5,284,526.17	5,283,850.00
Over/(Under) Recovery	37,148.71	-374,524.43	-378,332.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,525,787.47	5,260,172.60	5,260,172.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	37,148.71	-374,524.43	-378,332.28
Total Projected Indirect 2024-2025 (Numerator)	1,488,638.76	5,634,697.03	5,638,504.88
Direct Costs	48,783,891.59	44,840,198.53	44,840,198.53
Rate for 2024-2025 **	3.05*	12.57*	12.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37040
Form R0418**

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	258,825.51	761,867.62	761,867.62
2020-2021 Fixed Carry Forward	21,912.87	36,220.73	35,858.98
Total Indirect Costs	236,912.64	725,646.89	726,008.64
2020-2021 Direct Costs	6,944,488.44	6,441,446.33	6,441,446.33
2022-2023 Rate	3.41*	11.27*	11.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,982,570.53	7,354,420.27	7,354,420.27
Indirect costs based on rate ** multiplied by actual direct costs	272,205.66	828,843.16	828,843.16
2022-2023 Actual Indirect Costs	307,122.79	935,273.05	935,273.05
2020-2021 Fixed Carry Forward	21,912.87	36,220.73	35,858.98
Total Indirect Costs	285,209.92	899,052.32	899,414.07
Over/(Under) Recovery	-13,004.26	-70,209.16	-70,570.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	307,122.79	935,273.05	935,273.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-13,004.26	-70,209.16	-70,570.91
Total Projected Indirect 2024-2025 (Numerator)	320,127.05	1,005,482.21	1,005,843.96
Direct Costs	7,982,570.53	7,354,420.27	7,354,420.27
Rate for 2024-2025 **	4.01*	13.67*	13.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37060
Form R0418**

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	544,883.89	2,375,457.57	2,375,457.57
2020-2021 Fixed Carry Forward	12,292.35	0.00	124,993.95
Total Indirect Costs	532,591.54	2,375,457.57	2,250,463.62
2020-2021 Direct Costs	17,422,832.60	15,592,258.92	15,592,258.92
2022-2023 Rate	3.06*	15.23*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,784,798.89	19,725,274.21	19,725,274.21
Indirect costs based on rate ** multiplied by actual direct costs	666,614.85	2,958,791.13	2,846,357.07
2022-2023 Actual Indirect Costs	724,841.69	2,784,366.37	2,784,366.37
2020-2021 Fixed Carry Forward	12,292.35	0.00	124,993.95
Total Indirect Costs	712,549.34	2,784,366.37	2,659,372.42
Over/(Under) Recovery	-45,934.49	0.00	186,984.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	724,841.69	2,784,366.37	2,784,366.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-45,934.49	0.00	186,984.65
Total Projected Indirect 2024-2025 (Numerator)	770,776.18	2,784,366.37	2,597,381.72
Direct Costs	21,784,798.89	19,725,274.21	19,725,274.21
Rate for 2024-2025 **	3.54*	14.12*	13.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37900
Form R0418**

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,990.00	25,395.00	25,395.00
2020-2021 Fixed Carry Forward	2,470.04	6,129.76	6,129.76
Total Indirect Costs	2,519.96	19,265.24	19,265.24
2020-2021 Direct Costs	753,539.00	733,134.00	733,134.00
2022-2023 Rate	0.33*	2.63*	2.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	879,704.00	860,172.00	860,172.00
Indirect costs based on rate ** multiplied by actual direct costs	2,903.02	22,622.52	22,622.52
2022-2023 Actual Indirect Costs	3,795.00	23,327.00	23,327.00
2020-2021 Fixed Carry Forward	2,470.04	6,129.76	6,129.76
Total Indirect Costs	1,324.96	17,197.24	17,197.24
Over/(Under) Recovery	1,578.06	5,425.28	5,425.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,795.00	23,327.00	23,327.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,578.06	5,425.28	5,425.28
Total Projected Indirect 2024-2025 (Numerator)	2,216.94	17,901.72	17,901.72
Direct Costs	879,704.00	860,172.00	860,172.00
Rate for 2024-2025 **	0.25*	2.08*	2.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37901
Form R0418**

Renaissance Public School Academy
2797 S ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	51,619.00	371,504.00	371,504.00
2020-2021 Fixed Carry Forward	14,801.49	-116,808.85	-116,808.85
Total Indirect Costs	36,817.51	488,312.85	488,312.85
2020-2021 Direct Costs	3,682,738.00	3,362,853.00	3,362,853.00
2022-2023 Rate	1.00*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,548,333.00	4,272,791.00	4,272,791.00
Indirect costs based on rate ** multiplied by actual direct costs	45,483.33	620,409.25	620,409.25
2022-2023 Actual Indirect Costs	62,604.00	338,146.00	338,146.00
2020-2021 Fixed Carry Forward	14,801.49	-116,808.85	-116,808.85
Total Indirect Costs	47,802.51	454,954.85	454,954.85
Over/(Under) Recovery	-2,319.18	165,454.40	165,454.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	62,604.00	338,146.00	338,146.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,319.18	165,454.40	165,454.40
Total Projected Indirect 2024-2025 (Numerator)	64,923.18	172,691.60	172,691.60
Direct Costs	4,548,333.00	4,272,791.00	4,272,791.00
Rate for 2024-2025 **	1.43*	4.04*	4.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38000
Form R0418**

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,308,371.54	10,736,154.86	10,736,154.86
2020-2021 Fixed Carry Forward	-501,148.38	0.00	-396,745.43
Total Indirect Costs	8,809,519.92	10,736,154.86	11,132,900.29
2020-2021 Direct Costs	56,464,789.76	54,037,006.44	54,037,006.44
2022-2023 Rate	15.60*	19.87*	20.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,012,919.49	64,756,065.42	64,756,065.42
Indirect costs based on rate ** multiplied by actual direct costs	10,201,937.92	9,713,409.81	13,339,749.48
2022-2023 Actual Indirect Costs	9,888,579.91	13,145,433.98	13,145,433.98
2020-2021 Fixed Carry Forward	-501,148.38	0.00	-396,745.43
Total Indirect Costs	10,389,728.29	13,145,433.98	13,542,179.41
Over/(Under) Recovery	0.00	0.00	-202,429.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,888,579.91	13,145,433.98	13,145,433.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-202,429.93
Total Projected Indirect 2024-2025 (Numerator)	9,888,579.91	13,145,433.98	13,347,863.91
Direct Costs	68,012,919.49	64,756,065.42	64,756,065.42
Rate for 2024-2025 **	14.54*	20.30*	20.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38010
Form R0418**

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	690,633.32	2,470,276.52	2,470,276.52
2020-2021 Fixed Carry Forward	244,029.03	287,756.08	289,713.44
Total Indirect Costs	446,604.29	2,182,520.44	2,180,563.08
2020-2021 Direct Costs	29,032,108.45	27,252,465.25	27,252,465.25
2022-2023 Rate	1.54*	8.01*	8.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,873,986.72	30,707,954.51	30,707,954.51
Indirect costs based on rate ** multiplied by actual direct costs	506,259.40	2,459,707.16	2,456,636.36
2022-2023 Actual Indirect Costs	1,010,007.85	3,176,040.06	3,176,040.06
2020-2021 Fixed Carry Forward	244,029.03	287,756.08	289,713.44
Total Indirect Costs	765,978.82	2,888,283.98	2,886,326.62
Over/(Under) Recovery	-259,719.42	-428,576.82	-429,690.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,010,007.85	3,176,040.06	3,176,040.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-259,719.42	-428,576.82	-429,690.26
Total Projected Indirect 2024-2025 (Numerator)	1,269,727.27	3,604,616.88	3,605,730.32
Direct Costs	32,873,986.72	30,707,954.51	30,707,954.51
Rate for 2024-2025 **	3.86*	11.74*	11.74**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38020
Form R0418**

Vandercook Lake Public Schools
1000 E GOLF AVE
JACKSON, MI 49203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	137,105.84	881,551.68	881,551.68
2020-2021 Fixed Carry Forward	7,967.02	-16,004.37	-16,004.37
Total Indirect Costs	129,138.82	897,556.05	897,556.05
2020-2021 Direct Costs	8,994,631.47	8,250,185.63	8,250,185.63
2022-2023 Rate	1.44*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,004,157.74	9,022,618.83	9,022,618.83
Indirect costs based on rate ** multiplied by actual direct costs	144,059.87	981,660.93	981,660.93
2022-2023 Actual Indirect Costs	168,037.04	1,149,575.95	1,149,575.95
2020-2021 Fixed Carry Forward	7,967.02	-16,004.37	-16,004.37
Total Indirect Costs	160,070.02	1,165,580.32	1,165,580.32
Over/(Under) Recovery	-16,010.15	-183,919.39	-183,919.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	168,037.04	1,149,575.95	1,149,575.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,010.15	-183,919.39	-183,919.39
Total Projected Indirect 2024-2025 (Numerator)	184,047.19	1,333,495.34	1,333,495.34
Direct Costs	10,004,157.74	9,022,618.83	9,022,618.83
Rate for 2024-2025 **	1.84*	14.78*	14.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38040
Form R0418**

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,059.35	1,696,590.33	1,696,590.33
2020-2021 Fixed Carry Forward	-38,063.04	0.00	259,129.90
Total Indirect Costs	305,122.39	1,696,590.33	1,437,460.43
2020-2021 Direct Costs	15,185,905.51	13,756,374.53	13,756,374.53
2022-2023 Rate	2.01*	12.33*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,712,073.66	18,034,693.67	18,034,693.67
Indirect costs based on rate ** multiplied by actual direct costs	396,212.68	2,223,677.73	1,884,625.49
2022-2023 Actual Indirect Costs	323,947.49	2,001,327.48	2,001,327.48
2020-2021 Fixed Carry Forward	-38,063.04	0.00	259,129.90
Total Indirect Costs	362,010.53	2,001,327.48	1,742,197.58
Over/(Under) Recovery	34,202.15	222,350.25	142,427.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	323,947.49	2,001,327.48	2,001,327.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,202.15	222,350.25	142,427.91
Total Projected Indirect 2024-2025 (Numerator)	289,745.34	1,778,977.23	1,858,899.57
Direct Costs	19,712,073.66	18,034,693.67	18,034,693.67
Rate for 2024-2025 **	1.47*	9.86*	10.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38050
Form R0418**

Grass Lake Community Schools
899 S UNION ST
GRASS LAKE, MI 49240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	459,506.00	1,810,695.00	1,810,695.00
2020-2021 Fixed Carry Forward	14,723.84	0.00	360,980.41
Total Indirect Costs	444,782.16	1,810,695.00	1,449,714.59
2020-2021 Direct Costs	13,516,278.00	12,165,089.00	12,165,089.00
2022-2023 Rate	3.29*	14.88*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,899,219.00	15,198,281.62	15,198,281.62
Indirect costs based on rate ** multiplied by actual direct costs	555,984.31	2,261,504.31	1,811,635.17
2022-2023 Actual Indirect Costs	785,841.24	2,486,778.62	2,486,778.62
2020-2021 Fixed Carry Forward	14,723.84	0.00	360,980.41
Total Indirect Costs	771,117.40	2,486,778.62	2,125,798.21
Over/(Under) Recovery	-215,133.09	-225,274.31	-314,163.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	785,841.24	2,486,778.62	2,486,778.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-215,133.09	-225,274.31	-314,163.04
Total Projected Indirect 2024-2025 (Numerator)	1,000,974.33	2,712,052.93	2,800,941.66
Direct Costs	16,899,219.00	15,198,281.62	15,198,281.62
Rate for 2024-2025 **	5.92*	17.84*	18.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38080
Form R0418**

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	165,413.69	887,116.44	887,116.44
2020-2021 Fixed Carry Forward	10,400.80	-41,935.75	-42,206.35
Total Indirect Costs	155,012.89	929,052.19	929,322.79
2020-2021 Direct Costs	7,363,785.62	6,642,082.87	6,642,082.87
2022-2023 Rate	2.11*	13.99*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,235,229.71	8,409,653.32	8,409,653.32
Indirect costs based on rate ** multiplied by actual direct costs	194,863.35	1,176,510.50	1,176,510.50
2022-2023 Actual Indirect Costs	207,730.75	1,033,307.14	1,033,307.14
2020-2021 Fixed Carry Forward	10,400.80	-41,935.75	-42,206.35
Total Indirect Costs	197,329.95	1,075,242.89	1,075,513.49
Over/(Under) Recovery	-2,466.60	101,267.61	100,997.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	207,730.75	1,033,307.14	1,033,307.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,466.60	101,267.61	100,997.01
Total Projected Indirect 2024-2025 (Numerator)	210,197.35	932,039.53	932,310.13
Direct Costs	9,235,229.71	8,409,653.32	8,409,653.32
Rate for 2024-2025 **	2.28*	11.08*	11.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38090
Form R0418**

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	31,769.33	1,238,535.74	1,238,535.74
2020-2021 Fixed Carry Forward	105,555.79	0.00	173,310.18
Total Indirect Costs	-73,786.46	1,238,535.74	1,065,225.56
2020-2021 Direct Costs	10,624,883.58	9,418,117.17	9,418,117.17
2022-2023 Rate	0.00*	13.15*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,303,033.22	11,082,846.14	11,082,846.14
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,457,394.27	1,253,469.90
2022-2023 Actual Indirect Costs	-72,745.47	1,147,441.61	1,147,441.61
2020-2021 Fixed Carry Forward	105,555.79	0.00	173,310.18
Total Indirect Costs	-178,301.26	1,147,441.61	974,131.43
Over/(Under) Recovery	0.00	309,952.66	279,338.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	-72,745.47	1,147,441.61	1,147,441.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	309,952.66	279,338.47
Total Projected Indirect 2024-2025 (Numerator)	-72,745.47	837,488.95	868,103.14
Direct Costs	12,303,033.22	11,082,846.14	11,082,846.14
Rate for 2024-2025 **	0.00*	7.56*	7.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38100
Form R0418**

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,066.27	1,395,700.08	1,395,700.08
2020-2021 Fixed Carry Forward	-183,705.71	-137,951.92	-137,951.92
Total Indirect Costs	513,771.98	1,533,652.00	1,533,652.00
2020-2021 Direct Costs	11,247,544.03	10,181,910.22	10,181,910.22
2022-2023 Rate	4.57*	15.06*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,702,308.83	11,393,541.90	11,393,541.90
Indirect costs based on rate ** multiplied by actual direct costs	580,495.51	1,709,031.29	1,715,867.41
2022-2023 Actual Indirect Costs	379,270.86	1,688,037.79	1,688,037.79
2020-2021 Fixed Carry Forward	-183,705.71	-137,951.92	-137,951.92
Total Indirect Costs	562,976.57	1,825,989.71	1,825,989.71
Over/(Under) Recovery	17,518.94	0.00	-110,122.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	379,270.86	1,688,037.79	1,688,037.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,518.94	0.00	-110,122.30
Total Projected Indirect 2024-2025 (Numerator)	361,751.92	1,688,037.79	1,798,160.09
Direct Costs	12,702,308.83	11,393,541.90	11,393,541.90
Rate for 2024-2025 **	2.85*	14.82*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38120
Form R0418**

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	333,774.30	1,311,518.12	1,311,518.12
2020-2021 Fixed Carry Forward	5,020.20	104,975.35	104,887.85
Total Indirect Costs	328,754.10	1,206,542.77	1,206,630.27
2020-2021 Direct Costs	14,954,319.74	13,976,575.92	13,976,575.92
2022-2023 Rate	2.20*	8.63*	8.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,924,671.00	16,111,390.55	16,111,390.55
Indirect costs based on rate ** multiplied by actual direct costs	394,342.76	1,390,413.00	1,390,413.00
2022-2023 Actual Indirect Costs	390,100.93	2,222,461.60	2,222,461.60
2020-2021 Fixed Carry Forward	5,020.20	104,975.35	104,887.85
Total Indirect Costs	385,080.73	2,117,486.25	2,117,573.75
Over/(Under) Recovery	9,262.03	-727,073.25	-727,160.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	390,100.93	2,222,461.60	2,222,461.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,262.03	-727,073.25	-727,160.75
Total Projected Indirect 2024-2025 (Numerator)	380,838.90	2,949,534.85	2,949,622.35
Direct Costs	17,924,671.00	16,111,390.55	16,111,390.55
Rate for 2024-2025 **	2.12*	18.31*	18.31**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38130
Form R0418**

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	350,846.10	1,447,386.55	1,447,386.55
2020-2021 Fixed Carry Forward	66,880.64	210,714.38	210,645.04
Total Indirect Costs	283,965.46	1,236,672.17	1,236,741.51
2020-2021 Direct Costs	12,861,307.04	11,764,766.59	11,764,766.59
2022-2023 Rate	2.21*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,823,336.24	14,859,979.09	14,859,979.09
Indirect costs based on rate ** multiplied by actual direct costs	349,695.73	1,561,783.80	1,561,783.80
2022-2023 Actual Indirect Costs	400,718.04	1,364,075.19	1,364,075.19
2020-2021 Fixed Carry Forward	66,880.64	210,714.38	210,645.04
Total Indirect Costs	333,837.40	1,153,360.81	1,153,430.15
Over/(Under) Recovery	15,858.33	408,422.99	408,353.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	400,718.04	1,364,075.19	1,364,075.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	15,858.33	408,422.99	408,353.65
Total Projected Indirect 2024-2025 (Numerator)	384,859.71	955,652.20	955,721.54
Direct Costs	15,823,336.24	14,859,979.09	14,859,979.09
Rate for 2024-2025 **	2.43*	6.43*	6.43**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38140
Form R0418**

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	238,260.30	2,901,025.41	2,901,025.41
2020-2021 Fixed Carry Forward	-36,970.25	464,317.05	464,317.05
Total Indirect Costs	275,230.55	2,436,708.36	2,436,708.36
2020-2021 Direct Costs	36,193,021.88	33,375,312.77	33,375,312.77
2022-2023 Rate	0.76*	7.30*	7.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	40,935,584.25	37,179,471.61	37,179,471.61
Indirect costs based on rate ** multiplied by actual direct costs	311,110.44	2,714,101.43	2,714,101.43
2022-2023 Actual Indirect Costs	1,297,958.88	4,839,054.52	4,839,054.52
2020-2021 Fixed Carry Forward	-36,970.25	464,317.05	464,317.05
Total Indirect Costs	1,334,929.13	4,374,737.47	4,374,737.47
Over/(Under) Recovery	-1,023,818.69	-1,660,636.04	-1,660,636.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,297,958.88	4,839,054.52	4,839,054.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,023,818.69	-1,660,636.04	-1,660,636.04
Total Projected Indirect 2024-2025 (Numerator)	2,321,777.57	6,499,690.56	6,499,690.56
Direct Costs	40,935,584.25	37,179,471.61	37,179,471.61
Rate for 2024-2025 **	5.67*	17.48*	17.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38150
Form R0418**

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	154,151.36	1,191,464.69	1,191,464.69
2020-2021 Fixed Carry Forward	-12,387.37	-74,019.01	-73,714.81
Total Indirect Costs	166,538.73	1,265,483.70	1,265,179.50
2020-2021 Direct Costs	11,212,724.61	10,175,411.28	10,175,411.28
2022-2023 Rate	1.49*	12.44*	12.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,265,221.89	11,069,247.22	11,069,247.22
Indirect costs based on rate ** multiplied by actual direct costs	182,751.81	1,377,014.35	1,375,907.43
2022-2023 Actual Indirect Costs	175,244.15	1,371,218.82	1,371,218.82
2020-2021 Fixed Carry Forward	-12,387.37	-74,019.01	-73,714.81
Total Indirect Costs	187,631.52	1,445,237.83	1,444,933.63
Over/(Under) Recovery	-4,879.71	-68,223.48	-69,026.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,244.15	1,371,218.82	1,371,218.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,879.71	-68,223.48	-69,026.20
Total Projected Indirect 2024-2025 (Numerator)	180,123.86	1,439,442.30	1,440,245.02
Direct Costs	12,265,221.89	11,069,247.22	11,069,247.22
Rate for 2024-2025 **	1.47*	13.00*	13.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38170
Form R0418**

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,098,424.13	6,424,438.74	6,424,438.74
2020-2021 Fixed Carry Forward	-284,102.10	-907,294.07	-907,294.07
Total Indirect Costs	2,382,526.23	7,331,732.81	7,331,732.81
2020-2021 Direct Costs	53,699,318.98	49,209,014.02	49,209,014.02
2022-2023 Rate	4.44*	14.90*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	70,061,083.36	63,676,723.61	63,676,723.61
Indirect costs based on rate ** multiplied by actual direct costs	3,110,712.10	9,487,831.82	9,487,831.82
2022-2023 Actual Indirect Costs	3,062,295.78	9,224,181.97	9,224,181.97
2020-2021 Fixed Carry Forward	-284,102.10	-907,294.07	-907,294.07
Total Indirect Costs	3,346,397.88	10,131,476.04	10,131,476.04
Over/(Under) Recovery	-235,685.78	-643,644.22	-643,644.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,062,295.78	9,224,181.97	9,224,181.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-235,685.78	-643,644.22	-643,644.22
Total Projected Indirect 2024-2025 (Numerator)	3,297,981.56	9,867,826.19	9,867,826.19
Direct Costs	70,061,083.36	63,676,723.61	63,676,723.61
Rate for 2024-2025 **	4.71*	15.50*	15.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38900
Form R0418**

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	187,013.11	517,587.98	517,587.98
2020-2021 Fixed Carry Forward	-13,558.34	0.00	0.00
Total Indirect Costs	200,571.45	517,587.98	517,587.98
2020-2021 Direct Costs	2,877,241.39	2,546,666.52	2,546,666.52
2022-2023 Rate	6.97*	20.32*	20.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,877,118.61	2,787,813.33	2,787,813.33
Indirect costs based on rate ** multiplied by actual direct costs	200,535.17	418,172.00	566,483.67
2022-2023 Actual Indirect Costs	250,759.24	340,064.52	340,064.52
2020-2021 Fixed Carry Forward	-13,558.34	0.00	0.00
Total Indirect Costs	264,317.58	340,064.52	340,064.52
Over/(Under) Recovery	-63,782.41	0.00	226,419.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	250,759.24	340,064.52	340,064.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-63,782.41	0.00	226,419.15
Total Projected Indirect 2024-2025 (Numerator)	314,541.65	340,064.52	113,645.37
Direct Costs	2,877,118.61	2,787,813.33	2,787,813.33
Rate for 2024-2025 **	10.93*	12.20*	4.08**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38901
Form R0418**

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,104.84	446,352.11	446,352.11
2020-2021 Fixed Carry Forward	4,522.66	-7,666.25	-7,113.92
Total Indirect Costs	62,582.18	454,018.36	453,466.03
2020-2021 Direct Costs	4,675,227.27	4,295,980.00	4,295,980.00
2022-2023 Rate	1.34*	10.57*	10.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,952,470.80	5,451,433.40	5,451,433.40
Indirect costs based on rate ** multiplied by actual direct costs	79,763.11	576,216.51	575,671.37
2022-2023 Actual Indirect Costs	70,143.93	571,181.33	571,181.33
2020-2021 Fixed Carry Forward	4,522.66	-7,666.25	-7,113.92
Total Indirect Costs	65,621.27	578,847.58	578,295.25
Over/(Under) Recovery	14,141.84	-2,631.07	-2,623.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	70,143.93	571,181.33	571,181.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,141.84	-2,631.07	-2,623.88
Total Projected Indirect 2024-2025 (Numerator)	56,002.09	573,812.40	573,805.21
Direct Costs	5,952,470.80	5,451,433.40	5,451,433.40
Rate for 2024-2025 **	0.94*	10.53*	10.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38902
Form R0418**

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	403,294.00	1,538,086.00	1,538,086.00
2020-2021 Fixed Carry Forward	-3,429.68	0.00	0.00
Total Indirect Costs	406,723.68	1,538,086.00	1,538,086.00
2020-2021 Direct Costs	6,004,132.00	4,869,340.00	4,869,340.00
2022-2023 Rate	6.77*	31.59*	31.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,871,577.00	5,665,129.00	5,665,129.00
Indirect costs based on rate ** multiplied by actual direct costs	465,205.76	849,769.35	1,416,282.25
2022-2023 Actual Indirect Costs	376,213.00	1,582,661.00	1,582,661.00
2020-2021 Fixed Carry Forward	-3,429.68	0.00	0.00
Total Indirect Costs	379,642.68	1,582,661.00	1,582,661.00
Over/(Under) Recovery	85,563.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	376,213.00	1,582,661.00	1,582,661.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,563.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	290,649.92	1,582,661.00	1,582,661.00
Direct Costs	6,871,577.00	5,665,129.00	5,665,129.00
Rate for 2024-2025 **	4.23*	27.94*	27.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39000
Form R0418**

Kalamazoo RESA
1819 E MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,773,879.70	7,539,240.09	7,539,240.09
2020-2021 Fixed Carry Forward	-282,204.76	-402,406.78	-401,607.69
Total Indirect Costs	5,056,084.46	7,941,646.87	7,940,847.78
2020-2021 Direct Costs	64,177,886.61	61,412,526.22	61,412,526.22
2022-2023 Rate	7.88*	12.93*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	77,605,856.73	74,365,776.33	74,365,776.33
Indirect costs based on rate ** multiplied by actual direct costs	6,115,341.51	9,615,494.88	9,615,494.88
2022-2023 Actual Indirect Costs	5,723,275.28	8,963,355.68	8,963,355.68
2020-2021 Fixed Carry Forward	-282,204.76	-402,406.78	-401,607.69
Total Indirect Costs	6,005,480.04	9,365,762.46	9,364,963.37
Over/(Under) Recovery	109,861.47	249,732.42	250,531.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,723,275.28	8,963,355.68	8,963,355.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	109,861.47	249,732.42	250,531.51
Total Projected Indirect 2024-2025 (Numerator)	5,613,413.81	8,713,623.26	8,712,824.17
Direct Costs	77,605,856.73	74,365,776.33	74,365,776.33
Rate for 2024-2025 **	7.23*	11.72*	11.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39010
Form R0418**

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,354,158.64	19,210,224.36	19,210,224.36
2020-2021 Fixed Carry Forward	12,774.79	-391,711.72	-393,823.84
Total Indirect Costs	4,341,383.85	19,601,936.08	19,604,048.20
2020-2021 Direct Costs	152,901,216.30	137,771,692.18	137,771,692.18
2022-2023 Rate	2.84*	14.23*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	181,189,401.67	161,371,525.31	161,371,525.31
Indirect costs based on rate ** multiplied by actual direct costs	5,145,779.01	22,963,168.05	22,963,168.05
2022-2023 Actual Indirect Costs	5,976,500.96	25,642,917.32	25,642,917.32
2020-2021 Fixed Carry Forward	12,774.79	-391,711.72	-393,823.84
Total Indirect Costs	5,963,726.17	26,034,629.04	26,036,741.16
Over/(Under) Recovery	-817,947.16	-3,071,460.99	-3,073,573.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,976,500.96	25,642,917.32	25,642,917.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-817,947.16	-3,071,460.99	-3,073,573.11
Total Projected Indirect 2024-2025 (Numerator)	6,794,448.12	28,714,378.31	28,716,490.43
Direct Costs	181,189,401.67	161,371,525.31	161,371,525.31
Rate for 2024-2025 **	3.75*	17.79*	17.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39020
Form R0418**

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	263,610.93	799,838.07	799,838.07
2020-2021 Fixed Carry Forward	-116,116.25	-160,636.95	-159,937.28
Total Indirect Costs	379,727.18	960,475.02	959,775.35
2020-2021 Direct Costs	6,207,707.39	5,671,480.25	5,671,480.25
2022-2023 Rate	6.12*	16.94*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,643,618.48	6,913,376.61	6,913,376.61
Indirect costs based on rate ** multiplied by actual direct costs	467,789.45	1,037,006.49	1,169,743.32
2022-2023 Actual Indirect Costs	403,234.85	1,133,476.72	1,133,476.72
2020-2021 Fixed Carry Forward	-116,116.25	-160,636.95	-159,937.28
Total Indirect Costs	519,351.10	1,294,113.67	1,293,414.00
Over/(Under) Recovery	-51,561.65	0.00	-123,670.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	403,234.85	1,133,476.72	1,133,476.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-51,561.65	0.00	-123,670.68
Total Projected Indirect 2024-2025 (Numerator)	454,796.50	1,133,476.72	1,257,147.40
Direct Costs	7,643,618.48	6,913,376.61	6,913,376.61
Rate for 2024-2025 **	5.95*	16.40*	18.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39030
Form R0418**

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,021,611.69	3,183,469.32	3,183,469.32
2020-2021 Fixed Carry Forward	-35,279.10	0.00	-40,457.54
Total Indirect Costs	1,056,890.79	3,183,469.32	3,223,926.86
2020-2021 Direct Costs	21,964,247.63	19,802,390.00	19,802,390.00
2022-2023 Rate	4.81*	16.08*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,228,682.13	23,316,709.57	23,316,709.57
Indirect costs based on rate ** multiplied by actual direct costs	1,261,599.61	3,497,506.44	3,795,960.32
2022-2023 Actual Indirect Costs	1,073,276.02	3,985,248.58	3,985,248.58
2020-2021 Fixed Carry Forward	-35,279.10	0.00	-40,457.54
Total Indirect Costs	1,108,555.12	3,985,248.58	4,025,706.12
Over/(Under) Recovery	153,044.49	0.00	-229,745.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,073,276.02	3,985,248.58	3,985,248.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	153,044.49	0.00	-229,745.80
Total Projected Indirect 2024-2025 (Numerator)	920,231.53	3,985,248.58	4,214,994.38
Direct Costs	26,228,682.13	23,316,709.57	23,316,709.57
Rate for 2024-2025 **	3.51*	17.09*	18.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39050
Form R0418**

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	518,217.84	1,498,600.72	1,498,600.72
2020-2021 Fixed Carry Forward	-50,707.77	0.00	233,700.80
Total Indirect Costs	568,925.61	1,498,600.72	1,264,899.92
2020-2021 Direct Costs	12,766,003.50	11,785,620.62	11,785,620.62
2022-2023 Rate	4.46*	12.72*	10.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,343,771.04	14,040,514.88	14,040,514.88
Indirect costs based on rate ** multiplied by actual direct costs	684,332.19	1,785,953.49	1,506,547.25
2022-2023 Actual Indirect Costs	599,707.33	1,902,963.49	1,902,963.49
2020-2021 Fixed Carry Forward	-50,707.77	0.00	233,700.80
Total Indirect Costs	650,415.10	1,902,963.49	1,669,262.69
Over/(Under) Recovery	33,917.09	-117,010.00	-162,715.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	599,707.33	1,902,963.49	1,902,963.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	33,917.09	-117,010.00	-162,715.44
Total Projected Indirect 2024-2025 (Numerator)	565,790.24	2,019,973.49	2,065,678.93
Direct Costs	15,343,771.04	14,040,514.88	14,040,514.88
Rate for 2024-2025 **	3.69*	14.39*	14.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39065
Form R0418**

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,241,482.42	4,064,786.87	4,064,786.87
2020-2021 Fixed Carry Forward	40,788.20	641,071.96	643,686.17
Total Indirect Costs	1,200,694.22	3,423,714.91	3,421,100.70
2020-2021 Direct Costs	40,064,125.70	37,060,703.58	37,060,703.58
2022-2023 Rate	3.00*	9.24*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,703,741.75	40,950,366.49	40,950,366.49
Indirect costs based on rate ** multiplied by actual direct costs	1,341,112.25	3,783,813.86	3,779,718.83
2022-2023 Actual Indirect Costs	1,353,522.08	4,901,336.34	4,901,336.34
2020-2021 Fixed Carry Forward	40,788.20	641,071.96	643,686.17
Total Indirect Costs	1,312,733.88	4,260,264.38	4,257,650.17
Over/(Under) Recovery	28,378.37	-476,450.52	-477,931.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,353,522.08	4,901,336.34	4,901,336.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,378.37	-476,450.52	-477,931.34
Total Projected Indirect 2024-2025 (Numerator)	1,325,143.71	5,377,786.86	5,379,267.68
Direct Costs	44,703,741.75	40,950,366.49	40,950,366.49
Rate for 2024-2025 **	2.96*	13.13*	13.14**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39130
Form R0418**

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	634,204.85	2,172,269.90	2,172,269.90
2020-2021 Fixed Carry Forward	-195,476.97	225,929.55	227,514.71
Total Indirect Costs	829,681.82	1,946,340.35	1,944,755.19
2020-2021 Direct Costs	18,781,109.59	17,243,044.54	17,243,044.54
2022-2023 Rate	4.42*	11.29*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,927,725.45	21,417,957.99	21,417,957.99
Indirect costs based on rate ** multiplied by actual direct costs	1,057,605.46	2,418,087.46	2,415,945.66
2022-2023 Actual Indirect Costs	872,192.78	3,381,960.24	3,381,960.24
2020-2021 Fixed Carry Forward	-195,476.97	225,929.55	227,514.71
Total Indirect Costs	1,067,669.75	3,156,030.69	3,154,445.53
Over/(Under) Recovery	-10,064.29	-737,943.23	-738,499.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	872,192.78	3,381,960.24	3,381,960.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,064.29	-737,943.23	-738,499.87
Total Projected Indirect 2024-2025 (Numerator)	882,257.07	4,119,903.47	4,120,460.11
Direct Costs	23,927,725.45	21,417,957.99	21,417,957.99
Rate for 2024-2025 **	3.69*	19.24*	19.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39140
Form R0418**

Portage Public Schools
8107 MUSTANG DR
PORTAGE, MI 49002

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,332,300.51	11,914,109.76	11,914,109.76
2020-2021 Fixed Carry Forward	-55,527.09	0.00	723,450.93
Total Indirect Costs	3,387,827.60	11,914,109.76	11,190,658.83
2020-2021 Direct Costs	92,647,717.60	83,879,342.67	83,879,342.67
2022-2023 Rate	3.66*	14.20*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	106,318,467.59	95,987,081.29	95,987,081.29
Indirect costs based on rate ** multiplied by actual direct costs	3,891,255.91	13,630,165.54	12,804,676.64
2022-2023 Actual Indirect Costs	3,402,987.76	13,617,108.40	13,617,108.40
2020-2021 Fixed Carry Forward	-55,527.09	0.00	723,450.93
Total Indirect Costs	3,458,514.85	13,617,108.40	12,893,657.47
Over/(Under) Recovery	432,741.06	13,057.14	-88,980.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,402,987.76	13,617,108.40	13,617,108.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	432,741.06	13,057.14	-88,980.83
Total Projected Indirect 2024-2025 (Numerator)	2,970,246.70	13,604,051.26	13,706,089.23
Direct Costs	106,318,467.59	95,987,081.29	95,987,081.29
Rate for 2024-2025 **	2.79*	14.17*	14.28**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39160
Form R0418**

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	547,190.10	1,518,085.66	1,518,085.66
2020-2021 Fixed Carry Forward	-6,922.60	0.00	18,504.58
Total Indirect Costs	554,112.70	1,518,085.66	1,499,581.08
2020-2021 Direct Costs	10,889,579.20	9,918,683.64	9,918,683.64
2022-2023 Rate	5.09*	15.31*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,624,048.21	11,572,735.27	11,572,735.27
Indirect costs based on rate ** multiplied by actual direct costs	642,564.05	1,735,910.29	1,749,797.57
2022-2023 Actual Indirect Costs	661,244.00	1,712,556.94	1,712,556.94
2020-2021 Fixed Carry Forward	-6,922.60	0.00	18,504.58
Total Indirect Costs	668,166.60	1,712,556.94	1,694,052.36
Over/(Under) Recovery	-25,602.55	0.00	55,745.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	661,244.00	1,712,556.94	1,712,556.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,602.55	0.00	55,745.21
Total Projected Indirect 2024-2025 (Numerator)	686,846.55	1,712,556.94	1,656,811.73
Direct Costs	12,624,048.21	11,572,735.27	11,572,735.27
Rate for 2024-2025 **	5.44*	14.80*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39170
Form R0418**

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,053,240.07	3,089,018.76	3,089,018.76
2020-2021 Fixed Carry Forward	154,223.58	365,897.47	365,057.21
Total Indirect Costs	899,016.49	2,723,121.29	2,723,961.55
2020-2021 Direct Costs	28,158,574.81	26,122,796.12	26,122,796.12
2022-2023 Rate	3.19*	10.42*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,935,436.29	32,091,230.46	32,091,230.46
Indirect costs based on rate ** multiplied by actual direct costs	1,114,440.42	3,343,906.21	3,347,115.34
2022-2023 Actual Indirect Costs	1,385,731.50	4,229,937.33	4,229,937.33
2020-2021 Fixed Carry Forward	154,223.58	365,897.47	365,057.21
Total Indirect Costs	1,231,507.92	3,864,039.86	3,864,880.12
Over/(Under) Recovery	-117,067.50	-520,133.65	-517,764.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,385,731.50	4,229,937.33	4,229,937.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-117,067.50	-520,133.65	-517,764.78
Total Projected Indirect 2024-2025 (Numerator)	1,502,799.00	4,750,070.98	4,747,702.11
Direct Costs	34,935,436.29	32,091,230.46	32,091,230.46
Rate for 2024-2025 **	4.30*	14.80*	14.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39903
Form R0418**

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	133,011.74	477,512.57	477,512.57
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	133,011.74	477,512.57	477,512.57
2020-2021 Direct Costs	1,347,488.45	1,002,987.62	1,002,987.62
2022-2023 Rate	9.87*	47.61*	47.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,557,366.28	1,173,138.29	1,173,138.29
Indirect costs based on rate ** multiplied by actual direct costs	153,712.05	175,970.74	293,284.57
2022-2023 Actual Indirect Costs	218,147.27	602,375.26	602,375.26
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,147.27	602,375.26	602,375.26
Over/(Under) Recovery	-64,435.22	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,147.27	602,375.26	602,375.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-64,435.22	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	282,582.49	602,375.26	602,375.26
Direct Costs	1,557,366.28	1,173,138.29	1,173,138.29
Rate for 2024-2025 **	18.14*	51.35*	51.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39905
Form R0418**

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	209,454.00	1,307,479.00	1,307,479.00
2020-2021 Fixed Carry Forward	26,277.57	0.00	0.00
Total Indirect Costs	183,176.43	1,307,479.00	1,307,479.00
2020-2021 Direct Costs	5,802,069.00	4,704,044.00	4,704,044.00
2022-2023 Rate	3.16*	27.79*	27.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,816,187.00	5,649,371.00	5,649,371.00
Indirect costs based on rate ** multiplied by actual direct costs	215,391.51	847,405.65	1,412,342.75
2022-2023 Actual Indirect Costs	234,730.00	1,401,546.00	1,401,546.00
2020-2021 Fixed Carry Forward	26,277.57	0.00	0.00
Total Indirect Costs	208,452.43	1,401,546.00	1,401,546.00
Over/(Under) Recovery	6,939.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	234,730.00	1,401,546.00	1,401,546.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,939.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	227,790.92	1,401,546.00	1,401,546.00
Direct Costs	6,816,187.00	5,649,371.00	5,649,371.00
Rate for 2024-2025 **	3.34*	24.81*	24.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39906
Form R0418**

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,423.56	44,422.56	44,422.56
2020-2021 Fixed Carry Forward	-29,745.29	-31,831.27	-31,831.27
Total Indirect Costs	72,168.85	76,253.83	76,253.83
2020-2021 Direct Costs	330,096.52	328,097.52	328,097.52
2022-2023 Rate	21.86*	23.24*	23.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	500,424.71	500,122.71	500,122.71
Indirect costs based on rate ** multiplied by actual direct costs	75,063.71	75,018.41	116,228.52
2022-2023 Actual Indirect Costs	33,861.57	34,163.57	34,163.57
2020-2021 Fixed Carry Forward	-29,745.29	-31,831.27	-31,831.27
Total Indirect Costs	63,606.86	65,994.84	65,994.84
Over/(Under) Recovery	0.00	0.00	50,233.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	33,861.57	34,163.57	34,163.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	50,233.68
Total Projected Indirect 2024-2025 (Numerator)	33,861.57	34,163.57	-16,070.11
Direct Costs	500,424.71	500,122.71	500,122.71
Rate for 2024-2025 **	6.77*	6.83*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39911
Form R0418**

Kalamazoo Covenant Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,099.99	149,874.88	149,874.88
2020-2021 Fixed Carry Forward	-8,509.04	40,844.95	33,472.73
Total Indirect Costs	50,609.03	109,029.93	116,402.15
2020-2021 Direct Costs	1,490,804.83	1,383,029.94	1,383,029.94
2022-2023 Rate	3.39*	7.88*	8.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,462,628.83	1,295,218.00	1,295,218.00
Indirect costs based on rate ** multiplied by actual direct costs	49,583.12	102,063.18	109,057.36
2022-2023 Actual Indirect Costs	19,226.73	186,637.56	186,637.56
2020-2021 Fixed Carry Forward	-8,509.04	40,844.95	33,472.73
Total Indirect Costs	27,735.77	145,792.61	153,164.83
Over/(Under) Recovery	21,847.35	-43,729.43	-44,107.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,226.73	186,637.56	186,637.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,847.35	-43,729.43	-44,107.47
Total Projected Indirect 2024-2025 (Numerator)	-2,620.62	230,366.99	230,745.03
Direct Costs	1,462,628.83	1,295,218.00	1,295,218.00
Rate for 2024-2025 **	0.00*	17.79*	17.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 40020
Form R0418**

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	179,758.93	685,619.74	685,619.74
2020-2021 Fixed Carry Forward	11,523.04	80,815.05	80,566.19
Total Indirect Costs	168,235.89	604,804.69	605,053.55
2020-2021 Direct Costs	5,838,822.64	5,332,961.83	5,332,961.83
2022-2023 Rate	2.88*	11.34*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,426,863.07	6,011,907.53	6,011,907.53
Indirect costs based on rate ** multiplied by actual direct costs	185,093.66	681,750.31	682,351.50
2022-2023 Actual Indirect Costs	240,474.15	808,788.77	808,788.77
2020-2021 Fixed Carry Forward	11,523.04	80,815.05	80,566.19
Total Indirect Costs	228,951.11	727,973.72	728,222.58
Over/(Under) Recovery	-43,857.45	-46,223.41	-45,871.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	240,474.15	808,788.77	808,788.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-43,857.45	-46,223.41	-45,871.08
Total Projected Indirect 2024-2025 (Numerator)	284,331.60	855,012.18	854,659.85
Direct Costs	6,426,863.07	6,011,907.53	6,011,907.53
Rate for 2024-2025 **	4.42*	14.22*	14.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 40040
Form R0418**

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	583,615.35	2,120,811.69	2,120,811.69
2020-2021 Fixed Carry Forward	-26,975.25	121,266.79	122,365.44
Total Indirect Costs	610,590.60	1,999,544.90	1,998,446.25
2020-2021 Direct Costs	17,359,927.37	15,822,731.03	15,822,731.03
2022-2023 Rate	3.52*	12.64*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,476,966.45	17,715,420.50	17,715,420.50
Indirect costs based on rate ** multiplied by actual direct costs	685,589.22	2,239,229.15	2,237,457.61
2022-2023 Actual Indirect Costs	654,942.85	2,416,488.80	2,416,488.80
2020-2021 Fixed Carry Forward	-26,975.25	121,266.79	122,365.44
Total Indirect Costs	681,918.10	2,295,222.01	2,294,123.36
Over/(Under) Recovery	3,671.12	-55,992.86	-56,665.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	654,942.85	2,416,488.80	2,416,488.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,671.12	-55,992.86	-56,665.75
Total Projected Indirect 2024-2025 (Numerator)	651,271.73	2,472,481.66	2,473,154.55
Direct Costs	19,476,966.45	17,715,420.50	17,715,420.50
Rate for 2024-2025 **	3.34*	13.96*	13.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 40060
Form R0418**

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,257.95	54,287.62	54,287.62
2020-2021 Fixed Carry Forward	296.57	0.00	12,668.66
Total Indirect Costs	29,961.38	54,287.62	41,618.96
2020-2021 Direct Costs	491,811.81	467,782.14	467,782.14
2022-2023 Rate	6.09*	11.61*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	509,056.94	482,772.04	482,772.04
Indirect costs based on rate ** multiplied by actual direct costs	31,001.57	56,049.83	42,966.71
2022-2023 Actual Indirect Costs	33,447.08	59,731.98	59,731.98
2020-2021 Fixed Carry Forward	296.57	0.00	12,668.66
Total Indirect Costs	33,150.51	59,731.98	47,063.32
Over/(Under) Recovery	-2,148.94	-3,682.15	-4,096.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	33,447.08	59,731.98	59,731.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,148.94	-3,682.15	-4,096.61
Total Projected Indirect 2024-2025 (Numerator)	35,596.02	63,414.13	63,828.59
Direct Costs	509,056.94	482,772.04	482,772.04
Rate for 2024-2025 **	6.99*	13.14*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41000
Form R0418**

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,047,048.49	17,917,984.36	17,917,984.36
2020-2021 Fixed Carry Forward	2,507,264.53	0.00	2,330,372.25
Total Indirect Costs	6,539,783.96	17,917,984.36	15,587,612.11
2020-2021 Direct Costs	142,402,417.66	134,524,364.89	134,524,364.89
2022-2023 Rate	4.59*	13.32*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	170,393,284.21	161,987,028.51	161,987,028.51
Indirect costs based on rate ** multiplied by actual direct costs	7,821,051.75	21,576,672.20	18,774,296.60
2022-2023 Actual Indirect Costs	12,401,743.72	21,735,800.05	21,735,800.05
2020-2021 Fixed Carry Forward	2,507,264.53	0.00	2,330,372.25
Total Indirect Costs	9,894,479.19	21,735,800.05	19,405,427.80
Over/(Under) Recovery	-2,073,427.44	-159,127.85	-631,131.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,401,743.72	21,735,800.05	21,735,800.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,073,427.44	-159,127.85	-631,131.20
Total Projected Indirect 2024-2025 (Numerator)	14,475,171.16	21,894,927.90	22,366,931.25
Direct Costs	170,393,284.21	161,987,028.51	161,987,028.51
Rate for 2024-2025 **	8.50*	13.52*	13.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41010
Form R0418**

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	11,002,545.16	27,239,140.06	27,239,140.06
2020-2021 Fixed Carry Forward	-2,202,701.71	0.00	-234,397.81
Total Indirect Costs	13,205,246.87	27,239,140.06	27,473,537.87
2020-2021 Direct Costs	165,939,601.64	150,811,522.19	150,811,522.19
2022-2023 Rate	7.96*	18.06*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	195,590,764.61	181,816,054.46	181,816,054.46
Indirect costs based on rate ** multiplied by actual direct costs	15,569,024.86	27,272,408.17	33,126,885.12
2022-2023 Actual Indirect Costs	11,565,138.48	27,109,601.70	27,109,601.70
2020-2021 Fixed Carry Forward	-2,202,701.71	0.00	-234,397.81
Total Indirect Costs	13,767,840.19	27,109,601.70	27,343,999.51
Over/(Under) Recovery	1,801,184.67	0.00	5,548,487.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	11,565,138.48	27,109,601.70	27,109,601.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,801,184.67	0.00	5,548,487.80
Total Projected Indirect 2024-2025 (Numerator)	9,763,953.81	27,109,601.70	21,561,113.90
Direct Costs	195,590,764.61	181,816,054.46	181,816,054.46
Rate for 2024-2025 **	4.99*	14.91*	11.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41020
Form R0418**

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	657,731.52	3,483,508.87	3,483,508.87
2020-2021 Fixed Carry Forward	-42,929.19	396,924.38	413,993.45
Total Indirect Costs	700,660.71	3,086,584.49	3,069,515.42
2020-2021 Direct Costs	28,695,332.35	25,869,555.00	25,869,555.00
2022-2023 Rate	2.44*	11.93*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	33,054,617.41	29,931,376.98	29,931,376.98
Indirect costs based on rate ** multiplied by actual direct costs	806,532.66	3,570,813.27	3,552,854.45
2022-2023 Actual Indirect Costs	989,970.04	4,113,210.47	4,113,210.47
2020-2021 Fixed Carry Forward	-42,929.19	396,924.38	413,993.45
Total Indirect Costs	1,032,899.23	3,716,286.09	3,699,217.02
Over/(Under) Recovery	-226,366.57	-145,472.82	-146,362.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	989,970.04	4,113,210.47	4,113,210.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-226,366.57	-145,472.82	-146,362.57
Total Projected Indirect 2024-2025 (Numerator)	1,216,336.61	4,258,683.29	4,259,573.04
Direct Costs	33,054,617.41	29,931,376.98	29,931,376.98
Rate for 2024-2025 **	3.68*	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 2024-2025 Indirect Cost Rates
School District 41025
Form R0418**

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,648,905.14	5,681,243.51	5,681,243.51
2020-2021 Fixed Carry Forward	-316,802.06	0.00	-721,192.20
Total Indirect Costs	1,965,707.20	5,681,243.51	6,402,435.71
2020-2021 Direct Costs	34,350,003.61	30,174,878.24	30,174,878.24
2022-2023 Rate	5.72*	18.83*	21.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,055,491.44	35,834,150.73	35,834,150.73
Indirect costs based on rate ** multiplied by actual direct costs	2,348,374.11	5,375,122.61	7,604,006.78
2022-2023 Actual Indirect Costs	1,827,769.04	6,904,932.89	6,904,932.89
2020-2021 Fixed Carry Forward	-316,802.06	0.00	-721,192.20
Total Indirect Costs	2,144,571.10	6,904,932.89	7,626,125.09
Over/(Under) Recovery	203,803.01	0.00	-22,118.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,827,769.04	6,904,932.89	6,904,932.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	203,803.01	0.00	-22,118.31
Total Projected Indirect 2024-2025 (Numerator)	1,623,966.03	6,904,932.89	6,927,051.20
Direct Costs	41,055,491.44	35,834,150.73	35,834,150.73
Rate for 2024-2025 **	3.96*	19.27*	19.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41026
Form R0418**

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,029,345.12	6,031,362.42	6,031,362.42
2020-2021 Fixed Carry Forward	-168,624.12	-560,051.99	-560,051.99
Total Indirect Costs	2,197,969.24	6,591,414.41	6,591,414.41
2020-2021 Direct Costs	50,772,274.64	46,491,287.34	46,491,287.34
2022-2023 Rate	4.33*	14.18*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	58,704,178.01	53,685,516.75	53,685,516.75
Indirect costs based on rate ** multiplied by actual direct costs	2,541,890.91	7,612,606.28	7,612,606.28
2022-2023 Actual Indirect Costs	2,400,762.69	7,298,187.87	7,298,187.87
2020-2021 Fixed Carry Forward	-168,624.12	-560,051.99	-560,051.99
Total Indirect Costs	2,569,386.81	7,858,239.86	7,858,239.86
Over/(Under) Recovery	-27,495.90	-245,633.58	-245,633.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,400,762.69	7,298,187.87	7,298,187.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,495.90	-245,633.58	-245,633.58
Total Projected Indirect 2024-2025 (Numerator)	2,428,258.59	7,543,821.45	7,543,821.45
Direct Costs	58,704,178.01	53,685,516.75	53,685,516.75
Rate for 2024-2025 **	4.14*	14.05*	14.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41040
Form R0418**

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,549,313.48	5,109,753.91	5,109,753.91
2020-2021 Fixed Carry Forward	19,895.14	530,911.60	531,182.36
Total Indirect Costs	1,529,418.34	4,578,842.31	4,578,571.55
2020-2021 Direct Costs	49,875,569.60	46,099,800.17	46,099,800.17
2022-2023 Rate	3.07*	9.93*	9.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	59,154,765.17	54,474,253.48	54,474,253.48
Indirect costs based on rate ** multiplied by actual direct costs	1,816,051.29	5,409,293.37	5,409,293.37
2022-2023 Actual Indirect Costs	1,920,440.65	6,371,521.34	6,371,521.34
2020-2021 Fixed Carry Forward	19,895.14	530,911.60	531,182.36
Total Indirect Costs	1,900,545.51	5,840,609.74	5,840,338.98
Over/(Under) Recovery	-84,494.22	-431,316.37	-431,045.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,920,440.65	6,371,521.34	6,371,521.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-84,494.22	-431,316.37	-431,045.61
Total Projected Indirect 2024-2025 (Numerator)	2,004,934.87	6,802,837.71	6,802,566.95
Direct Costs	59,154,765.17	54,474,253.48	54,474,253.48
Rate for 2024-2025 **	3.39*	12.49*	12.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41050
Form R0418**

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,788,849.91	6,442,786.48	6,442,786.48
2020-2021 Fixed Carry Forward	-167,361.27	108,049.76	107,799.20
Total Indirect Costs	1,956,211.18	6,334,736.72	6,334,987.28
2020-2021 Direct Costs	55,116,796.61	50,297,964.05	50,297,964.05
2022-2023 Rate	3.55*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	62,673,736.38	56,568,523.77	56,568,523.77
Indirect costs based on rate ** multiplied by actual direct costs	2,224,917.64	7,121,977.14	7,121,977.14
2022-2023 Actual Indirect Costs	2,378,392.92	8,382,131.06	8,382,131.06
2020-2021 Fixed Carry Forward	-167,361.27	108,049.76	107,799.20
Total Indirect Costs	2,545,754.19	8,274,081.30	8,274,331.86
Over/(Under) Recovery	-320,836.55	-1,152,104.16	-1,152,354.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,378,392.92	8,382,131.06	8,382,131.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-320,836.55	-1,152,104.16	-1,152,354.72
Total Projected Indirect 2024-2025 (Numerator)	2,699,229.47	9,534,235.22	9,534,485.78
Direct Costs	62,673,736.38	56,568,523.77	56,568,523.77
Rate for 2024-2025 **	4.31*	16.85*	16.85**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41070
Form R0418**

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,048,156.50	4,956,768.64	4,956,768.64
2020-2021 Fixed Carry Forward	-171,655.97	-748,272.02	-748,576.23
Total Indirect Costs	1,219,812.47	5,705,040.66	5,705,344.87
2020-2021 Direct Costs	36,302,651.18	33,076,388.70	33,076,388.70
2022-2023 Rate	3.36*	17.25*	17.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	40,436,308.74	36,523,725.02	36,523,725.02
Indirect costs based on rate ** multiplied by actual direct costs	1,358,659.97	5,478,558.75	6,300,342.57
2022-2023 Actual Indirect Costs	1,402,521.20	5,680,135.71	5,680,135.71
2020-2021 Fixed Carry Forward	-171,655.97	-748,272.02	-748,576.23
Total Indirect Costs	1,574,177.17	6,428,407.73	6,428,711.94
Over/(Under) Recovery	-215,517.20	0.00	-128,369.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,402,521.20	5,680,135.71	5,680,135.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-215,517.20	0.00	-128,369.37
Total Projected Indirect 2024-2025 (Numerator)	1,618,038.40	5,680,135.71	5,808,505.08
Direct Costs	40,436,308.74	36,523,725.02	36,523,725.02
Rate for 2024-2025 **	4.00*	15.55*	15.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41080
Form R0418**

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	782,317.35	2,351,975.91	2,351,975.91
2020-2021 Fixed Carry Forward	-87,971.93	-94,033.65	-94,192.80
Total Indirect Costs	870,289.28	2,446,009.56	2,446,168.71
2020-2021 Direct Costs	20,769,898.16	19,200,239.60	19,200,239.60
2022-2023 Rate	4.19*	12.74*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,826,993.80	22,904,137.77	22,904,137.77
Indirect costs based on rate ** multiplied by actual direct costs	1,040,251.04	2,917,987.15	2,917,987.15
2022-2023 Actual Indirect Costs	929,481.85	2,852,337.88	2,852,337.88
2020-2021 Fixed Carry Forward	-87,971.93	-94,033.65	-94,192.80
Total Indirect Costs	1,017,453.78	2,946,371.53	2,946,530.68
Over/(Under) Recovery	22,797.26	-28,384.38	-28,543.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	929,481.85	2,852,337.88	2,852,337.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	22,797.26	-28,384.38	-28,543.53
Total Projected Indirect 2024-2025 (Numerator)	906,684.59	2,880,722.26	2,880,881.41
Direct Costs	24,826,993.80	22,904,137.77	22,904,137.77
Rate for 2024-2025 **	3.65*	12.58*	12.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41090
Form R0418**

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,079,172.35	4,311,098.98	4,311,098.98
2020-2021 Fixed Carry Forward	68,139.14	0.00	188,206.77
Total Indirect Costs	1,011,033.21	4,311,098.98	4,122,892.21
2020-2021 Direct Costs	31,768,848.30	28,536,921.67	28,536,921.67
2022-2023 Rate	3.18*	15.11*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,357,462.39	33,432,584.84	33,432,584.84
Indirect costs based on rate ** multiplied by actual direct costs	1,187,967.30	5,014,887.73	4,831,008.51
2022-2023 Actual Indirect Costs	1,457,489.10	5,382,366.65	5,382,366.65
2020-2021 Fixed Carry Forward	68,139.14	0.00	188,206.77
Total Indirect Costs	1,389,349.96	5,382,366.65	5,194,159.88
Over/(Under) Recovery	-201,382.66	0.00	-363,151.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,457,489.10	5,382,366.65	5,382,366.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-201,382.66	0.00	-363,151.37
Total Projected Indirect 2024-2025 (Numerator)	1,658,871.76	5,382,366.65	5,745,518.02
Direct Costs	37,357,462.39	33,432,584.84	33,432,584.84
Rate for 2024-2025 **	4.44*	16.10*	17.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41110
Form R0418**

Forest Hills Public Schools
620 FOREST HILL AVE SE
GRAND RAPIDS, MI 49546

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,279,901.04	14,441,317.21	14,441,317.21
2020-2021 Fixed Carry Forward	-117,773.02	305,286.50	306,797.52
Total Indirect Costs	4,397,674.06	14,136,030.71	14,134,519.69
2020-2021 Direct Costs	112,262,104.71	101,809,019.89	101,809,019.89
2022-2023 Rate	3.92*	13.88*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	126,216,450.67	112,612,877.00	112,612,877.00
Indirect costs based on rate ** multiplied by actual direct costs	4,947,684.87	15,630,667.33	15,630,667.33
2022-2023 Actual Indirect Costs	5,212,006.10	18,422,985.80	18,422,985.80
2020-2021 Fixed Carry Forward	-117,773.02	305,286.50	306,797.52
Total Indirect Costs	5,329,779.12	18,117,699.30	18,116,188.28
Over/(Under) Recovery	-382,094.25	-2,487,031.97	-2,485,520.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,212,006.10	18,422,985.80	18,422,985.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-382,094.25	-2,487,031.97	-2,485,520.95
Total Projected Indirect 2024-2025 (Numerator)	5,594,100.35	20,910,017.77	20,908,506.75
Direct Costs	126,216,450.67	112,612,877.00	112,612,877.00
Rate for 2024-2025 **	4.43*	18.57*	18.57**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41120
Form R0418**

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	994,172.50	2,465,419.89	2,465,419.89
2020-2021 Fixed Carry Forward	-192,643.53	-126,441.27	-125,468.97
Total Indirect Costs	1,186,816.03	2,591,861.16	2,590,888.86
2020-2021 Direct Costs	21,055,474.83	19,584,227.44	19,584,227.44
2022-2023 Rate	5.64*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,477,492.91	23,706,973.49	23,706,973.49
Indirect costs based on rate ** multiplied by actual direct costs	1,436,930.60	3,136,432.59	3,136,432.59
2022-2023 Actual Indirect Costs	1,170,450.09	2,940,969.51	2,940,969.51
2020-2021 Fixed Carry Forward	-192,643.53	-126,441.27	-125,468.97
Total Indirect Costs	1,363,093.62	3,067,410.78	3,066,438.48
Over/(Under) Recovery	73,836.98	69,021.81	69,994.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,170,450.09	2,940,969.51	2,940,969.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	73,836.98	69,021.81	69,994.11
Total Projected Indirect 2024-2025 (Numerator)	1,096,613.11	2,871,947.70	2,870,975.40
Direct Costs	25,477,492.91	23,706,973.49	23,706,973.49
Rate for 2024-2025 **	4.30*	12.11*	12.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41130
Form R0418**

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,895,190.59	7,429,205.98	7,429,205.98
2020-2021 Fixed Carry Forward	50,837.56	445,185.07	443,472.24
Total Indirect Costs	1,844,353.03	6,984,020.91	6,985,733.74
2020-2021 Direct Costs	65,648,292.23	59,881,400.41	59,881,400.41
2022-2023 Rate	2.81*	11.66*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	77,914,767.60	70,100,862.07	70,100,862.07
Indirect costs based on rate ** multiplied by actual direct costs	2,189,404.97	8,173,760.52	8,180,770.60
2022-2023 Actual Indirect Costs	2,176,049.96	9,706,727.41	9,706,727.41
2020-2021 Fixed Carry Forward	50,837.56	445,185.07	443,472.24
Total Indirect Costs	2,125,212.40	9,261,542.34	9,263,255.17
Over/(Under) Recovery	64,192.57	-1,087,781.82	-1,082,484.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,176,049.96	9,706,727.41	9,706,727.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	64,192.57	-1,087,781.82	-1,082,484.57
Total Projected Indirect 2024-2025 (Numerator)	2,111,857.39	10,794,509.23	10,789,211.98
Direct Costs	77,914,767.60	70,100,862.07	70,100,862.07
Rate for 2024-2025 **	2.71*	15.40*	15.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41140
Form R0418**

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,018,705.17	3,751,245.87	3,751,245.87
2020-2021 Fixed Carry Forward	-88,644.13	-429,640.65	-429,640.65
Total Indirect Costs	1,107,349.30	4,180,886.52	4,180,886.52
2020-2021 Direct Costs	27,720,607.87	24,988,067.17	24,988,067.17
2022-2023 Rate	3.99*	16.73*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,207,205.77	28,429,297.96	28,429,297.96
Indirect costs based on rate ** multiplied by actual direct costs	1,245,167.51	4,264,394.69	4,756,221.55
2022-2023 Actual Indirect Costs	1,198,269.68	3,976,177.49	3,976,177.49
2020-2021 Fixed Carry Forward	-88,644.13	-429,640.65	-429,640.65
Total Indirect Costs	1,286,913.81	4,405,818.14	4,405,818.14
Over/(Under) Recovery	-41,746.30	0.00	350,403.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,198,269.68	3,976,177.49	3,976,177.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-41,746.30	0.00	350,403.41
Total Projected Indirect 2024-2025 (Numerator)	1,240,015.98	3,976,177.49	3,625,774.08
Direct Costs	31,207,205.77	28,429,297.96	28,429,297.96
Rate for 2024-2025 **	3.97*	13.99*	12.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41145
Form R0418**

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,303,644.62	4,167,758.14	4,167,758.14
2020-2021 Fixed Carry Forward	-140,860.45	-86,646.81	-88,669.67
Total Indirect Costs	1,444,505.07	4,254,404.95	4,256,427.81
2020-2021 Direct Costs	33,909,314.08	31,965,219.99	31,965,219.99
2022-2023 Rate	4.26*	13.31*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,122,335.92	41,021,720.55	41,021,720.55
Indirect costs based on rate ** multiplied by actual direct costs	1,879,611.51	5,459,991.01	5,464,093.18
2022-2023 Actual Indirect Costs	1,644,643.63	4,745,259.00	4,745,259.00
2020-2021 Fixed Carry Forward	-140,860.45	-86,646.81	-88,669.67
Total Indirect Costs	1,785,504.08	4,831,905.81	4,833,928.67
Over/(Under) Recovery	94,107.43	628,085.20	630,164.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,644,643.63	4,745,259.00	4,745,259.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	94,107.43	628,085.20	630,164.51
Total Projected Indirect 2024-2025 (Numerator)	1,550,536.20	4,117,173.80	4,115,094.49
Direct Costs	44,122,335.92	41,021,720.55	41,021,720.55
Rate for 2024-2025 **	3.51*	10.04*	10.03**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41150
Form R0418**

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	602,254.78	1,753,288.54	1,753,288.54
2020-2021 Fixed Carry Forward	-209,135.28	-56,496.10	-56,496.10
Total Indirect Costs	811,390.06	1,809,784.64	1,809,784.64
2020-2021 Direct Costs	14,845,598.71	13,694,564.95	13,694,564.95
2022-2023 Rate	5.47*	13.22*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,566,647.64	17,050,817.80	17,050,817.80
Indirect costs based on rate ** multiplied by actual direct costs	1,015,595.63	2,254,118.11	2,254,118.11
2022-2023 Actual Indirect Costs	517,138.90	2,032,968.74	2,032,968.74
2020-2021 Fixed Carry Forward	-209,135.28	-56,496.10	-56,496.10
Total Indirect Costs	726,274.18	2,089,464.84	2,089,464.84
Over/(Under) Recovery	289,321.45	164,653.27	164,653.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	517,138.90	2,032,968.74	2,032,968.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	289,321.45	164,653.27	164,653.27
Total Projected Indirect 2024-2025 (Numerator)	227,817.45	1,868,315.47	1,868,315.47
Direct Costs	18,566,647.64	17,050,817.80	17,050,817.80
Rate for 2024-2025 **	1.23*	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 2024-2025 Indirect Cost Rates
School District 41160
Form R0418**

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,594,266.92	13,962,106.89	13,962,106.89
2020-2021 Fixed Carry Forward	-397,805.63	0.00	-396,817.67
Total Indirect Costs	3,992,072.55	13,962,106.89	14,358,924.56
2020-2021 Direct Costs	104,058,017.95	94,239,628.24	94,239,628.24
2022-2023 Rate	3.84*	14.82*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	125,024,336.26	112,457,198.09	112,457,198.09
Indirect costs based on rate ** multiplied by actual direct costs	4,800,934.51	16,666,156.76	17,138,476.99
2022-2023 Actual Indirect Costs	4,602,651.50	17,359,935.19	17,359,935.19
2020-2021 Fixed Carry Forward	-397,805.63	0.00	-396,817.67
Total Indirect Costs	5,000,457.13	17,359,935.19	17,756,752.86
Over/(Under) Recovery	-199,522.62	-693,778.43	-618,275.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,602,651.50	17,359,935.19	17,359,935.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-199,522.62	-693,778.43	-618,275.87
Total Projected Indirect 2024-2025 (Numerator)	4,802,174.12	18,053,713.62	17,978,211.06
Direct Costs	125,024,336.26	112,457,198.09	112,457,198.09
Rate for 2024-2025 **	3.84*	16.05*	15.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41170
Form R0418**

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,269,527.53	5,213,021.57	5,213,021.57
2020-2021 Fixed Carry Forward	198,346.20	0.00	311,946.40
Total Indirect Costs	1,071,181.33	5,213,021.57	4,901,075.17
2020-2021 Direct Costs	39,910,544.46	35,828,999.42	35,828,999.42
2022-2023 Rate	2.68*	14.55*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,540,355.28	41,680,266.30	41,680,266.30
Indirect costs based on rate ** multiplied by actual direct costs	1,247,281.52	6,064,478.75	5,701,860.43
2022-2023 Actual Indirect Costs	1,214,724.54	5,866,034.04	5,866,034.04
2020-2021 Fixed Carry Forward	198,346.20	0.00	311,946.40
Total Indirect Costs	1,016,378.34	5,866,034.04	5,554,087.64
Over/(Under) Recovery	230,903.18	198,444.71	147,772.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,214,724.54	5,866,034.04	5,866,034.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	230,903.18	198,444.71	147,772.79
Total Projected Indirect 2024-2025 (Numerator)	983,821.36	5,667,589.33	5,718,261.25
Direct Costs	46,540,355.28	41,680,266.30	41,680,266.30
Rate for 2024-2025 **	2.11*	13.60*	13.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41210
Form R0418**

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,594,050.02	12,410,670.31	12,410,670.31
2020-2021 Fixed Carry Forward	-68,354.56	-852,177.16	-848,395.36
Total Indirect Costs	3,662,404.58	13,262,847.47	13,259,065.67
2020-2021 Direct Costs	89,036,831.07	79,970,050.78	79,970,050.78
2022-2023 Rate	4.11*	16.58*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	104,080,094.65	94,298,099.84	94,298,099.84
Indirect costs based on rate ** multiplied by actual direct costs	4,277,691.89	14,144,714.98	15,634,624.95
2022-2023 Actual Indirect Costs	4,193,662.45	13,990,524.88	13,990,524.88
2020-2021 Fixed Carry Forward	-68,354.56	-852,177.16	-848,395.36
Total Indirect Costs	4,262,017.01	14,842,702.04	14,838,920.24
Over/(Under) Recovery	15,674.88	0.00	795,704.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,193,662.45	13,990,524.88	13,990,524.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	15,674.88	0.00	795,704.71
Total Projected Indirect 2024-2025 (Numerator)	4,177,987.57	13,990,524.88	13,194,820.17
Direct Costs	104,080,094.65	94,298,099.84	94,298,099.84
Rate for 2024-2025 **	4.01*	14.84*	13.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41240
Form R0418**

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,036,653.90	3,305,973.05	3,305,973.05
2020-2021 Fixed Carry Forward	-136,839.37	-284,127.75	-283,410.60
Total Indirect Costs	1,173,493.27	3,590,100.80	3,589,383.65
2020-2021 Direct Costs	27,127,394.55	25,415,015.15	25,415,015.15
2022-2023 Rate	4.33*	14.13*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,849,280.37	32,776,401.70	32,776,401.70
Indirect costs based on rate ** multiplied by actual direct costs	1,552,273.84	4,631,305.56	4,628,027.92
2022-2023 Actual Indirect Costs	975,773.94	4,048,652.61	4,048,652.61
2020-2021 Fixed Carry Forward	-136,839.37	-284,127.75	-283,410.60
Total Indirect Costs	1,112,613.31	4,332,780.36	4,332,063.21
Over/(Under) Recovery	439,660.53	298,525.20	295,964.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	975,773.94	4,048,652.61	4,048,652.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	439,660.53	298,525.20	295,964.71
Total Projected Indirect 2024-2025 (Numerator)	536,113.41	3,750,127.41	3,752,687.90
Direct Costs	35,849,280.37	32,776,401.70	32,776,401.70
Rate for 2024-2025 **	1.50*	11.44*	11.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41900
Form R0418**

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	112,378.73	472,604.49	472,604.49
2020-2021 Fixed Carry Forward	19,831.76	0.00	-4,504.24
Total Indirect Costs	92,546.97	472,604.49	477,108.73
2020-2021 Direct Costs	2,918,150.61	2,557,924.85	2,557,924.85
2022-2023 Rate	3.17*	18.48*	18.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,659,718.00	2,264,001.00	2,264,001.00
Indirect costs based on rate ** multiplied by actual direct costs	84,313.06	339,600.15	422,236.19
2022-2023 Actual Indirect Costs	114,431.00	510,148.00	510,148.00
2020-2021 Fixed Carry Forward	19,831.76	0.00	-4,504.24
Total Indirect Costs	94,599.24	510,148.00	514,652.24
Over/(Under) Recovery	-10,286.18	0.00	-92,416.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	114,431.00	510,148.00	510,148.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,286.18	0.00	-92,416.05
Total Projected Indirect 2024-2025 (Numerator)	124,717.18	510,148.00	602,564.05
Direct Costs	2,659,718.00	2,264,001.00	2,264,001.00
Rate for 2024-2025 **	4.69*	22.53*	26.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41901
Form R0418**

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	90,128.01	349,222.88	349,222.88
2020-2021 Fixed Carry Forward	3,735.90	56,638.13	56,638.13
Total Indirect Costs	86,392.11	292,584.75	292,584.75
2020-2021 Direct Costs	3,994,208.92	3,735,114.05	3,735,114.05
2022-2023 Rate	2.16*	7.83*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,205,406.97	3,898,698.14	3,898,698.14
Indirect costs based on rate ** multiplied by actual direct costs	90,836.79	305,268.06	305,268.06
2022-2023 Actual Indirect Costs	92,489.00	399,197.83	399,197.83
2020-2021 Fixed Carry Forward	3,735.90	56,638.13	56,638.13
Total Indirect Costs	88,753.10	342,559.70	342,559.70
Over/(Under) Recovery	2,083.69	-37,291.64	-37,291.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	92,489.00	399,197.83	399,197.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,083.69	-37,291.64	-37,291.64
Total Projected Indirect 2024-2025 (Numerator)	90,405.31	436,489.47	436,489.47
Direct Costs	4,205,406.97	3,898,698.14	3,898,698.14
Rate for 2024-2025 **	2.15*	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 2024-2025 Indirect Cost Rates
School District 41904
Form R0418**

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	33,461.48	563,459.32	563,459.32
2020-2021 Fixed Carry Forward	0.00	-100,274.50	-100,274.50
Total Indirect Costs	33,461.48	663,733.82	663,733.82
2020-2021 Direct Costs	7,227,543.00	6,697,545.16	6,697,545.16
2022-2023 Rate	0.46*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,218,155.08	7,498,163.03	7,498,163.03
Indirect costs based on rate ** multiplied by actual direct costs	37,803.51	743,067.96	743,067.96
2022-2023 Actual Indirect Costs	18,635.87	738,627.92	738,627.92
2020-2021 Fixed Carry Forward	0.00	-100,274.50	-100,274.50
Total Indirect Costs	18,635.87	838,902.42	838,902.42
Over/(Under) Recovery	19,167.64	-95,834.46	-95,834.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	18,635.87	738,627.92	738,627.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,167.64	-95,834.46	-95,834.46
Total Projected Indirect 2024-2025 (Numerator)	-531.77	834,462.38	834,462.38
Direct Costs	8,218,155.08	7,498,163.03	7,498,163.03
Rate for 2024-2025 **	0.00*	11.13*	11.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41905
Form R0418**

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	718,624.00	1,896,843.00	1,896,843.00
2020-2021 Fixed Carry Forward	-51,523.69	0.00	0.00
Total Indirect Costs	770,147.69	1,896,843.00	1,896,843.00
2020-2021 Direct Costs	7,480,036.00	6,301,817.00	6,301,817.00
2022-2023 Rate	10.30*	30.10*	30.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,050,704.00	6,747,741.00	6,747,741.00
Indirect costs based on rate ** multiplied by actual direct costs	829,222.51	1,012,161.15	1,686,935.25
2022-2023 Actual Indirect Costs	863,920.00	2,166,883.00	2,166,883.00
2020-2021 Fixed Carry Forward	-51,523.69	0.00	0.00
Total Indirect Costs	915,443.69	2,166,883.00	2,166,883.00
Over/(Under) Recovery	-86,221.18	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	863,920.00	2,166,883.00	2,166,883.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-86,221.18	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	950,141.18	2,166,883.00	2,166,883.00
Direct Costs	8,050,704.00	6,747,741.00	6,747,741.00
Rate for 2024-2025 **	11.80*	32.11*	32.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41908
Form R0418**

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,401.49	183,984.02	183,984.02
2020-2021 Fixed Carry Forward	10,056.79	0.00	64,368.17
Total Indirect Costs	45,344.70	183,984.02	119,615.85
2020-2021 Direct Costs	1,990,938.22	1,862,355.69	1,862,355.69
2022-2023 Rate	2.28*	9.88*	6.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,160,127.81	1,952,655.91	1,952,655.91
Indirect costs based on rate ** multiplied by actual direct costs	49,250.91	192,922.40	125,360.51
2022-2023 Actual Indirect Costs	57,625.91	265,097.81	265,097.81
2020-2021 Fixed Carry Forward	10,056.79	0.00	64,368.17
Total Indirect Costs	47,569.12	265,097.81	200,729.64
Over/(Under) Recovery	1,681.79	-72,175.41	-75,369.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	57,625.91	265,097.81	265,097.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,681.79	-72,175.41	-75,369.13
Total Projected Indirect 2024-2025 (Numerator)	55,944.12	337,273.22	340,466.94
Direct Costs	2,160,127.81	1,952,655.91	1,952,655.91
Rate for 2024-2025 **	2.59*	17.27*	17.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41909
Form R0418**

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	590,722.00	1,773,194.00	1,773,194.00
2020-2021 Fixed Carry Forward	-112,640.66	0.00	0.00
Total Indirect Costs	703,362.66	1,773,194.00	1,773,194.00
2020-2021 Direct Costs	7,962,039.00	6,779,567.00	6,779,567.00
2022-2023 Rate	8.83*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,469,071.00	7,179,348.00	7,179,348.00
Indirect costs based on rate ** multiplied by actual direct costs	747,818.97	1,076,902.20	1,794,837.00
2022-2023 Actual Indirect Costs	273,557.00	1,563,280.00	1,563,280.00
2020-2021 Fixed Carry Forward	-112,640.66	0.00	0.00
Total Indirect Costs	386,197.66	1,563,280.00	1,563,280.00
Over/(Under) Recovery	361,621.31	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	273,557.00	1,563,280.00	1,563,280.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	361,621.31	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-88,064.31	1,563,280.00	1,563,280.00
Direct Costs	8,469,071.00	7,179,348.00	7,179,348.00
Rate for 2024-2025 **	0.00*	21.77*	21.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41910
Form R0418**

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	653,803.00	1,914,221.00	1,914,221.00
2020-2021 Fixed Carry Forward	-33,907.30	0.00	0.00
Total Indirect Costs	687,710.30	1,914,221.00	1,914,221.00
2020-2021 Direct Costs	7,446,562.00	6,186,144.00	6,186,144.00
2022-2023 Rate	9.24*	30.94*	30.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,279,892.00	6,896,105.00	6,896,105.00
Indirect costs based on rate ** multiplied by actual direct costs	765,062.02	1,034,415.75	1,724,026.25
2022-2023 Actual Indirect Costs	950,938.00	2,334,725.00	2,334,725.00
2020-2021 Fixed Carry Forward	-33,907.30	0.00	0.00
Total Indirect Costs	984,845.30	2,334,725.00	2,334,725.00
Over/(Under) Recovery	-219,783.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	950,938.00	2,334,725.00	2,334,725.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-219,783.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,170,721.28	2,334,725.00	2,334,725.00
Direct Costs	8,279,892.00	6,896,105.00	6,896,105.00
Rate for 2024-2025 **	14.14*	33.86*	33.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41911
Form R0418**

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,583.33	140,484.72	140,484.72
2020-2021 Fixed Carry Forward	2,825.12	0.00	50,310.28
Total Indirect Costs	-241.79	140,484.72	90,174.44
2020-2021 Direct Costs	1,201,877.66	1,063,976.27	1,063,976.27
2022-2023 Rate	0.00*	13.20*	8.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,509,721.00	1,347,719.00	1,347,719.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	177,898.91	114,286.57
2022-2023 Actual Indirect Costs	3,223.00	165,225.00	165,225.00
2020-2021 Fixed Carry Forward	2,825.12	0.00	50,310.28
Total Indirect Costs	397.88	165,225.00	114,914.72
Over/(Under) Recovery	0.00	12,673.91	-628.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,223.00	165,225.00	165,225.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	12,673.91	-628.15
Total Projected Indirect 2024-2025 (Numerator)	3,223.00	152,551.09	165,853.15
Direct Costs	1,509,721.00	1,347,719.00	1,347,719.00
Rate for 2024-2025 **	0.21*	11.32*	12.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41914
Form R0418**

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	579,718.00	1,688,563.00	1,688,563.00
2020-2021 Fixed Carry Forward	10,434.02	0.00	0.00
Total Indirect Costs	569,283.98	1,688,563.00	1,688,563.00
2020-2021 Direct Costs	7,155,636.00	6,046,791.00	6,046,791.00
2022-2023 Rate	7.96*	27.92*	27.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,151,007.00	5,979,435.00	5,979,435.00
Indirect costs based on rate ** multiplied by actual direct costs	569,220.16	896,915.25	1,494,858.75
2022-2023 Actual Indirect Costs	357,245.00	1,528,817.00	1,528,817.00
2020-2021 Fixed Carry Forward	10,434.02	0.00	0.00
Total Indirect Costs	346,810.98	1,528,817.00	1,528,817.00
Over/(Under) Recovery	222,409.18	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	357,245.00	1,528,817.00	1,528,817.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	222,409.18	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	134,835.82	1,528,817.00	1,528,817.00
Direct Costs	7,151,007.00	5,979,435.00	5,979,435.00
Rate for 2024-2025 **	1.89*	25.57*	25.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41915
Form R0418**

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	715,226.00	1,789,428.00	1,789,428.00
2020-2021 Fixed Carry Forward	-73,039.73	0.00	0.00
Total Indirect Costs	788,265.73	1,789,428.00	1,789,428.00
2020-2021 Direct Costs	7,319,305.00	6,245,103.00	6,245,103.00
2022-2023 Rate	10.77*	28.65*	28.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,490,886.00	6,321,189.00	6,321,189.00
Indirect costs based on rate ** multiplied by actual direct costs	806,768.42	948,178.35	1,580,297.25
2022-2023 Actual Indirect Costs	664,845.00	1,834,542.00	1,834,542.00
2020-2021 Fixed Carry Forward	-73,039.73	0.00	0.00
Total Indirect Costs	737,884.73	1,834,542.00	1,834,542.00
Over/(Under) Recovery	68,883.69	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	664,845.00	1,834,542.00	1,834,542.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,883.69	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	595,961.31	1,834,542.00	1,834,542.00
Direct Costs	7,490,886.00	6,321,189.00	6,321,189.00
Rate for 2024-2025 **	7.96*	29.02*	29.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41916
Form R0418**

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	767,613.00	1,918,847.00	1,918,847.00
2020-2021 Fixed Carry Forward	-26,817.40	0.00	0.00
Total Indirect Costs	794,430.40	1,918,847.00	1,918,847.00
2020-2021 Direct Costs	7,172,858.00	6,021,624.00	6,021,624.00
2022-2023 Rate	11.08*	31.87*	31.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,622,040.00	6,464,129.00	6,464,129.00
Indirect costs based on rate ** multiplied by actual direct costs	844,522.03	969,619.35	1,616,032.25
2022-2023 Actual Indirect Costs	925,523.00	2,083,434.00	2,083,434.00
2020-2021 Fixed Carry Forward	-26,817.40	0.00	0.00
Total Indirect Costs	952,340.40	2,083,434.00	2,083,434.00
Over/(Under) Recovery	-107,818.37	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	925,523.00	2,083,434.00	2,083,434.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-107,818.37	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,033,341.37	2,083,434.00	2,083,434.00
Direct Costs	7,622,040.00	6,464,129.00	6,464,129.00
Rate for 2024-2025 **	13.56*	32.23*	32.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41917
Form R0418**

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	129,978.98	431,254.11	431,254.11
2020-2021 Fixed Carry Forward	29,881.22	0.00	62,332.08
Total Indirect Costs	100,097.76	431,254.11	368,922.03
2020-2021 Direct Costs	3,966,754.23	3,665,479.10	3,665,479.10
2022-2023 Rate	2.52*	11.77*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,753,843.23	4,360,646.91	4,360,646.91
Indirect costs based on rate ** multiplied by actual direct costs	119,796.85	513,248.14	438,681.08
2022-2023 Actual Indirect Costs	205,432.22	598,628.54	598,628.54
2020-2021 Fixed Carry Forward	29,881.22	0.00	62,332.08
Total Indirect Costs	175,551.00	598,628.54	536,296.46
Over/(Under) Recovery	-55,754.15	-85,380.40	-35,283.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	205,432.22	598,628.54	598,628.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-55,754.15	-85,380.40	-35,283.30
Total Projected Indirect 2024-2025 (Numerator)	261,186.37	684,008.94	633,911.84
Direct Costs	4,753,843.23	4,360,646.91	4,360,646.91
Rate for 2024-2025 **	5.49*	15.69*	14.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41918
Form R0418**

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	201,059.32	519,587.64	519,587.64
2020-2021 Fixed Carry Forward	-21,591.84	0.00	9,848.63
Total Indirect Costs	222,651.16	519,587.64	509,739.01
2020-2021 Direct Costs	2,834,860.42	2,516,332.10	2,516,332.10
2022-2023 Rate	7.85*	20.65*	20.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,821,386.55	3,309,724.93	3,309,724.93
Indirect costs based on rate ** multiplied by actual direct costs	299,978.84	496,458.74	670,550.27
2022-2023 Actual Indirect Costs	346,417.61	858,079.23	858,079.23
2020-2021 Fixed Carry Forward	-21,591.84	0.00	9,848.63
Total Indirect Costs	368,009.45	858,079.23	848,230.60
Over/(Under) Recovery	-68,030.61	0.00	-177,680.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	346,417.61	858,079.23	858,079.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-68,030.61	0.00	-177,680.33
Total Projected Indirect 2024-2025 (Numerator)	414,448.22	858,079.23	1,035,759.56
Direct Costs	3,821,386.55	3,309,724.93	3,309,724.93
Rate for 2024-2025 **	10.85*	25.93*	31.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41919
Form R0418**

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	210,121.00	1,667,831.00	1,667,831.00
2020-2021 Fixed Carry Forward	38,294.89	0.00	0.00
Total Indirect Costs	171,826.11	1,667,831.00	1,667,831.00
2020-2021 Direct Costs	6,728,739.00	5,271,029.00	5,271,029.00
2022-2023 Rate	2.55*	31.64*	31.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,936,952.00	5,526,376.00	5,526,376.00
Indirect costs based on rate ** multiplied by actual direct costs	176,892.28	828,956.40	1,381,594.00
2022-2023 Actual Indirect Costs	226,002.00	1,636,578.00	1,636,578.00
2020-2021 Fixed Carry Forward	38,294.89	0.00	0.00
Total Indirect Costs	187,707.11	1,636,578.00	1,636,578.00
Over/(Under) Recovery	-10,814.83	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	226,002.00	1,636,578.00	1,636,578.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,814.83	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	236,816.83	1,636,578.00	1,636,578.00
Direct Costs	6,936,952.00	5,526,376.00	5,526,376.00
Rate for 2024-2025 **	3.41*	29.61*	29.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41920
Form R0418**

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	777,697.00	1,914,736.00	1,914,736.00
2020-2021 Fixed Carry Forward	5,347.10	0.00	0.00
Total Indirect Costs	772,349.90	1,914,736.00	1,914,736.00
2020-2021 Direct Costs	6,775,682.00	5,638,643.00	5,638,643.00
2022-2023 Rate	11.40*	33.96*	33.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,190,736.00	5,938,893.00	5,938,893.00
Indirect costs based on rate ** multiplied by actual direct costs	819,743.90	890,833.95	1,484,723.25
2022-2023 Actual Indirect Costs	971,143.00	2,222,986.00	2,222,986.00
2020-2021 Fixed Carry Forward	5,347.10	0.00	0.00
Total Indirect Costs	965,795.90	2,222,986.00	2,222,986.00
Over/(Under) Recovery	-146,052.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	971,143.00	2,222,986.00	2,222,986.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-146,052.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,117,195.00	2,222,986.00	2,222,986.00
Direct Costs	7,190,736.00	5,938,893.00	5,938,893.00
Rate for 2024-2025 **	15.54*	37.43*	37.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41921
Form R0418**

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	99,504.00	244,630.00	244,630.00
2020-2021 Fixed Carry Forward	-34,507.28	-36,931.67	-36,960.70
Total Indirect Costs	134,011.28	281,561.67	281,590.70
2020-2021 Direct Costs	2,534,850.00	2,389,724.00	2,389,724.00
2022-2023 Rate	5.29*	11.78*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,349,237.00	3,163,740.00	3,163,740.00
Indirect costs based on rate ** multiplied by actual direct costs	177,174.64	372,688.57	372,688.57
2022-2023 Actual Indirect Costs	137,941.00	323,438.00	323,438.00
2020-2021 Fixed Carry Forward	-34,507.28	-36,931.67	-36,960.70
Total Indirect Costs	172,448.28	360,369.67	360,398.70
Over/(Under) Recovery	4,726.36	12,318.90	12,289.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	137,941.00	323,438.00	323,438.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,726.36	12,318.90	12,289.87
Total Projected Indirect 2024-2025 (Numerator)	133,214.64	311,119.10	311,148.13
Direct Costs	3,349,237.00	3,163,740.00	3,163,740.00
Rate for 2024-2025 **	3.98*	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 2024-2025 Indirect Cost Rates
School District 41922
Form R0418**

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	483,251.00	946,661.00	946,661.00
2020-2021 Fixed Carry Forward	-85,943.18	0.00	-118,321.34
Total Indirect Costs	569,194.18	946,661.00	1,064,982.34
2020-2021 Direct Costs	5,048,384.00	4,584,974.00	4,584,974.00
2022-2023 Rate	11.27*	20.65*	23.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,769,798.00	6,410,672.00	6,410,672.00
Indirect costs based on rate ** multiplied by actual direct costs	762,956.23	961,600.80	1,489,199.11
2022-2023 Actual Indirect Costs	475,738.00	834,864.00	834,864.00
2020-2021 Fixed Carry Forward	-85,943.18	0.00	-118,321.34
Total Indirect Costs	561,681.18	834,864.00	953,185.34
Over/(Under) Recovery	201,275.05	0.00	536,013.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	475,738.00	834,864.00	834,864.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	201,275.05	0.00	536,013.77
Total Projected Indirect 2024-2025 (Numerator)	274,462.95	834,864.00	298,850.23
Direct Costs	6,769,798.00	6,410,672.00	6,410,672.00
Rate for 2024-2025 **	4.05*	13.02*	4.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41923
Form R0418**

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	95,073.00	1,102,949.00	1,102,949.00
2020-2021 Fixed Carry Forward	-11,652.54	0.00	0.00
Total Indirect Costs	106,725.54	1,102,949.00	1,102,949.00
2020-2021 Direct Costs	3,740,828.00	2,732,952.00	2,732,952.00
2022-2023 Rate	2.85*	40.36*	40.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,477,217.00	3,400,002.00	3,400,002.00
Indirect costs based on rate ** multiplied by actual direct costs	127,600.68	510,000.30	850,000.50
2022-2023 Actual Indirect Costs	257,311.00	1,334,526.00	1,334,526.00
2020-2021 Fixed Carry Forward	-11,652.54	0.00	0.00
Total Indirect Costs	268,963.54	1,334,526.00	1,334,526.00
Over/(Under) Recovery	-141,362.86	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	257,311.00	1,334,526.00	1,334,526.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-141,362.86	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	398,673.86	1,334,526.00	1,334,526.00
Direct Costs	4,477,217.00	3,400,002.00	3,400,002.00
Rate for 2024-2025 **	8.90*	39.25*	39.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41924
Form R0418**

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	108,667.00	581,909.00	581,909.00
2020-2021 Fixed Carry Forward	25,787.97	115,333.33	116,905.82
Total Indirect Costs	82,879.03	466,575.67	465,003.18
2020-2021 Direct Costs	5,328,690.00	4,855,448.00	4,855,448.00
2022-2023 Rate	1.56*	9.61*	9.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,268,610.00	5,541,578.00	5,541,578.00
Indirect costs based on rate ** multiplied by actual direct costs	97,790.32	532,545.65	530,883.17
2022-2023 Actual Indirect Costs	126,575.00	853,607.00	853,607.00
2020-2021 Fixed Carry Forward	25,787.97	115,333.33	116,905.82
Total Indirect Costs	100,787.03	738,273.67	736,701.18
Over/(Under) Recovery	-2,996.71	-205,728.02	-205,818.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	126,575.00	853,607.00	853,607.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,996.71	-205,728.02	-205,818.01
Total Projected Indirect 2024-2025 (Numerator)	129,571.71	1,059,335.02	1,059,425.01
Direct Costs	6,268,610.00	5,541,578.00	5,541,578.00
Rate for 2024-2025 **	2.07*	19.12*	19.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41925
Form R0418**

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,759,260.21	1,928,501.14	1,928,501.14
2020-2021 Fixed Carry Forward	-89,967.33	-58,091.46	-58,091.46
Total Indirect Costs	1,849,227.54	1,986,592.60	1,986,592.60
2020-2021 Direct Costs	26,001,446.67	25,832,205.74	25,832,205.74
2022-2023 Rate	7.11*	7.69*	7.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,549,968.31	29,347,517.64	29,347,517.64
Indirect costs based on rate ** multiplied by actual direct costs	2,101,002.75	2,256,824.11	2,256,824.11
2022-2023 Actual Indirect Costs	1,888,317.49	2,090,768.16	2,090,768.16
2020-2021 Fixed Carry Forward	-89,967.33	-58,091.46	-58,091.46
Total Indirect Costs	1,978,284.82	2,148,859.62	2,148,859.62
Over/(Under) Recovery	122,717.93	107,964.49	107,964.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,888,317.49	2,090,768.16	2,090,768.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	122,717.93	107,964.49	107,964.49
Total Projected Indirect 2024-2025 (Numerator)	1,765,599.56	1,982,803.67	1,982,803.67
Direct Costs	29,549,968.31	29,347,517.64	29,347,517.64
Rate for 2024-2025 **	5.97*	6.76*	6.76**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41926
Form R0418**

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,054.97	699,815.73	699,815.73
2020-2021 Fixed Carry Forward	-24,709.59	0.00	-72,991.36
Total Indirect Costs	291,764.56	699,815.73	772,807.09
2020-2021 Direct Costs	4,024,877.47	3,592,116.71	3,592,116.71
2022-2023 Rate	7.25*	19.48*	21.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,695,733.00	4,327,807.00	4,327,807.00
Indirect costs based on rate ** multiplied by actual direct costs	340,440.64	649,171.05	930,911.29
2022-2023 Actual Indirect Costs	286,962.00	654,888.00	654,888.00
2020-2021 Fixed Carry Forward	-24,709.59	0.00	-72,991.36
Total Indirect Costs	311,671.59	654,888.00	727,879.36
Over/(Under) Recovery	28,769.05	0.00	203,031.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	286,962.00	654,888.00	654,888.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,769.05	0.00	203,031.93
Total Projected Indirect 2024-2025 (Numerator)	258,192.95	654,888.00	451,856.07
Direct Costs	4,695,733.00	4,327,807.00	4,327,807.00
Rate for 2024-2025 **	5.50*	15.13*	10.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41928
Form R0418**

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	162,983.00	1,530,802.00	1,530,802.00
2020-2021 Fixed Carry Forward	30,861.79	0.00	0.00
Total Indirect Costs	132,121.21	1,530,802.00	1,530,802.00
2020-2021 Direct Costs	5,774,102.00	4,406,283.00	4,406,283.00
2022-2023 Rate	2.29*	34.74*	34.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,141,816.00	4,671,172.00	4,671,172.00
Indirect costs based on rate ** multiplied by actual direct costs	140,647.59	700,675.80	1,167,793.00
2022-2023 Actual Indirect Costs	178,284.00	1,648,928.00	1,648,928.00
2020-2021 Fixed Carry Forward	30,861.79	0.00	0.00
Total Indirect Costs	147,422.21	1,648,928.00	1,648,928.00
Over/(Under) Recovery	-6,774.62	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	178,284.00	1,648,928.00	1,648,928.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,774.62	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	185,058.62	1,648,928.00	1,648,928.00
Direct Costs	6,141,816.00	4,671,172.00	4,671,172.00
Rate for 2024-2025 **	3.01*	35.30*	35.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41929
Form R0418**

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,380.00	356,586.00	356,586.00
2020-2021 Fixed Carry Forward	8,257.98	0.00	0.00
Total Indirect Costs	-6,877.98	356,586.00	356,586.00
2020-2021 Direct Costs	1,268,155.00	912,949.00	912,949.00
2022-2023 Rate	0.00*	39.06*	39.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,301,715.00	1,160,088.00	1,160,088.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	174,013.20	290,022.00
2022-2023 Actual Indirect Costs	19,185.00	160,812.00	160,812.00
2020-2021 Fixed Carry Forward	8,257.98	0.00	0.00
Total Indirect Costs	10,927.02	160,812.00	160,812.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,185.00	160,812.00	160,812.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	19,185.00	160,812.00	160,812.00
Direct Costs	1,301,715.00	1,160,088.00	1,160,088.00
Rate for 2024-2025 **	1.47*	13.86*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41930
Form R0418**

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	422,261.00	1,643,355.00	1,643,355.00
2020-2021 Fixed Carry Forward	-252,843.85	0.00	0.00
Total Indirect Costs	675,104.85	1,643,355.00	1,643,355.00
2020-2021 Direct Costs	5,558,050.00	4,336,956.00	4,336,956.00
2022-2023 Rate	12.15*	37.89*	37.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,482,087.00	5,175,034.00	5,175,034.00
Indirect costs based on rate ** multiplied by actual direct costs	787,573.57	776,255.10	1,293,758.50
2022-2023 Actual Indirect Costs	354,664.00	1,661,717.00	1,661,717.00
2020-2021 Fixed Carry Forward	-252,843.85	0.00	0.00
Total Indirect Costs	607,507.85	1,661,717.00	1,661,717.00
Over/(Under) Recovery	180,065.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	354,664.00	1,661,717.00	1,661,717.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	180,065.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	174,598.28	1,661,717.00	1,661,717.00
Direct Costs	6,482,087.00	5,175,034.00	5,175,034.00
Rate for 2024-2025 **	2.69*	32.11*	32.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41931
Form R0418**

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,634.00	168,300.00	168,300.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	71,634.00	168,300.00	168,300.00
2020-2021 Direct Costs	1,298,779.00	1,202,113.00	1,202,113.00
2022-2023 Rate	5.52*	14.00*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,658,464.00	13,484,876.00	13,484,876.00
Indirect costs based on rate ** multiplied by actual direct costs	753,947.21	1,887,882.64	1,887,882.64
2022-2023 Actual Indirect Costs	389,803.00	563,391.00	563,391.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	389,803.00	563,391.00	563,391.00
Over/(Under) Recovery	364,144.21	1,324,491.64	1,324,491.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	389,803.00	563,391.00	563,391.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	364,144.21	1,324,491.64	1,324,491.64
Total Projected Indirect 2024-2025 (Numerator)	25,658.79	-761,100.64	-761,100.64
Direct Costs	13,658,464.00	13,484,876.00	13,484,876.00
Rate for 2024-2025 **	0.19*	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 2024-2025 Indirect Cost Rates
School District 42030
Form R0418**

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	16,140.00	16,140.00
2020-2021 Fixed Carry Forward	0.00	2,883.98	2,883.98
Total Indirect Costs	0.00	13,256.02	13,256.02
2020-2021 Direct Costs	221,416.00	205,276.00	205,276.00
2022-2023 Rate	0.00*	6.46*	6.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	270,447.00	254,290.00	254,290.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	16,427.13	16,427.13
2022-2023 Actual Indirect Costs	0.00	16,157.00	16,157.00
2020-2021 Fixed Carry Forward	0.00	2,883.98	2,883.98
Total Indirect Costs	0.00	13,273.02	13,273.02
Over/(Under) Recovery	0.00	3,154.11	3,154.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	16,157.00	16,157.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	3,154.11	3,154.11
Total Projected Indirect 2024-2025 (Numerator)	0.00	13,002.89	13,002.89
Direct Costs	270,447.00	254,290.00	254,290.00
Rate for 2024-2025 **	0.00*	5.11*	5.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 43040
Form R0418**

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	432,927.42	1,174,415.04	1,174,415.04
2020-2021 Fixed Carry Forward	-45,356.84	0.00	76,516.22
Total Indirect Costs	478,284.26	1,174,415.04	1,097,898.82
2020-2021 Direct Costs	8,239,219.06	7,497,731.44	7,497,731.44
2022-2023 Rate	5.80*	15.66*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,253,852.85	9,275,317.16	9,275,317.16
Indirect costs based on rate ** multiplied by actual direct costs	594,723.47	1,391,297.57	1,357,906.43
2022-2023 Actual Indirect Costs	702,947.33	1,681,483.02	1,681,483.02
2020-2021 Fixed Carry Forward	-45,356.84	0.00	76,516.22
Total Indirect Costs	748,304.17	1,681,483.02	1,604,966.80
Over/(Under) Recovery	-153,580.70	0.00	-247,060.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	702,947.33	1,681,483.02	1,681,483.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-153,580.70	0.00	-247,060.37
Total Projected Indirect 2024-2025 (Numerator)	856,528.03	1,681,483.02	1,928,543.39
Direct Costs	10,253,852.85	9,275,317.16	9,275,317.16
Rate for 2024-2025 **	8.35*	18.13*	20.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44000
Form R0418**

Lapeer ISD
1175 S LAPEER RD
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,838,932.23	3,114,866.80	3,114,866.80
2020-2021 Fixed Carry Forward	-452,573.01	0.00	-546,444.19
Total Indirect Costs	2,291,505.24	3,114,866.80	3,661,310.99
2020-2021 Direct Costs	12,707,233.94	11,585,463.37	11,585,463.37
2022-2023 Rate	18.03*	26.89*	31.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,313,192.22	12,864,059.49	12,864,059.49
Indirect costs based on rate ** multiplied by actual direct costs	2,146,978.83	1,929,608.92	3,216,014.87
2022-2023 Actual Indirect Costs	1,800,747.13	3,430,979.86	3,430,979.86
2020-2021 Fixed Carry Forward	-452,573.01	0.00	-546,444.19
Total Indirect Costs	2,253,320.14	3,430,979.86	3,977,424.05
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,800,747.13	3,430,979.86	3,430,979.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,800,747.13	3,430,979.86	3,430,979.86
Direct Costs	14,313,192.22	12,864,059.49	12,864,059.49
Rate for 2024-2025 **	12.58*	26.67*	26.67**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44010
Form R0418**

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,805,553.28	5,513,209.42	5,513,209.42
2020-2021 Fixed Carry Forward	-525,473.85	-136,590.18	-136,590.18
Total Indirect Costs	2,331,027.13	5,649,799.60	5,649,799.60
2020-2021 Direct Costs	51,113,831.05	47,161,254.75	47,161,254.75
2022-2023 Rate	4.56*	11.98*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	55,962,861.95	50,994,302.88	50,994,302.88
Indirect costs based on rate ** multiplied by actual direct costs	2,551,906.50	6,109,117.49	6,109,117.49
2022-2023 Actual Indirect Costs	2,173,611.55	6,885,392.19	6,885,392.19
2020-2021 Fixed Carry Forward	-525,473.85	-136,590.18	-136,590.18
Total Indirect Costs	2,699,085.40	7,021,982.37	7,021,982.37
Over/(Under) Recovery	-147,178.90	-912,864.88	-912,864.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,173,611.55	6,885,392.19	6,885,392.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-147,178.90	-912,864.88	-912,864.88
Total Projected Indirect 2024-2025 (Numerator)	2,320,790.45	7,798,257.07	7,798,257.07
Direct Costs	55,962,861.95	50,994,302.88	50,994,302.88
Rate for 2024-2025 **	4.15*	15.29*	15.29**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44020
Form R0418**

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	573,756.25	1,804,948.78	1,804,948.78
2020-2021 Fixed Carry Forward	-2,670.41	-163,972.61	-163,852.86
Total Indirect Costs	576,426.66	1,968,921.39	1,968,801.64
2020-2021 Direct Costs	14,254,073.92	13,022,881.39	13,022,881.39
2022-2023 Rate	4.04*	15.12*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,829,083.06	15,486,415.33	15,486,415.33
Indirect costs based on rate ** multiplied by actual direct costs	679,894.96	2,322,962.30	2,341,546.00
2022-2023 Actual Indirect Costs	616,121.85	1,958,789.58	1,958,789.58
2020-2021 Fixed Carry Forward	-2,670.41	-163,972.61	-163,852.86
Total Indirect Costs	618,792.26	2,122,762.19	2,122,642.44
Over/(Under) Recovery	61,102.70	0.00	218,903.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,121.85	1,958,789.58	1,958,789.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	61,102.70	0.00	218,903.56
Total Projected Indirect 2024-2025 (Numerator)	555,019.15	1,958,789.58	1,739,886.02
Direct Costs	16,829,083.06	15,486,415.33	15,486,415.33
Rate for 2024-2025 **	3.30*	12.65*	11.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44050
Form R0418**

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	128,490.93	536,894.66	536,894.66
2020-2021 Fixed Carry Forward	-15,071.76	38,962.71	38,974.22
Total Indirect Costs	143,562.69	497,931.95	497,920.44
2020-2021 Direct Costs	4,753,245.59	4,344,841.86	4,344,841.86
2022-2023 Rate	3.02*	11.46*	11.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,687,255.09	5,996,437.94	5,996,437.94
Indirect costs based on rate ** multiplied by actual direct costs	201,955.10	687,191.79	687,191.79
2022-2023 Actual Indirect Costs	133,063.03	823,880.18	823,880.18
2020-2021 Fixed Carry Forward	-15,071.76	38,962.71	38,974.22
Total Indirect Costs	148,134.79	784,917.47	784,905.96
Over/(Under) Recovery	53,820.31	-97,725.68	-97,714.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	133,063.03	823,880.18	823,880.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	53,820.31	-97,725.68	-97,714.17
Total Projected Indirect 2024-2025 (Numerator)	79,242.72	921,605.86	921,594.35
Direct Costs	6,687,255.09	5,996,437.94	5,996,437.94
Rate for 2024-2025 **	1.18*	15.37*	15.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44060
Form R0418**

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	610,204.09	2,125,395.04	2,125,395.04
2020-2021 Fixed Carry Forward	-39,133.38	18,053.45	17,879.60
Total Indirect Costs	649,337.47	2,107,341.59	2,107,515.44
2020-2021 Direct Costs	20,255,511.76	18,740,320.81	18,740,320.81
2022-2023 Rate	3.21*	11.24*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,804,480.57	21,700,268.42	21,700,268.42
Indirect costs based on rate ** multiplied by actual direct costs	764,123.83	2,439,110.17	2,441,280.20
2022-2023 Actual Indirect Costs	696,549.45	2,800,761.60	2,800,761.60
2020-2021 Fixed Carry Forward	-39,133.38	18,053.45	17,879.60
Total Indirect Costs	735,682.83	2,782,708.15	2,782,882.00
Over/(Under) Recovery	28,441.00	-343,597.98	-341,601.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	696,549.45	2,800,761.60	2,800,761.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,441.00	-343,597.98	-341,601.80
Total Projected Indirect 2024-2025 (Numerator)	668,108.45	3,144,359.58	3,142,363.40
Direct Costs	23,804,480.57	21,700,268.42	21,700,268.42
Rate for 2024-2025 **	2.81*	14.49*	14.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44090
Form R0418**

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	638,104.04	2,027,330.17	2,027,330.17
2020-2021 Fixed Carry Forward	-2,372.24	125,661.99	127,093.14
Total Indirect Costs	640,476.28	1,901,668.18	1,900,237.03
2020-2021 Direct Costs	21,860,668.40	20,471,442.27	20,471,442.27
2022-2023 Rate	2.93*	9.29*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,542,871.28	23,556,215.52	23,556,215.52
Indirect costs based on rate ** multiplied by actual direct costs	748,406.13	2,188,372.42	2,186,016.80
2022-2023 Actual Indirect Costs	858,378.47	2,845,034.23	2,845,034.23
2020-2021 Fixed Carry Forward	-2,372.24	125,661.99	127,093.14
Total Indirect Costs	860,750.71	2,719,372.24	2,717,941.09
Over/(Under) Recovery	-112,344.58	-530,999.82	-531,924.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	858,378.47	2,845,034.23	2,845,034.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-112,344.58	-530,999.82	-531,924.29
Total Projected Indirect 2024-2025 (Numerator)	970,723.05	3,376,034.05	3,376,958.52
Direct Costs	25,542,871.28	23,556,215.52	23,556,215.52
Rate for 2024-2025 **	3.80*	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 2024-2025 Indirect Cost Rates
School District 44901
Form R0418**

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	144,445.70	553,946.81	553,946.81
2020-2021 Fixed Carry Forward	22,554.60	-82,591.46	-78,754.21
Total Indirect Costs	121,891.10	636,538.27	632,701.02
2020-2021 Direct Costs	3,618,182.87	3,208,681.76	3,208,681.76
2022-2023 Rate	3.37*	19.84*	19.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,102,539.75	4,611,389.78	4,611,389.78
Indirect costs based on rate ** multiplied by actual direct costs	171,955.59	691,708.47	909,366.06
2022-2023 Actual Indirect Costs	228,925.24	720,075.21	720,075.21
2020-2021 Fixed Carry Forward	22,554.60	-82,591.46	-78,754.21
Total Indirect Costs	206,370.64	802,666.67	798,829.42
Over/(Under) Recovery	-34,415.05	0.00	110,536.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	228,925.24	720,075.21	720,075.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,415.05	0.00	110,536.64
Total Projected Indirect 2024-2025 (Numerator)	263,340.29	720,075.21	609,538.57
Direct Costs	5,102,539.75	4,611,389.78	4,611,389.78
Rate for 2024-2025 **	5.16*	15.62*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45010
Form R0418**

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	554,579.82	1,744,204.96	1,744,204.96
2020-2021 Fixed Carry Forward	6,543.72	-26,854.41	-22,050.77
Total Indirect Costs	548,036.10	1,771,059.37	1,766,255.73
2020-2021 Direct Costs	12,960,362.31	11,770,737.17	11,770,737.17
2022-2023 Rate	4.23*	15.05*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,604,857.91	14,341,172.87	14,341,172.87
Indirect costs based on rate ** multiplied by actual direct costs	660,085.49	2,151,175.93	2,152,610.05
2022-2023 Actual Indirect Costs	638,712.85	1,902,397.89	1,902,397.89
2020-2021 Fixed Carry Forward	6,543.72	-26,854.41	-22,050.77
Total Indirect Costs	632,169.13	1,929,252.30	1,924,448.66
Over/(Under) Recovery	27,916.36	0.00	228,161.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	638,712.85	1,902,397.89	1,902,397.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,916.36	0.00	228,161.39
Total Projected Indirect 2024-2025 (Numerator)	610,796.49	1,902,397.89	1,674,236.50
Direct Costs	15,604,857.91	14,341,172.87	14,341,172.87
Rate for 2024-2025 **	3.91*	13.27*	11.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45020
Form R0418**

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	361,250.08	848,622.47	848,622.47
2020-2021 Fixed Carry Forward	-26,647.90	-74,199.36	-73,877.21
Total Indirect Costs	387,897.98	922,821.83	922,499.68
2020-2021 Direct Costs	6,258,359.41	5,770,987.02	5,770,987.02
2022-2023 Rate	6.20*	15.99*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,371,140.75	6,684,890.10	6,684,890.10
Indirect costs based on rate ** multiplied by actual direct costs	457,010.73	1,002,733.52	1,068,913.93
2022-2023 Actual Indirect Costs	432,439.54	1,118,690.19	1,118,690.19
2020-2021 Fixed Carry Forward	-26,647.90	-74,199.36	-73,877.21
Total Indirect Costs	459,087.44	1,192,889.55	1,192,567.40
Over/(Under) Recovery	-2,076.71	0.00	-123,653.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	432,439.54	1,118,690.19	1,118,690.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,076.71	0.00	-123,653.47
Total Projected Indirect 2024-2025 (Numerator)	434,516.25	1,118,690.19	1,242,343.66
Direct Costs	7,371,140.75	6,684,890.10	6,684,890.10
Rate for 2024-2025 **	5.89*	16.73*	18.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45040
Form R0418**

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	213,991.42	664,930.15	664,930.15
2020-2021 Fixed Carry Forward	-1,289.72	0.00	127,486.91
Total Indirect Costs	215,281.14	664,930.15	537,443.24
2020-2021 Direct Costs	4,011,201.25	3,560,262.52	3,560,262.52
2022-2023 Rate	5.37*	18.68*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,394,936.52	3,922,155.75	3,922,155.75
Indirect costs based on rate ** multiplied by actual direct costs	236,008.09	588,323.36	592,245.52
2022-2023 Actual Indirect Costs	249,383.21	722,163.98	722,163.98
2020-2021 Fixed Carry Forward	-1,289.72	0.00	127,486.91
Total Indirect Costs	250,672.93	722,163.98	594,677.07
Over/(Under) Recovery	-14,664.84	0.00	-2,431.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	249,383.21	722,163.98	722,163.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,664.84	0.00	-2,431.55
Total Projected Indirect 2024-2025 (Numerator)	264,048.05	722,163.98	724,595.53
Direct Costs	4,394,936.52	3,922,155.75	3,922,155.75
Rate for 2024-2025 **	6.01*	18.41*	18.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45050
Form R0418**

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	275,928.50	996,913.14	996,913.14
2020-2021 Fixed Carry Forward	13,054.68	0.00	48,944.22
Total Indirect Costs	262,873.82	996,913.14	947,968.92
2020-2021 Direct Costs	6,963,727.31	6,242,742.67	6,242,742.67
2022-2023 Rate	3.77*	15.97*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,249,438.43	7,543,435.09	7,543,435.09
Indirect costs based on rate ** multiplied by actual direct costs	311,003.83	1,131,515.26	1,145,847.79
2022-2023 Actual Indirect Costs	394,174.11	1,100,177.45	1,100,177.45
2020-2021 Fixed Carry Forward	13,054.68	0.00	48,944.22
Total Indirect Costs	381,119.43	1,100,177.45	1,051,233.23
Over/(Under) Recovery	-70,115.60	0.00	94,614.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	394,174.11	1,100,177.45	1,100,177.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-70,115.60	0.00	94,614.56
Total Projected Indirect 2024-2025 (Numerator)	464,289.71	1,100,177.45	1,005,562.89
Direct Costs	8,249,438.43	7,543,435.09	7,543,435.09
Rate for 2024-2025 **	5.63*	14.58*	13.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45901
Form R0418**

Leelanau Montessori Public School Academy
7401 E DUCK LAKE RD
Lake Leelanau, MI 49653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	43,772.84	143,506.81	143,506.81
2020-2021 Fixed Carry Forward	4,583.23	0.00	0.00
Total Indirect Costs	39,189.61	143,506.81	143,506.81
2020-2021 Direct Costs	853,029.19	753,295.22	753,295.22
2022-2023 Rate	4.59*	19.05*	19.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,184,313.29	1,068,080.28	1,068,080.28
Indirect costs based on rate ** multiplied by actual direct costs	54,359.98	160,212.04	203,469.29
2022-2023 Actual Indirect Costs	53,235.59	169,468.60	169,468.60
2020-2021 Fixed Carry Forward	4,583.23	0.00	0.00
Total Indirect Costs	48,652.36	169,468.60	169,468.60
Over/(Under) Recovery	5,707.62	0.00	34,000.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	53,235.59	169,468.60	169,468.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,707.62	0.00	34,000.69
Total Projected Indirect 2024-2025 (Numerator)	47,527.97	169,468.60	135,467.91
Direct Costs	1,184,313.29	1,068,080.28	1,068,080.28
Rate for 2024-2025 **	4.01*	15.87*	12.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46000
Form R0418**

Lenawee ISD
4107 N ADRIAN HWY
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,743,641.87	4,769,532.17	4,769,532.17
2020-2021 Fixed Carry Forward	-56,989.28	-94,800.13	-94,672.88
Total Indirect Costs	2,800,631.15	4,864,332.30	4,864,205.05
2020-2021 Direct Costs	42,004,563.11	39,978,672.81	39,978,672.81
2022-2023 Rate	6.67*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,820,601.35	44,548,737.21	44,548,737.21
Indirect costs based on rate ** multiplied by actual direct costs	3,122,934.11	5,421,581.32	5,421,581.32
2022-2023 Actual Indirect Costs	2,968,916.85	5,240,780.99	5,240,780.99
2020-2021 Fixed Carry Forward	-56,989.28	-94,800.13	-94,672.88
Total Indirect Costs	3,025,906.13	5,335,581.12	5,335,453.87
Over/(Under) Recovery	97,027.98	86,000.20	86,127.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,968,916.85	5,240,780.99	5,240,780.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	97,027.98	86,000.20	86,127.45
Total Projected Indirect 2024-2025 (Numerator)	2,871,888.87	5,154,780.79	5,154,653.54
Direct Costs	46,820,601.35	44,548,737.21	44,548,737.21
Rate for 2024-2025 **	6.13*	11.57*	11.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46010
Form R0418**

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,292,496.42	3,866,198.37	3,866,198.37
2020-2021 Fixed Carry Forward	-62,162.28	314,508.23	315,859.90
Total Indirect Costs	1,354,658.70	3,551,690.14	3,550,338.47
2020-2021 Direct Costs	34,342,464.55	31,768,762.60	31,768,762.60
2022-2023 Rate	3.94*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,423,766.58	35,054,578.90	35,054,578.90
Indirect costs based on rate ** multiplied by actual direct costs	1,513,896.40	3,919,101.92	3,919,101.92
2022-2023 Actual Indirect Costs	1,509,131.99	4,878,319.67	4,878,319.67
2020-2021 Fixed Carry Forward	-62,162.28	314,508.23	315,859.90
Total Indirect Costs	1,571,294.27	4,563,811.44	4,562,459.77
Over/(Under) Recovery	-57,397.87	-644,709.52	-643,357.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,509,131.99	4,878,319.67	4,878,319.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-57,397.87	-644,709.52	-643,357.85
Total Projected Indirect 2024-2025 (Numerator)	1,566,529.86	5,523,029.19	5,521,677.52
Direct Costs	38,423,766.58	35,054,578.90	35,054,578.90
Rate for 2024-2025 **	4.08*	15.76*	15.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46020
Form R0418**

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	243,066.38	976,081.08	976,081.08
2020-2021 Fixed Carry Forward	-157.01	151,800.51	150,238.38
Total Indirect Costs	243,223.39	824,280.57	825,842.70
2020-2021 Direct Costs	8,452,943.48	7,719,928.78	7,719,928.78
2022-2023 Rate	2.88*	10.68*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,563,677.85	8,677,694.84	8,677,694.84
Indirect costs based on rate ** multiplied by actual direct costs	275,433.92	926,777.81	928,513.35
2022-2023 Actual Indirect Costs	242,181.57	1,128,164.58	1,128,164.58
2020-2021 Fixed Carry Forward	-157.01	151,800.51	150,238.38
Total Indirect Costs	242,338.58	976,364.07	977,926.20
Over/(Under) Recovery	33,095.34	-49,586.26	-49,412.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,181.57	1,128,164.58	1,128,164.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	33,095.34	-49,586.26	-49,412.85
Total Projected Indirect 2024-2025 (Numerator)	209,086.23	1,177,750.84	1,177,577.43
Direct Costs	9,563,677.85	8,677,694.84	8,677,694.84
Rate for 2024-2025 **	2.19*	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 2024-2025 Indirect Cost Rates
School District 46040
Form R0418**

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	498,914.42	1,641,785.97	1,641,785.97
2020-2021 Fixed Carry Forward	48,423.85	0.00	315,938.60
Total Indirect Costs	450,490.57	1,641,785.97	1,325,847.37
2020-2021 Direct Costs	12,281,668.43	11,138,796.88	11,138,796.88
2022-2023 Rate	3.67*	14.74*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,334,966.01	12,940,580.02	12,940,580.02
Indirect costs based on rate ** multiplied by actual direct costs	526,093.25	1,907,441.49	1,539,929.02
2022-2023 Actual Indirect Costs	607,418.45	2,001,804.44	2,001,804.44
2020-2021 Fixed Carry Forward	48,423.85	0.00	315,938.60
Total Indirect Costs	558,994.60	2,001,804.44	1,685,865.84
Over/(Under) Recovery	-32,901.35	-94,362.95	-145,936.82

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	607,418.45	2,001,804.44	2,001,804.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-32,901.35	-94,362.95	-145,936.82
Total Projected Indirect 2024-2025 (Numerator)	640,319.80	2,096,167.39	2,147,741.26
Direct Costs	14,334,966.01	12,940,580.02	12,940,580.02
Rate for 2024-2025 **	4.47*	16.20*	16.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46050
Form R0418**

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,801.79	770,308.51	770,308.51
2020-2021 Fixed Carry Forward	2,914.27	0.00	-78,027.97
Total Indirect Costs	106,887.52	770,308.51	848,336.48
2020-2021 Direct Costs	5,303,427.18	4,642,920.46	4,642,920.46
2022-2023 Rate	2.02*	16.59*	18.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,392,072.99	4,678,970.48	4,678,970.48
Indirect costs based on rate ** multiplied by actual direct costs	108,919.87	701,845.57	854,847.91
2022-2023 Actual Indirect Costs	129,276.10	842,378.61	842,378.61
2020-2021 Fixed Carry Forward	2,914.27	0.00	-78,027.97
Total Indirect Costs	126,361.83	842,378.61	920,406.58
Over/(Under) Recovery	-17,441.96	0.00	-65,558.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	129,276.10	842,378.61	842,378.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,441.96	0.00	-65,558.67
Total Projected Indirect 2024-2025 (Numerator)	146,718.06	842,378.61	907,937.28
Direct Costs	5,392,072.99	4,678,970.48	4,678,970.48
Rate for 2024-2025 **	2.72*	18.00*	19.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46060
Form R0418**

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	264,553.01	1,189,363.28	1,189,363.28
2020-2021 Fixed Carry Forward	-1,722.46	47,220.51	47,454.02
Total Indirect Costs	266,275.47	1,142,142.77	1,141,909.26
2020-2021 Direct Costs	12,169,306.18	11,245,799.38	11,245,799.38
2022-2023 Rate	2.19*	10.16*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,568,188.78	12,399,868.25	12,399,868.25
Indirect costs based on rate ** multiplied by actual direct costs	297,143.33	1,259,826.61	1,258,586.63
2022-2023 Actual Indirect Costs	302,764.65	1,496,992.87	1,496,992.87
2020-2021 Fixed Carry Forward	-1,722.46	47,220.51	47,454.02
Total Indirect Costs	304,487.11	1,449,772.36	1,449,538.85
Over/(Under) Recovery	-7,343.78	-189,945.75	-190,952.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	302,764.65	1,496,992.87	1,496,992.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-7,343.78	-189,945.75	-190,952.22
Total Projected Indirect 2024-2025 (Numerator)	310,108.43	1,686,938.62	1,687,945.09
Direct Costs	13,568,188.78	12,399,868.25	12,399,868.25
Rate for 2024-2025 **	2.29*	13.60*	13.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46080
Form R0418**

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,179.61	1,270,222.40	1,270,222.40
2020-2021 Fixed Carry Forward	91,389.80	305,378.07	304,804.65
Total Indirect Costs	152,789.81	964,844.33	965,417.75
2020-2021 Direct Costs	12,639,089.07	11,613,046.28	11,613,046.28
2022-2023 Rate	1.21*	8.31*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,154,003.09	13,871,862.63	13,871,862.63
Indirect costs based on rate ** multiplied by actual direct costs	183,363.44	1,152,751.78	1,152,751.78
2022-2023 Actual Indirect Costs	349,967.18	1,632,107.64	1,632,107.64
2020-2021 Fixed Carry Forward	91,389.80	305,378.07	304,804.65
Total Indirect Costs	258,577.38	1,326,729.57	1,327,302.99
Over/(Under) Recovery	-75,213.94	-173,977.79	-174,551.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	349,967.18	1,632,107.64	1,632,107.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-75,213.94	-173,977.79	-174,551.21
Total Projected Indirect 2024-2025 (Numerator)	425,181.12	1,806,085.43	1,806,658.85
Direct Costs	15,154,003.09	13,871,862.63	13,871,862.63
Rate for 2024-2025 **	2.81*	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 2024-2025 Indirect Cost Rates
School District 46090
Form R0418**

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	309,747.48	1,455,278.70	1,455,278.70
2020-2021 Fixed Carry Forward	-79,765.97	-151,036.82	-150,381.49
Total Indirect Costs	389,513.45	1,606,315.52	1,605,660.19
2020-2021 Direct Costs	17,698,221.63	16,552,690.41	16,552,690.41
2022-2023 Rate	2.20*	9.70*	9.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,281,188.66	19,852,000.85	19,852,000.85
Indirect costs based on rate ** multiplied by actual direct costs	468,186.15	1,925,644.08	1,925,644.08
2022-2023 Actual Indirect Costs	342,013.74	1,771,201.55	1,771,201.55
2020-2021 Fixed Carry Forward	-79,765.97	-151,036.82	-150,381.49
Total Indirect Costs	421,779.71	1,922,238.37	1,921,583.04
Over/(Under) Recovery	46,406.44	3,405.71	4,061.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	342,013.74	1,771,201.55	1,771,201.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,406.44	3,405.71	4,061.04
Total Projected Indirect 2024-2025 (Numerator)	295,607.30	1,767,795.84	1,767,140.51
Direct Costs	21,281,188.66	19,852,000.85	19,852,000.85
Rate for 2024-2025 **	1.39*	8.90*	8.90**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46100
Form R0418**

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	336,516.10	1,214,482.43	1,214,482.43
2020-2021 Fixed Carry Forward	-45,358.90	0.00	7,927.78
Total Indirect Costs	381,875.00	1,214,482.43	1,206,554.65
2020-2021 Direct Costs	6,704,271.54	5,826,305.21	5,826,305.21
2022-2023 Rate	5.70*	20.84*	20.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,849,500.96	6,958,673.09	6,958,673.09
Indirect costs based on rate ** multiplied by actual direct costs	447,421.55	1,043,800.96	1,441,141.20
2022-2023 Actual Indirect Costs	403,374.84	1,294,202.71	1,294,202.71
2020-2021 Fixed Carry Forward	-45,358.90	0.00	7,927.78
Total Indirect Costs	448,733.74	1,294,202.71	1,286,274.93
Over/(Under) Recovery	-1,312.19	0.00	154,866.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	403,374.84	1,294,202.71	1,294,202.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,312.19	0.00	154,866.27
Total Projected Indirect 2024-2025 (Numerator)	404,687.03	1,294,202.71	1,139,336.44
Direct Costs	7,849,500.96	6,958,673.09	6,958,673.09
Rate for 2024-2025 **	5.16*	18.60*	16.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46110
Form R0418**

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,932.98	1,642,677.36	1,642,677.36
2020-2021 Fixed Carry Forward	14,258.93	33,728.46	33,728.46
Total Indirect Costs	402,674.05	1,608,948.90	1,608,948.90
2020-2021 Direct Costs	13,517,978.49	12,292,234.11	12,292,234.11
2022-2023 Rate	2.98*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,904,708.05	15,406,111.14	15,406,111.14
Indirect costs based on rate ** multiplied by actual direct costs	503,760.30	2,016,659.95	2,016,659.95
2022-2023 Actual Indirect Costs	645,098.75	2,143,695.66	2,143,695.66
2020-2021 Fixed Carry Forward	14,258.93	33,728.46	33,728.46
Total Indirect Costs	630,839.82	2,109,967.20	2,109,967.20
Over/(Under) Recovery	-127,079.52	-93,307.25	-93,307.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	645,098.75	2,143,695.66	2,143,695.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-127,079.52	-93,307.25	-93,307.25
Total Projected Indirect 2024-2025 (Numerator)	772,178.27	2,237,002.91	2,237,002.91
Direct Costs	16,904,708.05	15,406,111.14	15,406,111.14
Rate for 2024-2025 **	4.57*	14.52*	14.52**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46130
Form R0418**

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	247,895.70	1,329,118.80	1,329,118.80
2020-2021 Fixed Carry Forward	-78,833.81	-294,660.82	-295,163.63
Total Indirect Costs	326,729.51	1,623,779.62	1,624,282.43
2020-2021 Direct Costs	8,986,051.63	7,904,828.53	7,904,828.53
2022-2023 Rate	3.64*	20.54*	20.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,540,204.05	9,491,122.26	9,491,122.26
Indirect costs based on rate ** multiplied by actual direct costs	383,663.43	1,423,668.34	1,950,425.62
2022-2023 Actual Indirect Costs	115,414.45	1,164,496.24	1,164,496.24
2020-2021 Fixed Carry Forward	-78,833.81	-294,660.82	-295,163.63
Total Indirect Costs	194,248.26	1,459,157.06	1,459,659.87
Over/(Under) Recovery	189,415.17	0.00	490,765.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	115,414.45	1,164,496.24	1,164,496.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	189,415.17	0.00	490,765.75
Total Projected Indirect 2024-2025 (Numerator)	-74,000.72	1,164,496.24	673,730.49
Direct Costs	10,540,204.05	9,491,122.26	9,491,122.26
Rate for 2024-2025 **	0.00*	12.27*	7.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46140
Form R0418**

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	790,123.67	3,323,277.38	3,323,277.38
2020-2021 Fixed Carry Forward	20,022.78	0.00	610,118.84
Total Indirect Costs	770,100.89	3,323,277.38	2,713,158.54
2020-2021 Direct Costs	27,626,700.65	25,093,546.94	25,093,546.94
2022-2023 Rate	2.79*	13.24*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,690,874.39	31,028,108.19	31,028,108.19
Indirect costs based on rate ** multiplied by actual direct costs	967,875.40	4,108,121.52	3,354,138.50
2022-2023 Actual Indirect Costs	1,132,643.17	4,795,409.37	4,795,409.37
2020-2021 Fixed Carry Forward	20,022.78	0.00	610,118.84
Total Indirect Costs	1,112,620.39	4,795,409.37	4,185,290.53
Over/(Under) Recovery	-144,744.99	-687,287.85	-831,152.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,132,643.17	4,795,409.37	4,795,409.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-144,744.99	-687,287.85	-831,152.03
Total Projected Indirect 2024-2025 (Numerator)	1,277,388.16	5,482,697.22	5,626,561.40
Direct Costs	34,690,874.39	31,028,108.19	31,028,108.19
Rate for 2024-2025 **	3.68*	17.67*	18.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47000
Form R0418**

Livingston ESA
1425 W GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,910,653.18	4,324,438.03	4,324,438.03
2020-2021 Fixed Carry Forward	73,430.75	-641,786.75	-641,786.75
Total Indirect Costs	2,837,222.43	4,966,224.78	4,966,224.78
2020-2021 Direct Costs	47,421,158.42	46,007,373.57	46,007,373.57
2022-2023 Rate	5.98*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,064,930.17	55,972,902.53	55,972,902.53
Indirect costs based on rate ** multiplied by actual direct costs	3,412,482.82	6,039,476.18	6,039,476.18
2022-2023 Actual Indirect Costs	3,264,158.47	4,356,186.11	4,356,186.11
2020-2021 Fixed Carry Forward	73,430.75	-641,786.75	-641,786.75
Total Indirect Costs	3,190,727.72	4,997,972.86	4,997,972.86
Over/(Under) Recovery	221,755.10	1,041,503.32	1,041,503.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,264,158.47	4,356,186.11	4,356,186.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	221,755.10	1,041,503.32	1,041,503.32
Total Projected Indirect 2024-2025 (Numerator)	3,042,403.37	3,314,682.79	3,314,682.79
Direct Costs	57,064,930.17	55,972,902.53	55,972,902.53
Rate for 2024-2025 **	5.33*	5.92*	5.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47010
Form R0418**

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,769,749.28	7,105,582.58	7,105,582.58
2020-2021 Fixed Carry Forward	124,583.38	358,235.15	354,877.76
Total Indirect Costs	1,645,165.90	6,747,347.43	6,750,704.82
2020-2021 Direct Costs	86,623,996.77	81,053,521.42	81,053,521.42
2022-2023 Rate	1.90*	8.32*	8.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	109,453,226.59	102,384,729.38	102,384,729.38
Indirect costs based on rate ** multiplied by actual direct costs	2,079,611.31	8,518,409.48	8,528,647.96
2022-2023 Actual Indirect Costs	2,007,231.19	8,780,101.42	8,780,101.42
2020-2021 Fixed Carry Forward	124,583.38	358,235.15	354,877.76
Total Indirect Costs	1,882,647.81	8,421,866.27	8,425,223.66
Over/(Under) Recovery	196,963.50	96,543.21	103,424.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,007,231.19	8,780,101.42	8,780,101.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	196,963.50	96,543.21	103,424.30
Total Projected Indirect 2024-2025 (Numerator)	1,810,267.69	8,683,558.21	8,676,677.12
Direct Costs	109,453,226.59	102,384,729.38	102,384,729.38
Rate for 2024-2025 **	1.65*	8.48*	8.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47030
Form R0418**

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,022,219.43	3,620,367.53	3,620,367.53
2020-2021 Fixed Carry Forward	-7,904.30	171,844.20	171,363.28
Total Indirect Costs	1,030,123.73	3,448,523.33	3,449,004.25
2020-2021 Direct Costs	28,360,456.03	25,762,307.93	25,762,307.93
2022-2023 Rate	3.63*	13.39*	13.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	33,705,787.29	30,736,802.39	30,736,802.39
Indirect costs based on rate ** multiplied by actual direct costs	1,223,520.08	4,115,657.84	4,115,657.84
2022-2023 Actual Indirect Costs	1,130,097.24	4,099,082.14	4,099,082.14
2020-2021 Fixed Carry Forward	-7,904.30	171,844.20	171,363.28
Total Indirect Costs	1,138,001.54	3,927,237.94	3,927,718.86
Over/(Under) Recovery	85,518.54	188,419.90	187,938.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,130,097.24	4,099,082.14	4,099,082.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,518.54	188,419.90	187,938.98
Total Projected Indirect 2024-2025 (Numerator)	1,044,578.70	3,910,662.24	3,911,143.16
Direct Costs	33,705,787.29	30,736,802.39	30,736,802.39
Rate for 2024-2025 **	3.10*	12.72*	12.72**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47060
Form R0418**

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	805,420.40	6,033,501.61	6,033,501.61
2020-2021 Fixed Carry Forward	111,909.52	216,048.26	214,322.71
Total Indirect Costs	693,510.88	5,817,453.35	5,819,178.90
2020-2021 Direct Costs	52,756,390.96	47,398,798.51	47,398,798.51
2022-2023 Rate	1.31*	12.27*	12.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,616,980.00	53,629,745.75	53,629,745.75
Indirect costs based on rate ** multiplied by actual direct costs	794,082.44	6,580,369.80	6,585,732.78
2022-2023 Actual Indirect Costs	693,947.96	7,478,788.29	7,478,788.29
2020-2021 Fixed Carry Forward	111,909.52	216,048.26	214,322.71
Total Indirect Costs	582,038.44	7,262,740.03	7,264,465.58
Over/(Under) Recovery	212,044.00	-682,370.23	-678,732.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	693,947.96	7,478,788.29	7,478,788.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	212,044.00	-682,370.23	-678,732.80
Total Projected Indirect 2024-2025 (Numerator)	481,903.96	8,161,158.52	8,157,521.09
Direct Costs	60,616,980.00	53,629,745.75	53,629,745.75
Rate for 2024-2025 **	0.79*	15.22*	15.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47070
Form R0418**

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,564,040.76	8,244,976.75	8,244,976.75
2020-2021 Fixed Carry Forward	67,430.00	0.00	1,294,529.51
Total Indirect Costs	2,496,610.76	8,244,976.75	6,950,447.24
2020-2021 Direct Costs	66,285,096.58	61,839,263.59	61,839,263.59
2022-2023 Rate	3.77*	13.33*	11.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	78,740,875.91	72,995,062.50	72,995,062.50
Indirect costs based on rate ** multiplied by actual direct costs	2,968,531.02	9,730,241.83	8,204,645.03
2022-2023 Actual Indirect Costs	2,674,776.89	10,565,731.10	10,565,731.10
2020-2021 Fixed Carry Forward	67,430.00	0.00	1,294,529.51
Total Indirect Costs	2,607,346.89	10,565,731.10	9,271,201.59
Over/(Under) Recovery	361,184.13	-835,489.27	-1,066,556.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,674,776.89	10,565,731.10	10,565,731.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	361,184.13	-835,489.27	-1,066,556.56
Total Projected Indirect 2024-2025 (Numerator)	2,313,592.76	11,401,220.37	11,632,287.66
Direct Costs	78,740,875.91	72,995,062.50	72,995,062.50
Rate for 2024-2025 **	2.94*	15.62*	15.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47080
Form R0418**

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,128,361.08	3,957,771.14	3,957,771.14
2020-2021 Fixed Carry Forward	-102,173.53	0.00	-86,789.21
Total Indirect Costs	1,230,534.61	3,957,771.14	4,044,560.35
2020-2021 Direct Costs	24,934,600.56	22,105,190.50	22,105,190.50
2022-2023 Rate	4.94*	17.90*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,715,722.14	23,572,207.21	23,572,207.21
Indirect costs based on rate ** multiplied by actual direct costs	1,319,756.67	3,535,831.08	4,313,713.92
2022-2023 Actual Indirect Costs	1,050,357.35	4,193,872.28	4,193,872.28
2020-2021 Fixed Carry Forward	-102,173.53	0.00	-86,789.21
Total Indirect Costs	1,152,530.88	4,193,872.28	4,280,661.49
Over/(Under) Recovery	167,225.79	0.00	33,052.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,050,357.35	4,193,872.28	4,193,872.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	167,225.79	0.00	33,052.43
Total Projected Indirect 2024-2025 (Numerator)	883,131.56	4,193,872.28	4,160,819.85
Direct Costs	26,715,722.14	23,572,207.21	23,572,207.21
Rate for 2024-2025 **	3.31*	17.79*	17.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47900
Form R0418**

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	126,487.00	275,763.00	275,763.00
2020-2021 Fixed Carry Forward	31,424.20	0.00	45,335.02
Total Indirect Costs	95,062.80	275,763.00	230,427.98
2020-2021 Direct Costs	1,779,120.00	1,629,844.00	1,629,844.00
2022-2023 Rate	5.34*	16.92*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,279,648.00	2,099,250.00	2,099,250.00
Indirect costs based on rate ** multiplied by actual direct costs	121,733.20	314,887.50	296,833.95
2022-2023 Actual Indirect Costs	132,720.00	313,118.00	313,118.00
2020-2021 Fixed Carry Forward	31,424.20	0.00	45,335.02
Total Indirect Costs	101,295.80	313,118.00	267,782.98
Over/(Under) Recovery	20,437.40	0.00	29,050.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,720.00	313,118.00	313,118.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,437.40	0.00	29,050.97
Total Projected Indirect 2024-2025 (Numerator)	112,282.60	313,118.00	284,067.03
Direct Costs	2,279,648.00	2,099,250.00	2,099,250.00
Rate for 2024-2025 **	4.93*	14.92*	13.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47901
Form R0418**

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,577.00	218,426.00	218,426.00
2020-2021 Fixed Carry Forward	539.46	0.00	0.00
Total Indirect Costs	13,037.54	218,426.00	218,426.00
2020-2021 Direct Costs	1,126,024.00	921,175.00	921,175.00
2022-2023 Rate	1.16*	23.71*	23.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,121,619.18	1,034,885.24	1,034,885.24
Indirect costs based on rate ** multiplied by actual direct costs	13,010.78	155,232.79	245,371.29
2022-2023 Actual Indirect Costs	12,776.60	99,510.54	99,510.54
2020-2021 Fixed Carry Forward	539.46	0.00	0.00
Total Indirect Costs	12,237.14	99,510.54	99,510.54
Over/(Under) Recovery	773.64	0.00	145,860.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,776.60	99,510.54	99,510.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	773.64	0.00	145,860.75
Total Projected Indirect 2024-2025 (Numerator)	12,002.96	99,510.54	-46,350.21
Direct Costs	1,121,619.18	1,034,885.24	1,034,885.24
Rate for 2024-2025 **	1.07*	9.62*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47902
Form R0418**

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	62,626.00	1,298,602.00	1,298,602.00
2020-2021 Fixed Carry Forward	0.00	-188,652.65	-187,095.18
Total Indirect Costs	62,626.00	1,487,254.65	1,485,697.18
2020-2021 Direct Costs	10,619,008.00	9,383,032.00	9,383,032.00
2022-2023 Rate	0.59*	15.85*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,872,760.00	10,551,538.00	10,551,538.00
Indirect costs based on rate ** multiplied by actual direct costs	70,049.28	1,582,730.70	1,670,308.47
2022-2023 Actual Indirect Costs	95,814.00	1,417,036.00	1,417,036.00
2020-2021 Fixed Carry Forward	0.00	-188,652.65	-187,095.18
Total Indirect Costs	95,814.00	1,605,688.65	1,604,131.18
Over/(Under) Recovery	-25,764.72	0.00	66,177.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	95,814.00	1,417,036.00	1,417,036.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,764.72	0.00	66,177.29
Total Projected Indirect 2024-2025 (Numerator)	121,578.72	1,417,036.00	1,350,858.71
Direct Costs	11,872,760.00	10,551,538.00	10,551,538.00
Rate for 2024-2025 **	1.02*	13.43*	12.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47903
Form R0418**

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,548.00	176,152.00	176,152.00
2020-2021 Fixed Carry Forward	0.00	43,717.14	28,470.73
Total Indirect Costs	36,548.00	132,434.86	147,681.27
2020-2021 Direct Costs	2,046,535.00	1,906,931.00	1,906,931.00
2022-2023 Rate	1.79*	6.94*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,863,680.00	1,692,175.00	1,692,175.00
Indirect costs based on rate ** multiplied by actual direct costs	33,359.87	117,436.95	130,974.35
2022-2023 Actual Indirect Costs	29,394.00	200,899.00	200,899.00
2020-2021 Fixed Carry Forward	0.00	43,717.14	28,470.73
Total Indirect Costs	29,394.00	157,181.86	172,428.27
Over/(Under) Recovery	3,965.87	-39,744.91	-41,453.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,394.00	200,899.00	200,899.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,965.87	-39,744.91	-41,453.92
Total Projected Indirect 2024-2025 (Numerator)	25,428.13	240,643.91	242,352.92
Direct Costs	1,863,680.00	1,692,175.00	1,692,175.00
Rate for 2024-2025 **	1.36*	14.22*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 48040
Form R0418**

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	382,111.33	1,018,676.09	1,018,676.09
2020-2021 Fixed Carry Forward	-54,487.28	0.00	-112,756.72
Total Indirect Costs	436,598.61	1,018,676.09	1,131,432.81
2020-2021 Direct Costs	6,723,112.14	6,086,547.38	6,086,547.38
2022-2023 Rate	6.49*	16.74*	18.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,204,808.64	6,233,070.66	6,233,070.66
Indirect costs based on rate ** multiplied by actual direct costs	467,592.08	934,960.60	1,158,727.84
2022-2023 Actual Indirect Costs	415,520.12	1,387,258.10	1,387,258.10
2020-2021 Fixed Carry Forward	-54,487.28	0.00	-112,756.72
Total Indirect Costs	470,007.40	1,387,258.10	1,500,014.82
Over/(Under) Recovery	-2,415.32	0.00	-341,286.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	415,520.12	1,387,258.10	1,387,258.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,415.32	0.00	-341,286.98
Total Projected Indirect 2024-2025 (Numerator)	417,935.44	1,387,258.10	1,728,545.08
Direct Costs	7,204,808.64	6,233,070.66	6,233,070.66
Rate for 2024-2025 **	5.80*	22.26*	27.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49010
Form R0418**

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	83,786.90	637,434.82	637,434.82
2020-2021 Fixed Carry Forward	6,459.56	74,985.44	75,250.64
Total Indirect Costs	77,327.34	562,449.38	562,184.18
2020-2021 Direct Costs	6,089,341.89	5,535,693.97	5,535,693.97
2022-2023 Rate	1.27*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,499,983.03	5,592,003.41	5,592,003.41
Indirect costs based on rate ** multiplied by actual direct costs	82,549.78	568,147.55	568,147.55
2022-2023 Actual Indirect Costs	125,945.29	1,033,924.91	1,033,924.91
2020-2021 Fixed Carry Forward	6,459.56	74,985.44	75,250.64
Total Indirect Costs	119,485.73	958,939.47	958,674.27
Over/(Under) Recovery	-36,935.95	-390,791.92	-390,526.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	125,945.29	1,033,924.91	1,033,924.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,935.95	-390,791.92	-390,526.72
Total Projected Indirect 2024-2025 (Numerator)	162,881.24	1,424,716.83	1,424,451.63
Direct Costs	6,499,983.03	5,592,003.41	5,592,003.41
Rate for 2024-2025 **	2.51*	25.48*	25.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49020
Form R0418**

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	21,675.00	37,094.84	37,094.84
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,675.00	37,094.84	37,094.84
2020-2021 Direct Costs	182,541.75	167,121.91	167,121.91
2022-2023 Rate	11.87*	22.20*	22.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	144,352.07	130,267.94	130,267.94
Indirect costs based on rate ** multiplied by actual direct costs	17,134.59	19,540.19	28,919.48
2022-2023 Actual Indirect Costs	29,261.78	43,345.91	43,345.91
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,261.78	43,345.91	43,345.91
Over/(Under) Recovery	-12,127.19	0.00	-14,426.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,261.78	43,345.91	43,345.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-12,127.19	0.00	-14,426.43
Total Projected Indirect 2024-2025 (Numerator)	41,388.97	43,345.91	57,772.34
Direct Costs	144,352.07	130,267.94	130,267.94
Rate for 2024-2025 **	28.67*	33.27*	44.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49040
Form R0418**

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,701.54	844,810.33	844,810.33
2020-2021 Fixed Carry Forward	-51,578.14	0.00	-228,362.08
Total Indirect Costs	319,279.68	844,810.33	1,073,172.41
2020-2021 Direct Costs	3,186,634.19	2,724,849.84	2,724,849.84
2022-2023 Rate	10.02*	31.00*	39.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,737,479.37	3,180,501.83	3,180,501.83
Indirect costs based on rate ** multiplied by actual direct costs	374,495.43	477,075.27	795,125.46
2022-2023 Actual Indirect Costs	195,322.50	944,776.54	944,776.54
2020-2021 Fixed Carry Forward	-51,578.14	0.00	-228,362.08
Total Indirect Costs	246,900.64	944,776.54	1,173,138.62
Over/(Under) Recovery	127,594.79	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	195,322.50	944,776.54	944,776.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,594.79	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	67,727.71	944,776.54	944,776.54
Direct Costs	3,737,479.37	3,180,501.83	3,180,501.83
Rate for 2024-2025 **	1.81*	29.71*	29.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49055
Form R0418**

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,557.18	659,749.29	659,749.29
2020-2021 Fixed Carry Forward	-54,761.84	-106,918.90	-102,469.05
Total Indirect Costs	273,319.02	766,668.19	762,218.34
2020-2021 Direct Costs	4,473,507.14	4,032,315.03	4,032,315.03
2022-2023 Rate	6.11*	19.01*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,606,078.88	5,048,782.85	5,048,782.85
Indirect costs based on rate ** multiplied by actual direct costs	342,531.42	757,317.43	954,219.96
2022-2023 Actual Indirect Costs	285,702.63	842,998.66	842,998.66
2020-2021 Fixed Carry Forward	-54,761.84	-106,918.90	-102,469.05
Total Indirect Costs	340,464.47	949,917.56	945,467.71
Over/(Under) Recovery	2,066.95	0.00	8,752.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	285,702.63	842,998.66	842,998.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,066.95	0.00	8,752.25
Total Projected Indirect 2024-2025 (Numerator)	283,635.68	842,998.66	834,246.41
Direct Costs	5,606,078.88	5,048,782.85	5,048,782.85
Rate for 2024-2025 **	5.06*	16.70*	16.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49070
Form R0418**

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	104,968.08	346,002.76	346,002.76
2020-2021 Fixed Carry Forward	-9,879.16	0.00	-46,119.70
Total Indirect Costs	114,847.24	346,002.76	392,122.46
2020-2021 Direct Costs	1,786,027.26	1,544,992.58	1,544,992.58
2022-2023 Rate	6.43*	22.40*	25.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,907,810.58	1,600,449.48	1,600,449.48
Indirect costs based on rate ** multiplied by actual direct costs	122,672.22	240,067.42	400,112.37
2022-2023 Actual Indirect Costs	138,639.83	446,000.93	446,000.93
2020-2021 Fixed Carry Forward	-9,879.16	0.00	-46,119.70
Total Indirect Costs	148,518.99	446,000.93	492,120.63
Over/(Under) Recovery	-25,846.77	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	138,639.83	446,000.93	446,000.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,846.77	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	164,486.60	446,000.93	446,000.93
Direct Costs	1,907,810.58	1,600,449.48	1,600,449.48
Rate for 2024-2025 **	8.62*	27.87*	27.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49110
Form R0418**

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	95,222.64	506,283.21	506,283.21
2020-2021 Fixed Carry Forward	-30,082.38	0.00	0.00
Total Indirect Costs	125,305.02	506,283.21	506,283.21
2020-2021 Direct Costs	1,864,069.83	1,453,009.26	1,453,009.26
2022-2023 Rate	6.72*	34.84*	34.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,222,240.77	1,740,339.74	1,740,339.74
Indirect costs based on rate ** multiplied by actual direct costs	149,334.58	261,050.96	435,084.94
2022-2023 Actual Indirect Costs	115,978.78	597,879.81	597,879.81
2020-2021 Fixed Carry Forward	-30,082.38	0.00	0.00
Total Indirect Costs	146,061.16	597,879.81	597,879.81
Over/(Under) Recovery	3,273.42	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	115,978.78	597,879.81	597,879.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,273.42	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	112,705.36	597,879.81	597,879.81
Direct Costs	2,222,240.77	1,740,339.74	1,740,339.74
Rate for 2024-2025 **	5.07*	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 2024-2025 Indirect Cost Rates
School District 49901
Form R0418**

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	101,156.64	198,036.45	198,036.45
2020-2021 Fixed Carry Forward	-25,889.20	0.00	-16,751.33
Total Indirect Costs	127,045.84	198,036.45	214,787.78
2020-2021 Direct Costs	1,245,653.60	1,148,773.79	1,148,773.79
2022-2023 Rate	10.20*	17.24*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,536,592.01	1,431,775.88	1,431,775.88
Indirect costs based on rate ** multiplied by actual direct costs	156,732.39	214,766.38	267,742.09
2022-2023 Actual Indirect Costs	127,682.33	232,498.46	232,498.46
2020-2021 Fixed Carry Forward	-25,889.20	0.00	-16,751.33
Total Indirect Costs	153,571.53	232,498.46	249,249.79
Over/(Under) Recovery	3,160.86	0.00	18,492.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	127,682.33	232,498.46	232,498.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,160.86	0.00	18,492.30
Total Projected Indirect 2024-2025 (Numerator)	124,521.47	232,498.46	214,006.16
Direct Costs	1,536,592.01	1,431,775.88	1,431,775.88
Rate for 2024-2025 **	8.10*	16.24*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50000
Form R0418**

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,036,756.13	14,666,752.59	14,666,752.59
2020-2021 Fixed Carry Forward	-590,789.06	-1,430,166.43	-1,430,166.43
Total Indirect Costs	6,627,545.19	16,096,919.02	16,096,919.02
2020-2021 Direct Costs	134,589,665.85	125,959,669.39	125,959,669.39
2022-2023 Rate	4.92*	12.78*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	152,362,182.79	142,205,408.75	142,205,408.75
Indirect costs based on rate ** multiplied by actual direct costs	7,496,219.39	18,173,851.24	18,173,851.24
2022-2023 Actual Indirect Costs	7,211,241.63	17,368,015.67	17,368,015.67
2020-2021 Fixed Carry Forward	-590,789.06	-1,430,166.43	-1,430,166.43
Total Indirect Costs	7,802,030.69	18,798,182.10	18,798,182.10
Over/(Under) Recovery	-305,811.30	-624,330.86	-624,330.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,211,241.63	17,368,015.67	17,368,015.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-305,811.30	-624,330.86	-624,330.86
Total Projected Indirect 2024-2025 (Numerator)	7,517,052.93	17,992,346.53	17,992,346.53
Direct Costs	152,362,182.79	142,205,408.75	142,205,408.75
Rate for 2024-2025 **	4.93*	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 2024-2025 Indirect Cost Rates
School District 50010
Form R0418**

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,407,456.17	4,329,080.20	4,329,080.20
2020-2021 Fixed Carry Forward	-153,673.65	0.00	-26,345.36
Total Indirect Costs	1,561,129.82	4,329,080.20	4,355,425.56
2020-2021 Direct Costs	31,830,088.92	28,911,588.43	28,911,588.43
2022-2023 Rate	4.90*	14.97*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,455,540.11	32,836,583.36	32,836,583.36
Indirect costs based on rate ** multiplied by actual direct costs	1,786,321.47	4,915,636.53	4,945,189.45
2022-2023 Actual Indirect Costs	1,541,818.17	5,160,774.92	5,160,774.92
2020-2021 Fixed Carry Forward	-153,673.65	0.00	-26,345.36
Total Indirect Costs	1,695,491.82	5,160,774.92	5,187,120.28
Over/(Under) Recovery	90,829.65	-245,138.39	-241,930.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,541,818.17	5,160,774.92	5,160,774.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	90,829.65	-245,138.39	-241,930.83
Total Projected Indirect 2024-2025 (Numerator)	1,450,988.52	5,405,913.31	5,402,705.75
Direct Costs	36,455,540.11	32,836,583.36	32,836,583.36
Rate for 2024-2025 **	3.98*	16.46*	16.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50020
Form R0418**

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,394,006.98	4,072,981.81	4,072,981.81
2020-2021 Fixed Carry Forward	-227,105.85	0.00	285,241.58
Total Indirect Costs	1,621,112.83	4,072,981.81	3,787,740.23
2020-2021 Direct Costs	27,800,647.30	25,121,672.47	25,121,672.47
2022-2023 Rate	5.83*	16.21*	15.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,247,806.71	34,588,199.45	34,588,199.45
Indirect costs based on rate ** multiplied by actual direct costs	2,229,847.13	5,188,229.92	5,215,900.48
2022-2023 Actual Indirect Costs	1,676,631.12	5,336,238.38	5,336,238.38
2020-2021 Fixed Carry Forward	-227,105.85	0.00	285,241.58
Total Indirect Costs	1,903,736.97	5,336,238.38	5,050,996.80
Over/(Under) Recovery	326,110.16	0.00	164,903.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,676,631.12	5,336,238.38	5,336,238.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	326,110.16	0.00	164,903.68
Total Projected Indirect 2024-2025 (Numerator)	1,350,520.96	5,336,238.38	5,171,334.70
Direct Costs	38,247,806.71	34,588,199.45	34,588,199.45
Rate for 2024-2025 **	3.53*	15.43*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50030
Form R0418**

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,144,037.45	7,418,540.72	7,418,540.72
2020-2021 Fixed Carry Forward	-114,692.66	0.00	-49,030.56
Total Indirect Costs	2,258,730.11	7,418,540.72	7,467,571.28
2020-2021 Direct Costs	51,182,588.23	45,718,874.35	45,718,874.35
2022-2023 Rate	4.41*	16.23*	16.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	62,291,250.42	55,885,769.92	55,885,769.92
Indirect costs based on rate ** multiplied by actual direct costs	2,747,044.14	8,382,865.49	9,126,146.23
2022-2023 Actual Indirect Costs	2,579,259.25	8,778,288.70	8,778,288.70
2020-2021 Fixed Carry Forward	-114,692.66	0.00	-49,030.56
Total Indirect Costs	2,693,951.91	8,778,288.70	8,827,319.26
Over/(Under) Recovery	53,092.23	0.00	298,826.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,579,259.25	8,778,288.70	8,778,288.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	53,092.23	0.00	298,826.97
Total Projected Indirect 2024-2025 (Numerator)	2,526,167.02	8,778,288.70	8,479,461.73
Direct Costs	62,291,250.42	55,885,769.92	55,885,769.92
Rate for 2024-2025 **	4.06*	15.71*	15.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50040
Form R0418**

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	871,312.54	6,451,984.63	6,451,984.63
2020-2021 Fixed Carry Forward	-27,640.77	803,918.40	806,204.33
Total Indirect Costs	898,953.31	5,648,066.23	5,645,780.30
2020-2021 Direct Costs	65,024,566.85	59,301,582.24	59,301,582.24
2022-2023 Rate	1.38*	9.52*	9.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	73,330,273.74	66,717,231.11	66,717,231.11
Indirect costs based on rate ** multiplied by actual direct costs	1,011,957.78	6,351,480.40	6,351,480.40
2022-2023 Actual Indirect Costs	960,956.16	7,655,700.39	7,655,700.39
2020-2021 Fixed Carry Forward	-27,640.77	803,918.40	806,204.33
Total Indirect Costs	988,596.93	6,851,781.99	6,849,496.06
Over/(Under) Recovery	23,360.85	-500,301.59	-498,015.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	960,956.16	7,655,700.39	7,655,700.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,360.85	-500,301.59	-498,015.66
Total Projected Indirect 2024-2025 (Numerator)	937,595.31	8,156,001.98	8,153,716.05
Direct Costs	73,330,273.74	66,717,231.11	66,717,231.11
Rate for 2024-2025 **	1.28*	12.22*	12.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50050
Form R0418**

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	944,400.34	2,537,017.93	2,537,017.93
2020-2021 Fixed Carry Forward	-65,273.29	-109,703.52	-177,969.65
Total Indirect Costs	1,009,673.63	2,646,721.45	2,714,987.58
2020-2021 Direct Costs	18,844,319.15	17,251,701.56	17,251,701.56
2022-2023 Rate	5.36*	15.34*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,565,443.40	21,691,317.53	21,691,317.53
Indirect costs based on rate ** multiplied by actual direct costs	1,263,107.77	3,253,697.63	3,414,213.38
2022-2023 Actual Indirect Costs	998,166.19	2,872,292.06	2,872,292.06
2020-2021 Fixed Carry Forward	-65,273.29	-109,703.52	-177,969.65
Total Indirect Costs	1,063,439.48	2,981,995.58	3,050,261.71
Over/(Under) Recovery	199,668.29	0.00	363,951.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	998,166.19	2,872,292.06	2,872,292.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	199,668.29	0.00	363,951.67
Total Projected Indirect 2024-2025 (Numerator)	798,497.90	2,872,292.06	2,508,340.39
Direct Costs	23,565,443.40	21,691,317.53	21,691,317.53
Rate for 2024-2025 **	3.39*	13.24*	11.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50070
Form R0418**

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	785,350.26	3,022,222.35	3,022,222.35
2020-2021 Fixed Carry Forward	119,414.74	731,480.21	731,299.16
Total Indirect Costs	665,935.52	2,290,742.14	2,290,923.19
2020-2021 Direct Costs	30,482,446.02	28,245,573.93	28,245,573.93
2022-2023 Rate	2.18*	8.11*	8.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,464,599.06	28,566,194.16	28,566,194.16
Indirect costs based on rate ** multiplied by actual direct costs	685,928.26	2,316,718.35	2,316,718.35
2022-2023 Actual Indirect Costs	1,443,500.33	4,341,905.23	4,341,905.23
2020-2021 Fixed Carry Forward	119,414.74	731,480.21	731,299.16
Total Indirect Costs	1,324,085.59	3,610,425.02	3,610,606.07
Over/(Under) Recovery	-518,742.59	-1,293,706.67	-1,293,887.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,443,500.33	4,341,905.23	4,341,905.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-518,742.59	-1,293,706.67	-1,293,887.72
Total Projected Indirect 2024-2025 (Numerator)	1,962,242.92	5,635,611.90	5,635,792.95
Direct Costs	31,464,599.06	28,566,194.16	28,566,194.16
Rate for 2024-2025 **	6.24*	19.73*	19.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50080
Form R0418**

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,258,319.20	16,833,269.97	16,833,269.97
2020-2021 Fixed Carry Forward	217,475.83	1,297,818.54	1,300,891.98
Total Indirect Costs	5,040,843.37	15,535,451.43	15,532,377.99
2020-2021 Direct Costs	166,336,480.55	154,525,852.47	154,525,852.47
2022-2023 Rate	3.03*	10.05*	10.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	186,370,348.06	171,622,079.21	171,622,079.21
Indirect costs based on rate ** multiplied by actual direct costs	5,647,021.55	17,248,018.96	17,248,018.96
2022-2023 Actual Indirect Costs	5,923,870.46	20,407,883.56	20,407,883.56
2020-2021 Fixed Carry Forward	217,475.83	1,297,818.54	1,300,891.98
Total Indirect Costs	5,706,394.63	19,110,065.02	19,106,991.58
Over/(Under) Recovery	-59,373.08	-1,862,046.06	-1,858,972.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,923,870.46	20,407,883.56	20,407,883.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-59,373.08	-1,862,046.06	-1,858,972.62
Total Projected Indirect 2024-2025 (Numerator)	5,983,243.54	22,269,929.62	22,266,856.18
Direct Costs	186,370,348.06	171,622,079.21	171,622,079.21
Rate for 2024-2025 **	3.21*	12.98*	12.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50090
Form R0418**

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,322,540.30	3,958,741.45	3,958,741.45
2020-2021 Fixed Carry Forward	276,039.91	0.00	447,636.80
Total Indirect Costs	1,046,500.39	3,958,741.45	3,511,104.65
2020-2021 Direct Costs	29,380,188.95	26,743,987.80	26,743,987.80
2022-2023 Rate	3.56*	14.80*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,503,911.23	33,571,920.69	33,571,920.69
Indirect costs based on rate ** multiplied by actual direct costs	1,299,539.24	4,968,644.26	4,407,993.19
2022-2023 Actual Indirect Costs	1,419,051.50	4,351,042.04	4,351,042.04
2020-2021 Fixed Carry Forward	276,039.91	0.00	447,636.80
Total Indirect Costs	1,143,011.59	4,351,042.04	3,903,405.24
Over/(Under) Recovery	156,527.65	617,602.22	504,587.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,419,051.50	4,351,042.04	4,351,042.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	156,527.65	617,602.22	504,587.95
Total Projected Indirect 2024-2025 (Numerator)	1,262,523.85	3,733,439.82	3,846,454.09
Direct Costs	36,503,911.23	33,571,920.69	33,571,920.69
Rate for 2024-2025 **	3.46*	11.12*	11.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50100
Form R0418**

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,741,521.34	7,336,445.57	7,336,445.57
2020-2021 Fixed Carry Forward	-48,172.16	-375,755.31	-378,011.35
Total Indirect Costs	1,789,693.50	7,712,200.88	7,714,456.92
2020-2021 Direct Costs	57,183,102.08	51,396,823.60	51,396,823.60
2022-2023 Rate	3.13*	15.01*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	64,235,745.01	57,815,944.80	57,815,944.80
Indirect costs based on rate ** multiplied by actual direct costs	2,010,578.82	8,672,391.72	8,678,173.31
2022-2023 Actual Indirect Costs	1,795,267.39	8,005,458.88	8,005,458.88
2020-2021 Fixed Carry Forward	-48,172.16	-375,755.31	-378,011.35
Total Indirect Costs	1,843,439.55	8,381,214.19	8,383,470.23
Over/(Under) Recovery	167,139.27	0.00	294,703.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,795,267.39	8,005,458.88	8,005,458.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	167,139.27	0.00	294,703.08
Total Projected Indirect 2024-2025 (Numerator)	1,628,128.12	8,005,458.88	7,710,755.80
Direct Costs	64,235,745.01	57,815,944.80	57,815,944.80
Rate for 2024-2025 **	2.53*	13.85*	13.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50120
Form R0418**

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,800,247.56	5,972,386.77	5,972,386.77
2020-2021 Fixed Carry Forward	-253,034.70	0.00	-19,756.40
Total Indirect Costs	2,053,282.26	5,972,386.77	5,992,143.17
2020-2021 Direct Costs	42,573,480.37	38,178,240.76	38,178,240.76
2022-2023 Rate	4.82*	15.64*	15.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	47,291,341.99	42,103,912.93	42,103,912.93
Indirect costs based on rate ** multiplied by actual direct costs	2,279,442.68	6,315,586.94	6,610,314.33
2022-2023 Actual Indirect Costs	1,844,663.70	6,786,533.27	6,786,533.27
2020-2021 Fixed Carry Forward	-253,034.70	0.00	-19,756.40
Total Indirect Costs	2,097,698.40	6,786,533.27	6,806,289.67
Over/(Under) Recovery	181,744.28	0.00	-195,975.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,844,663.70	6,786,533.27	6,786,533.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	181,744.28	0.00	-195,975.34
Total Projected Indirect 2024-2025 (Numerator)	1,662,919.42	6,786,533.27	6,982,508.61
Direct Costs	47,291,341.99	42,103,912.93	42,103,912.93
Rate for 2024-2025 **	3.52*	16.12*	16.58**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50130
Form R0418**

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,049,716.36	4,901,880.99	4,901,880.99
2020-2021 Fixed Carry Forward	-56,480.14	127,220.54	126,720.93
Total Indirect Costs	1,106,196.50	4,774,660.45	4,775,160.06
2020-2021 Direct Costs	50,629,265.96	46,632,096.46	46,632,096.46
2022-2023 Rate	2.18*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	54,992,701.05	50,622,696.99	50,622,696.99
Indirect costs based on rate ** multiplied by actual direct costs	1,198,840.88	5,183,764.17	5,183,764.17
2022-2023 Actual Indirect Costs	1,216,696.54	5,436,357.98	5,436,357.98
2020-2021 Fixed Carry Forward	-56,480.14	127,220.54	126,720.93
Total Indirect Costs	1,273,176.68	5,309,137.44	5,309,637.05
Over/(Under) Recovery	-74,335.80	-125,373.27	-125,872.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,216,696.54	5,436,357.98	5,436,357.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-74,335.80	-125,373.27	-125,872.88
Total Projected Indirect 2024-2025 (Numerator)	1,291,032.34	5,561,731.25	5,562,230.86
Direct Costs	54,992,701.05	50,622,696.99	50,622,696.99
Rate for 2024-2025 **	2.35*	10.99*	10.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50140
Form R0418**

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,561,696.22	13,194,387.02	13,194,387.02
2020-2021 Fixed Carry Forward	-84,879.97	832,770.02	836,706.08
Total Indirect Costs	3,646,576.19	12,361,617.00	12,357,680.94
2020-2021 Direct Costs	111,933,525.06	102,067,111.26	102,067,111.26
2022-2023 Rate	3.26*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	132,062,294.57	120,850,027.35	120,850,027.35
Indirect costs based on rate ** multiplied by actual direct costs	4,305,230.80	14,634,938.31	14,634,938.31
2022-2023 Actual Indirect Costs	4,423,028.22	15,376,672.51	15,376,672.51
2020-2021 Fixed Carry Forward	-84,879.97	832,770.02	836,706.08
Total Indirect Costs	4,507,908.19	14,543,902.49	14,539,966.43
Over/(Under) Recovery	-202,677.39	91,035.82	94,971.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,423,028.22	15,376,672.51	15,376,672.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-202,677.39	91,035.82	94,971.88
Total Projected Indirect 2024-2025 (Numerator)	4,625,705.61	15,285,636.69	15,281,700.63
Direct Costs	132,062,294.57	120,850,027.35	120,850,027.35
Rate for 2024-2025 **	3.50*	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 2024-2025 Indirect Cost Rates
School District 50160
Form R0418**

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	753,184.09	2,367,388.22	2,367,388.22
2020-2021 Fixed Carry Forward	-107,898.10	0.00	58,149.87
Total Indirect Costs	861,082.19	2,367,388.22	2,309,238.35
2020-2021 Direct Costs	14,416,666.91	12,802,462.78	12,802,462.78
2022-2023 Rate	5.97*	18.49*	18.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,473,946.62	14,922,522.61	14,922,522.61
Indirect costs based on rate ** multiplied by actual direct costs	923,794.61	2,238,378.39	2,692,023.08
2022-2023 Actual Indirect Costs	1,081,929.79	1,633,353.80	1,633,353.80
2020-2021 Fixed Carry Forward	-107,898.10	0.00	58,149.87
Total Indirect Costs	1,189,827.89	1,633,353.80	1,575,203.93
Over/(Under) Recovery	-266,033.28	0.00	1,174,969.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,081,929.79	1,633,353.80	1,633,353.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-266,033.28	0.00	1,174,969.02
Total Projected Indirect 2024-2025 (Numerator)	1,347,963.07	1,633,353.80	458,384.78
Direct Costs	15,473,946.62	14,922,522.61	14,922,522.61
Rate for 2024-2025 **	8.71*	10.95*	3.07**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50170
Form R0418**

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	562,193.04	2,011,047.68	2,011,047.68
2020-2021 Fixed Carry Forward	32,266.60	0.00	0.00
Total Indirect Costs	529,926.44	2,011,047.68	2,011,047.68
2020-2021 Direct Costs	14,465,054.75	13,016,200.11	13,016,200.11
2022-2023 Rate	3.66*	15.45*	15.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,157,652.60	16,116,963.01	16,116,963.01
Indirect costs based on rate ** multiplied by actual direct costs	664,570.09	2,417,544.45	2,490,070.79
2022-2023 Actual Indirect Costs	732,934.18	2,773,623.77	2,773,623.77
2020-2021 Fixed Carry Forward	32,266.60	0.00	0.00
Total Indirect Costs	700,667.58	2,773,623.77	2,773,623.77
Over/(Under) Recovery	-36,097.49	0.00	-283,552.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	732,934.18	2,773,623.77	2,773,623.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,097.49	0.00	-283,552.98
Total Projected Indirect 2024-2025 (Numerator)	769,031.67	2,773,623.77	3,057,176.75
Direct Costs	18,157,652.60	16,116,963.01	16,116,963.01
Rate for 2024-2025 **	4.24*	17.21*	18.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50180
Form R0418**

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	529,515.55	1,608,763.44	1,608,763.44
2020-2021 Fixed Carry Forward	46,468.50	333,082.02	333,295.38
Total Indirect Costs	483,047.05	1,275,681.42	1,275,468.06
2020-2021 Direct Costs	15,607,021.34	14,527,773.45	14,527,773.45
2022-2023 Rate	3.10*	8.78*	8.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,008,810.96	17,214,871.87	17,214,871.87
Indirect costs based on rate ** multiplied by actual direct costs	589,273.14	1,511,465.75	1,511,465.75
2022-2023 Actual Indirect Costs	851,307.52	2,645,246.61	2,645,246.61
2020-2021 Fixed Carry Forward	46,468.50	333,082.02	333,295.38
Total Indirect Costs	804,839.02	2,312,164.59	2,311,951.23
Over/(Under) Recovery	-215,565.88	-800,698.84	-800,485.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	851,307.52	2,645,246.61	2,645,246.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-215,565.88	-800,698.84	-800,485.48
Total Projected Indirect 2024-2025 (Numerator)	1,066,873.40	3,445,945.45	3,445,732.09
Direct Costs	19,008,810.96	17,214,871.87	17,214,871.87
Rate for 2024-2025 **	5.61*	20.02*	20.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50190
Form R0418**

Romeo Community Schools
316 N MAIN ST
ROMEEO, MI 48065

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,274,706.55	5,946,442.91	5,946,442.91
2020-2021 Fixed Carry Forward	-6,505.39	266,786.94	262,698.48
Total Indirect Costs	1,281,211.94	5,679,655.97	5,683,744.43
2020-2021 Direct Costs	58,051,298.19	53,156,824.01	53,156,824.01
2022-2023 Rate	2.21*	10.68*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	69,970,702.62	63,953,760.20	63,953,760.20
Indirect costs based on rate ** multiplied by actual direct costs	1,546,352.53	6,830,261.59	6,836,656.97
2022-2023 Actual Indirect Costs	1,453,084.77	7,243,333.93	7,243,333.93
2020-2021 Fixed Carry Forward	-6,505.39	266,786.94	262,698.48
Total Indirect Costs	1,459,590.16	6,976,546.99	6,980,635.45
Over/(Under) Recovery	86,762.37	-146,285.40	-143,978.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,453,084.77	7,243,333.93	7,243,333.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	86,762.37	-146,285.40	-143,978.48
Total Projected Indirect 2024-2025 (Numerator)	1,366,322.40	7,389,619.33	7,387,312.41
Direct Costs	69,970,702.62	63,953,760.20	63,953,760.20
Rate for 2024-2025 **	1.95*	11.55*	11.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50200
Form R0418**

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,809.38	2,057,554.90	2,057,554.90
2020-2021 Fixed Carry Forward	-48,092.83	282,788.61	281,815.99
Total Indirect Costs	378,902.21	1,774,766.29	1,775,738.91
2020-2021 Direct Costs	19,325,132.27	17,598,386.75	17,598,386.75
2022-2023 Rate	1.96*	10.08*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,115,397.42	22,666,674.50	22,666,674.50
Indirect costs based on rate ** multiplied by actual direct costs	492,261.79	2,284,800.79	2,287,067.46
2022-2023 Actual Indirect Costs	405,913.12	2,854,636.04	2,854,636.04
2020-2021 Fixed Carry Forward	-48,092.83	282,788.61	281,815.99
Total Indirect Costs	454,005.95	2,571,847.43	2,572,820.05
Over/(Under) Recovery	38,255.84	-287,046.64	-285,752.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	405,913.12	2,854,636.04	2,854,636.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,255.84	-287,046.64	-285,752.59
Total Projected Indirect 2024-2025 (Numerator)	367,657.28	3,141,682.68	3,140,388.63
Direct Costs	25,115,397.42	22,666,674.50	22,666,674.50
Rate for 2024-2025 **	1.46*	13.86*	13.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50210
Form R0418**

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,840,729.94	26,552,490.22	26,552,490.22
2020-2021 Fixed Carry Forward	152,048.96	183,294.88	189,981.36
Total Indirect Costs	4,688,680.98	26,369,195.34	26,362,508.86
2020-2021 Direct Costs	288,630,726.67	267,226,459.98	267,226,459.98
2022-2023 Rate	1.62*	9.87*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	327,039,361.33	306,085,325.39	306,085,325.39
Indirect costs based on rate ** multiplied by actual direct costs	5,298,037.65	30,210,621.62	30,210,621.62
2022-2023 Actual Indirect Costs	6,463,239.25	36,212,250.19	36,212,250.19
2020-2021 Fixed Carry Forward	152,048.96	183,294.88	189,981.36
Total Indirect Costs	6,311,190.29	36,028,955.31	36,022,268.83
Over/(Under) Recovery	-1,013,152.64	-5,818,333.69	-5,811,647.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	6,463,239.25	36,212,250.19	36,212,250.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,013,152.64	-5,818,333.69	-5,811,647.21
Total Projected Indirect 2024-2025 (Numerator)	7,476,391.89	42,030,583.88	42,023,897.40
Direct Costs	327,039,361.33	306,085,325.39	306,085,325.39
Rate for 2024-2025 **	2.29*	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 2024-2025 Indirect Cost Rates
School District 50220
Form R0418**

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,519,704.04	3,981,201.11	3,981,201.11
2020-2021 Fixed Carry Forward	-440,065.48	-504,625.41	-496,689.49
Total Indirect Costs	1,959,769.52	4,485,826.52	4,477,890.60
2020-2021 Direct Costs	28,024,553.68	25,563,056.61	25,563,056.61
2022-2023 Rate	6.99*	17.55*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,752,641.00	33,667,636.79	33,667,636.79
Indirect costs based on rate ** multiplied by actual direct costs	2,569,009.61	5,050,145.52	5,898,569.97
2022-2023 Actual Indirect Costs	1,281,030.81	4,366,035.02	4,366,035.02
2020-2021 Fixed Carry Forward	-440,065.48	-504,625.41	-496,689.49
Total Indirect Costs	1,721,096.29	4,870,660.43	4,862,724.51
Over/(Under) Recovery	847,913.32	0.00	1,035,845.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,281,030.81	4,366,035.02	4,366,035.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	847,913.32	0.00	1,035,845.46
Total Projected Indirect 2024-2025 (Numerator)	433,117.49	4,366,035.02	3,330,189.56
Direct Costs	36,752,641.00	33,667,636.79	33,667,636.79
Rate for 2024-2025 **	1.18*	12.97*	9.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50230
Form R0418**

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,009,736.98	20,249,790.67	20,249,790.67
2020-2021 Fixed Carry Forward	-421,028.89	1,705,832.02	1,707,781.57
Total Indirect Costs	6,430,765.87	18,543,958.65	18,542,009.10
2020-2021 Direct Costs	173,560,295.17	159,230,679.07	159,230,679.07
2022-2023 Rate	3.71*	11.65*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	199,772,703.94	183,424,361.49	183,424,361.49
Indirect costs based on rate ** multiplied by actual direct costs	7,411,567.32	21,368,938.11	21,350,595.68
2022-2023 Actual Indirect Costs	7,241,720.80	24,030,231.40	24,030,231.40
2020-2021 Fixed Carry Forward	-421,028.89	1,705,832.02	1,707,781.57
Total Indirect Costs	7,662,749.69	22,324,399.38	22,322,449.83
Over/(Under) Recovery	-251,182.37	-955,461.27	-971,854.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,241,720.80	24,030,231.40	24,030,231.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-251,182.37	-955,461.27	-971,854.15
Total Projected Indirect 2024-2025 (Numerator)	7,492,903.17	24,985,692.67	25,002,085.55
Direct Costs	199,772,703.94	183,424,361.49	183,424,361.49
Rate for 2024-2025 **	3.75*	13.62*	13.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50240
Form R0418**

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,098,183.43	4,782,185.54	4,782,185.54
2020-2021 Fixed Carry Forward	135,032.18	492,848.35	491,305.91
Total Indirect Costs	963,151.25	4,289,337.19	4,290,879.63
2020-2021 Direct Costs	40,612,784.03	36,784,750.79	36,784,750.79
2022-2023 Rate	2.37*	11.66*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	47,840,076.96	43,150,979.48	43,150,979.48
Indirect costs based on rate ** multiplied by actual direct costs	1,133,809.82	5,031,404.21	5,031,404.21
2022-2023 Actual Indirect Costs	1,288,001.76	5,836,398.51	5,836,398.51
2020-2021 Fixed Carry Forward	135,032.18	492,848.35	491,305.91
Total Indirect Costs	1,152,969.58	5,343,550.16	5,345,092.60
Over/(Under) Recovery	-19,159.76	-312,145.95	-313,688.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,288,001.76	5,836,398.51	5,836,398.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,159.76	-312,145.95	-313,688.39
Total Projected Indirect 2024-2025 (Numerator)	1,307,161.52	6,148,544.46	6,150,086.90
Direct Costs	47,840,076.96	43,150,979.48	43,150,979.48
Rate for 2024-2025 **	2.73*	14.25*	14.25**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50901
Form R0418**

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,687.72	112,308.49	112,308.49
2020-2021 Fixed Carry Forward	-5,877.48	0.00	0.00
Total Indirect Costs	36,565.20	112,308.49	112,308.49
2020-2021 Direct Costs	716,031.41	634,410.64	634,410.64
2022-2023 Rate	5.11*	17.70*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,060,769.26	861,118.46	861,118.46
Indirect costs based on rate ** multiplied by actual direct costs	54,205.31	129,167.77	152,417.97
2022-2023 Actual Indirect Costs	3,763.50	203,414.30	203,414.30
2020-2021 Fixed Carry Forward	-5,877.48	0.00	0.00
Total Indirect Costs	9,640.98	203,414.30	203,414.30
Over/(Under) Recovery	44,564.33	0.00	-50,996.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,763.50	203,414.30	203,414.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,564.33	0.00	-50,996.33
Total Projected Indirect 2024-2025 (Numerator)	-40,800.83	203,414.30	254,410.63
Direct Costs	1,060,769.26	861,118.46	861,118.46
Rate for 2024-2025 **	0.00*	23.62*	29.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50902
Form R0418**

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	122,863.00	867,779.00	867,779.00
2020-2021 Fixed Carry Forward	-35,375.39	163,954.06	163,745.29
Total Indirect Costs	158,238.39	703,824.94	704,033.71
2020-2021 Direct Costs	7,872,861.00	7,127,945.00	7,127,945.00
2022-2023 Rate	2.01*	9.87*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,286,750.54	8,571,898.36	8,571,898.36
Indirect costs based on rate ** multiplied by actual direct costs	186,663.69	846,046.37	846,903.56
2022-2023 Actual Indirect Costs	107,650.97	822,503.15	822,503.15
2020-2021 Fixed Carry Forward	-35,375.39	163,954.06	163,745.29
Total Indirect Costs	143,026.36	658,549.09	658,757.86
Over/(Under) Recovery	43,637.33	187,497.28	188,145.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	107,650.97	822,503.15	822,503.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,637.33	187,497.28	188,145.70
Total Projected Indirect 2024-2025 (Numerator)	64,013.64	635,005.87	634,357.45
Direct Costs	9,286,750.54	8,571,898.36	8,571,898.36
Rate for 2024-2025 **	0.69*	7.41*	7.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50903
Form R0418**

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,223.00	567,428.00	567,428.00
2020-2021 Fixed Carry Forward	-19,351.55	16,190.50	25,130.01
Total Indirect Costs	100,574.55	551,237.50	542,297.99
2020-2021 Direct Costs	5,927,402.00	5,441,197.00	5,441,197.00
2022-2023 Rate	1.70*	10.13*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,065,143.00	6,596,060.00	6,596,060.00
Indirect costs based on rate ** multiplied by actual direct costs	120,107.43	668,180.88	657,627.18
2022-2023 Actual Indirect Costs	60,219.00	529,302.00	529,302.00
2020-2021 Fixed Carry Forward	-19,351.55	16,190.50	25,130.01
Total Indirect Costs	79,570.55	513,111.50	504,171.99
Over/(Under) Recovery	40,536.88	155,069.38	153,455.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	60,219.00	529,302.00	529,302.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	40,536.88	155,069.38	153,455.19
Total Projected Indirect 2024-2025 (Numerator)	19,682.12	374,232.62	375,846.81
Direct Costs	7,065,143.00	6,596,060.00	6,596,060.00
Rate for 2024-2025 **	0.28*	5.67*	5.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50905
Form R0418**

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	25,685.39	238,137.26	238,137.26
2020-2021 Fixed Carry Forward	17,663.73	184,216.82	184,216.82
Total Indirect Costs	8,021.66	53,920.44	53,920.44
2020-2021 Direct Costs	3,581,261.61	3,368,809.74	3,368,809.74
2022-2023 Rate	0.22*	1.60*	1.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,065,235.76	3,672,108.40	3,672,108.40
Indirect costs based on rate ** multiplied by actual direct costs	8,943.52	58,753.73	58,753.73
2022-2023 Actual Indirect Costs	31,590.88	424,718.24	424,718.24
2020-2021 Fixed Carry Forward	17,663.73	184,216.82	184,216.82
Total Indirect Costs	13,927.15	240,501.42	240,501.42
Over/(Under) Recovery	-4,983.63	-181,747.69	-181,747.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	31,590.88	424,718.24	424,718.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,983.63	-181,747.69	-181,747.69
Total Projected Indirect 2024-2025 (Numerator)	36,574.51	606,465.93	606,465.93
Direct Costs	4,065,235.76	3,672,108.40	3,672,108.40
Rate for 2024-2025 **	0.90*	16.52*	16.52**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50906
Form R0418**

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	34,407.93	487,900.28	487,900.28
2020-2021 Fixed Carry Forward	25,815.19	105,402.66	105,402.66
Total Indirect Costs	8,592.74	382,497.62	382,497.62
2020-2021 Direct Costs	6,249,566.29	5,796,073.94	5,796,073.94
2022-2023 Rate	0.14*	6.60*	6.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,792,599.74	7,130,575.57	7,130,575.57
Indirect costs based on rate ** multiplied by actual direct costs	10,909.64	470,617.99	470,617.99
2022-2023 Actual Indirect Costs	39,438.99	701,463.16	701,463.16
2020-2021 Fixed Carry Forward	25,815.19	105,402.66	105,402.66
Total Indirect Costs	13,623.80	596,060.50	596,060.50
Over/(Under) Recovery	-2,714.16	-125,442.51	-125,442.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	39,438.99	701,463.16	701,463.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,714.16	-125,442.51	-125,442.51
Total Projected Indirect 2024-2025 (Numerator)	42,153.15	826,905.67	826,905.67
Direct Costs	7,792,599.74	7,130,575.57	7,130,575.57
Rate for 2024-2025 **	0.54*	11.60*	11.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50908
Form R0418**

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	117,326.00	291,902.00	291,902.00
2020-2021 Fixed Carry Forward	-83,685.40	0.00	0.00
Total Indirect Costs	201,011.40	291,902.00	291,902.00
2020-2021 Direct Costs	2,615,932.00	2,441,356.00	2,441,356.00
2022-2023 Rate	7.68*	11.96*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,848,158.00	2,597,717.00	2,597,717.00
Indirect costs based on rate ** multiplied by actual direct costs	218,738.53	310,686.95	310,686.95
2022-2023 Actual Indirect Costs	49,175.00	299,616.00	299,616.00
2020-2021 Fixed Carry Forward	-83,685.40	0.00	0.00
Total Indirect Costs	132,860.40	299,616.00	299,616.00
Over/(Under) Recovery	85,878.13	11,070.95	11,070.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	49,175.00	299,616.00	299,616.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,878.13	11,070.95	11,070.95
Total Projected Indirect 2024-2025 (Numerator)	-36,703.13	288,545.05	288,545.05
Direct Costs	2,848,158.00	2,597,717.00	2,597,717.00
Rate for 2024-2025 **	0.00*	11.11*	11.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50909
Form R0418**

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	324,243.00	1,671,382.00	1,671,382.00
2020-2021 Fixed Carry Forward	-59,894.80	0.00	0.00
Total Indirect Costs	384,137.80	1,671,382.00	1,671,382.00
2020-2021 Direct Costs	6,901,363.00	5,554,224.00	5,554,224.00
2022-2023 Rate	5.57*	30.09*	30.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,553,437.00	6,122,685.00	6,122,685.00
Indirect costs based on rate ** multiplied by actual direct costs	420,726.44	918,402.75	1,530,671.25
2022-2023 Actual Indirect Costs	246,136.00	1,676,888.00	1,676,888.00
2020-2021 Fixed Carry Forward	-59,894.80	0.00	0.00
Total Indirect Costs	306,030.80	1,676,888.00	1,676,888.00
Over/(Under) Recovery	114,695.64	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	246,136.00	1,676,888.00	1,676,888.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	114,695.64	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	131,440.36	1,676,888.00	1,676,888.00
Direct Costs	7,553,437.00	6,122,685.00	6,122,685.00
Rate for 2024-2025 **	1.74*	27.39*	27.39**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50911
Form R0418**

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	193,685.00	880,562.00	880,562.00
2020-2021 Fixed Carry Forward	-83,975.77	-96,588.62	-93,714.12
Total Indirect Costs	277,660.77	977,150.62	974,276.12
2020-2021 Direct Costs	6,271,579.00	5,584,702.00	5,584,702.00
2022-2023 Rate	4.43*	17.50*	17.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,706,319.84	8,325,366.38	8,325,366.38
Indirect costs based on rate ** multiplied by actual direct costs	429,989.97	1,248,804.96	1,452,776.43
2022-2023 Actual Indirect Costs	171,851.92	1,552,805.38	1,552,805.38
2020-2021 Fixed Carry Forward	-83,975.77	-96,588.62	-93,714.12
Total Indirect Costs	255,827.69	1,649,394.00	1,646,519.50
Over/(Under) Recovery	174,162.28	0.00	-193,743.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	171,851.92	1,552,805.38	1,552,805.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	174,162.28	0.00	-193,743.07
Total Projected Indirect 2024-2025 (Numerator)	-2,310.36	1,552,805.38	1,746,548.45
Direct Costs	9,706,319.84	8,325,366.38	8,325,366.38
Rate for 2024-2025 **	0.00*	18.65*	20.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50912
Form R0418**

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,653.00	1,671,845.00	1,671,845.00
2020-2021 Fixed Carry Forward	8,394.54	0.00	0.00
Total Indirect Costs	229,258.46	1,671,845.00	1,671,845.00
2020-2021 Direct Costs	6,670,019.00	5,235,827.00	5,235,827.00
2022-2023 Rate	3.44*	31.93*	31.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,429,453.00	5,933,636.00	5,933,636.00
Indirect costs based on rate ** multiplied by actual direct costs	255,573.18	890,045.40	1,483,409.00
2022-2023 Actual Indirect Costs	217,175.00	1,712,992.00	1,712,992.00
2020-2021 Fixed Carry Forward	8,394.54	0.00	0.00
Total Indirect Costs	208,780.46	1,712,992.00	1,712,992.00
Over/(Under) Recovery	46,792.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	217,175.00	1,712,992.00	1,712,992.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,792.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	170,382.28	1,712,992.00	1,712,992.00
Direct Costs	7,429,453.00	5,933,636.00	5,933,636.00
Rate for 2024-2025 **	2.29*	28.87*	28.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50913
Form R0418**

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	25,417.76	156,508.42	156,508.42
2020-2021 Fixed Carry Forward	53,712.97	39,335.45	38,859.88
Total Indirect Costs	-28,295.21	117,172.97	117,648.54
2020-2021 Direct Costs	1,476,001.73	1,344,911.07	1,344,911.07
2022-2023 Rate	0.00*	8.71*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,109,895.01	1,922,752.06	1,922,752.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	167,471.70	168,240.81
2022-2023 Actual Indirect Costs	66,510.04	253,652.99	253,652.99
2020-2021 Fixed Carry Forward	53,712.97	39,335.45	38,859.88
Total Indirect Costs	12,797.07	214,317.54	214,793.11
Over/(Under) Recovery	0.00	-46,845.84	-46,552.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	66,510.04	253,652.99	253,652.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-46,845.84	-46,552.30
Total Projected Indirect 2024-2025 (Numerator)	66,510.04	300,498.83	300,205.29
Direct Costs	2,109,895.01	1,922,752.06	1,922,752.06
Rate for 2024-2025 **	3.15*	15.63*	15.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50914
Form R0418**

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,372.67	377,391.22	377,391.22
2020-2021 Fixed Carry Forward	17,637.92	0.00	67,655.85
Total Indirect Costs	-1,265.25	377,391.22	309,735.37
2020-2021 Direct Costs	2,421,421.66	2,060,403.11	2,060,403.11
2022-2023 Rate	0.00*	18.32*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,504,802.70	3,047,037.50	3,047,037.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	457,055.63	457,969.74
2022-2023 Actual Indirect Costs	24,429.76	482,194.96	482,194.96
2020-2021 Fixed Carry Forward	17,637.92	0.00	67,655.85
Total Indirect Costs	6,791.84	482,194.96	414,539.11
Over/(Under) Recovery	0.00	0.00	43,430.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	24,429.76	482,194.96	482,194.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	43,430.63
Total Projected Indirect 2024-2025 (Numerator)	24,429.76	482,194.96	438,764.33
Direct Costs	3,504,802.70	3,047,037.50	3,047,037.50
Rate for 2024-2025 **	0.70*	15.83*	14.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50915
Form R0418**

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,147.40	210,236.22	210,236.22
2020-2021 Fixed Carry Forward	52,078.89	0.00	40,499.32
Total Indirect Costs	8,068.51	210,236.22	169,736.90
2020-2021 Direct Costs	2,066,381.41	1,916,292.59	1,916,292.59
2022-2023 Rate	0.39*	10.97*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,381,131.39	1,231,736.68	1,231,736.68
Indirect costs based on rate ** multiplied by actual direct costs	5,386.41	135,121.51	109,131.87
2022-2023 Actual Indirect Costs	3,412.97	152,807.68	152,807.68
2020-2021 Fixed Carry Forward	52,078.89	0.00	40,499.32
Total Indirect Costs	-48,665.92	152,807.68	112,308.36
Over/(Under) Recovery	54,052.33	-17,686.17	-3,176.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,412.97	152,807.68	152,807.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,052.33	-17,686.17	-3,176.49
Total Projected Indirect 2024-2025 (Numerator)	-50,639.36	170,493.85	155,984.17
Direct Costs	1,381,131.39	1,231,736.68	1,231,736.68
Rate for 2024-2025 **	0.00*	13.84*	12.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50918
Form R0418**

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
2020-2021 Direct Costs	5,579,188.00	4,137,129.00	4,137,129.00
2022-2023 Rate	2.72*	38.53*	38.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,952,410.00	28,290,459.00	28,290,459.00
Indirect costs based on rate ** multiplied by actual direct costs	814,705.55	4,243,568.85	7,072,614.75
2022-2023 Actual Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
Over/(Under) Recovery	603,972.55	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	603,972.55	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-393,239.55	1,872,684.00	1,872,684.00
Direct Costs	29,952,410.00	28,290,459.00	28,290,459.00
Rate for 2024-2025 **	0.00*	6.62*	6.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50920
Form R0418**

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,062,179.24	883,645.80	883,645.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	103,768.19	282,301.63	282,301.63
Total Indirect Costs	103,768.19	282,301.63	282,301.63
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	103,768.19	282,301.63	282,301.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	103,768.19	282,301.63	282,301.63
Direct Costs	1,062,179.24	883,645.80	883,645.80
Rate for 2024-2025 **	9.77*	31.95*	31.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51000
Form R0418**

Manistee ISD
772 E PARKDALE AVE
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	832,222.48	1,091,434.50	1,091,434.50
2020-2021 Fixed Carry Forward	-76,371.99	0.00	-67,662.71
Total Indirect Costs	908,594.47	1,091,434.50	1,159,097.21
2020-2021 Direct Costs	6,021,028.93	5,761,816.91	5,761,816.91
2022-2023 Rate	15.09*	18.94*	20.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,575,717.63	7,290,298.13	7,290,298.13
Indirect costs based on rate ** multiplied by actual direct costs	1,136,357.64	1,093,544.72	1,466,807.98
2022-2023 Actual Indirect Costs	840,873.17	1,126,292.67	1,126,292.67
2020-2021 Fixed Carry Forward	-76,371.99	0.00	-67,662.71
Total Indirect Costs	917,245.16	1,126,292.67	1,193,955.38
Over/(Under) Recovery	0.00	0.00	272,852.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	840,873.17	1,126,292.67	1,126,292.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	272,852.60
Total Projected Indirect 2024-2025 (Numerator)	840,873.17	1,126,292.67	853,440.07
Direct Costs	7,575,717.63	7,290,298.13	7,290,298.13
Rate for 2024-2025 **	11.10*	15.45*	11.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51020
Form R0418**

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	152,220.89	405,887.79	405,887.79
2020-2021 Fixed Carry Forward	-17,891.98	0.00	73,714.14
Total Indirect Costs	170,112.87	405,887.79	332,173.65
2020-2021 Direct Costs	3,127,939.90	2,874,273.00	2,874,273.00
2022-2023 Rate	5.44*	14.12*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,054,562.07	3,651,766.51	3,651,766.51
Indirect costs based on rate ** multiplied by actual direct costs	220,568.18	515,629.43	422,144.21
2022-2023 Actual Indirect Costs	182,240.83	585,036.39	585,036.39
2020-2021 Fixed Carry Forward	-17,891.98	0.00	73,714.14
Total Indirect Costs	200,132.81	585,036.39	511,322.25
Over/(Under) Recovery	20,435.37	-69,406.96	-89,178.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	182,240.83	585,036.39	585,036.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,435.37	-69,406.96	-89,178.04
Total Projected Indirect 2024-2025 (Numerator)	161,805.46	654,443.35	674,214.43
Direct Costs	4,054,562.07	3,651,766.51	3,651,766.51
Rate for 2024-2025 **	3.99*	17.92*	18.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51045
Form R0418**

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	282,611.63	697,744.09	697,744.09
2020-2021 Fixed Carry Forward	780.99	0.00	186,603.81
Total Indirect Costs	281,830.64	697,744.09	511,140.28
2020-2021 Direct Costs	5,381,888.79	4,966,756.33	4,966,756.33
2022-2023 Rate	5.24*	14.05*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,366,129.09	6,658,279.04	6,658,279.04
Indirect costs based on rate ** multiplied by actual direct costs	385,985.16	935,488.21	685,136.91
2022-2023 Actual Indirect Costs	317,700.44	1,025,550.49	1,025,550.49
2020-2021 Fixed Carry Forward	780.99	0.00	186,603.81
Total Indirect Costs	316,919.45	1,025,550.49	838,946.68
Over/(Under) Recovery	69,065.71	-90,062.28	-153,809.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,700.44	1,025,550.49	1,025,550.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,065.71	-90,062.28	-153,809.77
Total Projected Indirect 2024-2025 (Numerator)	248,634.73	1,115,612.77	1,179,360.26
Direct Costs	7,366,129.09	6,658,279.04	6,658,279.04
Rate for 2024-2025 **	3.38*	16.76*	17.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51060
Form R0418**

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	207,276.49	751,969.65	751,969.65
2020-2021 Fixed Carry Forward	16,054.27	0.00	1,301.94
Total Indirect Costs	191,222.22	751,969.65	750,667.71
2020-2021 Direct Costs	3,880,705.51	3,336,012.35	3,336,012.35
2022-2023 Rate	4.93*	22.54*	22.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,846,042.26	4,252,312.78	4,252,312.78
Indirect costs based on rate ** multiplied by actual direct costs	238,909.88	637,846.92	956,770.38
2022-2023 Actual Indirect Costs	276,266.69	869,996.17	869,996.17
2020-2021 Fixed Carry Forward	16,054.27	0.00	1,301.94
Total Indirect Costs	260,212.42	869,996.17	868,694.23
Over/(Under) Recovery	-21,302.54	0.00	88,076.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	276,266.69	869,996.17	869,996.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,302.54	0.00	88,076.15
Total Projected Indirect 2024-2025 (Numerator)	297,569.23	869,996.17	781,920.02
Direct Costs	4,846,042.26	4,252,312.78	4,252,312.78
Rate for 2024-2025 **	6.14*	20.46*	18.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51070
Form R0418**

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	714,433.30	1,951,617.37	1,951,617.37
2020-2021 Fixed Carry Forward	-1,025.85	0.00	131,939.63
Total Indirect Costs	715,459.15	1,951,617.37	1,819,677.74
2020-2021 Direct Costs	13,949,850.38	12,712,666.31	12,712,666.31
2022-2023 Rate	5.13*	15.35*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,434,845.90	14,786,216.15	14,786,216.15
Indirect costs based on rate ** multiplied by actual direct costs	843,107.59	2,217,932.42	2,115,907.53
2022-2023 Actual Indirect Costs	879,604.66	2,528,234.41	2,528,234.41
2020-2021 Fixed Carry Forward	-1,025.85	0.00	131,939.63
Total Indirect Costs	880,630.51	2,528,234.41	2,396,294.78
Over/(Under) Recovery	-37,522.92	0.00	-280,387.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	879,604.66	2,528,234.41	2,528,234.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-37,522.92	0.00	-280,387.25
Total Projected Indirect 2024-2025 (Numerator)	917,127.58	2,528,234.41	2,808,621.66
Direct Costs	16,434,845.90	14,786,216.15	14,786,216.15
Rate for 2024-2025 **	5.58*	17.10*	18.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51903
Form R0418**

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	46,878.97	85,435.31	85,435.31
2020-2021 Fixed Carry Forward	2,410.29	0.00	0.00
Total Indirect Costs	44,468.68	85,435.31	85,435.31
2020-2021 Direct Costs	494,856.17	456,299.83	456,299.83
2022-2023 Rate	8.99*	18.72*	18.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	645,032.67	579,937.98	579,937.98
Indirect costs based on rate ** multiplied by actual direct costs	57,988.44	86,990.70	108,564.39
2022-2023 Actual Indirect Costs	69,671.73	134,766.42	134,766.42
2020-2021 Fixed Carry Forward	2,410.29	0.00	0.00
Total Indirect Costs	67,261.44	134,766.42	134,766.42
Over/(Under) Recovery	-9,273.00	0.00	-26,202.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	69,671.73	134,766.42	134,766.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,273.00	0.00	-26,202.03
Total Projected Indirect 2024-2025 (Numerator)	78,944.73	134,766.42	160,968.45
Direct Costs	645,032.67	579,937.98	579,937.98
Rate for 2024-2025 **	12.24*	23.24*	27.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51905
Form R0418**

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,333,395.75	2,674,848.50	2,674,848.50
2020-2021 Fixed Carry Forward	-294,162.62	-358,814.03	-358,814.03
Total Indirect Costs	2,627,558.37	3,033,662.53	3,033,662.53
2020-2021 Direct Costs	28,141,584.74	27,800,131.99	27,800,131.99
2022-2023 Rate	9.34*	10.91*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,553,520.08	35,113,055.40	35,113,055.40
Indirect costs based on rate ** multiplied by actual direct costs	3,320,698.78	3,830,834.34	3,830,834.34
2022-2023 Actual Indirect Costs	2,647,507.41	2,946,621.02	2,946,621.02
2020-2021 Fixed Carry Forward	-294,162.62	-358,814.03	-358,814.03
Total Indirect Costs	2,941,670.03	3,305,435.05	3,305,435.05
Over/(Under) Recovery	379,028.75	525,399.29	525,399.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,647,507.41	2,946,621.02	2,946,621.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	379,028.75	525,399.29	525,399.29
Total Projected Indirect 2024-2025 (Numerator)	2,268,478.66	2,421,221.73	2,421,221.73
Direct Costs	35,553,520.08	35,113,055.40	35,113,055.40
Rate for 2024-2025 **	6.38*	6.90*	6.90**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52000
Form R0418**

Marquette-Alger Regional Education Service Agency
321 E OHIO ST
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2020-2021 Direct Costs	10,776,488.28	10,301,845.85	10,301,845.85
2022-2023 Rate	22.74*	28.39*	28.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,340,494.52	16,809,709.64	16,809,709.64
Indirect costs based on rate ** multiplied by actual direct costs	2,601,074.18	2,521,456.45	4,202,427.41
2022-2023 Actual Indirect Costs	2,873,838.39	3,404,623.27	3,404,623.27
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,873,838.39	3,404,623.27	3,404,623.27
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,873,838.39	3,404,623.27	3,404,623.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	2,873,838.39	3,404,623.27	3,404,623.27
Direct Costs	17,340,494.52	16,809,709.64	16,809,709.64
Rate for 2024-2025 **	16.57*	20.25*	20.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52015
Form R0418**

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,607.17	1,481,070.03	1,481,070.03
2020-2021 Fixed Carry Forward	1,780.45	-153,588.67	-153,588.67
Total Indirect Costs	216,826.72	1,634,658.70	1,634,658.70
2020-2021 Direct Costs	14,060,788.06	12,798,325.20	12,798,325.20
2022-2023 Rate	1.54*	12.77*	12.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,301,668.42	14,772,685.76	14,772,685.76
Indirect costs based on rate ** multiplied by actual direct costs	251,045.69	1,886,471.97	1,886,471.97
2022-2023 Actual Indirect Costs	239,795.84	1,768,778.50	1,768,778.50
2020-2021 Fixed Carry Forward	1,780.45	-153,588.67	-153,588.67
Total Indirect Costs	238,015.39	1,922,367.17	1,922,367.17
Over/(Under) Recovery	13,030.30	-35,895.20	-35,895.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	239,795.84	1,768,778.50	1,768,778.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,030.30	-35,895.20	-35,895.20
Total Projected Indirect 2024-2025 (Numerator)	226,765.54	1,804,673.70	1,804,673.70
Direct Costs	16,301,668.42	14,772,685.76	14,772,685.76
Rate for 2024-2025 **	1.39*	12.22*	12.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52040
Form R0418**

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	486,695.44	1,480,609.99	1,480,609.99
2020-2021 Fixed Carry Forward	-45,059.94	-143,001.26	-143,209.20
Total Indirect Costs	531,755.38	1,623,611.25	1,623,819.19
2020-2021 Direct Costs	11,792,348.63	10,798,434.08	10,798,434.08
2022-2023 Rate	4.51*	15.04*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,364,107.15	12,175,811.48	12,175,811.48
Indirect costs based on rate ** multiplied by actual direct costs	602,721.23	1,826,371.72	1,831,242.05
2022-2023 Actual Indirect Costs	528,034.93	1,716,330.60	1,716,330.60
2020-2021 Fixed Carry Forward	-45,059.94	-143,001.26	-143,209.20
Total Indirect Costs	573,094.87	1,859,331.86	1,859,539.80
Over/(Under) Recovery	29,626.36	0.00	-28,297.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	528,034.93	1,716,330.60	1,716,330.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	29,626.36	0.00	-28,297.75
Total Projected Indirect 2024-2025 (Numerator)	498,408.57	1,716,330.60	1,744,628.35
Direct Costs	13,364,107.15	12,175,811.48	12,175,811.48
Rate for 2024-2025 **	3.73*	14.10*	14.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52090
Form R0418**

Negaunee Public Schools
101 S PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	458,355.30	1,559,381.90	1,559,381.90
2020-2021 Fixed Carry Forward	20,046.31	11,592.56	11,592.56
Total Indirect Costs	438,308.99	1,547,789.34	1,547,789.34
2020-2021 Direct Costs	16,629,633.70	15,528,607.10	15,528,607.10
2022-2023 Rate	2.64*	9.97*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,307,851.42	17,792,235.63	17,792,235.63
Indirect costs based on rate ** multiplied by actual direct costs	509,727.28	1,773,885.89	1,773,885.89
2022-2023 Actual Indirect Costs	523,634.86	2,039,250.65	2,039,250.65
2020-2021 Fixed Carry Forward	20,046.31	11,592.56	11,592.56
Total Indirect Costs	503,588.55	2,027,658.09	2,027,658.09
Over/(Under) Recovery	6,138.73	-253,772.20	-253,772.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	523,634.86	2,039,250.65	2,039,250.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,138.73	-253,772.20	-253,772.20
Total Projected Indirect 2024-2025 (Numerator)	517,496.13	2,293,022.85	2,293,022.85
Direct Costs	19,307,851.42	17,792,235.63	17,792,235.63
Rate for 2024-2025 **	2.68*	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 2024-2025 Indirect Cost Rates
School District 52100
Form R0418**

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	18,389.77	129,135.45	129,135.45
2020-2021 Fixed Carry Forward	-1,862.83	-1,747.90	-1,759.57
Total Indirect Costs	20,252.60	130,883.35	130,895.02
2020-2021 Direct Costs	1,172,098.02	1,061,352.34	1,061,352.34
2022-2023 Rate	1.73*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,502,394.55	1,297,342.05	1,297,342.05
Indirect costs based on rate ** multiplied by actual direct costs	25,991.43	159,962.27	159,962.27
2022-2023 Actual Indirect Costs	41,760.28	246,812.78	246,812.78
2020-2021 Fixed Carry Forward	-1,862.83	-1,747.90	-1,759.57
Total Indirect Costs	43,623.11	248,560.68	248,572.35
Over/(Under) Recovery	-17,631.68	-88,598.41	-88,610.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	41,760.28	246,812.78	246,812.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,631.68	-88,598.41	-88,610.08
Total Projected Indirect 2024-2025 (Numerator)	59,391.96	335,411.19	335,422.86
Direct Costs	1,502,394.55	1,297,342.05	1,297,342.05
Rate for 2024-2025 **	3.95*	25.85*	25.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52110
Form R0418**

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,073.17	385,826.05	385,826.05
2020-2021 Fixed Carry Forward	2,574.74	0.00	34,324.33
Total Indirect Costs	110,498.43	385,826.05	351,501.72
2020-2021 Direct Costs	2,189,055.31	1,916,302.43	1,916,302.43
2022-2023 Rate	5.05*	20.13*	18.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,496,787.28	2,116,088.24	2,116,088.24
Indirect costs based on rate ** multiplied by actual direct costs	126,087.76	317,413.24	388,090.58
2022-2023 Actual Indirect Costs	53,761.87	434,460.91	434,460.91
2020-2021 Fixed Carry Forward	2,574.74	0.00	34,324.33
Total Indirect Costs	51,187.13	434,460.91	400,136.58
Over/(Under) Recovery	74,900.63	0.00	-12,046.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	53,761.87	434,460.91	434,460.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	74,900.63	0.00	-12,046.00
Total Projected Indirect 2024-2025 (Numerator)	-21,138.76	434,460.91	446,506.91
Direct Costs	2,496,787.28	2,116,088.24	2,116,088.24
Rate for 2024-2025 **	0.00*	20.53*	21.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52160
Form R0418**

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	17,368.10	52,959.18	52,959.18
2020-2021 Fixed Carry Forward	2,017.79	0.00	11,794.13
Total Indirect Costs	15,350.31	52,959.18	41,165.05
2020-2021 Direct Costs	474,923.49	439,332.41	439,332.41
2022-2023 Rate	3.23*	12.05*	9.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	565,364.18	521,326.74	521,326.74
Indirect costs based on rate ** multiplied by actual direct costs	18,261.26	62,819.87	48,848.32
2022-2023 Actual Indirect Costs	5,770.56	49,808.00	49,808.00
2020-2021 Fixed Carry Forward	2,017.79	0.00	11,794.13
Total Indirect Costs	3,752.77	49,808.00	38,013.87
Over/(Under) Recovery	14,508.49	13,011.87	10,834.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,770.56	49,808.00	49,808.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,508.49	13,011.87	10,834.45
Total Projected Indirect 2024-2025 (Numerator)	-8,737.93	36,796.13	38,973.55
Direct Costs	565,364.18	521,326.74	521,326.74
Rate for 2024-2025 **	0.00*	7.06*	7.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52170
Form R0418**

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	928,929.46	3,939,533.28	3,939,533.28
2020-2021 Fixed Carry Forward	14,493.05	0.00	894,442.56
Total Indirect Costs	914,436.41	3,939,533.28	3,045,090.72
2020-2021 Direct Costs	34,313,718.07	31,155,488.25	31,155,488.25
2022-2023 Rate	2.66*	12.64*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,164,337.37	35,136,558.72	35,136,558.72
Indirect costs based on rate ** multiplied by actual direct costs	1,041,771.37	4,441,261.02	3,432,841.79
2022-2023 Actual Indirect Costs	1,147,304.64	5,047,819.22	5,047,819.22
2020-2021 Fixed Carry Forward	14,493.05	0.00	894,442.56
Total Indirect Costs	1,132,811.59	5,047,819.22	4,153,376.66
Over/(Under) Recovery	-91,040.22	-606,558.20	-720,534.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,147,304.64	5,047,819.22	5,047,819.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-91,040.22	-606,558.20	-720,534.87
Total Projected Indirect 2024-2025 (Numerator)	1,238,344.86	5,654,377.42	5,768,354.09
Direct Costs	39,164,337.37	35,136,558.72	35,136,558.72
Rate for 2024-2025 **	3.16*	16.09*	16.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52180
Form R0418**

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	198,978.45	809,126.18	809,126.18
2020-2021 Fixed Carry Forward	27,981.30	0.00	299,184.51
Total Indirect Costs	170,997.15	809,126.18	509,941.67
2020-2021 Direct Costs	8,435,074.73	7,824,927.00	7,824,927.00
2022-2023 Rate	2.03*	10.34*	6.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,113,447.78	9,258,634.88	9,258,634.88
Indirect costs based on rate ** multiplied by actual direct costs	205,302.99	957,342.85	603,662.99
2022-2023 Actual Indirect Costs	222,190.89	1,077,003.79	1,077,003.79
2020-2021 Fixed Carry Forward	27,981.30	0.00	299,184.51
Total Indirect Costs	194,209.59	1,077,003.79	777,819.28
Over/(Under) Recovery	11,093.40	-119,660.94	-174,156.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	222,190.89	1,077,003.79	1,077,003.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,093.40	-119,660.94	-174,156.29
Total Projected Indirect 2024-2025 (Numerator)	211,097.49	1,196,664.73	1,251,160.08
Direct Costs	10,113,447.78	9,258,634.88	9,258,634.88
Rate for 2024-2025 **	2.09*	12.92*	13.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52901
Form R0418**

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,576.65	224,863.38	224,863.38
2020-2021 Fixed Carry Forward	-3,357.04	36,540.17	36,540.17
Total Indirect Costs	70,933.69	188,323.21	188,323.21
2020-2021 Direct Costs	2,379,431.76	2,222,145.03	2,222,145.03
2022-2023 Rate	2.98*	8.47*	8.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,282,811.50	2,091,981.01	2,091,981.01
Indirect costs based on rate ** multiplied by actual direct costs	68,027.78	177,190.79	177,190.79
2022-2023 Actual Indirect Costs	81,113.21	271,943.70	271,943.70
2020-2021 Fixed Carry Forward	-3,357.04	36,540.17	36,540.17
Total Indirect Costs	84,470.25	235,403.53	235,403.53
Over/(Under) Recovery	-16,442.47	-58,212.74	-58,212.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	81,113.21	271,943.70	271,943.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,442.47	-58,212.74	-58,212.74
Total Projected Indirect 2024-2025 (Numerator)	97,555.68	330,156.44	330,156.44
Direct Costs	2,282,811.50	2,091,981.01	2,091,981.01
Rate for 2024-2025 **	4.27*	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 2024-2025 Indirect Cost Rates
School District 53000
Form R0418**

West Shore Educational Service District
2130 W US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,584,172.06	2,190,802.00	2,190,802.00
2020-2021 Fixed Carry Forward	59,276.60	99,432.30	99,360.13
Total Indirect Costs	1,524,895.46	2,091,369.70	2,091,441.87
2020-2021 Direct Costs	20,472,234.86	19,865,604.92	19,865,604.92
2022-2023 Rate	7.45*	10.53*	10.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,878,634.74	22,404,073.35	22,404,073.35
Indirect costs based on rate ** multiplied by actual direct costs	1,704,458.29	2,359,148.92	2,359,148.92
2022-2023 Actual Indirect Costs	1,799,768.92	2,274,330.31	2,274,330.31
2020-2021 Fixed Carry Forward	59,276.60	99,432.30	99,360.13
Total Indirect Costs	1,740,492.32	2,174,898.01	2,174,970.18
Over/(Under) Recovery	-36,034.03	184,250.91	184,178.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,799,768.92	2,274,330.31	2,274,330.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,034.03	184,250.91	184,178.74
Total Projected Indirect 2024-2025 (Numerator)	1,835,802.95	2,090,079.40	2,090,151.57
Direct Costs	22,878,634.74	22,404,073.35	22,404,073.35
Rate for 2024-2025 **	8.02*	9.33*	9.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53010
Form R0418**

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	453,880.30	1,514,449.95	1,514,449.95
2020-2021 Fixed Carry Forward	-6,189.44	100,852.11	100,852.11
Total Indirect Costs	460,069.74	1,413,597.84	1,413,597.84
2020-2021 Direct Costs	13,748,418.58	12,687,848.93	12,687,848.93
2022-2023 Rate	3.35*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,061,157.56	12,282,245.86	12,282,245.86
Indirect costs based on rate ** multiplied by actual direct costs	437,548.78	1,368,242.19	1,368,242.19
2022-2023 Actual Indirect Costs	544,784.43	1,807,176.99	1,807,176.99
2020-2021 Fixed Carry Forward	-6,189.44	100,852.11	100,852.11
Total Indirect Costs	550,973.87	1,706,324.88	1,706,324.88
Over/(Under) Recovery	-113,425.09	-338,082.69	-338,082.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	544,784.43	1,807,176.99	1,807,176.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-113,425.09	-338,082.69	-338,082.69
Total Projected Indirect 2024-2025 (Numerator)	658,209.52	2,145,259.68	2,145,259.68
Direct Costs	13,061,157.56	12,282,245.86	12,282,245.86
Rate for 2024-2025 **	5.04*	17.47*	17.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53020
Form R0418**

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	148,102.14	444,445.17	444,445.17
2020-2021 Fixed Carry Forward	-10,947.62	25,867.05	25,789.70
Total Indirect Costs	159,049.76	418,578.12	418,655.47
2020-2021 Direct Costs	4,278,549.58	3,982,206.55	3,982,206.55
2022-2023 Rate	3.72*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,315,840.83	4,921,676.48	4,921,676.48
Indirect costs based on rate ** multiplied by actual direct costs	197,749.28	517,268.20	517,268.20
2022-2023 Actual Indirect Costs	164,208.45	558,372.80	558,372.80
2020-2021 Fixed Carry Forward	-10,947.62	25,867.05	25,789.70
Total Indirect Costs	175,156.07	532,505.75	532,583.10
Over/(Under) Recovery	22,593.21	-15,237.55	-15,314.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	164,208.45	558,372.80	558,372.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	22,593.21	-15,237.55	-15,314.90
Total Projected Indirect 2024-2025 (Numerator)	141,615.24	573,610.35	573,687.70
Direct Costs	5,315,840.83	4,921,676.48	4,921,676.48
Rate for 2024-2025 **	2.66*	11.65*	11.66**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53040
Form R0418**

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	542,332.90	2,387,517.06	2,387,517.06
2020-2021 Fixed Carry Forward	-28,379.21	-46,694.19	-46,694.19
Total Indirect Costs	570,712.11	2,434,211.25	2,434,211.25
2020-2021 Direct Costs	23,825,637.97	21,980,453.81	21,980,453.81
2022-2023 Rate	2.40*	11.07*	11.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,280,890.53	26,335,610.08	26,335,610.08
Indirect costs based on rate ** multiplied by actual direct costs	678,741.37	2,915,352.04	2,915,352.04
2022-2023 Actual Indirect Costs	641,857.61	2,587,138.06	2,587,138.06
2020-2021 Fixed Carry Forward	-28,379.21	-46,694.19	-46,694.19
Total Indirect Costs	670,236.82	2,633,832.25	2,633,832.25
Over/(Under) Recovery	8,504.55	281,519.79	281,519.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	641,857.61	2,587,138.06	2,587,138.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,504.55	281,519.79	281,519.79
Total Projected Indirect 2024-2025 (Numerator)	633,353.06	2,305,618.27	2,305,618.27
Direct Costs	28,280,890.53	26,335,610.08	26,335,610.08
Rate for 2024-2025 **	2.24*	8.75*	8.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53901
Form R0418**

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,781.48	384,158.42	384,158.42
2020-2021 Fixed Carry Forward	-65,068.10	0.00	0.00
Total Indirect Costs	234,849.58	384,158.42	384,158.42
2020-2021 Direct Costs	1,358,688.69	1,144,311.75	1,144,311.75
2022-2023 Rate	17.29*	33.57*	33.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,298,260.20	1,159,609.37	1,159,609.37
Indirect costs based on rate ** multiplied by actual direct costs	194,739.03	173,941.41	289,902.34
2022-2023 Actual Indirect Costs	149,674.29	288,325.12	288,325.12
2020-2021 Fixed Carry Forward	-65,068.10	0.00	0.00
Total Indirect Costs	214,742.39	288,325.12	288,325.12
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	149,674.29	288,325.12	288,325.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	149,674.29	288,325.12	288,325.12
Direct Costs	1,298,260.20	1,159,609.37	1,159,609.37
Rate for 2024-2025 **	11.53*	24.86*	24.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54000
Form R0418**

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,442,120.25	2,630,881.74	2,630,881.74
2020-2021 Fixed Carry Forward	239,595.90	233,793.63	234,231.83
Total Indirect Costs	1,202,524.35	2,397,088.11	2,396,649.91
2020-2021 Direct Costs	21,431,335.10	20,242,573.61	20,242,573.61
2022-2023 Rate	5.61*	11.84*	11.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,906,934.97	21,834,541.89	21,834,541.89
Indirect costs based on rate ** multiplied by actual direct costs	1,285,079.05	2,585,209.76	2,585,209.76
2022-2023 Actual Indirect Costs	1,485,210.86	2,557,603.94	2,557,603.94
2020-2021 Fixed Carry Forward	239,595.90	233,793.63	234,231.83
Total Indirect Costs	1,245,614.96	2,323,810.31	2,323,372.11
Over/(Under) Recovery	39,464.09	261,399.45	261,837.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,485,210.86	2,557,603.94	2,557,603.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	39,464.09	261,399.45	261,837.65
Total Projected Indirect 2024-2025 (Numerator)	1,445,746.77	2,296,204.49	2,295,766.29
Direct Costs	22,906,934.97	21,834,541.89	21,834,541.89
Rate for 2024-2025 **	6.31*	10.52*	10.51**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54010
Form R0418**

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	728,156.30	2,855,888.36	2,855,888.36
2020-2021 Fixed Carry Forward	112,459.29	0.00	359,663.06
Total Indirect Costs	615,697.01	2,855,888.36	2,496,225.30
2020-2021 Direct Costs	22,351,791.22	20,224,059.16	20,224,059.16
2022-2023 Rate	2.75*	14.12*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,797,876.41	23,879,036.19	23,879,036.19
Indirect costs based on rate ** multiplied by actual direct costs	736,941.60	3,371,719.91	2,946,673.07
2022-2023 Actual Indirect Costs	1,118,713.34	4,037,553.56	4,037,553.56
2020-2021 Fixed Carry Forward	112,459.29	0.00	359,663.06
Total Indirect Costs	1,006,254.05	4,037,553.56	3,677,890.50
Over/(Under) Recovery	-269,312.45	-665,833.65	-731,217.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,118,713.34	4,037,553.56	4,037,553.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-269,312.45	-665,833.65	-731,217.43
Total Projected Indirect 2024-2025 (Numerator)	1,388,025.79	4,703,387.21	4,768,770.99
Direct Costs	26,797,876.41	23,879,036.19	23,879,036.19
Rate for 2024-2025 **	5.18*	19.70*	19.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54025
Form R0418**

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	703,038.79	2,239,665.42	2,239,665.42
2020-2021 Fixed Carry Forward	18,803.62	9,803.69	10,296.92
Total Indirect Costs	684,235.17	2,229,861.73	2,229,368.50
2020-2021 Direct Costs	20,089,687.69	18,553,061.06	18,553,061.06
2022-2023 Rate	3.41*	12.02*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,973,348.81	23,969,600.98	23,969,600.98
Indirect costs based on rate ** multiplied by actual direct costs	885,691.19	2,881,146.04	2,881,146.04
2022-2023 Actual Indirect Costs	994,050.83	2,997,798.66	2,997,798.66
2020-2021 Fixed Carry Forward	18,803.62	9,803.69	10,296.92
Total Indirect Costs	975,247.21	2,987,994.97	2,987,501.74
Over/(Under) Recovery	-89,556.02	-106,848.93	-106,355.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	994,050.83	2,997,798.66	2,997,798.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-89,556.02	-106,848.93	-106,355.70
Total Projected Indirect 2024-2025 (Numerator)	1,083,606.85	3,104,647.59	3,104,154.36
Direct Costs	25,973,348.81	23,969,600.98	23,969,600.98
Rate for 2024-2025 **	4.17*	12.95*	12.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54040
Form R0418**

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	308,513.46	1,413,208.35	1,413,208.35
2020-2021 Fixed Carry Forward	52,481.36	-179,073.29	-178,704.25
Total Indirect Costs	256,032.10	1,592,281.64	1,591,912.60
2020-2021 Direct Costs	13,530,196.78	12,425,501.89	12,425,501.89
2022-2023 Rate	1.89*	12.81*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,997,273.53	13,696,385.59	13,696,385.59
Indirect costs based on rate ** multiplied by actual direct costs	283,448.47	1,754,506.99	1,754,506.99
2022-2023 Actual Indirect Costs	290,230.54	1,591,118.48	1,591,118.48
2020-2021 Fixed Carry Forward	52,481.36	-179,073.29	-178,704.25
Total Indirect Costs	237,749.18	1,770,191.77	1,769,822.73
Over/(Under) Recovery	45,699.29	-15,684.78	-15,315.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	290,230.54	1,591,118.48	1,591,118.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,699.29	-15,684.78	-15,315.74
Total Projected Indirect 2024-2025 (Numerator)	244,531.25	1,606,803.26	1,606,434.22
Direct Costs	14,997,273.53	13,696,385.59	13,696,385.59
Rate for 2024-2025 **	1.63*	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 2024-2025 Indirect Cost Rates
School District 54901
Form R0418**

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,100.00	765,485.00	765,485.00
2020-2021 Fixed Carry Forward	40,207.16	0.00	7,106.38
Total Indirect Costs	226,892.84	765,485.00	758,378.62
2020-2021 Direct Costs	4,098,112.00	3,599,727.00	3,599,727.00
2022-2023 Rate	5.54*	21.27*	21.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,449,604.00	3,946,259.00	3,946,259.00
Indirect costs based on rate ** multiplied by actual direct costs	246,508.06	591,938.85	831,476.77
2022-2023 Actual Indirect Costs	242,719.00	746,064.00	746,064.00
2020-2021 Fixed Carry Forward	40,207.16	0.00	7,106.38
Total Indirect Costs	202,511.84	746,064.00	738,957.62
Over/(Under) Recovery	43,996.22	0.00	92,519.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,719.00	746,064.00	746,064.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,996.22	0.00	92,519.15
Total Projected Indirect 2024-2025 (Numerator)	198,722.78	746,064.00	653,544.85
Direct Costs	4,449,604.00	3,946,259.00	3,946,259.00
Rate for 2024-2025 **	4.47*	18.91*	16.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55000
Form R0418**

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	512,309.31	643,972.21	643,972.21
2020-2021 Fixed Carry Forward	55,825.15	56,639.75	-10,140.21
Total Indirect Costs	456,484.16	587,332.46	654,112.42
2020-2021 Direct Costs	5,212,242.77	5,080,579.87	5,080,579.87
2022-2023 Rate	8.76*	11.56*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,385,673.29	6,121,830.57	6,121,830.57
Indirect costs based on rate ** multiplied by actual direct costs	559,384.98	707,683.61	787,879.59
2022-2023 Actual Indirect Costs	439,855.76	703,698.48	703,698.48
2020-2021 Fixed Carry Forward	55,825.15	56,639.75	-10,140.21
Total Indirect Costs	384,030.61	647,058.73	713,838.69
Over/(Under) Recovery	175,354.37	60,624.88	74,040.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	439,855.76	703,698.48	703,698.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	175,354.37	60,624.88	74,040.90
Total Projected Indirect 2024-2025 (Numerator)	264,501.39	643,073.60	629,657.58
Direct Costs	6,385,673.29	6,121,830.57	6,121,830.57
Rate for 2024-2025 **	4.14*	10.50*	10.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55010
Form R0418**

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	137,617.49	397,631.07	397,631.07
2020-2021 Fixed Carry Forward	13,394.12	0.00	-4,203.17
Total Indirect Costs	124,223.37	397,631.07	401,834.24
2020-2021 Direct Costs	3,137,951.29	2,877,937.71	2,877,937.71
2022-2023 Rate	3.96*	13.82*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,983,578.74	3,551,575.09	3,551,575.09
Indirect costs based on rate ** multiplied by actual direct costs	157,749.72	490,827.68	495,799.88
2022-2023 Actual Indirect Costs	157,149.01	589,152.66	589,152.66
2020-2021 Fixed Carry Forward	13,394.12	0.00	-4,203.17
Total Indirect Costs	143,754.89	589,152.66	593,355.83
Over/(Under) Recovery	13,994.83	-98,324.98	-97,555.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	157,149.01	589,152.66	589,152.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,994.83	-98,324.98	-97,555.95
Total Projected Indirect 2024-2025 (Numerator)	143,154.18	687,477.64	686,708.61
Direct Costs	3,983,578.74	3,551,575.09	3,551,575.09
Rate for 2024-2025 **	3.59*	19.36*	19.34**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55100
Form R0418**

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	605,197.25	1,876,190.63	1,876,190.63
2020-2021 Fixed Carry Forward	71,331.03	0.00	113,865.06
Total Indirect Costs	533,866.22	1,876,190.63	1,762,325.57
2020-2021 Direct Costs	13,341,544.78	12,070,551.40	12,070,551.40
2022-2023 Rate	4.00*	15.54*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,499,557.65	14,043,430.69	14,043,430.69
Indirect costs based on rate ** multiplied by actual direct costs	619,982.31	2,106,514.60	2,050,340.88
2022-2023 Actual Indirect Costs	711,840.93	2,167,967.89	2,167,967.89
2020-2021 Fixed Carry Forward	71,331.03	0.00	113,865.06
Total Indirect Costs	640,509.90	2,167,967.89	2,054,102.83
Over/(Under) Recovery	-20,527.59	0.00	-3,761.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	711,840.93	2,167,967.89	2,167,967.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-20,527.59	0.00	-3,761.95
Total Projected Indirect 2024-2025 (Numerator)	732,368.52	2,167,967.89	2,171,729.84
Direct Costs	15,499,557.65	14,043,430.69	14,043,430.69
Rate for 2024-2025 **	4.73*	15.44*	15.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55115
Form R0418**

North Central Area Schools
W5465 E 3RD ST
HERMANVILLE, MI 49847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	96,096.91	503,293.48	503,293.48
2020-2021 Fixed Carry Forward	-86,391.09	-135,495.98	-135,495.98
Total Indirect Costs	182,488.00	638,789.46	638,789.46
2020-2021 Direct Costs	3,876,557.53	3,469,360.96	3,469,360.96
2022-2023 Rate	4.71*	18.41*	18.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,800,307.08	4,308,283.14	4,308,283.14
Indirect costs based on rate ** multiplied by actual direct costs	226,094.46	646,242.47	793,154.93
2022-2023 Actual Indirect Costs	0.00	492,023.94	492,023.94
2020-2021 Fixed Carry Forward	-86,391.09	-135,495.98	-135,495.98
Total Indirect Costs	86,391.09	627,519.92	627,519.92
Over/(Under) Recovery	139,703.37	0.00	165,635.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	492,023.94	492,023.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	139,703.37	0.00	165,635.01
Total Projected Indirect 2024-2025 (Numerator)	-139,703.37	492,023.94	326,388.93
Direct Costs	4,800,307.08	4,308,283.14	4,308,283.14
Rate for 2024-2025 **	0.00*	11.42*	7.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55120
Form R0418**

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	379,881.02	795,760.24	795,760.24
2020-2021 Fixed Carry Forward	-191,985.27	-173,668.43	-175,678.72
Total Indirect Costs	571,866.29	969,428.67	971,438.96
2020-2021 Direct Costs	4,563,157.93	4,147,278.71	4,147,278.71
2022-2023 Rate	12.53*	23.38*	23.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,308,352.41	5,712,159.30	5,712,159.30
Indirect costs based on rate ** multiplied by actual direct costs	790,436.56	856,823.90	1,337,787.71
2022-2023 Actual Indirect Costs	154,477.11	750,670.22	750,670.22
2020-2021 Fixed Carry Forward	-191,985.27	-173,668.43	-175,678.72
Total Indirect Costs	346,462.38	924,338.65	926,348.94
Over/(Under) Recovery	443,974.18	0.00	411,438.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	154,477.11	750,670.22	750,670.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	443,974.18	0.00	411,438.77
Total Projected Indirect 2024-2025 (Numerator)	-289,497.07	750,670.22	339,231.45
Direct Costs	6,308,352.41	5,712,159.30	5,712,159.30
Rate for 2024-2025 **	0.00*	13.14*	5.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55900
Form R0418**

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	405,515.49	424,656.05	424,656.05
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	405,515.49	424,656.05	424,656.05
2020-2021 Direct Costs	3,118,707.78	3,099,567.22	3,099,567.22
2022-2023 Rate	13.00*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,588,818.95	6,564,677.75	6,564,677.75
Indirect costs based on rate ** multiplied by actual direct costs	856,546.46	899,360.85	899,360.85
2022-2023 Actual Indirect Costs	744,791.94	768,933.14	768,933.14
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	744,791.94	768,933.14	768,933.14
Over/(Under) Recovery	111,754.52	130,427.71	130,427.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	744,791.94	768,933.14	768,933.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	111,754.52	130,427.71	130,427.71
Total Projected Indirect 2024-2025 (Numerator)	633,037.42	638,505.43	638,505.43
Direct Costs	6,588,818.95	6,564,677.75	6,564,677.75
Rate for 2024-2025 **	9.61*	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 2024-2025 Indirect Cost Rates
School District 55901
Form R0418**

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2020-2021 Direct Costs	3,580,629.00	3,580,629.00	3,580,629.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,479,011.00	4,479,011.00	4,479,011.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2020-2021 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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	0.00	0.00	0.00
Direct Costs	4,479,011.00	4,479,011.00	4,479,011.00
Rate for 2024-2025 **	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 2024-2025 Indirect Cost Rates
School District 56000
Form R0418**

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	899,764.74	2,003,213.49	2,003,213.49
2020-2021 Fixed Carry Forward	-91,201.16	-250,816.78	-250,766.34
Total Indirect Costs	990,965.90	2,254,030.27	2,253,979.83
2020-2021 Direct Costs	14,518,298.99	13,566,950.60	13,566,950.60
2022-2023 Rate	6.83*	16.61*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,061,644.07	18,105,961.01	18,105,961.01
Indirect costs based on rate ** multiplied by actual direct costs	1,301,910.29	2,715,894.15	3,007,400.12
2022-2023 Actual Indirect Costs	1,173,785.08	2,385,504.24	2,385,504.24
2020-2021 Fixed Carry Forward	-91,201.16	-250,816.78	-250,766.34
Total Indirect Costs	1,264,986.24	2,636,321.02	2,636,270.58
Over/(Under) Recovery	36,924.05	0.00	371,129.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,173,785.08	2,385,504.24	2,385,504.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	36,924.05	0.00	371,129.54
Total Projected Indirect 2024-2025 (Numerator)	1,136,861.03	2,385,504.24	2,014,374.70
Direct Costs	19,061,644.07	18,105,961.01	18,105,961.01
Rate for 2024-2025 **	5.96*	13.18*	11.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56010
Form R0418**

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,673,879.24	8,159,240.52	8,159,240.52
2020-2021 Fixed Carry Forward	-156,211.23	730,460.27	730,460.27
Total Indirect Costs	2,830,090.47	7,428,780.25	7,428,780.25
2020-2021 Direct Costs	85,672,515.58	80,134,934.80	80,134,934.80
2022-2023 Rate	3.30*	9.27*	9.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	96,104,234.55	89,600,382.40	89,600,382.40
Indirect costs based on rate ** multiplied by actual direct costs	3,171,439.74	8,305,955.45	8,305,955.45
2022-2023 Actual Indirect Costs	2,566,606.96	9,012,365.11	9,012,365.11
2020-2021 Fixed Carry Forward	-156,211.23	730,460.27	730,460.27
Total Indirect Costs	2,722,818.19	8,281,904.84	8,281,904.84
Over/(Under) Recovery	448,621.55	24,050.61	24,050.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,566,606.96	9,012,365.11	9,012,365.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	448,621.55	24,050.61	24,050.61
Total Projected Indirect 2024-2025 (Numerator)	2,117,985.41	8,988,314.50	8,988,314.50
Direct Costs	96,104,234.55	89,600,382.40	89,600,382.40
Rate for 2024-2025 **	2.20*	10.03*	10.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56020
Form R0418**

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	279,190.13	1,778,690.10	1,778,690.10
2020-2021 Fixed Carry Forward	3,736.65	49,176.20	49,176.20
Total Indirect Costs	275,453.48	1,729,513.90	1,729,513.90
2020-2021 Direct Costs	21,149,448.89	19,649,948.92	19,649,948.92
2022-2023 Rate	1.30*	8.80*	8.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,702,090.22	20,778,130.34	20,778,130.34
Indirect costs based on rate ** multiplied by actual direct costs	295,127.17	1,828,475.47	1,828,475.47
2022-2023 Actual Indirect Costs	313,589.70	2,237,549.58	2,237,549.58
2020-2021 Fixed Carry Forward	3,736.65	49,176.20	49,176.20
Total Indirect Costs	309,853.05	2,188,373.38	2,188,373.38
Over/(Under) Recovery	-14,725.88	-359,897.91	-359,897.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	313,589.70	2,237,549.58	2,237,549.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,725.88	-359,897.91	-359,897.91
Total Projected Indirect 2024-2025 (Numerator)	328,315.58	2,597,447.49	2,597,447.49
Direct Costs	22,702,090.22	20,778,130.34	20,778,130.34
Rate for 2024-2025 **	1.45*	12.50*	12.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56030
Form R0418**

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	420,586.74	1,108,326.72	1,108,326.72
2020-2021 Fixed Carry Forward	-35,259.89	0.00	15,851.26
Total Indirect Costs	455,846.63	1,108,326.72	1,092,475.46
2020-2021 Direct Costs	6,808,259.68	6,120,866.92	6,120,866.92
2022-2023 Rate	6.70*	18.11*	17.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,997,963.17	8,098,713.47	8,098,713.47
Indirect costs based on rate ** multiplied by actual direct costs	602,863.53	1,214,807.02	1,445,620.35
2022-2023 Actual Indirect Costs	487,787.99	1,387,037.69	1,387,037.69
2020-2021 Fixed Carry Forward	-35,259.89	0.00	15,851.26
Total Indirect Costs	523,047.88	1,387,037.69	1,371,186.43
Over/(Under) Recovery	79,815.65	0.00	74,433.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	487,787.99	1,387,037.69	1,387,037.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	79,815.65	0.00	74,433.92
Total Projected Indirect 2024-2025 (Numerator)	407,972.34	1,387,037.69	1,312,603.77
Direct Costs	8,997,963.17	8,098,713.47	8,098,713.47
Rate for 2024-2025 **	4.53*	17.13*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56050
Form R0418**

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	678,341.02	1,867,008.95	1,867,008.95
2020-2021 Fixed Carry Forward	-110,962.91	-188,505.06	-188,534.88
Total Indirect Costs	789,303.93	2,055,514.01	2,055,543.83
2020-2021 Direct Costs	15,093,508.76	13,904,840.83	13,904,840.83
2022-2023 Rate	5.23*	14.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,211,642.32	16,811,577.29	16,811,577.29
Indirect costs based on rate ** multiplied by actual direct costs	952,468.89	2,484,751.12	2,484,751.12
2022-2023 Actual Indirect Costs	964,171.41	2,364,236.44	2,364,236.44
2020-2021 Fixed Carry Forward	-110,962.91	-188,505.06	-188,534.88
Total Indirect Costs	1,075,134.32	2,552,741.50	2,552,771.32
Over/(Under) Recovery	-122,665.43	-67,990.38	-68,020.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	964,171.41	2,364,236.44	2,364,236.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-122,665.43	-67,990.38	-68,020.20
Total Projected Indirect 2024-2025 (Numerator)	1,086,836.84	2,432,226.82	2,432,256.64
Direct Costs	18,211,642.32	16,811,577.29	16,811,577.29
Rate for 2024-2025 **	5.97*	14.47*	14.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56901
Form R0418**

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,189.70	517,820.22	517,820.22
2020-2021 Fixed Carry Forward	12,516.19	0.00	-366,609.14
Total Indirect Costs	58,673.51	517,820.22	884,429.36
2020-2021 Direct Costs	1,396,433.58	949,803.06	949,803.06
2022-2023 Rate	4.20*	54.52*	93.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,076,001.31	915,912.96	915,912.96
Indirect costs based on rate ** multiplied by actual direct costs	45,192.06	137,386.94	228,978.24
2022-2023 Actual Indirect Costs	63,246.82	223,335.17	223,335.17
2020-2021 Fixed Carry Forward	12,516.19	0.00	-366,609.14
Total Indirect Costs	50,730.63	223,335.17	589,944.31
Over/(Under) Recovery	-5,538.57	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	63,246.82	223,335.17	223,335.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,538.57	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	68,785.39	223,335.17	223,335.17
Direct Costs	1,076,001.31	915,912.96	915,912.96
Rate for 2024-2025 **	6.39*	24.38*	24.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56903
Form R0418**

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	80,283.05	254,050.54	254,050.54
2020-2021 Fixed Carry Forward	-1,147.90	0.00	0.00
Total Indirect Costs	81,430.95	254,050.54	254,050.54
2020-2021 Direct Costs	863,719.16	689,951.67	689,951.67
2022-2023 Rate	9.43*	36.82*	36.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,163,710.17	971,754.34	971,754.34
Indirect costs based on rate ** multiplied by actual direct costs	109,737.87	145,763.15	242,938.59
2022-2023 Actual Indirect Costs	117,030.69	308,986.52	308,986.52
2020-2021 Fixed Carry Forward	-1,147.90	0.00	0.00
Total Indirect Costs	118,178.59	308,986.52	308,986.52
Over/(Under) Recovery	-8,440.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	117,030.69	308,986.52	308,986.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,440.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	125,471.41	308,986.52	308,986.52
Direct Costs	1,163,710.17	971,754.34	971,754.34
Rate for 2024-2025 **	10.78*	31.80*	31.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 57020
Form R0418**

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	287,944.53	1,259,611.88	1,259,611.88
2020-2021 Fixed Carry Forward	8,026.01	137,708.02	137,708.02
Total Indirect Costs	279,918.52	1,121,903.86	1,121,903.86
2020-2021 Direct Costs	12,460,904.88	11,489,237.53	11,489,237.53
2022-2023 Rate	2.25*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,281,461.94	14,177,396.85	14,177,396.85
Indirect costs based on rate ** multiplied by actual direct costs	343,832.89	1,383,713.93	1,383,713.93
2022-2023 Actual Indirect Costs	345,050.60	1,449,115.69	1,449,115.69
2020-2021 Fixed Carry Forward	8,026.01	137,708.02	137,708.02
Total Indirect Costs	337,024.59	1,311,407.67	1,311,407.67
Over/(Under) Recovery	6,808.30	72,306.26	72,306.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	345,050.60	1,449,115.69	1,449,115.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,808.30	72,306.26	72,306.26
Total Projected Indirect 2024-2025 (Numerator)	338,242.30	1,376,809.43	1,376,809.43
Direct Costs	15,281,461.94	14,177,396.85	14,177,396.85
Rate for 2024-2025 **	2.21*	9.71*	9.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 57030
Form R0418**

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	433,073.97	1,347,297.14	1,347,297.14
2020-2021 Fixed Carry Forward	-34,693.04	89,747.89	92,984.06
Total Indirect Costs	467,767.01	1,257,549.25	1,254,313.08
2020-2021 Direct Costs	10,558,820.66	9,644,597.49	9,644,597.49
2022-2023 Rate	4.43*	13.04*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,672,718.00	12,455,165.44	12,455,165.44
Indirect costs based on rate ** multiplied by actual direct costs	605,701.41	1,624,153.57	1,620,417.02
2022-2023 Actual Indirect Costs	574,704.09	1,792,256.65	1,792,256.65
2020-2021 Fixed Carry Forward	-34,693.04	89,747.89	92,984.06
Total Indirect Costs	609,397.13	1,702,508.76	1,699,272.59
Over/(Under) Recovery	-3,695.72	-78,355.19	-78,855.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	574,704.09	1,792,256.65	1,792,256.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,695.72	-78,355.19	-78,855.57
Total Projected Indirect 2024-2025 (Numerator)	578,399.81	1,870,611.84	1,871,112.22
Direct Costs	13,672,718.00	12,455,165.44	12,455,165.44
Rate for 2024-2025 **	4.23*	15.02*	15.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58000
Form R0418**

Monroe ISD
1101 S RAISINVILLE RD
MONROE, MI 48161

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,825,796.11	4,264,219.44	4,264,219.44
2020-2021 Fixed Carry Forward	262,797.17	52,962.38	52,962.38
Total Indirect Costs	2,562,998.94	4,211,257.06	4,211,257.06
2020-2021 Direct Costs	44,708,530.79	43,270,107.46	43,270,107.46
2022-2023 Rate	5.73*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	51,689,227.98	50,046,208.89	50,046,208.89
Indirect costs based on rate ** multiplied by actual direct costs	2,961,792.76	4,869,496.12	4,869,496.12
2022-2023 Actual Indirect Costs	3,223,905.83	4,866,924.92	4,866,924.92
2020-2021 Fixed Carry Forward	262,797.17	52,962.38	52,962.38
Total Indirect Costs	2,961,108.66	4,813,962.54	4,813,962.54
Over/(Under) Recovery	684.10	55,533.58	55,533.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,223,905.83	4,866,924.92	4,866,924.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	684.10	55,533.58	55,533.58
Total Projected Indirect 2024-2025 (Numerator)	3,223,221.73	4,811,391.34	4,811,391.34
Direct Costs	51,689,227.98	50,046,208.89	50,046,208.89
Rate for 2024-2025 **	6.24*	9.61*	9.61**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58010
Form R0418**

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,529,954.48	7,905,571.42	7,905,571.42
2020-2021 Fixed Carry Forward	-38,350.17	0.00	360,438.51
Total Indirect Costs	2,568,304.65	7,905,571.42	7,545,132.91
2020-2021 Direct Costs	52,925,382.78	47,380,212.31	47,380,212.31
2022-2023 Rate	4.85*	16.69*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,261,557.64	52,850,660.21	52,850,660.21
Indirect costs based on rate ** multiplied by actual direct costs	2,922,685.55	7,927,599.03	8,413,825.11
2022-2023 Actual Indirect Costs	3,110,366.98	10,309,700.01	10,309,700.01
2020-2021 Fixed Carry Forward	-38,350.17	0.00	360,438.51
Total Indirect Costs	3,148,717.15	10,309,700.01	9,949,261.50
Over/(Under) Recovery	-226,031.60	0.00	-1,535,436.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,110,366.98	10,309,700.01	10,309,700.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-226,031.60	0.00	-1,535,436.39
Total Projected Indirect 2024-2025 (Numerator)	3,336,398.58	10,309,700.01	11,845,136.40
Direct Costs	60,261,557.64	52,850,660.21	52,850,660.21
Rate for 2024-2025 **	5.54*	19.51*	22.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58020
Form R0418**

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,089,007.87	3,891,865.69	3,891,865.69
2020-2021 Fixed Carry Forward	-51,315.19	0.00	219,895.15
Total Indirect Costs	1,140,323.06	3,891,865.69	3,671,970.54
2020-2021 Direct Costs	25,897,522.76	23,115,209.99	23,115,209.99
2022-2023 Rate	4.40*	16.84*	15.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,355,636.48	34,212,499.42	34,212,499.42
Indirect costs based on rate ** multiplied by actual direct costs	1,643,648.01	5,131,874.91	5,436,366.16
2022-2023 Actual Indirect Costs	1,102,659.96	4,245,797.02	4,245,797.02
2020-2021 Fixed Carry Forward	-51,315.19	0.00	219,895.15
Total Indirect Costs	1,153,975.15	4,245,797.02	4,025,901.87
Over/(Under) Recovery	489,672.86	0.00	1,410,464.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,102,659.96	4,245,797.02	4,245,797.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	489,672.86	0.00	1,410,464.29
Total Projected Indirect 2024-2025 (Numerator)	612,987.10	4,245,797.02	2,835,332.73
Direct Costs	37,355,636.48	34,212,499.42	34,212,499.42
Rate for 2024-2025 **	1.64*	12.41*	8.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58030
Form R0418**

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,764,850.46	4,699,161.93	4,699,161.93
2020-2021 Fixed Carry Forward	34,833.11	508,512.10	507,643.58
Total Indirect Costs	1,730,017.35	4,190,649.83	4,191,518.35
2020-2021 Direct Costs	40,989,374.19	37,894,876.80	37,894,876.80
2022-2023 Rate	4.22*	11.06*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	47,140,328.73	43,258,507.46	43,258,507.46
Indirect costs based on rate ** multiplied by actual direct costs	1,989,321.87	4,784,390.93	4,784,390.93
2022-2023 Actual Indirect Costs	1,979,226.14	5,667,187.23	5,667,187.23
2020-2021 Fixed Carry Forward	34,833.11	508,512.10	507,643.58
Total Indirect Costs	1,944,393.03	5,158,675.13	5,159,543.65
Over/(Under) Recovery	44,928.84	-374,284.20	-375,152.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,979,226.14	5,667,187.23	5,667,187.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,928.84	-374,284.20	-375,152.72
Total Projected Indirect 2024-2025 (Numerator)	1,934,297.30	6,041,471.43	6,042,339.95
Direct Costs	47,140,328.73	43,258,507.46	43,258,507.46
Rate for 2024-2025 **	4.10*	13.97*	13.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58050
Form R0418**

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	914,802.85	2,551,921.65	2,551,921.65
2020-2021 Fixed Carry Forward	-36,061.81	0.00	133,192.74
Total Indirect Costs	950,864.66	2,551,921.65	2,418,728.91
2020-2021 Direct Costs	17,734,623.63	16,097,504.83	16,097,504.83
2022-2023 Rate	5.36*	15.85*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,497,089.79	19,214,177.57	19,214,177.57
Indirect costs based on rate ** multiplied by actual direct costs	1,205,844.01	2,882,126.64	2,887,890.89
2022-2023 Actual Indirect Costs	675,306.94	3,958,219.16	3,958,219.16
2020-2021 Fixed Carry Forward	-36,061.81	0.00	133,192.74
Total Indirect Costs	711,368.75	3,958,219.16	3,825,026.42
Over/(Under) Recovery	494,475.26	0.00	-937,135.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	675,306.94	3,958,219.16	3,958,219.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	494,475.26	0.00	-937,135.53
Total Projected Indirect 2024-2025 (Numerator)	180,831.68	3,958,219.16	4,895,354.69
Direct Costs	22,497,089.79	19,214,177.57	19,214,177.57
Rate for 2024-2025 **	0.80*	20.60*	25.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58070
Form R0418**

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	490,627.19	1,506,115.75	1,506,115.75
2020-2021 Fixed Carry Forward	-281.11	188,085.68	189,021.87
Total Indirect Costs	490,908.30	1,318,030.07	1,317,093.88
2020-2021 Direct Costs	14,576,531.68	13,561,043.12	13,561,043.12
2022-2023 Rate	3.37*	9.72*	9.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,570,039.27	15,213,180.60	15,213,180.60
Indirect costs based on rate ** multiplied by actual direct costs	558,410.32	1,478,721.15	1,477,199.84
2022-2023 Actual Indirect Costs	510,108.18	1,866,966.85	1,866,966.85
2020-2021 Fixed Carry Forward	-281.11	188,085.68	189,021.87
Total Indirect Costs	510,389.29	1,678,881.17	1,677,944.98
Over/(Under) Recovery	48,021.03	-200,160.02	-200,745.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	510,108.18	1,866,966.85	1,866,966.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,021.03	-200,160.02	-200,745.14
Total Projected Indirect 2024-2025 (Numerator)	462,087.15	2,067,126.87	2,067,711.99
Direct Costs	16,570,039.27	15,213,180.60	15,213,180.60
Rate for 2024-2025 **	2.79*	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 2024-2025 Indirect Cost Rates
School District 58080
Form R0418**

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	683,644.35	2,603,078.94	2,603,078.94
2020-2021 Fixed Carry Forward	-30,498.28	0.00	-78,102.85
Total Indirect Costs	714,142.63	2,603,078.94	2,681,181.79
2020-2021 Direct Costs	17,569,622.32	15,650,187.73	15,650,187.73
2022-2023 Rate	4.06*	16.63*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,769,005.01	16,514,373.89	16,514,373.89
Indirect costs based on rate ** multiplied by actual direct costs	762,021.60	2,477,156.08	2,828,912.25
2022-2023 Actual Indirect Costs	728,477.73	2,983,108.85	2,983,108.85
2020-2021 Fixed Carry Forward	-30,498.28	0.00	-78,102.85
Total Indirect Costs	758,976.01	2,983,108.85	3,061,211.70
Over/(Under) Recovery	3,045.59	0.00	-232,299.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	728,477.73	2,983,108.85	2,983,108.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,045.59	0.00	-232,299.45
Total Projected Indirect 2024-2025 (Numerator)	725,432.14	2,983,108.85	3,215,408.30
Direct Costs	18,769,005.01	16,514,373.89	16,514,373.89
Rate for 2024-2025 **	3.87*	18.06*	19.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58090
Form R0418**

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	310,716.72	1,244,667.34	1,244,667.34
2020-2021 Fixed Carry Forward	57,704.98	173,351.61	172,110.02
Total Indirect Costs	253,011.74	1,071,315.73	1,072,557.32
2020-2021 Direct Costs	11,120,868.35	10,186,917.73	10,186,917.73
2022-2023 Rate	2.28*	10.52*	10.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,690,882.40	11,315,762.59	11,315,762.59
Indirect costs based on rate ** multiplied by actual direct costs	289,352.12	1,190,418.22	1,191,549.80
2022-2023 Actual Indirect Costs	341,631.70	1,716,751.51	1,716,751.51
2020-2021 Fixed Carry Forward	57,704.98	173,351.61	172,110.02
Total Indirect Costs	283,926.72	1,543,399.90	1,544,641.49
Over/(Under) Recovery	5,425.40	-352,981.68	-353,091.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,631.70	1,716,751.51	1,716,751.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,425.40	-352,981.68	-353,091.69
Total Projected Indirect 2024-2025 (Numerator)	336,206.30	2,069,733.19	2,069,843.20
Direct Costs	12,690,882.40	11,315,762.59	11,315,762.59
Rate for 2024-2025 **	2.65*	18.29*	18.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58100
Form R0418**

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	257,082.94	899,841.06	899,841.06
2020-2021 Fixed Carry Forward	23,853.29	0.00	41,636.53
Total Indirect Costs	233,229.65	899,841.06	858,204.53
2020-2021 Direct Costs	6,671,553.51	6,028,795.39	6,028,795.39
2022-2023 Rate	3.50*	14.93*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,798,850.60	7,032,830.52	7,032,830.52
Indirect costs based on rate ** multiplied by actual direct costs	272,959.77	1,050,001.60	1,001,475.07
2022-2023 Actual Indirect Costs	282,471.11	1,048,491.19	1,048,491.19
2020-2021 Fixed Carry Forward	23,853.29	0.00	41,636.53
Total Indirect Costs	258,617.82	1,048,491.19	1,006,854.66
Over/(Under) Recovery	14,341.95	1,510.41	-5,379.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	282,471.11	1,048,491.19	1,048,491.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,341.95	1,510.41	-5,379.59
Total Projected Indirect 2024-2025 (Numerator)	268,129.16	1,046,980.78	1,053,870.78
Direct Costs	7,798,850.60	7,032,830.52	7,032,830.52
Rate for 2024-2025 **	3.44*	14.89*	14.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	351,234.85	812,557.44	812,557.44
2020-2021 Fixed Carry Forward	-70,631.95	90,843.33	90,843.33
Total Indirect Costs	421,866.80	721,714.11	721,714.11
2020-2021 Direct Costs	7,728,315.86	7,426,699.63	7,426,699.63
2022-2023 Rate	5.46*	9.72*	9.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,359,774.92	8,433,956.85	8,433,956.85
Indirect costs based on rate ** multiplied by actual direct costs	511,043.71	819,780.61	819,780.61
2022-2023 Actual Indirect Costs	362,542.00	1,288,360.07	1,288,360.07
2020-2021 Fixed Carry Forward	-70,631.95	90,843.33	90,843.33
Total Indirect Costs	433,173.95	1,197,516.74	1,197,516.74
Over/(Under) Recovery	77,869.76	-377,736.13	-377,736.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	362,542.00	1,288,360.07	1,288,360.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	77,869.76	-377,736.13	-377,736.13
Total Projected Indirect 2024-2025 (Numerator)	284,672.24	1,666,096.20	1,666,096.20
Direct Costs	9,359,774.92	8,433,956.85	8,433,956.85
Rate for 2024-2025 **	3.04*	19.75*	19.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58901
Form R0418**

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	27,711.00	139,373.00	139,373.00
2020-2021 Fixed Carry Forward	0.00	0.00	-4,771.49
Total Indirect Costs	27,711.00	139,373.00	144,144.49
2020-2021 Direct Costs	929,042.00	817,380.00	817,380.00
2022-2023 Rate	2.98*	17.05*	17.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,000,071.09	861,507.94	861,507.94
Indirect costs based on rate ** multiplied by actual direct costs	29,802.12	129,226.19	151,883.85
2022-2023 Actual Indirect Costs	19,539.43	158,102.58	158,102.58
2020-2021 Fixed Carry Forward	0.00	0.00	-4,771.49
Total Indirect Costs	19,539.43	158,102.58	162,874.07
Over/(Under) Recovery	10,262.69	0.00	-10,990.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,539.43	158,102.58	158,102.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,262.69	0.00	-10,990.22
Total Projected Indirect 2024-2025 (Numerator)	9,276.74	158,102.58	169,092.80
Direct Costs	1,000,071.09	861,507.94	861,507.94
Rate for 2024-2025 **	0.93*	18.35*	19.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58902
Form R0418**

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	848,752.00	2,101,533.00	2,101,533.00
2020-2021 Fixed Carry Forward	-299,001.50	0.00	0.00
Total Indirect Costs	1,147,753.50	2,101,533.00	2,101,533.00
2020-2021 Direct Costs	6,898,415.00	5,645,634.00	5,645,634.00
2022-2023 Rate	16.64*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,060,776.00	6,697,645.00	6,697,645.00
Indirect costs based on rate ** multiplied by actual direct costs	1,209,116.40	1,004,646.75	1,674,411.25
2022-2023 Actual Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2020-2021 Fixed Carry Forward	-299,001.50	0.00	0.00
Total Indirect Costs	1,403,224.50	2,467,354.00	2,467,354.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,104,223.00	2,467,354.00	2,467,354.00
Direct Costs	8,060,776.00	6,697,645.00	6,697,645.00
Rate for 2024-2025 **	13.70*	36.84*	36.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59000
Form R0418**

Montcalm Area ISD
621 N NEW ST
STANTON, MI 48888

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,751,046.61	3,288,742.71	3,288,742.71
2020-2021 Fixed Carry Forward	-231,293.47	-685,653.51	-724,283.86
Total Indirect Costs	1,982,340.08	3,974,396.22	4,013,026.57
2020-2021 Direct Costs	21,795,199.62	20,257,503.52	20,257,503.52
2022-2023 Rate	9.10*	19.62*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,567,291.23	22,658,546.17	22,658,546.17
Indirect costs based on rate ** multiplied by actual direct costs	2,235,623.50	3,398,781.93	4,488,658.00
2022-2023 Actual Indirect Costs	2,229,817.08	4,138,562.14	4,138,562.14
2020-2021 Fixed Carry Forward	-231,293.47	-685,653.51	-724,283.86
Total Indirect Costs	2,461,110.55	4,824,215.65	4,862,846.00
Over/(Under) Recovery	-225,487.05	0.00	-374,188.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,229,817.08	4,138,562.14	4,138,562.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-225,487.05	0.00	-374,188.00
Total Projected Indirect 2024-2025 (Numerator)	2,455,304.13	4,138,562.14	4,512,750.14
Direct Costs	24,567,291.23	22,658,546.17	22,658,546.17
Rate for 2024-2025 **	9.99*	18.26*	19.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59020
Form R0418**

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	358,669.66	1,028,241.57	1,028,241.57
2020-2021 Fixed Carry Forward	24,546.82	0.00	118,019.10
Total Indirect Costs	334,122.84	1,028,241.57	910,222.47
2020-2021 Direct Costs	7,880,739.15	7,211,167.24	7,211,167.24
2022-2023 Rate	4.24*	14.26*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,047,072.70	8,181,323.52	8,181,323.52
Indirect costs based on rate ** multiplied by actual direct costs	383,595.88	1,166,656.73	1,032,483.03
2022-2023 Actual Indirect Costs	354,664.11	1,220,413.29	1,220,413.29
2020-2021 Fixed Carry Forward	24,546.82	0.00	118,019.10
Total Indirect Costs	330,117.29	1,220,413.29	1,102,394.19
Over/(Under) Recovery	53,478.59	-53,756.56	-69,911.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	354,664.11	1,220,413.29	1,220,413.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	53,478.59	-53,756.56	-69,911.16
Total Projected Indirect 2024-2025 (Numerator)	301,185.52	1,274,169.85	1,290,324.45
Direct Costs	9,047,072.70	8,181,323.52	8,181,323.52
Rate for 2024-2025 **	3.33*	15.57*	15.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59045
Form R0418**

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,788.61	1,162,990.20	1,162,990.20
2020-2021 Fixed Carry Forward	34,862.55	0.00	-28,106.52
Total Indirect Costs	183,926.06	1,162,990.20	1,191,096.72
2020-2021 Direct Costs	8,100,486.37	7,163,901.08	7,163,901.08
2022-2023 Rate	2.27*	16.23*	16.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,595,529.20	8,449,341.89	8,449,341.89
Indirect costs based on rate ** multiplied by actual direct costs	217,818.51	1,267,401.28	1,405,125.56
2022-2023 Actual Indirect Costs	276,798.27	1,480,301.17	1,480,301.17
2020-2021 Fixed Carry Forward	34,862.55	0.00	-28,106.52
Total Indirect Costs	241,935.72	1,480,301.17	1,508,407.69
Over/(Under) Recovery	-24,117.21	0.00	-103,282.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	276,798.27	1,480,301.17	1,480,301.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,117.21	0.00	-103,282.13
Total Projected Indirect 2024-2025 (Numerator)	300,915.48	1,480,301.17	1,583,583.30
Direct Costs	9,595,529.20	8,449,341.89	8,449,341.89
Rate for 2024-2025 **	3.14*	17.52*	18.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59070
Form R0418**

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,461,925.56	4,634,674.46	4,634,674.46
2020-2021 Fixed Carry Forward	-13,297.42	-41,552.46	-40,692.41
Total Indirect Costs	1,475,222.98	4,676,226.92	4,675,366.87
2020-2021 Direct Costs	37,653,265.66	34,314,179.22	34,314,179.22
2022-2023 Rate	3.92*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	49,286,592.55	45,157,635.57	45,157,635.57
Indirect costs based on rate ** multiplied by actual direct costs	1,932,034.43	6,154,985.73	6,154,985.73
2022-2023 Actual Indirect Costs	1,923,014.79	5,863,687.77	5,863,687.77
2020-2021 Fixed Carry Forward	-13,297.42	-41,552.46	-40,692.41
Total Indirect Costs	1,936,312.21	5,905,240.23	5,904,380.18
Over/(Under) Recovery	-4,277.78	249,745.50	250,605.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,923,014.79	5,863,687.77	5,863,687.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,277.78	249,745.50	250,605.55
Total Projected Indirect 2024-2025 (Numerator)	1,927,292.57	5,613,942.27	5,613,082.22
Direct Costs	49,286,592.55	45,157,635.57	45,157,635.57
Rate for 2024-2025 **	3.91*	12.43*	12.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59080
Form R0418**

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	719,886.39	2,226,432.49	2,226,432.49
2020-2021 Fixed Carry Forward	30,742.14	83,911.23	84,492.02
Total Indirect Costs	689,144.25	2,142,521.26	2,141,940.47
2020-2021 Direct Costs	17,251,006.92	16,281,955.82	16,281,955.82
2022-2023 Rate	3.99*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,632,217.06	21,186,489.18	21,186,489.18
Indirect costs based on rate ** multiplied by actual direct costs	903,025.46	2,788,141.98	2,788,141.98
2022-2023 Actual Indirect Costs	706,443.06	2,152,170.94	2,152,170.94
2020-2021 Fixed Carry Forward	30,742.14	83,911.23	84,492.02
Total Indirect Costs	675,700.92	2,068,259.71	2,067,678.92
Over/(Under) Recovery	227,324.54	719,882.27	720,463.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	706,443.06	2,152,170.94	2,152,170.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	227,324.54	719,882.27	720,463.06
Total Projected Indirect 2024-2025 (Numerator)	479,118.52	1,432,288.67	1,431,707.88
Direct Costs	22,632,217.06	21,186,489.18	21,186,489.18
Rate for 2024-2025 **	2.12*	6.76*	6.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59090
Form R0418**

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	361,235.85	1,504,885.68	1,504,885.68
2020-2021 Fixed Carry Forward	169,742.91	0.00	530,801.33
Total Indirect Costs	191,492.94	1,504,885.68	974,084.35
2020-2021 Direct Costs	11,546,125.33	10,402,475.50	10,402,475.50
2022-2023 Rate	1.66*	14.47*	9.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,112,134.69	11,694,246.30	11,694,246.30
Indirect costs based on rate ** multiplied by actual direct costs	217,661.44	1,692,157.44	1,094,581.45
2022-2023 Actual Indirect Costs	390,452.27	1,808,340.66	1,808,340.66
2020-2021 Fixed Carry Forward	169,742.91	0.00	530,801.33
Total Indirect Costs	220,709.36	1,808,340.66	1,277,539.33
Over/(Under) Recovery	-3,047.92	-116,183.22	-182,957.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	390,452.27	1,808,340.66	1,808,340.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,047.92	-116,183.22	-182,957.88
Total Projected Indirect 2024-2025 (Numerator)	393,500.19	1,924,523.88	1,991,298.54
Direct Costs	13,112,134.69	11,694,246.30	11,694,246.30
Rate for 2024-2025 **	3.00*	16.46*	17.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59125
Form R0418**

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	533,690.03	2,105,623.54	2,105,623.54
2020-2021 Fixed Carry Forward	-62,188.82	0.00	42,664.65
Total Indirect Costs	595,878.85	2,105,623.54	2,062,958.89
2020-2021 Direct Costs	15,001,427.44	13,429,493.93	13,429,493.93
2022-2023 Rate	3.97*	15.68*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,725,485.95	15,805,339.51	15,805,339.51
Indirect costs based on rate ** multiplied by actual direct costs	703,701.79	2,370,800.93	2,427,700.15
2022-2023 Actual Indirect Costs	493,507.67	2,451,345.83	2,451,345.83
2020-2021 Fixed Carry Forward	-62,188.82	0.00	42,664.65
Total Indirect Costs	555,696.49	2,451,345.83	2,408,681.18
Over/(Under) Recovery	148,005.30	0.00	19,018.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	493,507.67	2,451,345.83	2,451,345.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	148,005.30	0.00	19,018.97
Total Projected Indirect 2024-2025 (Numerator)	345,502.37	2,451,345.83	2,432,326.86
Direct Costs	17,725,485.95	15,805,339.51	15,805,339.51
Rate for 2024-2025 **	1.95*	15.51*	15.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59150
Form R0418**

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	525,443.98	1,117,813.65	1,117,813.65
2020-2021 Fixed Carry Forward	-228,154.38	-186,582.23	-187,671.10
Total Indirect Costs	753,598.36	1,304,395.88	1,305,484.75
2020-2021 Direct Costs	8,497,513.15	7,905,143.48	7,905,143.48
2022-2023 Rate	8.87*	16.50*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,093,539.98	9,389,082.97	9,389,082.97
Indirect costs based on rate ** multiplied by actual direct costs	895,297.00	1,408,362.45	1,550,137.60
2022-2023 Actual Indirect Costs	523,632.63	1,228,089.64	1,228,089.64
2020-2021 Fixed Carry Forward	-228,154.38	-186,582.23	-187,671.10
Total Indirect Costs	751,787.01	1,414,671.87	1,415,760.74
Over/(Under) Recovery	143,509.99	0.00	134,376.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	523,632.63	1,228,089.64	1,228,089.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	143,509.99	0.00	134,376.86
Total Projected Indirect 2024-2025 (Numerator)	380,122.64	1,228,089.64	1,093,712.78
Direct Costs	10,093,539.98	9,389,082.97	9,389,082.97
Rate for 2024-2025 **	3.77*	13.08*	11.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59900
Form R0418**

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	722,769.85	2,788,524.30	2,788,524.30
2020-2021 Fixed Carry Forward	341,880.87	0.00	0.00
Total Indirect Costs	380,888.98	2,788,524.30	2,788,524.30
2020-2021 Direct Costs	13,360,594.39	11,294,839.94	11,294,839.94
2022-2023 Rate	2.85*	24.69*	24.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,574,690.05	13,651,578.23	13,651,578.23
Indirect costs based on rate ** multiplied by actual direct costs	500,878.67	2,047,736.73	3,370,574.66
2022-2023 Actual Indirect Costs	919,020.58	4,842,132.40	4,842,132.40
2020-2021 Fixed Carry Forward	341,880.87	0.00	0.00
Total Indirect Costs	577,139.71	4,842,132.40	4,842,132.40
Over/(Under) Recovery	-76,261.04	0.00	-1,471,557.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	919,020.58	4,842,132.40	4,842,132.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-76,261.04	0.00	-1,471,557.74
Total Projected Indirect 2024-2025 (Numerator)	995,281.62	4,842,132.40	6,313,690.14
Direct Costs	17,574,690.05	13,651,578.23	13,651,578.23
Rate for 2024-2025 **	5.66*	35.47*	46.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 60010
Form R0418**

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	264,359.31	581,438.73	581,438.73
2020-2021 Fixed Carry Forward	2,097.63	0.00	0.00
Total Indirect Costs	262,261.68	581,438.73	581,438.73
2020-2021 Direct Costs	2,478,302.43	2,179,649.24	2,179,649.24
2022-2023 Rate	10.58*	26.68*	26.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,275,636.39	2,857,885.45	2,857,885.45
Indirect costs based on rate ** multiplied by actual direct costs	346,562.33	428,682.82	714,471.36
2022-2023 Actual Indirect Costs	267,936.58	685,687.52	685,687.52
2020-2021 Fixed Carry Forward	2,097.63	0.00	0.00
Total Indirect Costs	265,838.95	685,687.52	685,687.52
Over/(Under) Recovery	80,723.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	267,936.58	685,687.52	685,687.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	80,723.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	187,213.20	685,687.52	685,687.52
Direct Costs	3,275,636.39	2,857,885.45	2,857,885.45
Rate for 2024-2025 **	5.72*	23.99*	23.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 60020
Form R0418**

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	360,025.43	860,645.92	860,645.92
2020-2021 Fixed Carry Forward	-1,758.93	0.00	20,609.42
Total Indirect Costs	361,784.36	860,645.92	840,036.50
2020-2021 Direct Costs	4,525,227.00	4,024,606.51	4,024,606.51
2022-2023 Rate	7.99*	21.38*	20.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,142,150.17	5,544,563.10	5,544,563.10
Indirect costs based on rate ** multiplied by actual direct costs	490,757.80	831,684.47	1,157,150.32
2022-2023 Actual Indirect Costs	415,922.85	1,013,509.92	1,013,509.92
2020-2021 Fixed Carry Forward	-1,758.93	0.00	20,609.42
Total Indirect Costs	417,681.78	1,013,509.92	992,900.50
Over/(Under) Recovery	73,076.02	0.00	184,859.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	415,922.85	1,013,509.92	1,013,509.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	73,076.02	0.00	184,859.24
Total Projected Indirect 2024-2025 (Numerator)	342,846.83	1,013,509.92	828,650.68
Direct Costs	6,142,150.17	5,544,563.10	5,544,563.10
Rate for 2024-2025 **	5.58*	18.28*	14.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61000
Form R0418**

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,377,317.62	3,791,588.67	3,791,588.67
2020-2021 Fixed Carry Forward	45,920.97	138,607.49	138,967.00
Total Indirect Costs	2,331,396.65	3,652,981.18	3,652,621.67
2020-2021 Direct Costs	37,273,846.32	35,876,025.27	35,876,025.27
2022-2023 Rate	6.25*	10.18*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,836,192.53	42,719,870.71	42,719,870.71
Indirect costs based on rate ** multiplied by actual direct costs	2,739,762.03	4,348,882.84	4,348,882.84
2022-2023 Actual Indirect Costs	2,580,063.49	4,206,251.56	4,206,251.56
2020-2021 Fixed Carry Forward	45,920.97	138,607.49	138,967.00
Total Indirect Costs	2,534,142.52	4,067,644.07	4,067,284.56
Over/(Under) Recovery	205,619.51	281,238.77	281,598.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,580,063.49	4,206,251.56	4,206,251.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	205,619.51	281,238.77	281,598.28
Total Projected Indirect 2024-2025 (Numerator)	2,374,443.98	3,925,012.79	3,924,653.28
Direct Costs	43,836,192.53	42,719,870.71	42,719,870.71
Rate for 2024-2025 **	5.42*	9.19*	9.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61010
Form R0418**

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,498,083.81	5,661,169.46	5,661,169.46
2020-2021 Fixed Carry Forward	344,107.72	272,062.05	273,719.39
Total Indirect Costs	1,153,976.09	5,389,107.41	5,387,450.07
2020-2021 Direct Costs	46,181,243.85	41,823,237.58	41,823,237.58
2022-2023 Rate	2.50*	12.89*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	61,043,435.28	56,106,108.71	56,106,108.71
Indirect costs based on rate ** multiplied by actual direct costs	1,526,085.88	7,232,077.41	7,226,466.80
2022-2023 Actual Indirect Costs	1,826,351.94	6,524,280.07	6,524,280.07
2020-2021 Fixed Carry Forward	344,107.72	272,062.05	273,719.39
Total Indirect Costs	1,482,244.22	6,252,218.02	6,250,560.68
Over/(Under) Recovery	43,841.66	979,859.39	975,906.12

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,826,351.94	6,524,280.07	6,524,280.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,841.66	979,859.39	975,906.12
Total Projected Indirect 2024-2025 (Numerator)	1,782,510.28	5,544,420.68	5,548,373.95
Direct Costs	61,043,435.28	56,106,108.71	56,106,108.71
Rate for 2024-2025 **	2.92*	9.88*	9.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61060
Form R0418**

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,007,508.18	4,103,094.43	4,103,094.43
2020-2021 Fixed Carry Forward	171,074.25	388,677.86	387,108.17
Total Indirect Costs	836,433.93	3,714,416.57	3,715,986.26
2020-2021 Direct Costs	43,132,052.33	39,817,315.08	39,817,315.08
2022-2023 Rate	1.94*	9.33*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	52,245,171.57	47,385,195.34	47,385,195.34
Indirect costs based on rate ** multiplied by actual direct costs	1,013,556.33	4,421,038.73	4,421,038.73
2022-2023 Actual Indirect Costs	1,351,836.29	5,975,823.52	5,975,823.52
2020-2021 Fixed Carry Forward	171,074.25	388,677.86	387,108.17
Total Indirect Costs	1,180,762.04	5,587,145.66	5,588,715.35
Over/(Under) Recovery	-167,205.71	-1,166,106.93	-1,167,676.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,351,836.29	5,975,823.52	5,975,823.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-167,205.71	-1,166,106.93	-1,167,676.62
Total Projected Indirect 2024-2025 (Numerator)	1,519,042.00	7,141,930.45	7,143,500.14
Direct Costs	52,245,171.57	47,385,195.34	47,385,195.34
Rate for 2024-2025 **	2.91*	15.07*	15.08**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61065
Form R0418**

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	764,953.32	2,022,153.88	2,022,153.88
2020-2021 Fixed Carry Forward	38,716.78	444,654.82	444,654.82
Total Indirect Costs	726,236.54	1,577,499.06	1,577,499.06
2020-2021 Direct Costs	21,343,152.46	20,085,951.90	20,085,951.90
2022-2023 Rate	3.40*	7.85*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,757,860.04	23,387,239.68	23,387,239.68
Indirect costs based on rate ** multiplied by actual direct costs	841,767.24	1,835,898.31	1,835,898.31
2022-2023 Actual Indirect Costs	866,217.26	2,236,837.62	2,236,837.62
2020-2021 Fixed Carry Forward	38,716.78	444,654.82	444,654.82
Total Indirect Costs	827,500.48	1,792,182.80	1,792,182.80
Over/(Under) Recovery	14,266.76	43,715.51	43,715.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	866,217.26	2,236,837.62	2,236,837.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,266.76	43,715.51	43,715.51
Total Projected Indirect 2024-2025 (Numerator)	851,950.50	2,193,122.11	2,193,122.11
Direct Costs	24,757,860.04	23,387,239.68	23,387,239.68
Rate for 2024-2025 **	3.44*	9.38*	9.38**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61080
Form R0418**

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	776,734.67	3,271,961.30	3,271,961.30
2020-2021 Fixed Carry Forward	175,988.17	262,668.44	262,668.44
Total Indirect Costs	600,746.50	3,009,292.86	3,009,292.86
2020-2021 Direct Costs	31,666,107.62	29,170,880.99	29,170,880.99
2022-2023 Rate	1.90*	10.32*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,127,692.89	34,708,754.37	34,708,754.37
Indirect costs based on rate ** multiplied by actual direct costs	724,426.16	3,581,943.45	3,581,943.45
2022-2023 Actual Indirect Costs	992,098.67	4,411,037.19	4,411,037.19
2020-2021 Fixed Carry Forward	175,988.17	262,668.44	262,668.44
Total Indirect Costs	816,110.50	4,148,368.75	4,148,368.75
Over/(Under) Recovery	-91,684.34	-566,425.30	-566,425.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	992,098.67	4,411,037.19	4,411,037.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-91,684.34	-566,425.30	-566,425.30
Total Projected Indirect 2024-2025 (Numerator)	1,083,783.01	4,977,462.49	4,977,462.49
Direct Costs	38,127,692.89	34,708,754.37	34,708,754.37
Rate for 2024-2025 **	2.84*	14.34*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61120
Form R0418**

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	278,518.64	1,075,833.00	1,075,833.00
2020-2021 Fixed Carry Forward	52,767.28	0.00	148,417.99
Total Indirect Costs	225,751.36	1,075,833.00	927,415.01
2020-2021 Direct Costs	8,454,034.63	7,965,446.46	7,965,446.46
2022-2023 Rate	2.67*	13.51*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,443,776.57	9,842,195.37	9,842,195.37
Indirect costs based on rate ** multiplied by actual direct costs	278,848.83	1,329,680.59	1,145,631.54
2022-2023 Actual Indirect Costs	580,997.44	1,569,508.74	1,569,508.74
2020-2021 Fixed Carry Forward	52,767.28	0.00	148,417.99
Total Indirect Costs	528,230.16	1,569,508.74	1,421,090.75
Over/(Under) Recovery	-196,614.05	-239,828.15	-275,459.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	580,997.44	1,569,508.74	1,569,508.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-196,614.05	-239,828.15	-275,459.21
Total Projected Indirect 2024-2025 (Numerator)	777,611.49	1,809,336.89	1,844,967.95
Direct Costs	10,443,776.57	9,842,195.37	9,842,195.37
Rate for 2024-2025 **	7.45*	18.38*	18.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61180
Form R0418**

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	443,618.99	1,741,259.49	1,741,259.49
2020-2021 Fixed Carry Forward	82,070.24	238,798.40	239,860.00
Total Indirect Costs	361,548.75	1,502,461.09	1,501,399.49
2020-2021 Direct Costs	16,315,488.09	15,017,847.59	15,017,847.59
2022-2023 Rate	2.22*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,870,748.87	16,873,313.08	16,873,313.08
Indirect costs based on rate ** multiplied by actual direct costs	418,930.62	1,687,331.31	1,687,331.31
2022-2023 Actual Indirect Costs	489,624.50	2,487,060.29	2,487,060.29
2020-2021 Fixed Carry Forward	82,070.24	238,798.40	239,860.00
Total Indirect Costs	407,554.26	2,248,261.89	2,247,200.29
Over/(Under) Recovery	11,376.36	-560,930.58	-559,868.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	489,624.50	2,487,060.29	2,487,060.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,376.36	-560,930.58	-559,868.98
Total Projected Indirect 2024-2025 (Numerator)	478,248.14	3,047,990.87	3,046,929.27
Direct Costs	18,870,748.87	16,873,313.08	16,873,313.08
Rate for 2024-2025 **	2.53*	18.06*	18.06**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61190
Form R0418**

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	725,794.27	2,764,297.69	2,764,297.69
2020-2021 Fixed Carry Forward	33,770.93	-233,557.43	-233,557.43
Total Indirect Costs	692,023.34	2,997,855.12	2,997,855.12
2020-2021 Direct Costs	28,077,337.61	26,038,834.19	26,038,834.19
2022-2023 Rate	2.46*	11.51*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,314,027.79	33,670,223.00	33,670,223.00
Indirect costs based on rate ** multiplied by actual direct costs	893,325.08	3,875,442.67	3,875,442.67
2022-2023 Actual Indirect Costs	1,002,616.14	3,646,420.93	3,646,420.93
2020-2021 Fixed Carry Forward	33,770.93	-233,557.43	-233,557.43
Total Indirect Costs	968,845.21	3,879,978.36	3,879,978.36
Over/(Under) Recovery	-75,520.13	-4,535.69	-4,535.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,002,616.14	3,646,420.93	3,646,420.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-75,520.13	-4,535.69	-4,535.69
Total Projected Indirect 2024-2025 (Numerator)	1,078,136.27	3,650,956.62	3,650,956.62
Direct Costs	36,314,027.79	33,670,223.00	33,670,223.00
Rate for 2024-2025 **	2.97*	10.84*	10.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61210
Form R0418**

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	455,478.81	1,662,040.36	1,662,040.36
2020-2021 Fixed Carry Forward	-4,623.66	0.00	-99,704.20
Total Indirect Costs	460,102.47	1,662,040.36	1,761,744.56
2020-2021 Direct Costs	11,446,241.85	10,239,680.30	10,239,680.30
2022-2023 Rate	4.02*	16.23*	17.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,424,517.96	11,067,032.52	11,067,032.52
Indirect costs based on rate ** multiplied by actual direct costs	499,465.62	1,660,054.88	1,904,636.30
2022-2023 Actual Indirect Costs	561,742.10	1,919,227.54	1,919,227.54
2020-2021 Fixed Carry Forward	-4,623.66	0.00	-99,704.20
Total Indirect Costs	566,365.76	1,919,227.54	2,018,931.74
Over/(Under) Recovery	-66,900.14	0.00	-114,295.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	561,742.10	1,919,227.54	1,919,227.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-66,900.14	0.00	-114,295.44
Total Projected Indirect 2024-2025 (Numerator)	628,642.24	1,919,227.54	2,033,522.98
Direct Costs	12,424,517.96	11,067,032.52	11,067,032.52
Rate for 2024-2025 **	5.06*	17.34*	18.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61220
Form R0418**

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	807,308.59	3,609,654.13	3,609,654.13
2020-2021 Fixed Carry Forward	-5,900.91	386,363.64	386,603.49
Total Indirect Costs	813,209.50	3,223,290.49	3,223,050.64
2020-2021 Direct Costs	40,483,831.03	37,518,685.49	37,518,685.49
2022-2023 Rate	2.01*	8.59*	8.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,021,749.68	42,238,210.48	42,238,210.48
Indirect costs based on rate ** multiplied by actual direct costs	925,037.17	3,628,262.28	3,628,262.28
2022-2023 Actual Indirect Costs	752,345.89	4,346,173.32	4,346,173.32
2020-2021 Fixed Carry Forward	-5,900.91	386,363.64	386,603.49
Total Indirect Costs	758,246.80	3,959,809.68	3,959,569.83
Over/(Under) Recovery	166,790.37	-331,547.40	-331,307.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	752,345.89	4,346,173.32	4,346,173.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	166,790.37	-331,547.40	-331,307.55
Total Projected Indirect 2024-2025 (Numerator)	585,555.52	4,677,720.72	4,677,480.87
Direct Costs	46,021,749.68	42,238,210.48	42,238,210.48
Rate for 2024-2025 **	1.27*	11.07*	11.07**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61230
Form R0418**

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,115.66	1,018,373.39	1,018,373.39
2020-2021 Fixed Carry Forward	37,683.42	214,421.96	214,421.96
Total Indirect Costs	292,432.24	803,951.43	803,951.43
2020-2021 Direct Costs	10,671,585.30	9,983,327.57	9,983,327.57
2022-2023 Rate	2.74*	8.05*	8.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,130,640.61	11,318,493.30	11,318,493.30
Indirect costs based on rate ** multiplied by actual direct costs	332,379.55	911,138.71	911,138.71
2022-2023 Actual Indirect Costs	319,035.38	1,131,182.69	1,131,182.69
2020-2021 Fixed Carry Forward	37,683.42	214,421.96	214,421.96
Total Indirect Costs	281,351.96	916,760.73	916,760.73
Over/(Under) Recovery	51,027.59	-5,622.02	-5,622.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	319,035.38	1,131,182.69	1,131,182.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,027.59	-5,622.02	-5,622.02
Total Projected Indirect 2024-2025 (Numerator)	268,007.79	1,136,804.71	1,136,804.71
Direct Costs	12,130,640.61	11,318,493.30	11,318,493.30
Rate for 2024-2025 **	2.21*	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 2024-2025 Indirect Cost Rates
School District 61240
Form R0418**

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	711,478.15	2,103,077.36	2,103,077.36
2020-2021 Fixed Carry Forward	106,714.21	371,465.62	371,465.62
Total Indirect Costs	604,763.94	1,731,611.74	1,731,611.74
2020-2021 Direct Costs	26,922,630.54	25,531,031.33	25,531,031.33
2022-2023 Rate	2.25*	6.78*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,633,746.66	32,629,993.46	32,629,993.46
Indirect costs based on rate ** multiplied by actual direct costs	779,259.30	2,212,313.56	2,212,313.56
2022-2023 Actual Indirect Costs	742,347.06	2,746,100.26	2,746,100.26
2020-2021 Fixed Carry Forward	106,714.21	371,465.62	371,465.62
Total Indirect Costs	635,632.85	2,374,634.64	2,374,634.64
Over/(Under) Recovery	143,626.45	-162,321.08	-162,321.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	742,347.06	2,746,100.26	2,746,100.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	143,626.45	-162,321.08	-162,321.08
Total Projected Indirect 2024-2025 (Numerator)	598,720.61	2,908,421.34	2,908,421.34
Direct Costs	34,633,746.66	32,629,993.46	32,629,993.46
Rate for 2024-2025 **	1.73*	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 2024-2025 Indirect Cost Rates
School District 61900
Form R0418**

Muskegon Montessori Academy for Environmental
Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	26,794.78	214,026.63	214,026.63
2020-2021 Fixed Carry Forward	-4,291.17	-66,382.50	-66,382.50
Total Indirect Costs	31,085.95	280,409.13	280,409.13
2020-2021 Direct Costs	1,454,099.12	1,266,867.27	1,266,867.27
2022-2023 Rate	2.14*	22.13*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,740,979.88	1,554,463.33	1,554,463.33
Indirect costs based on rate ** multiplied by actual direct costs	37,256.97	233,169.50	344,002.73
2022-2023 Actual Indirect Costs	28,963.59	215,480.14	215,480.14
2020-2021 Fixed Carry Forward	-4,291.17	-66,382.50	-66,382.50
Total Indirect Costs	33,254.76	281,862.64	281,862.64
Over/(Under) Recovery	4,002.21	0.00	62,140.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	28,963.59	215,480.14	215,480.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,002.21	0.00	62,140.09
Total Projected Indirect 2024-2025 (Numerator)	24,961.38	215,480.14	153,340.05
Direct Costs	1,740,979.88	1,554,463.33	1,554,463.33
Rate for 2024-2025 **	1.43*	13.86*	9.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61902
Form R0418**

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	246,757.00	1,314,084.00	1,314,084.00
2020-2021 Fixed Carry Forward	35,398.24	0.00	54,787.16
Total Indirect Costs	211,358.76	1,314,084.00	1,259,296.84
2020-2021 Direct Costs	7,335,550.00	6,268,223.00	6,268,223.00
2022-2023 Rate	2.88*	20.96*	20.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,767,106.00	6,618,786.00	6,618,786.00
Indirect costs based on rate ** multiplied by actual direct costs	223,692.65	992,817.90	1,329,714.11
2022-2023 Actual Indirect Costs	2,759.00	1,151,079.00	1,151,079.00
2020-2021 Fixed Carry Forward	35,398.24	0.00	54,787.16
Total Indirect Costs	-32,639.24	1,151,079.00	1,096,291.84
Over/(Under) Recovery	256,331.89	0.00	233,422.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,759.00	1,151,079.00	1,151,079.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	256,331.89	0.00	233,422.27
Total Projected Indirect 2024-2025 (Numerator)	-253,572.89	1,151,079.00	917,656.73
Direct Costs	7,767,106.00	6,618,786.00	6,618,786.00
Rate for 2024-2025 **	0.00*	17.39*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61904
Form R0418**

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,249.00	317,851.42	317,851.42
2020-2021 Fixed Carry Forward	5,320.76	158,913.94	159,471.58
Total Indirect Costs	-1,071.76	158,937.48	158,379.84
2020-2021 Direct Costs	4,315,958.42	4,002,356.00	4,002,356.00
2022-2023 Rate	0.00*	3.97*	3.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,366,029.05	4,956,585.93	4,956,585.93
Indirect costs based on rate ** multiplied by actual direct costs	0.00	196,776.46	196,280.80
2022-2023 Actual Indirect Costs	72,420.32	481,863.44	481,863.44
2020-2021 Fixed Carry Forward	5,320.76	158,913.94	159,471.58
Total Indirect Costs	67,099.56	322,949.50	322,391.86
Over/(Under) Recovery	0.00	-126,173.04	-126,111.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	72,420.32	481,863.44	481,863.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-126,173.04	-126,111.06
Total Projected Indirect 2024-2025 (Numerator)	72,420.32	608,036.48	607,974.50
Direct Costs	5,366,029.05	4,956,585.93	4,956,585.93
Rate for 2024-2025 **	1.35*	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 2024-2025 Indirect Cost Rates
School District 61905
Form R0418**

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	374,323.07	1,434,427.65	1,434,427.65
2020-2021 Fixed Carry Forward	165,792.38	0.00	0.00
Total Indirect Costs	208,530.69	1,434,427.65	1,434,427.65
2020-2021 Direct Costs	7,520,523.56	6,460,418.98	6,460,418.98
2022-2023 Rate	2.77*	22.20*	22.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,741,148.32	7,343,710.02	7,343,710.02
Indirect costs based on rate ** multiplied by actual direct costs	242,129.81	1,101,556.50	1,630,303.62
2022-2023 Actual Indirect Costs	616,125.24	2,013,563.54	2,013,563.54
2020-2021 Fixed Carry Forward	165,792.38	0.00	0.00
Total Indirect Costs	450,332.86	2,013,563.54	2,013,563.54
Over/(Under) Recovery	-208,203.05	0.00	-383,259.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,125.24	2,013,563.54	2,013,563.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-208,203.05	0.00	-383,259.92
Total Projected Indirect 2024-2025 (Numerator)	824,328.29	2,013,563.54	2,396,823.46
Direct Costs	8,741,148.32	7,343,710.02	7,343,710.02
Rate for 2024-2025 **	9.43*	27.42*	32.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61906
Form R0418**

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	33,098.69	190,762.77	190,762.77
2020-2021 Fixed Carry Forward	-6,820.99	0.00	-2,029.04
Total Indirect Costs	39,919.68	190,762.77	192,791.81
2020-2021 Direct Costs	1,376,887.25	1,219,223.17	1,219,223.17
2022-2023 Rate	2.90*	15.65*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,686,793.00	1,479,313.51	1,479,313.51
Indirect costs based on rate ** multiplied by actual direct costs	48,917.00	221,897.03	233,879.47
2022-2023 Actual Indirect Costs	19,061.24	226,540.73	226,540.73
2020-2021 Fixed Carry Forward	-6,820.99	0.00	-2,029.04
Total Indirect Costs	25,882.23	226,540.73	228,569.77
Over/(Under) Recovery	23,034.77	0.00	5,309.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,061.24	226,540.73	226,540.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,034.77	0.00	5,309.70
Total Projected Indirect 2024-2025 (Numerator)	-3,973.53	226,540.73	221,231.03
Direct Costs	1,686,793.00	1,479,313.51	1,479,313.51
Rate for 2024-2025 **	0.00*	15.31*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61907
Form R0418**

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	582,430.10	473,961.12	473,961.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	51,529.76	159,998.74	159,998.74
Total Indirect Costs	51,529.76	159,998.74	159,998.74
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	51,529.76	159,998.74	159,998.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	51,529.76	159,998.74	159,998.74
Direct Costs	582,430.10	473,961.12	473,961.12
Rate for 2024-2025 **	8.85*	33.76*	33.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62000
Form R0418**

Newaygo County RESA
4747 W 48TH ST
FREMONT, MI 49412

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,333,907.74	2,713,949.70	2,713,949.70
2020-2021 Fixed Carry Forward	72,198.61	0.00	208,942.92
Total Indirect Costs	1,261,709.13	2,713,949.70	2,505,006.78
2020-2021 Direct Costs	19,669,242.40	18,289,200.44	18,289,200.44
2022-2023 Rate	6.41*	14.84*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,990,551.07	23,484,514.94	23,484,514.94
Indirect costs based on rate ** multiplied by actual direct costs	1,601,894.32	3,485,102.02	3,217,378.55
2022-2023 Actual Indirect Costs	1,309,140.74	2,815,176.87	2,815,176.87
2020-2021 Fixed Carry Forward	72,198.61	0.00	208,942.92
Total Indirect Costs	1,236,942.13	2,815,176.87	2,606,233.95
Over/(Under) Recovery	364,952.19	669,925.15	611,144.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,309,140.74	2,815,176.87	2,815,176.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	364,952.19	669,925.15	611,144.60
Total Projected Indirect 2024-2025 (Numerator)	944,188.55	2,145,251.72	2,204,032.27
Direct Costs	24,990,551.07	23,484,514.94	23,484,514.94
Rate for 2024-2025 **	3.78*	9.13*	9.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62040
Form R0418**

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	731,350.92	2,233,044.86	2,233,044.86
2020-2021 Fixed Carry Forward	11,864.25	232,403.88	232,453.42
Total Indirect Costs	719,486.67	2,000,640.98	2,000,591.44
2020-2021 Direct Costs	22,791,808.44	21,290,114.50	21,290,114.50
2022-2023 Rate	3.16*	9.40*	9.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	27,492,958.28	25,550,622.01	25,550,622.01
Indirect costs based on rate ** multiplied by actual direct costs	868,777.48	2,401,758.47	2,401,758.47
2022-2023 Actual Indirect Costs	1,055,014.33	2,997,350.60	2,997,350.60
2020-2021 Fixed Carry Forward	11,864.25	232,403.88	232,453.42
Total Indirect Costs	1,043,150.08	2,764,946.72	2,764,897.18
Over/(Under) Recovery	-174,372.60	-363,188.25	-363,138.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,055,014.33	2,997,350.60	2,997,350.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-174,372.60	-363,188.25	-363,138.71
Total Projected Indirect 2024-2025 (Numerator)	1,229,386.93	3,360,538.85	3,360,489.31
Direct Costs	27,492,958.28	25,550,622.01	25,550,622.01
Rate for 2024-2025 **	4.47*	13.15*	13.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62050
Form R0418**

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	739,597.58	2,110,876.06	2,110,876.06
2020-2021 Fixed Carry Forward	21,230.43	126,788.11	127,001.02
Total Indirect Costs	718,367.15	1,984,087.95	1,983,875.04
2020-2021 Direct Costs	17,982,888.44	16,611,609.96	16,611,609.96
2022-2023 Rate	3.99*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,810,667.08	19,276,773.63	19,276,773.63
Indirect costs based on rate ** multiplied by actual direct costs	830,345.62	2,301,646.77	2,301,646.77
2022-2023 Actual Indirect Costs	802,960.60	2,336,854.05	2,336,854.05
2020-2021 Fixed Carry Forward	21,230.43	126,788.11	127,001.02
Total Indirect Costs	781,730.17	2,210,065.94	2,209,853.03
Over/(Under) Recovery	48,615.45	91,580.83	91,793.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	802,960.60	2,336,854.05	2,336,854.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,615.45	91,580.83	91,793.74
Total Projected Indirect 2024-2025 (Numerator)	754,345.15	2,245,273.22	2,245,060.31
Direct Costs	20,810,667.08	19,276,773.63	19,276,773.63
Rate for 2024-2025 **	3.62*	11.65*	11.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62060
Form R0418**

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	322,406.88	998,634.60	998,634.60
2020-2021 Fixed Carry Forward	35,434.51	35,067.82	34,772.19
Total Indirect Costs	286,972.37	963,566.78	963,862.41
2020-2021 Direct Costs	10,046,195.48	9,369,967.76	9,369,967.76
2022-2023 Rate	2.86*	10.28*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,766,270.31	11,151,997.27	11,151,997.27
Indirect costs based on rate ** multiplied by actual direct costs	336,515.33	1,146,425.32	1,147,540.52
2022-2023 Actual Indirect Costs	476,809.17	1,091,082.21	1,091,082.21
2020-2021 Fixed Carry Forward	35,434.51	35,067.82	34,772.19
Total Indirect Costs	441,374.66	1,056,014.39	1,056,310.02
Over/(Under) Recovery	-69,424.82	90,410.93	91,230.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	476,809.17	1,091,082.21	1,091,082.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,424.82	90,410.93	91,230.50
Total Projected Indirect 2024-2025 (Numerator)	546,233.99	1,000,671.28	999,851.71
Direct Costs	11,766,270.31	11,151,997.27	11,151,997.27
Rate for 2024-2025 **	4.64*	8.97*	8.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62070
Form R0418**

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	471,149.39	1,599,162.33	1,599,162.33
2020-2021 Fixed Carry Forward	30,702.58	239,874.55	239,874.55
Total Indirect Costs	440,446.81	1,359,287.78	1,359,287.78
2020-2021 Direct Costs	16,183,239.86	15,055,226.92	15,055,226.92
2022-2023 Rate	2.72*	9.03*	9.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,967,942.35	17,466,336.27	17,466,336.27
Indirect costs based on rate ** multiplied by actual direct costs	515,928.03	1,577,210.17	1,577,210.17
2022-2023 Actual Indirect Costs	616,450.17	2,118,056.25	2,118,056.25
2020-2021 Fixed Carry Forward	30,702.58	239,874.55	239,874.55
Total Indirect Costs	585,747.59	1,878,181.70	1,878,181.70
Over/(Under) Recovery	-69,819.56	-300,971.53	-300,971.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,450.17	2,118,056.25	2,118,056.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,819.56	-300,971.53	-300,971.53
Total Projected Indirect 2024-2025 (Numerator)	686,269.73	2,419,027.78	2,419,027.78
Direct Costs	18,967,942.35	17,466,336.27	17,466,336.27
Rate for 2024-2025 **	3.62*	13.85*	13.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62090
Form R0418**

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	367,046.00	1,297,961.46	1,297,961.46
2020-2021 Fixed Carry Forward	68,069.36	0.00	59,045.38
Total Indirect Costs	298,976.64	1,297,961.46	1,238,916.08
2020-2021 Direct Costs	10,204,565.88	9,273,650.42	9,273,650.42
2022-2023 Rate	2.93*	14.00*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,835,382.34	9,691,833.88	9,691,833.88
Indirect costs based on rate ** multiplied by actual direct costs	317,476.70	1,356,856.74	1,294,829.01
2022-2023 Actual Indirect Costs	469,497.83	1,613,046.29	1,613,046.29
2020-2021 Fixed Carry Forward	68,069.36	0.00	59,045.38
Total Indirect Costs	401,428.47	1,613,046.29	1,554,000.91
Over/(Under) Recovery	-83,951.77	-256,189.55	-259,171.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	469,497.83	1,613,046.29	1,613,046.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-83,951.77	-256,189.55	-259,171.90
Total Projected Indirect 2024-2025 (Numerator)	553,449.60	1,869,235.84	1,872,218.19
Direct Costs	10,835,382.34	9,691,833.88	9,691,833.88
Rate for 2024-2025 **	5.11*	19.29*	19.32**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62470
Form R0418**

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,858.58	52,967.30	52,967.30
2020-2021 Fixed Carry Forward	0.00	0.00	2,651.71
Total Indirect Costs	9,858.58	52,967.30	50,315.59
2020-2021 Direct Costs	267,198.20	224,089.48	224,089.48
2022-2023 Rate	3.69*	23.64*	22.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	411,089.41	323,929.36	323,929.36
Indirect costs based on rate ** multiplied by actual direct costs	15,169.20	48,589.40	72,722.14
2022-2023 Actual Indirect Costs	12,667.06	99,827.11	99,827.11
2020-2021 Fixed Carry Forward	0.00	0.00	2,651.71
Total Indirect Costs	12,667.06	99,827.11	97,175.40
Over/(Under) Recovery	2,502.14	0.00	-24,453.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,667.06	99,827.11	99,827.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,502.14	0.00	-24,453.26
Total Projected Indirect 2024-2025 (Numerator)	10,164.92	99,827.11	124,280.37
Direct Costs	411,089.41	323,929.36	323,929.36
Rate for 2024-2025 **	2.47*	30.82*	38.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63000
Form R0418**

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2020-2021 Direct Costs	76,386,074.89	71,629,376.03	71,629,376.03
2022-2023 Rate	34.37*	43.29*	43.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	81,264,561.25	76,007,063.32	76,007,063.32
Indirect costs based on rate ** multiplied by actual direct costs	12,189,684.19	11,401,059.50	19,001,765.83
2022-2023 Actual Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	29,326,222.08	34,583,720.01	34,583,720.01
Direct Costs	81,264,561.25	76,007,063.32	76,007,063.32
Rate for 2024-2025 **	36.09*	45.50*	45.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63010
Form R0418**

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,286,385.98	15,367,431.36	15,367,431.36
2020-2021 Fixed Carry Forward	-215,024.24	-463,005.82	-466,390.23
Total Indirect Costs	4,501,410.22	15,830,437.18	15,833,821.59
2020-2021 Direct Costs	131,242,359.47	121,602,101.86	121,602,101.86
2022-2023 Rate	3.43*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	137,980,436.20	126,490,734.70	126,490,734.70
Indirect costs based on rate ** multiplied by actual direct costs	4,732,728.96	16,469,093.66	16,469,093.66
2022-2023 Actual Indirect Costs	4,419,124.26	16,018,553.87	16,018,553.87
2020-2021 Fixed Carry Forward	-215,024.24	-463,005.82	-466,390.23
Total Indirect Costs	4,634,148.50	16,481,559.69	16,484,944.10
Over/(Under) Recovery	98,580.46	-12,466.03	-15,850.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,419,124.26	16,018,553.87	16,018,553.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,580.46	-12,466.03	-15,850.44
Total Projected Indirect 2024-2025 (Numerator)	4,320,543.80	16,031,019.90	16,034,404.31
Direct Costs	137,980,436.20	126,490,734.70	126,490,734.70
Rate for 2024-2025 **	3.13*	12.67*	12.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63020
Form R0418**

Ferndale Public Schools
871 PINECREST DR
FERNDALE, MI 48220

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	773,914.81	3,509,748.20	3,509,748.20
2020-2021 Fixed Carry Forward	47,998.75	721,713.86	725,818.52
Total Indirect Costs	725,916.06	2,788,034.34	2,783,929.68
2020-2021 Direct Costs	37,485,680.14	34,534,819.75	34,534,819.75
2022-2023 Rate	1.94*	8.07*	8.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,269,279.12	39,464,220.28	39,464,220.28
Indirect costs based on rate ** multiplied by actual direct costs	839,424.01	3,184,762.58	3,180,816.15
2022-2023 Actual Indirect Costs	919,368.10	4,530,426.94	4,530,426.94
2020-2021 Fixed Carry Forward	47,998.75	721,713.86	725,818.52
Total Indirect Costs	871,369.35	3,808,713.08	3,804,608.42
Over/(Under) Recovery	-31,945.34	-623,950.50	-623,792.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	919,368.10	4,530,426.94	4,530,426.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-31,945.34	-623,950.50	-623,792.27
Total Projected Indirect 2024-2025 (Numerator)	951,313.44	5,154,377.44	5,154,219.21
Direct Costs	43,269,279.12	39,464,220.28	39,464,220.28
Rate for 2024-2025 **	2.20*	13.06*	13.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63030
Form R0418**

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,792,716.57	8,767,007.19	8,767,007.19
2020-2021 Fixed Carry Forward	267,039.54	0.00	435,565.15
Total Indirect Costs	1,525,677.03	8,767,007.19	8,331,442.04
2020-2021 Direct Costs	45,596,460.66	41,944,267.72	41,944,267.72
2022-2023 Rate	3.35*	20.90*	19.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,667,341.07	51,438,191.61	51,438,191.61
Indirect costs based on rate ** multiplied by actual direct costs	1,931,855.93	7,715,728.74	10,215,624.85
2022-2023 Actual Indirect Costs	2,564,306.29	10,266,283.99	10,266,283.99
2020-2021 Fixed Carry Forward	267,039.54	0.00	435,565.15
Total Indirect Costs	2,297,266.75	10,266,283.99	9,830,718.84
Over/(Under) Recovery	-365,410.82	0.00	384,906.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,564,306.29	10,266,283.99	10,266,283.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-365,410.82	0.00	384,906.01
Total Projected Indirect 2024-2025 (Numerator)	2,929,717.11	10,266,283.99	9,881,377.98
Direct Costs	57,667,341.07	51,438,191.61	51,438,191.61
Rate for 2024-2025 **	5.08*	19.96*	19.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63040
Form R0418**

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,511,277.41	8,279,557.50	8,279,557.50
2020-2021 Fixed Carry Forward	29,439.69	0.00	480,483.85
Total Indirect Costs	2,481,837.72	8,279,557.50	7,799,073.65
2020-2021 Direct Costs	61,699,472.15	58,441,467.29	58,441,467.29
2022-2023 Rate	4.02*	14.17*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,520,617.15	64,797,742.09	64,797,742.09
Indirect costs based on rate ** multiplied by actual direct costs	2,754,528.81	9,181,840.05	8,650,498.57
2022-2023 Actual Indirect Costs	2,608,217.71	9,276,787.98	9,276,787.98
2020-2021 Fixed Carry Forward	29,439.69	0.00	480,483.85
Total Indirect Costs	2,578,778.02	9,276,787.98	8,796,304.13
Over/(Under) Recovery	175,750.79	-94,947.93	-145,805.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,608,217.71	9,276,787.98	9,276,787.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	175,750.79	-94,947.93	-145,805.56
Total Projected Indirect 2024-2025 (Numerator)	2,432,466.92	9,371,735.91	9,422,593.54
Direct Costs	68,520,617.15	64,797,742.09	64,797,742.09
Rate for 2024-2025 **	3.55*	14.46*	14.54**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63050
Form R0418**

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,973,417.57	5,733,779.51	5,733,779.51
2020-2021 Fixed Carry Forward	267,079.51	386,550.31	383,608.70
Total Indirect Costs	1,706,338.06	5,347,229.20	5,350,170.81
2020-2021 Direct Costs	66,178,694.33	62,278,060.39	62,278,060.39
2022-2023 Rate	2.58*	8.59*	8.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	70,825,268.27	66,376,225.55	66,376,225.55
Indirect costs based on rate ** multiplied by actual direct costs	1,827,291.92	5,701,717.77	5,701,717.77
2022-2023 Actual Indirect Costs	2,243,500.14	6,557,506.36	6,557,506.36
2020-2021 Fixed Carry Forward	267,079.51	386,550.31	383,608.70
Total Indirect Costs	1,976,420.63	6,170,956.05	6,173,897.66
Over/(Under) Recovery	-149,128.71	-469,238.28	-472,179.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,243,500.14	6,557,506.36	6,557,506.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-149,128.71	-469,238.28	-472,179.89
Total Projected Indirect 2024-2025 (Numerator)	2,392,628.85	7,026,744.64	7,029,686.25
Direct Costs	70,825,268.27	66,376,225.55	66,376,225.55
Rate for 2024-2025 **	3.38*	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 2024-2025 Indirect Cost Rates
School District 63060
Form R0418**

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,178,349.58	10,078,958.55	10,078,958.55
2020-2021 Fixed Carry Forward	509,440.77	636,335.63	641,631.57
Total Indirect Costs	2,668,908.81	9,442,622.92	9,437,326.98
2020-2021 Direct Costs	92,111,402.09	84,989,044.45	84,989,044.45
2022-2023 Rate	2.90*	11.11*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	102,248,606.91	92,157,619.51	92,157,619.51
Indirect costs based on rate ** multiplied by actual direct costs	2,965,209.60	10,238,711.53	10,229,495.77
2022-2023 Actual Indirect Costs	4,031,626.56	13,882,950.54	13,882,950.54
2020-2021 Fixed Carry Forward	509,440.77	636,335.63	641,631.57
Total Indirect Costs	3,522,185.79	13,246,614.91	13,241,318.97
Over/(Under) Recovery	-556,976.19	-3,007,903.38	-3,011,823.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,031,626.56	13,882,950.54	13,882,950.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-556,976.19	-3,007,903.38	-3,011,823.20
Total Projected Indirect 2024-2025 (Numerator)	4,588,602.75	16,890,853.92	16,894,773.74
Direct Costs	102,248,606.91	92,157,619.51	92,157,619.51
Rate for 2024-2025 **	4.49*	18.33*	18.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63070
Form R0418**

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,511,711.31	5,063,454.11	5,063,454.11
2020-2021 Fixed Carry Forward	-136,991.52	276,438.27	276,427.75
Total Indirect Costs	1,648,702.83	4,787,015.84	4,787,026.36
2020-2021 Direct Costs	46,906,889.12	43,276,472.08	43,276,472.08
2022-2023 Rate	3.51*	11.06*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	58,624,363.38	55,443,132.74	55,443,132.74
Indirect costs based on rate ** multiplied by actual direct costs	2,057,715.15	6,132,010.48	6,132,010.48
2022-2023 Actual Indirect Costs	1,951,021.09	6,726,427.41	6,726,427.41
2020-2021 Fixed Carry Forward	-136,991.52	276,438.27	276,427.75
Total Indirect Costs	2,088,012.61	6,449,989.14	6,449,999.66
Over/(Under) Recovery	-30,297.46	-317,978.66	-317,989.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,951,021.09	6,726,427.41	6,726,427.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-30,297.46	-317,978.66	-317,989.18
Total Projected Indirect 2024-2025 (Numerator)	1,981,318.55	7,044,406.07	7,044,416.59
Direct Costs	58,624,363.38	55,443,132.74	55,443,132.74
Rate for 2024-2025 **	3.38*	12.71*	12.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63080
Form R0418**

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,924,388.49	12,712,072.88	12,712,072.88
2020-2021 Fixed Carry Forward	-126,744.87	1,015,471.55	1,001,195.24
Total Indirect Costs	4,051,133.36	11,696,601.33	11,710,877.64
2020-2021 Direct Costs	102,908,566.76	96,401,295.16	96,401,295.16
2022-2023 Rate	3.94*	12.13*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	121,294,134.44	111,889,722.51	111,889,722.51
Indirect costs based on rate ** multiplied by actual direct costs	4,778,988.90	13,572,223.34	13,594,601.28
2022-2023 Actual Indirect Costs	5,081,675.16	14,287,250.19	14,287,250.19
2020-2021 Fixed Carry Forward	-126,744.87	1,015,471.55	1,001,195.24
Total Indirect Costs	5,208,420.03	13,271,778.64	13,286,054.95
Over/(Under) Recovery	-429,431.13	300,444.70	308,546.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,081,675.16	14,287,250.19	14,287,250.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-429,431.13	300,444.70	308,546.33
Total Projected Indirect 2024-2025 (Numerator)	5,511,106.29	13,986,805.49	13,978,703.86
Direct Costs	121,294,134.44	111,889,722.51	111,889,722.51
Rate for 2024-2025 **	4.54*	12.50*	12.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63090
Form R0418**

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	853,944.44	2,188,515.52	2,188,515.52
2020-2021 Fixed Carry Forward	54,855.55	70,089.46	70,059.44
Total Indirect Costs	799,088.89	2,118,426.06	2,118,456.08
2020-2021 Direct Costs	19,491,496.06	18,156,924.98	18,156,924.98
2022-2023 Rate	4.10*	11.67*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,097,491.57	20,029,184.42	20,029,184.42
Indirect costs based on rate ** multiplied by actual direct costs	864,997.15	2,337,405.82	2,337,405.82
2022-2023 Actual Indirect Costs	943,190.41	2,650,060.37	2,650,060.37
2020-2021 Fixed Carry Forward	54,855.55	70,089.46	70,059.44
Total Indirect Costs	888,334.86	2,579,970.91	2,580,000.93
Over/(Under) Recovery	-23,337.71	-242,565.09	-242,595.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	943,190.41	2,650,060.37	2,650,060.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,337.71	-242,565.09	-242,595.11
Total Projected Indirect 2024-2025 (Numerator)	966,528.12	2,892,625.46	2,892,655.48
Direct Costs	21,097,491.57	20,029,184.42	20,029,184.42
Rate for 2024-2025 **	4.58*	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 2024-2025 Indirect Cost Rates
School District 63100
Form R0418**

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,406,599.62	8,788,479.04	8,788,479.04
2020-2021 Fixed Carry Forward	-372,269.49	-425,358.48	-425,358.48
Total Indirect Costs	2,778,869.11	9,213,837.52	9,213,837.52
2020-2021 Direct Costs	82,270,184.36	75,667,221.09	75,667,221.09
2022-2023 Rate	3.38*	12.18*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	92,445,809.08	84,953,499.47	84,953,499.47
Indirect costs based on rate ** multiplied by actual direct costs	3,124,668.35	10,347,336.24	10,347,336.24
2022-2023 Actual Indirect Costs	2,771,038.21	10,451,575.57	10,451,575.57
2020-2021 Fixed Carry Forward	-372,269.49	-425,358.48	-425,358.48
Total Indirect Costs	3,143,307.70	10,876,934.05	10,876,934.05
Over/(Under) Recovery	-18,639.35	-529,597.81	-529,597.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,771,038.21	10,451,575.57	10,451,575.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,639.35	-529,597.81	-529,597.81
Total Projected Indirect 2024-2025 (Numerator)	2,789,677.56	10,981,173.38	10,981,173.38
Direct Costs	92,445,809.08	84,953,499.47	84,953,499.47
Rate for 2024-2025 **	3.02*	12.93*	12.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63110
Form R0418**

Oxford Community Schools
10 N WASHINGTON ST
OXFORD, MI 48371

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,766,532.32	7,289,357.25	7,289,357.25
2020-2021 Fixed Carry Forward	-58,437.74	1,306,072.51	1,309,836.62
Total Indirect Costs	2,824,970.06	5,983,284.74	5,979,520.63
2020-2021 Direct Costs	73,300,841.73	68,557,372.22	68,557,372.22
2022-2023 Rate	3.85*	8.73*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	91,614,300.54	88,148,221.36	88,148,221.36
Indirect costs based on rate ** multiplied by actual direct costs	3,527,150.57	7,695,339.72	7,686,524.90
2022-2023 Actual Indirect Costs	3,790,072.68	9,470,334.92	9,470,334.92
2020-2021 Fixed Carry Forward	-58,437.74	1,306,072.51	1,309,836.62
Total Indirect Costs	3,848,510.42	8,164,262.41	8,160,498.30
Over/(Under) Recovery	-321,359.85	-468,922.69	-473,973.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,790,072.68	9,470,334.92	9,470,334.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-321,359.85	-468,922.69	-473,973.40
Total Projected Indirect 2024-2025 (Numerator)	4,111,432.53	9,939,257.61	9,944,308.32
Direct Costs	91,614,300.54	88,148,221.36	88,148,221.36
Rate for 2024-2025 **	4.49*	11.28*	11.28**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63130
Form R0418**

Hazel Park, School District of the City of
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,467,465.11	4,868,012.37	4,868,012.37
2020-2021 Fixed Carry Forward	130,643.08	0.00	332,973.31
Total Indirect Costs	1,336,822.03	4,868,012.37	4,535,039.06
2020-2021 Direct Costs	41,475,019.75	38,074,581.04	38,074,581.04
2022-2023 Rate	3.22*	12.79*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,546,126.62	52,751,275.47	52,751,275.47
Indirect costs based on rate ** multiplied by actual direct costs	1,852,985.28	6,746,888.13	6,282,676.91
2022-2023 Actual Indirect Costs	1,776,621.51	6,571,472.66	6,571,472.66
2020-2021 Fixed Carry Forward	130,643.08	0.00	332,973.31
Total Indirect Costs	1,645,978.43	6,571,472.66	6,238,499.35
Over/(Under) Recovery	207,006.85	175,415.47	377,150.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,776,621.51	6,571,472.66	6,571,472.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	207,006.85	175,415.47	377,150.87
Total Projected Indirect 2024-2025 (Numerator)	1,569,614.66	6,396,057.19	6,194,321.79
Direct Costs	57,546,126.62	52,751,275.47	52,751,275.47
Rate for 2024-2025 **	2.73*	12.12*	11.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63140
Form R0418**

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	651,802.66	3,011,975.73	3,011,975.73
2020-2021 Fixed Carry Forward	-120,667.57	0.00	-1,127,416.51
Total Indirect Costs	772,470.23	3,011,975.73	4,139,392.24
2020-2021 Direct Costs	14,579,977.25	12,219,804.18	12,219,804.18
2022-2023 Rate	5.30*	24.65*	33.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,736,096.57	14,620,230.04	14,620,230.04
Indirect costs based on rate ** multiplied by actual direct costs	887,013.12	2,193,034.51	3,655,057.51
2022-2023 Actual Indirect Costs	864,140.93	2,980,007.46	2,980,007.46
2020-2021 Fixed Carry Forward	-120,667.57	0.00	-1,127,416.51
Total Indirect Costs	984,808.50	2,980,007.46	4,107,423.97
Over/(Under) Recovery	-97,795.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	864,140.93	2,980,007.46	2,980,007.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,795.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	961,936.31	2,980,007.46	2,980,007.46
Direct Costs	16,736,096.57	14,620,230.04	14,620,230.04
Rate for 2024-2025 **	5.75*	20.38*	20.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63150
Form R0418**

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,392,613.35	13,878,288.00	13,878,288.00
2020-2021 Fixed Carry Forward	432,149.68	881,051.02	881,051.02
Total Indirect Costs	2,960,463.67	12,997,236.98	12,997,236.98
2020-2021 Direct Costs	164,786,733.30	154,059,568.00	154,059,568.00
2022-2023 Rate	1.80*	8.44*	8.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	188,787,913.00	174,637,048.00	174,637,048.00
Indirect costs based on rate ** multiplied by actual direct costs	3,398,182.43	14,739,366.85	14,739,366.85
2022-2023 Actual Indirect Costs	3,711,680.00	17,550,971.00	17,550,971.00
2020-2021 Fixed Carry Forward	432,149.68	881,051.02	881,051.02
Total Indirect Costs	3,279,530.32	16,669,919.98	16,669,919.98
Over/(Under) Recovery	118,652.11	-1,930,553.13	-1,930,553.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,711,680.00	17,550,971.00	17,550,971.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	118,652.11	-1,930,553.13	-1,930,553.13
Total Projected Indirect 2024-2025 (Numerator)	3,593,027.89	19,481,524.13	19,481,524.13
Direct Costs	188,787,913.00	174,637,048.00	174,637,048.00
Rate for 2024-2025 **	1.90*	11.16*	11.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63160
Form R0418**

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,716,112.66	7,210,561.08	7,210,561.08
2020-2021 Fixed Carry Forward	-307,554.22	-149,601.63	-149,601.63
Total Indirect Costs	3,023,666.88	7,360,162.71	7,360,162.71
2020-2021 Direct Costs	67,573,723.98	62,802,854.56	62,802,854.56
2022-2023 Rate	4.47*	11.72*	11.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	78,857,087.81	72,979,399.73	72,979,399.73
Indirect costs based on rate ** multiplied by actual direct costs	3,524,911.83	8,553,185.65	8,553,185.65
2022-2023 Actual Indirect Costs	2,919,216.79	8,640,297.87	8,640,297.87
2020-2021 Fixed Carry Forward	-307,554.22	-149,601.63	-149,601.63
Total Indirect Costs	3,226,771.01	8,789,899.50	8,789,899.50
Over/(Under) Recovery	298,140.82	-236,713.85	-236,713.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,919,216.79	8,640,297.87	8,640,297.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	298,140.82	-236,713.85	-236,713.85
Total Projected Indirect 2024-2025 (Numerator)	2,621,075.97	8,877,011.72	8,877,011.72
Direct Costs	78,857,087.81	72,979,399.73	72,979,399.73
Rate for 2024-2025 **	3.32*	12.16*	12.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63180
Form R0418**

Brandon School District in the Counties of Oakland
and Lapeer
1025 S ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,007,898.84	3,626,783.27	3,626,783.27
2020-2021 Fixed Carry Forward	30,525.95	0.00	147,297.15
Total Indirect Costs	977,372.89	3,626,783.27	3,479,486.12
2020-2021 Direct Costs	24,541,740.06	21,922,855.63	21,922,855.63
2022-2023 Rate	3.98*	16.54*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,816,845.54	25,814,921.49	25,814,921.49
Indirect costs based on rate ** multiplied by actual direct costs	1,146,910.45	3,872,238.22	4,096,828.04
2022-2023 Actual Indirect Costs	1,151,463.42	4,153,387.47	4,153,387.47
2020-2021 Fixed Carry Forward	30,525.95	0.00	147,297.15
Total Indirect Costs	1,120,937.47	4,153,387.47	4,006,090.32
Over/(Under) Recovery	25,972.98	0.00	90,737.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,151,463.42	4,153,387.47	4,153,387.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,972.98	0.00	90,737.72
Total Projected Indirect 2024-2025 (Numerator)	1,125,490.44	4,153,387.47	4,062,649.75
Direct Costs	28,816,845.54	25,814,921.49	25,814,921.49
Rate for 2024-2025 **	3.91*	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 2024-2025 Indirect Cost Rates
School District 63190
Form R0418**

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,617,972.66	10,239,750.05	10,239,750.05
2020-2021 Fixed Carry Forward	-146,216.34	-88,331.74	-89,782.63
Total Indirect Costs	2,764,189.00	10,328,081.79	10,329,532.68
2020-2021 Direct Costs	88,216,186.57	80,427,270.03	80,427,270.03
2022-2023 Rate	3.13*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	106,560,782.14	97,563,917.29	97,563,917.29
Indirect costs based on rate ** multiplied by actual direct costs	3,335,352.48	12,527,206.98	12,527,206.98
2022-2023 Actual Indirect Costs	3,402,026.86	12,211,625.58	12,211,625.58
2020-2021 Fixed Carry Forward	-146,216.34	-88,331.74	-89,782.63
Total Indirect Costs	3,548,243.20	12,299,957.32	12,301,408.21
Over/(Under) Recovery	-212,890.72	227,249.66	225,798.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,402,026.86	12,211,625.58	12,211,625.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-212,890.72	227,249.66	225,798.77
Total Projected Indirect 2024-2025 (Numerator)	3,614,917.58	11,984,375.92	11,985,826.81
Direct Costs	106,560,782.14	97,563,917.29	97,563,917.29
Rate for 2024-2025 **	3.39*	12.28*	12.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63200
Form R0418**

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,679,809.74	11,526,496.15	11,526,496.15
2020-2021 Fixed Carry Forward	233,639.90	1,612,916.21	1,616,839.58
Total Indirect Costs	3,446,169.84	9,913,579.94	9,909,656.57
2020-2021 Direct Costs	126,231,510.39	120,567,482.98	120,567,482.98
2022-2023 Rate	2.73*	8.22*	8.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	139,325,019.25	130,404,340.40	130,404,340.40
Indirect costs based on rate ** multiplied by actual direct costs	3,803,573.03	10,719,236.78	10,719,236.78
2022-2023 Actual Indirect Costs	4,530,000.62	15,932,716.40	15,932,716.40
2020-2021 Fixed Carry Forward	233,639.90	1,612,916.21	1,616,839.58
Total Indirect Costs	4,296,360.72	14,319,800.19	14,315,876.82
Over/(Under) Recovery	-492,787.69	-3,600,563.41	-3,596,640.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,530,000.62	15,932,716.40	15,932,716.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-492,787.69	-3,600,563.41	-3,596,640.04
Total Projected Indirect 2024-2025 (Numerator)	5,022,788.31	19,533,279.81	19,529,356.44
Direct Costs	139,325,019.25	130,404,340.40	130,404,340.40
Rate for 2024-2025 **	3.61*	14.98*	14.98**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63210
Form R0418**

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,303,407.03	4,898,515.85	4,898,515.85
2020-2021 Fixed Carry Forward	-117,555.04	-155,839.85	-152,610.87
Total Indirect Costs	1,420,962.07	5,054,355.70	5,051,126.72
2020-2021 Direct Costs	38,463,712.47	34,719,443.65	34,719,443.65
2022-2023 Rate	3.69*	14.56*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,629,204.19	40,283,107.63	40,283,107.63
Indirect costs based on rate ** multiplied by actual direct costs	1,646,817.63	5,865,220.47	5,861,192.16
2022-2023 Actual Indirect Costs	1,626,598.83	5,824,746.39	5,824,746.39
2020-2021 Fixed Carry Forward	-117,555.04	-155,839.85	-152,610.87
Total Indirect Costs	1,744,153.87	5,980,586.24	5,977,357.26
Over/(Under) Recovery	-97,336.24	-115,365.77	-116,165.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,626,598.83	5,824,746.39	5,824,746.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,336.24	-115,365.77	-116,165.10
Total Projected Indirect 2024-2025 (Numerator)	1,723,935.07	5,940,112.16	5,940,911.49
Direct Costs	44,629,204.19	40,283,107.63	40,283,107.63
Rate for 2024-2025 **	3.86*	14.75*	14.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63220
Form R0418**

Huron Valley Schools
2390 S MILFORD RD
HIGHLAND, MI 48357

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,216,427.36	12,405,176.56	12,405,176.56
2020-2021 Fixed Carry Forward	-20,230.62	-317,955.06	-318,193.32
Total Indirect Costs	3,236,657.98	12,723,131.62	12,723,369.88
2020-2021 Direct Costs	97,944,013.69	88,653,538.22	88,653,538.22
2022-2023 Rate	3.30*	14.35*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	109,123,985.14	97,709,984.72	97,709,984.72
Indirect costs based on rate ** multiplied by actual direct costs	3,601,091.51	14,021,382.81	14,021,382.81
2022-2023 Actual Indirect Costs	3,844,838.67	15,198,977.26	15,198,977.26
2020-2021 Fixed Carry Forward	-20,230.62	-317,955.06	-318,193.32
Total Indirect Costs	3,865,069.29	15,516,932.32	15,517,170.58
Over/(Under) Recovery	-263,977.78	-1,495,549.51	-1,495,787.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,844,838.67	15,198,977.26	15,198,977.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-263,977.78	-1,495,549.51	-1,495,787.77
Total Projected Indirect 2024-2025 (Numerator)	4,108,816.45	16,694,526.77	16,694,765.03
Direct Costs	109,123,985.14	97,709,984.72	97,709,984.72
Rate for 2024-2025 **	3.77*	17.09*	17.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63230
Form R0418**

Lake Orion Community Schools
315 N LAPEER ST
LAKE ORION, MI 48362

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,807,605.52	8,362,076.19	8,362,076.19
2020-2021 Fixed Carry Forward	-114,290.91	469,939.35	467,111.17
Total Indirect Costs	2,921,896.43	7,892,136.84	7,894,965.02
2020-2021 Direct Costs	88,967,615.37	83,137,226.26	83,137,226.26
2022-2023 Rate	3.28*	9.49*	9.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	102,205,083.17	95,383,529.12	95,383,529.12
Indirect costs based on rate ** multiplied by actual direct costs	3,352,326.73	9,051,896.91	9,061,435.27
2022-2023 Actual Indirect Costs	3,731,138.85	10,234,915.62	10,234,915.62
2020-2021 Fixed Carry Forward	-114,290.91	469,939.35	467,111.17
Total Indirect Costs	3,845,429.76	9,764,976.27	9,767,804.45
Over/(Under) Recovery	-493,103.03	-713,079.36	-706,369.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,731,138.85	10,234,915.62	10,234,915.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-493,103.03	-713,079.36	-706,369.18
Total Projected Indirect 2024-2025 (Numerator)	4,224,241.88	10,947,994.98	10,941,284.80
Direct Costs	102,205,083.17	95,383,529.12	95,383,529.12
Rate for 2024-2025 **	4.13*	11.48*	11.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63240
Form R0418**

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,040,504.19	8,360,851.92	8,360,851.92
2020-2021 Fixed Carry Forward	339,736.76	1,311,445.52	1,312,555.58
Total Indirect Costs	700,767.43	7,049,406.40	7,048,296.34
2020-2021 Direct Costs	93,326,594.61	85,592,222.88	85,592,222.88
2022-2023 Rate	0.75*	8.24*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	110,457,336.24	101,602,143.79	101,602,143.79
Indirect costs based on rate ** multiplied by actual direct costs	828,430.02	8,372,016.65	8,361,856.43
2022-2023 Actual Indirect Costs	1,422,296.77	10,431,339.76	10,431,339.76
2020-2021 Fixed Carry Forward	339,736.76	1,311,445.52	1,312,555.58
Total Indirect Costs	1,082,560.01	9,119,894.24	9,118,784.18
Over/(Under) Recovery	-254,129.99	-747,877.59	-756,927.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,422,296.77	10,431,339.76	10,431,339.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-254,129.99	-747,877.59	-756,927.75
Total Projected Indirect 2024-2025 (Numerator)	1,676,426.76	11,179,217.35	11,188,267.51
Direct Costs	110,457,336.24	101,602,143.79	101,602,143.79
Rate for 2024-2025 **	1.52*	11.00*	11.01**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,732,789.85	5,929,834.70	5,929,834.70
2020-2021 Fixed Carry Forward	-509,494.99	-248,785.85	-245,508.05
Total Indirect Costs	2,242,284.84	6,178,620.55	6,175,342.75
2020-2021 Direct Costs	53,265,626.62	48,930,581.77	48,930,581.77
2022-2023 Rate	4.21*	12.63*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,501,884.27	53,894,298.18	53,894,298.18
Indirect costs based on rate ** multiplied by actual direct costs	2,547,129.33	6,806,849.86	6,801,460.43
2022-2023 Actual Indirect Costs	1,839,405.53	8,299,842.86	8,299,842.86
2020-2021 Fixed Carry Forward	-509,494.99	-248,785.85	-245,508.05
Total Indirect Costs	2,348,900.52	8,548,628.71	8,545,350.91
Over/(Under) Recovery	198,228.81	-1,741,778.85	-1,743,890.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,839,405.53	8,299,842.86	8,299,842.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	198,228.81	-1,741,778.85	-1,743,890.48
Total Projected Indirect 2024-2025 (Numerator)	1,641,176.72	10,041,621.71	10,043,733.34
Direct Costs	60,501,884.27	53,894,298.18	53,894,298.18
Rate for 2024-2025 **	2.71*	18.63*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63260
Form R0418**

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,671,818.37	21,453,761.25	21,453,761.25
2020-2021 Fixed Carry Forward	178,915.00	402,739.78	398,969.82
Total Indirect Costs	6,492,903.37	21,051,021.47	21,054,791.43
2020-2021 Direct Costs	175,229,336.38	160,305,443.50	160,305,443.50
2022-2023 Rate	3.71*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	208,158,822.15	190,711,506.12	190,711,506.12
Indirect costs based on rate ** multiplied by actual direct costs	7,722,692.30	25,040,420.75	25,040,420.75
2022-2023 Actual Indirect Costs	7,654,926.30	24,863,642.85	24,863,642.85
2020-2021 Fixed Carry Forward	178,915.00	402,739.78	398,969.82
Total Indirect Costs	7,476,011.30	24,460,903.07	24,464,673.03
Over/(Under) Recovery	246,681.00	579,517.68	575,747.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,654,926.30	24,863,642.85	24,863,642.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	246,681.00	579,517.68	575,747.72
Total Projected Indirect 2024-2025 (Numerator)	7,408,245.30	24,284,125.17	24,287,895.13
Direct Costs	208,158,822.15	190,711,506.12	190,711,506.12
Rate for 2024-2025 **	3.56*	12.73*	12.74**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63270
Form R0418**

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	810,096.07	2,169,821.22	2,169,821.22
2020-2021 Fixed Carry Forward	-23,462.67	308,753.59	344,778.28
Total Indirect Costs	833,558.74	1,861,067.63	1,825,042.94
2020-2021 Direct Costs	18,382,903.78	17,023,178.63	17,023,178.63
2022-2023 Rate	4.53*	10.93*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,645,289.36	19,815,374.98	19,815,374.98
Indirect costs based on rate ** multiplied by actual direct costs	980,531.61	2,165,820.49	2,124,208.20
2022-2023 Actual Indirect Costs	887,290.83	2,717,205.21	2,717,205.21
2020-2021 Fixed Carry Forward	-23,462.67	308,753.59	344,778.28
Total Indirect Costs	910,753.50	2,408,451.62	2,372,426.93
Over/(Under) Recovery	69,778.11	-242,631.13	-248,218.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	887,290.83	2,717,205.21	2,717,205.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,778.11	-242,631.13	-248,218.73
Total Projected Indirect 2024-2025 (Numerator)	817,512.72	2,959,836.34	2,965,423.94
Direct Costs	21,645,289.36	19,815,374.98	19,815,374.98
Rate for 2024-2025 **	3.78*	14.94*	14.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63280
Form R0418**

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	970,249.84	4,448,698.66	4,448,698.66
2020-2021 Fixed Carry Forward	-1,279.60	-243,222.64	-242,564.14
Total Indirect Costs	971,529.44	4,691,921.30	4,691,262.80
2020-2021 Direct Costs	35,835,294.88	32,356,846.06	32,356,846.06
2022-2023 Rate	2.71*	14.50*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,065,717.76	39,056,669.44	39,056,669.44
Indirect costs based on rate ** multiplied by actual direct costs	1,167,080.95	5,663,217.07	5,663,217.07
2022-2023 Actual Indirect Costs	1,159,860.14	5,168,908.46	5,168,908.46
2020-2021 Fixed Carry Forward	-1,279.60	-243,222.64	-242,564.14
Total Indirect Costs	1,161,139.74	5,412,131.10	5,411,472.60
Over/(Under) Recovery	5,941.21	251,085.97	251,744.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,159,860.14	5,168,908.46	5,168,908.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,941.21	251,085.97	251,744.47
Total Projected Indirect 2024-2025 (Numerator)	1,153,918.93	4,917,822.49	4,917,163.99
Direct Costs	43,065,717.76	39,056,669.44	39,056,669.44
Rate for 2024-2025 **	2.68*	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 2024-2025 Indirect Cost Rates
School District 63290
Form R0418**

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,340,029.10	16,291,028.81	16,291,028.81
2020-2021 Fixed Carry Forward	134,057.05	-6,034.50	-8,517.14
Total Indirect Costs	5,205,972.05	16,297,063.31	16,299,545.95
2020-2021 Direct Costs	142,888,590.37	134,992,544.99	134,992,544.99
2022-2023 Rate	3.64*	12.07*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	158,124,942.86	148,492,382.00	148,492,382.00
Indirect costs based on rate ** multiplied by actual direct costs	5,755,747.92	17,923,030.51	17,923,030.51
2022-2023 Actual Indirect Costs	5,708,182.89	19,388,146.62	19,388,146.62
2020-2021 Fixed Carry Forward	134,057.05	-6,034.50	-8,517.14
Total Indirect Costs	5,574,125.84	19,394,181.12	19,396,663.76
Over/(Under) Recovery	181,622.08	-1,471,150.61	-1,473,633.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,708,182.89	19,388,146.62	19,388,146.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	181,622.08	-1,471,150.61	-1,473,633.25
Total Projected Indirect 2024-2025 (Numerator)	5,526,560.81	20,859,297.23	20,861,779.87
Direct Costs	158,124,942.86	148,492,382.00	148,492,382.00
Rate for 2024-2025 **	3.50*	14.05*	14.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63300
Form R0418**

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,944,131.23	12,672,724.43	12,672,724.43
2020-2021 Fixed Carry Forward	-389,597.27	-273,518.88	-279,047.48
Total Indirect Costs	4,333,728.50	12,946,243.31	12,951,771.91
2020-2021 Direct Costs	101,478,901.97	92,601,877.77	92,601,877.77
2022-2023 Rate	4.27*	13.98*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	117,012,863.59	107,321,118.47	107,321,118.47
Indirect costs based on rate ** multiplied by actual direct costs	4,996,449.28	15,003,492.36	15,014,224.47
2022-2023 Actual Indirect Costs	4,064,899.61	13,556,138.76	13,556,138.76
2020-2021 Fixed Carry Forward	-389,597.27	-273,518.88	-279,047.48
Total Indirect Costs	4,454,496.88	13,829,657.64	13,835,186.24
Over/(Under) Recovery	541,952.40	1,173,834.72	1,179,038.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,064,899.61	13,556,138.76	13,556,138.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	541,952.40	1,173,834.72	1,179,038.23
Total Projected Indirect 2024-2025 (Numerator)	3,522,947.21	12,382,304.04	12,377,100.53
Direct Costs	117,012,863.59	107,321,118.47	107,321,118.47
Rate for 2024-2025 **	3.01*	11.54*	11.53**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63901
Form R0418**

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	328,549.00	758,314.00	758,314.00
2020-2021 Fixed Carry Forward	-52,263.21	0.00	-72,004.71
Total Indirect Costs	380,812.21	758,314.00	830,318.71
2020-2021 Direct Costs	3,540,242.00	3,110,477.00	3,110,477.00
2022-2023 Rate	10.76*	24.38*	26.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,169,892.00	4,562,635.00	4,562,635.00
Indirect costs based on rate ** multiplied by actual direct costs	556,280.38	684,395.25	1,140,658.75
2022-2023 Actual Indirect Costs	406,458.00	1,013,715.00	1,013,715.00
2020-2021 Fixed Carry Forward	-52,263.21	0.00	-72,004.71
Total Indirect Costs	458,721.21	1,013,715.00	1,085,719.71
Over/(Under) Recovery	97,559.17	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,458.00	1,013,715.00	1,013,715.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	97,559.17	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	308,898.83	1,013,715.00	1,013,715.00
Direct Costs	5,169,892.00	4,562,635.00	4,562,635.00
Rate for 2024-2025 **	5.97*	22.22*	22.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63906
Form R0418**

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	557,965.55	2,504,133.35	2,504,133.35
2020-2021 Fixed Carry Forward	-21,927.84	0.00	0.00
Total Indirect Costs	579,893.39	2,504,133.35	2,504,133.35
2020-2021 Direct Costs	7,191,679.75	5,245,511.95	5,245,511.95
2022-2023 Rate	8.06*	47.74*	47.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,395,420.58	5,043,519.25	5,043,519.25
Indirect costs based on rate ** multiplied by actual direct costs	434,870.90	756,527.89	1,260,879.81
2022-2023 Actual Indirect Costs	334,505.96	686,407.29	686,407.29
2020-2021 Fixed Carry Forward	-21,927.84	0.00	0.00
Total Indirect Costs	356,433.80	686,407.29	686,407.29
Over/(Under) Recovery	78,437.10	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	334,505.96	686,407.29	686,407.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	78,437.10	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	256,068.86	686,407.29	686,407.29
Direct Costs	5,395,420.58	5,043,519.25	5,043,519.25
Rate for 2024-2025 **	4.75*	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 2024-2025 Indirect Cost Rates
School District 63907
Form R0418**

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,431.55	270,791.32	270,791.32
2020-2021 Fixed Carry Forward	-44,938.91	0.00	0.00
Total Indirect Costs	112,370.46	270,791.32	270,791.32
2020-2021 Direct Costs	1,822,396.10	1,619,036.33	1,619,036.33
2022-2023 Rate	6.17*	16.73*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,782,218.40	2,346,732.22	2,346,732.22
Indirect costs based on rate ** multiplied by actual direct costs	171,662.88	352,009.83	392,608.30
2022-2023 Actual Indirect Costs	42,415.36	477,901.54	477,901.54
2020-2021 Fixed Carry Forward	-44,938.91	0.00	0.00
Total Indirect Costs	87,354.27	477,901.54	477,901.54
Over/(Under) Recovery	84,308.61	0.00	-85,293.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	42,415.36	477,901.54	477,901.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	84,308.61	0.00	-85,293.24
Total Projected Indirect 2024-2025 (Numerator)	-41,893.25	477,901.54	563,194.78
Direct Costs	2,782,218.40	2,346,732.22	2,346,732.22
Rate for 2024-2025 **	0.00*	20.36*	24.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63909
Form R0418**

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	748,709.00	1,927,928.00	1,927,928.00
2020-2021 Fixed Carry Forward	-172,894.51	0.00	0.00
Total Indirect Costs	921,603.51	1,927,928.00	1,927,928.00
2020-2021 Direct Costs	8,139,599.00	6,960,380.00	6,960,380.00
2022-2023 Rate	11.32*	27.70*	27.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,431,556.00	11,799,209.00	11,799,209.00
Indirect costs based on rate ** multiplied by actual direct costs	1,633,652.14	1,769,881.35	2,949,802.25
2022-2023 Actual Indirect Costs	805,105.00	3,437,452.00	3,437,452.00
2020-2021 Fixed Carry Forward	-172,894.51	0.00	0.00
Total Indirect Costs	977,999.51	3,437,452.00	3,437,452.00
Over/(Under) Recovery	655,652.63	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	805,105.00	3,437,452.00	3,437,452.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	655,652.63	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	149,452.37	3,437,452.00	3,437,452.00
Direct Costs	14,431,556.00	11,799,209.00	11,799,209.00
Rate for 2024-2025 **	1.04*	29.13*	29.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63910
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	443,917.31	994,574.28	994,574.28
2020-2021 Fixed Carry Forward	-71,042.54	-203,791.70	-184,058.72
Total Indirect Costs	514,959.85	1,198,365.98	1,178,633.00
2020-2021 Direct Costs	5,875,792.19	5,325,135.22	5,325,135.22
2022-2023 Rate	8.76*	22.50*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,421,708.07	6,923,681.85	6,923,681.85
Indirect costs based on rate ** multiplied by actual direct costs	650,141.63	1,038,552.28	1,532,210.79
2022-2023 Actual Indirect Costs	437,473.60	935,499.82	935,499.82
2020-2021 Fixed Carry Forward	-71,042.54	-203,791.70	-184,058.72
Total Indirect Costs	508,516.14	1,139,291.52	1,119,558.54
Over/(Under) Recovery	141,625.49	0.00	412,652.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	437,473.60	935,499.82	935,499.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	141,625.49	0.00	412,652.25
Total Projected Indirect 2024-2025 (Numerator)	295,848.11	935,499.82	522,847.57
Direct Costs	7,421,708.07	6,923,681.85	6,923,681.85
Rate for 2024-2025 **	3.99*	13.51*	7.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63911
Form R0418**

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	168,979.86	681,729.73	681,729.73
2020-2021 Fixed Carry Forward	-19,508.92	0.00	87,671.48
Total Indirect Costs	188,488.78	681,729.73	594,058.25
2020-2021 Direct Costs	5,657,001.01	5,144,251.14	5,144,251.14
2022-2023 Rate	3.33*	13.25*	11.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,755,939.76	6,135,757.12	6,135,757.12
Indirect costs based on rate ** multiplied by actual direct costs	224,972.79	812,987.82	708,679.95
2022-2023 Actual Indirect Costs	112,752.47	732,935.11	732,935.11
2020-2021 Fixed Carry Forward	-19,508.92	0.00	87,671.48
Total Indirect Costs	132,261.39	732,935.11	645,263.63
Over/(Under) Recovery	92,711.40	80,052.71	63,416.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	112,752.47	732,935.11	732,935.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	92,711.40	80,052.71	63,416.32
Total Projected Indirect 2024-2025 (Numerator)	20,041.07	652,882.40	669,518.79
Direct Costs	6,755,939.76	6,135,757.12	6,135,757.12
Rate for 2024-2025 **	0.30*	10.64*	10.91**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63912
Form R0418**

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2020-2021 Direct Costs	6,687,975.06	5,425,066.24	5,425,066.24
2022-2023 Rate	20.57*	48.64*	48.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,543,300.90	7,135,052.42	7,135,052.42
Indirect costs based on rate ** multiplied by actual direct costs	1,281,495.14	1,070,257.86	1,783,763.11
2022-2023 Actual Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	2,041,801.56	3,450,050.04	3,450,050.04
Direct Costs	8,543,300.90	7,135,052.42	7,135,052.42
Rate for 2024-2025 **	23.90*	48.35*	48.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63913
Form R0418**

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	714,800.00	2,184,152.00	2,184,152.00
2020-2021 Fixed Carry Forward	-142,967.66	0.00	0.00
Total Indirect Costs	857,767.66	2,184,152.00	2,184,152.00
2020-2021 Direct Costs	8,041,514.00	6,572,162.00	6,572,162.00
2022-2023 Rate	10.67*	33.23*	33.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,006,679.00	8,415,619.00	8,415,619.00
Indirect costs based on rate ** multiplied by actual direct costs	1,067,712.65	1,262,342.85	2,103,904.75
2022-2023 Actual Indirect Costs	944,689.00	2,535,749.00	2,535,749.00
2020-2021 Fixed Carry Forward	-142,967.66	0.00	0.00
Total Indirect Costs	1,087,656.66	2,535,749.00	2,535,749.00
Over/(Under) Recovery	-19,944.01	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	944,689.00	2,535,749.00	2,535,749.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,944.01	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	964,633.01	2,535,749.00	2,535,749.00
Direct Costs	10,006,679.00	8,415,619.00	8,415,619.00
Rate for 2024-2025 **	9.64*	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 2024-2025 Indirect Cost Rates
School District 63914
Form R0418**

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	845,442.00	1,722,063.00	1,722,063.00
2020-2021 Fixed Carry Forward	-25,037.78	0.00	166,431.40
Total Indirect Costs	870,479.78	1,722,063.00	1,555,631.60
2020-2021 Direct Costs	10,974,074.00	10,097,453.00	10,097,453.00
2022-2023 Rate	7.93*	17.05*	15.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,150,057.25	12,019,891.58	12,019,891.58
Indirect costs based on rate ** multiplied by actual direct costs	1,042,799.54	1,802,983.74	1,852,265.29
2022-2023 Actual Indirect Costs	960,510.55	2,090,676.22	2,090,676.22
2020-2021 Fixed Carry Forward	-25,037.78	0.00	166,431.40
Total Indirect Costs	985,548.33	2,090,676.22	1,924,244.82
Over/(Under) Recovery	57,251.21	0.00	-71,979.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	960,510.55	2,090,676.22	2,090,676.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	57,251.21	0.00	-71,979.53
Total Projected Indirect 2024-2025 (Numerator)	903,259.34	2,090,676.22	2,162,655.75
Direct Costs	13,150,057.25	12,019,891.58	12,019,891.58
Rate for 2024-2025 **	6.87*	17.39*	17.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63915
Form R0418**

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	198,689.00	1,142,038.00	1,142,038.00
2020-2021 Fixed Carry Forward	-16,935.33	0.00	109,078.53
Total Indirect Costs	215,624.33	1,142,038.00	1,032,959.47
2020-2021 Direct Costs	7,202,061.00	6,258,712.00	6,258,712.00
2022-2023 Rate	2.99*	18.25*	16.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,919,434.00	8,644,570.00	8,644,570.00
Indirect costs based on rate ** multiplied by actual direct costs	296,591.08	1,296,685.50	1,426,354.05
2022-2023 Actual Indirect Costs	204,117.00	1,478,981.00	1,478,981.00
2020-2021 Fixed Carry Forward	-16,935.33	0.00	109,078.53
Total Indirect Costs	221,052.33	1,478,981.00	1,369,902.47
Over/(Under) Recovery	75,538.75	0.00	56,451.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	204,117.00	1,478,981.00	1,478,981.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	75,538.75	0.00	56,451.58
Total Projected Indirect 2024-2025 (Numerator)	128,578.25	1,478,981.00	1,422,529.42
Direct Costs	9,919,434.00	8,644,570.00	8,644,570.00
Rate for 2024-2025 **	1.30*	17.11*	16.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63917
Form R0418**

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	480,081.49	1,333,541.79	1,333,541.79
2020-2021 Fixed Carry Forward	-219,964.48	-167,494.77	-168,120.61
Total Indirect Costs	700,045.97	1,501,036.56	1,501,662.40
2020-2021 Direct Costs	11,253,003.00	10,399,542.70	10,399,542.70
2022-2023 Rate	6.22*	14.43*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,469,039.60	11,476,931.92	11,476,931.92
Indirect costs based on rate ** multiplied by actual direct costs	775,574.26	1,656,121.28	1,657,268.97
2022-2023 Actual Indirect Costs	358,653.54	1,350,761.22	1,350,761.22
2020-2021 Fixed Carry Forward	-219,964.48	-167,494.77	-168,120.61
Total Indirect Costs	578,618.02	1,518,255.99	1,518,881.83
Over/(Under) Recovery	196,956.24	137,865.29	138,387.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	358,653.54	1,350,761.22	1,350,761.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	196,956.24	137,865.29	138,387.14
Total Projected Indirect 2024-2025 (Numerator)	161,697.30	1,212,895.93	1,212,374.08
Direct Costs	12,469,039.60	11,476,931.92	11,476,931.92
Rate for 2024-2025 **	1.30*	10.57*	10.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63918
Form R0418**

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	841,426.00	2,068,869.00	2,068,869.00
2020-2021 Fixed Carry Forward	-242,971.63	0.00	0.00
Total Indirect Costs	1,084,397.63	2,068,869.00	2,068,869.00
2020-2021 Direct Costs	7,266,497.00	6,039,054.00	6,039,054.00
2022-2023 Rate	14.92*	34.26*	34.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,672,030.00	7,264,453.00	7,264,453.00
Indirect costs based on rate ** multiplied by actual direct costs	1,293,866.88	1,089,667.95	1,816,113.25
2022-2023 Actual Indirect Costs	647,093.00	2,054,670.00	2,054,670.00
2020-2021 Fixed Carry Forward	-242,971.63	0.00	0.00
Total Indirect Costs	890,064.63	2,054,670.00	2,054,670.00
Over/(Under) Recovery	403,802.25	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	647,093.00	2,054,670.00	2,054,670.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	403,802.25	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	243,290.75	2,054,670.00	2,054,670.00
Direct Costs	8,672,030.00	7,264,453.00	7,264,453.00
Rate for 2024-2025 **	2.81*	28.28*	28.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63920
Form R0418**

Flex High School of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	146,513.41	311,360.24	311,360.24
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,513.41	311,360.24	311,360.24
2020-2021 Direct Costs	1,040,343.30	875,496.47	875,496.47
2022-2023 Rate	14.08*	35.56*	35.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	758,494.80	514,575.54	514,575.54
Indirect costs based on rate ** multiplied by actual direct costs	106,796.07	77,186.33	128,643.89
2022-2023 Actual Indirect Costs	106,907.49	350,826.75	350,826.75
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,907.49	350,826.75	350,826.75
Over/(Under) Recovery	-111.42	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	106,907.49	350,826.75	350,826.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-111.42	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	107,018.91	350,826.75	350,826.75
Direct Costs	758,494.80	514,575.54	514,575.54
Rate for 2024-2025 **	14.11*	68.18*	68.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63921
Form R0418**

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,084.00	1,821,884.00	1,821,884.00
2020-2021 Fixed Carry Forward	-14,990.18	0.00	-76,848.82
Total Indirect Costs	184,074.18	1,821,884.00	1,898,732.82
2020-2021 Direct Costs	9,279,702.00	7,626,902.00	7,626,902.00
2022-2023 Rate	1.98*	23.89*	24.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,120,987.00	11,303,619.00	11,303,619.00
Indirect costs based on rate ** multiplied by actual direct costs	239,995.54	1,695,542.85	2,814,601.13
2022-2023 Actual Indirect Costs	246,954.00	1,064,322.00	1,064,322.00
2020-2021 Fixed Carry Forward	-14,990.18	0.00	-76,848.82
Total Indirect Costs	261,944.18	1,064,322.00	1,141,170.82
Over/(Under) Recovery	-21,948.64	0.00	1,673,430.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	246,954.00	1,064,322.00	1,064,322.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,948.64	0.00	1,673,430.31
Total Projected Indirect 2024-2025 (Numerator)	268,902.64	1,064,322.00	-609,108.31
Direct Costs	12,120,987.00	11,303,619.00	11,303,619.00
Rate for 2024-2025 **	2.22*	9.42*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63922
Form R0418**

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	732,991.00	2,013,007.00	2,013,007.00
2020-2021 Fixed Carry Forward	-319,447.49	0.00	0.00
Total Indirect Costs	1,052,438.49	2,013,007.00	2,013,007.00
2020-2021 Direct Costs	7,511,165.00	6,231,149.00	6,231,149.00
2022-2023 Rate	14.01*	32.31*	32.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,532,393.00	7,129,469.00	7,129,469.00
Indirect costs based on rate ** multiplied by actual direct costs	1,195,388.26	1,069,420.35	1,782,367.25
2022-2023 Actual Indirect Costs	777,328.00	2,180,252.00	2,180,252.00
2020-2021 Fixed Carry Forward	-319,447.49	0.00	0.00
Total Indirect Costs	1,096,775.49	2,180,252.00	2,180,252.00
Over/(Under) Recovery	98,612.77	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	777,328.00	2,180,252.00	2,180,252.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,612.77	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	678,715.23	2,180,252.00	2,180,252.00
Direct Costs	8,532,393.00	7,129,469.00	7,129,469.00
Rate for 2024-2025 **	7.95*	30.58*	30.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63923
Form R0418**

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,863.98	572,481.95	572,481.95
2020-2021 Fixed Carry Forward	5,595.75	0.00	69,500.10
Total Indirect Costs	4,268.23	572,481.95	502,981.85
2020-2021 Direct Costs	4,110,266.70	3,547,648.73	3,547,648.73
2022-2023 Rate	0.10*	16.14*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,554,721.49	3,146,836.39	3,146,836.39
Indirect costs based on rate ** multiplied by actual direct costs	3,554.72	472,025.46	446,221.40
2022-2023 Actual Indirect Costs	24,072.35	431,957.45	431,957.45
2020-2021 Fixed Carry Forward	5,595.75	0.00	69,500.10
Total Indirect Costs	18,476.60	431,957.45	362,457.35
Over/(Under) Recovery	-14,921.88	0.00	83,764.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	24,072.35	431,957.45	431,957.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,921.88	0.00	83,764.05
Total Projected Indirect 2024-2025 (Numerator)	38,994.23	431,957.45	348,193.40
Direct Costs	3,554,721.49	3,146,836.39	3,146,836.39
Rate for 2024-2025 **	1.10*	13.73*	11.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63924
Form R0418**

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,080.00	1,684,823.00	1,684,823.00
2020-2021 Fixed Carry Forward	12,030.73	0.00	0.00
Total Indirect Costs	360,049.27	1,684,823.00	1,684,823.00
2020-2021 Direct Costs	7,511,068.00	6,198,325.00	6,198,325.00
2022-2023 Rate	4.79*	27.18*	27.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,694,534.00	9,319,562.00	9,319,562.00
Indirect costs based on rate ** multiplied by actual direct costs	512,268.18	1,397,934.30	2,329,890.50
2022-2023 Actual Indirect Costs	377,533.00	1,752,505.00	1,752,505.00
2020-2021 Fixed Carry Forward	12,030.73	0.00	0.00
Total Indirect Costs	365,502.27	1,752,505.00	1,752,505.00
Over/(Under) Recovery	146,765.91	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	377,533.00	1,752,505.00	1,752,505.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	146,765.91	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	230,767.09	1,752,505.00	1,752,505.00
Direct Costs	10,694,534.00	9,319,562.00	9,319,562.00
Rate for 2024-2025 **	2.16*	18.80*	18.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63926
Form R0418**

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	18,402.26	199,927.83	199,927.83
2020-2021 Fixed Carry Forward	10,390.47	0.00	0.00
Total Indirect Costs	8,011.79	199,927.83	199,927.83
2020-2021 Direct Costs	723,223.61	541,698.04	541,698.04
2022-2023 Rate	1.11*	36.91*	36.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,220,349.41	925,327.70	925,327.70
Indirect costs based on rate ** multiplied by actual direct costs	13,545.88	138,799.16	231,331.93
2022-2023 Actual Indirect Costs	66,285.40	361,307.11	361,307.11
2020-2021 Fixed Carry Forward	10,390.47	0.00	0.00
Total Indirect Costs	55,894.93	361,307.11	361,307.11
Over/(Under) Recovery	-31,958.58	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	66,285.40	361,307.11	361,307.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-31,958.58	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	98,243.98	361,307.11	361,307.11
Direct Costs	1,220,349.41	925,327.70	925,327.70
Rate for 2024-2025 **	8.05*	39.05*	39.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63928
Form R0418**

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,509.00	462,066.64	462,066.64
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,509.00	462,066.64	462,066.64
2020-2021 Direct Costs	2,447,451.68	1,998,894.04	1,998,894.04
2022-2023 Rate	0.55*	23.12*	23.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,196,158.42	2,875,740.41	2,875,740.41
Indirect costs based on rate ** multiplied by actual direct costs	17,578.87	431,361.06	664,871.18
2022-2023 Actual Indirect Costs	18,874.00	339,292.01	339,292.01
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,874.00	339,292.01	339,292.01
Over/(Under) Recovery	-1,295.13	0.00	325,579.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	18,874.00	339,292.01	339,292.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,295.13	0.00	325,579.17
Total Projected Indirect 2024-2025 (Numerator)	20,169.13	339,292.01	13,712.84
Direct Costs	3,196,158.42	2,875,740.41	2,875,740.41
Rate for 2024-2025 **	0.63*	11.80*	0.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63929
Form R0418**

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	76,571.26	284,224.56	284,224.56
2020-2021 Fixed Carry Forward	-19,664.54	0.00	225,608.77
Total Indirect Costs	96,235.80	284,224.56	58,615.79
2020-2021 Direct Costs	3,181,969.08	2,974,315.78	2,974,315.78
2022-2023 Rate	3.02*	9.56*	1.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,363,848.22	4,044,258.20	4,044,258.20
Indirect costs based on rate ** multiplied by actual direct costs	131,788.22	386,631.08	79,671.89
2022-2023 Actual Indirect Costs	68,979.27	388,569.29	388,569.29
2020-2021 Fixed Carry Forward	-19,664.54	0.00	225,608.77
Total Indirect Costs	88,643.81	388,569.29	162,960.52
Over/(Under) Recovery	43,144.41	-1,938.21	-83,288.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	68,979.27	388,569.29	388,569.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,144.41	-1,938.21	-83,288.63
Total Projected Indirect 2024-2025 (Numerator)	25,834.86	390,507.50	471,857.92
Direct Costs	4,363,848.22	4,044,258.20	4,044,258.20
Rate for 2024-2025 **	0.59*	9.66*	11.67**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63931
Form R0418**

Oakland FlexTech High School
23801 INDUSTRIAL PARK DR
Farmington Hills, MI 48335

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,555.00	489,916.00	489,916.00
2020-2021 Fixed Carry Forward	3,243.46	0.00	0.00
Total Indirect Costs	52,311.54	489,916.00	489,916.00
2020-2021 Direct Costs	1,889,974.00	1,455,613.00	1,455,613.00
2022-2023 Rate	2.77*	33.66*	33.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,196,580.00	1,993,390.00	1,993,390.00
Indirect costs based on rate ** multiplied by actual direct costs	60,845.27	299,008.50	498,347.50
2022-2023 Actual Indirect Costs	40,556.00	243,746.00	243,746.00
2020-2021 Fixed Carry Forward	3,243.46	0.00	0.00
Total Indirect Costs	37,312.54	243,746.00	243,746.00
Over/(Under) Recovery	23,532.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	40,556.00	243,746.00	243,746.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,532.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	17,023.27	243,746.00	243,746.00
Direct Costs	2,196,580.00	1,993,390.00	1,993,390.00
Rate for 2024-2025 **	0.77*	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 2024-2025 Indirect Cost Rates
School District 63934
Form R0418**

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	37,061.93	437,963.99	437,963.99
2020-2021 Fixed Carry Forward	64,899.66	0.00	174,749.08
Total Indirect Costs	-27,837.73	437,963.99	263,214.91
2020-2021 Direct Costs	3,005,974.64	2,605,072.58	2,605,072.58
2022-2023 Rate	0.00*	16.81*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,403,219.99	3,170,961.51	3,170,961.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	475,644.23	320,267.11
2022-2023 Actual Indirect Costs	130,085.23	362,343.71	362,343.71
2020-2021 Fixed Carry Forward	64,899.66	0.00	174,749.08
Total Indirect Costs	65,185.57	362,343.71	187,594.63
Over/(Under) Recovery	0.00	0.00	132,672.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	130,085.23	362,343.71	362,343.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	132,672.48
Total Projected Indirect 2024-2025 (Numerator)	130,085.23	362,343.71	229,671.23
Direct Costs	3,403,219.99	3,170,961.51	3,170,961.51
Rate for 2024-2025 **	3.82*	11.43*	7.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63938
Form R0418**

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	754,297.67	754,297.67
2020-2021 Fixed Carry Forward	0.00	0.00	344,549.27
Total Indirect Costs	0.00	754,297.67	409,748.40
2020-2021 Direct Costs	8,043,335.90	7,289,038.23	7,289,038.23
2022-2023 Rate	0.00*	10.35*	5.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,324,571.68	8,777,281.99	8,777,281.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	908,448.69	493,283.25
2022-2023 Actual Indirect Costs	27,926.78	575,216.47	575,216.47
2020-2021 Fixed Carry Forward	0.00	0.00	344,549.27
Total Indirect Costs	27,926.78	575,216.47	230,667.20
Over/(Under) Recovery	0.00	333,232.22	262,616.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	27,926.78	575,216.47	575,216.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	333,232.22	262,616.05
Total Projected Indirect 2024-2025 (Numerator)	27,926.78	241,984.25	312,600.42
Direct Costs	9,324,571.68	8,777,281.99	8,777,281.99
Rate for 2024-2025 **	0.30*	2.76*	3.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63939
Form R0418**

Lighthouse Connections Academy
3150 LIVERNOIS RD
TROY, MI 48083

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	633,087.65	723,864.46	723,864.46
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	633,087.65	723,864.46	723,864.46
2020-2021 Direct Costs	14,146,985.64	14,056,208.83	14,056,208.83
2022-2023 Rate	4.48*	5.15*	5.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,569,605.01	21,476,050.32	21,476,050.32
Indirect costs based on rate ** multiplied by actual direct costs	966,318.30	1,106,016.59	1,106,016.59
2022-2023 Actual Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
Over/(Under) Recovery	-172,251.69	-126,108.09	-126,108.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-172,251.69	-126,108.09	-126,108.09
Total Projected Indirect 2024-2025 (Numerator)	1,310,821.68	1,358,232.77	1,358,232.77
Direct Costs	21,569,605.01	21,476,050.32	21,476,050.32
Rate for 2024-2025 **	6.08*	6.32*	6.32**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64040
Form R0418**

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	560,779.39	1,524,407.81	1,524,407.81
2020-2021 Fixed Carry Forward	39,441.02	180,341.58	179,698.79
Total Indirect Costs	521,338.37	1,344,066.23	1,344,709.02
2020-2021 Direct Costs	13,837,670.36	12,874,041.94	12,874,041.94
2022-2023 Rate	3.77*	10.44*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,578,021.33	15,989,710.04	15,989,710.04
Indirect costs based on rate ** multiplied by actual direct costs	662,691.40	1,669,325.73	1,670,924.70
2022-2023 Actual Indirect Costs	688,813.36	2,277,124.65	2,277,124.65
2020-2021 Fixed Carry Forward	39,441.02	180,341.58	179,698.79
Total Indirect Costs	649,372.34	2,096,783.07	2,097,425.86
Over/(Under) Recovery	13,319.06	-427,457.34	-426,501.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	688,813.36	2,277,124.65	2,277,124.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,319.06	-427,457.34	-426,501.16
Total Projected Indirect 2024-2025 (Numerator)	675,494.30	2,704,581.99	2,703,625.81
Direct Costs	17,578,021.33	15,989,710.04	15,989,710.04
Rate for 2024-2025 **	3.84*	16.91*	16.91**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64070
Form R0418**

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,012.82	431,601.68	431,601.68
2020-2021 Fixed Carry Forward	-31,925.83	-10,244.06	-10,168.55
Total Indirect Costs	195,938.65	441,845.74	441,770.23
2020-2021 Direct Costs	3,222,839.33	2,955,250.47	2,955,250.47
2022-2023 Rate	6.08*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,645,408.86	3,295,236.06	3,295,236.06
Indirect costs based on rate ** multiplied by actual direct costs	221,640.86	492,637.79	492,637.79
2022-2023 Actual Indirect Costs	178,751.77	528,924.57	528,924.57
2020-2021 Fixed Carry Forward	-31,925.83	-10,244.06	-10,168.55
Total Indirect Costs	210,677.60	539,168.63	539,093.12
Over/(Under) Recovery	10,963.26	-46,530.84	-46,455.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	178,751.77	528,924.57	528,924.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,963.26	-46,530.84	-46,455.33
Total Projected Indirect 2024-2025 (Numerator)	167,788.51	575,455.41	575,379.90
Direct Costs	3,645,408.86	3,295,236.06	3,295,236.06
Rate for 2024-2025 **	4.60*	17.46*	17.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64080
Form R0418**

Shelby Public Schools
525 N STATE ST
SHELBY, MI 49455

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	422,516.79	1,687,989.18	1,687,989.18
2020-2021 Fixed Carry Forward	72,063.79	0.00	294,911.08
Total Indirect Costs	350,453.00	1,687,989.18	1,393,078.10
2020-2021 Direct Costs	15,109,810.39	13,844,338.00	13,844,338.00
2022-2023 Rate	2.32*	12.19*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,490,207.16	16,068,677.77	16,068,677.77
Indirect costs based on rate ** multiplied by actual direct costs	405,772.81	1,958,771.82	1,616,508.98
2022-2023 Actual Indirect Costs	547,664.66	1,969,194.05	1,969,194.05
2020-2021 Fixed Carry Forward	72,063.79	0.00	294,911.08
Total Indirect Costs	475,600.87	1,969,194.05	1,674,282.97
Over/(Under) Recovery	-69,828.06	-10,422.23	-57,773.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	547,664.66	1,969,194.05	1,969,194.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,828.06	-10,422.23	-57,773.99
Total Projected Indirect 2024-2025 (Numerator)	617,492.72	1,979,616.28	2,026,968.04
Direct Costs	17,490,207.16	16,068,677.77	16,068,677.77
Rate for 2024-2025 **	3.53*	12.32*	12.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64090
Form R0418**

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	176,165.35	527,826.75	527,826.75
2020-2021 Fixed Carry Forward	-10,558.74	0.00	22,678.95
Total Indirect Costs	186,724.09	527,826.75	505,147.80
2020-2021 Direct Costs	3,245,151.28	2,893,489.88	2,893,489.88
2022-2023 Rate	5.75*	18.24*	17.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,033,025.73	3,579,398.92	3,579,398.92
Indirect costs based on rate ** multiplied by actual direct costs	231,898.98	536,909.84	624,963.05
2022-2023 Actual Indirect Costs	119,649.05	573,275.86	573,275.86
2020-2021 Fixed Carry Forward	-10,558.74	0.00	22,678.95
Total Indirect Costs	130,207.79	573,275.86	550,596.91
Over/(Under) Recovery	101,691.19	0.00	74,366.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,649.05	573,275.86	573,275.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	101,691.19	0.00	74,366.14
Total Projected Indirect 2024-2025 (Numerator)	17,957.86	573,275.86	498,909.72
Direct Costs	4,033,025.73	3,579,398.92	3,579,398.92
Rate for 2024-2025 **	0.45*	16.02*	13.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 65045
Form R0418**

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	673,094.97	3,870,910.42	3,870,910.42
2020-2021 Fixed Carry Forward	-1,091.04	0.00	-579,691.65
Total Indirect Costs	674,186.01	3,870,910.42	4,450,602.07
2020-2021 Direct Costs	20,606,483.10	17,408,667.65	17,408,667.65
2022-2023 Rate	3.27*	22.24*	25.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,586,069.92	22,303,538.77	22,303,538.77
Indirect costs based on rate ** multiplied by actual direct costs	836,664.49	3,345,530.82	5,575,884.69
2022-2023 Actual Indirect Costs	727,064.04	4,009,595.19	4,009,595.19
2020-2021 Fixed Carry Forward	-1,091.04	0.00	-579,691.65
Total Indirect Costs	728,155.08	4,009,595.19	4,589,286.84
Over/(Under) Recovery	108,509.41	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	727,064.04	4,009,595.19	4,009,595.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	108,509.41	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	618,554.63	4,009,595.19	4,009,595.19
Direct Costs	25,586,069.92	22,303,538.77	22,303,538.77
Rate for 2024-2025 **	2.42*	17.98*	17.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 65900
Form R0418**

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,705.00	88,820.00	88,820.00
2020-2021 Fixed Carry Forward	-3,091.04	-31,362.59	-31,362.59
Total Indirect Costs	12,796.04	120,182.59	120,182.59
2020-2021 Direct Costs	894,374.00	815,259.00	815,259.00
2022-2023 Rate	1.43*	14.74*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,146,282.58	1,096,466.70	1,096,466.70
Indirect costs based on rate ** multiplied by actual direct costs	16,391.84	161,619.19	161,619.19
2022-2023 Actual Indirect Costs	5,885.25	55,701.13	55,701.13
2020-2021 Fixed Carry Forward	-3,091.04	-31,362.59	-31,362.59
Total Indirect Costs	8,976.29	87,063.72	87,063.72
Over/(Under) Recovery	7,415.55	74,555.47	74,555.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,885.25	55,701.13	55,701.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,415.55	74,555.47	74,555.47
Total Projected Indirect 2024-2025 (Numerator)	-1,530.30	-18,854.34	-18,854.34
Direct Costs	1,146,282.58	1,096,466.70	1,096,466.70
Rate for 2024-2025 **	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 2024-2025 Indirect Cost Rates
School District 66045
Form R0418**

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,694.52	405,940.24	405,940.24
2020-2021 Fixed Carry Forward	-201.49	0.00	-38,492.09
Total Indirect Costs	113,896.01	405,940.24	444,432.33
2020-2021 Direct Costs	2,485,139.70	2,192,893.98	2,192,893.98
2022-2023 Rate	4.58*	18.51*	20.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,673,228.57	2,363,843.11	2,363,843.11
Indirect costs based on rate ** multiplied by actual direct costs	122,433.87	354,576.47	479,151.00
2022-2023 Actual Indirect Costs	87,042.16	396,427.62	396,427.62
2020-2021 Fixed Carry Forward	-201.49	0.00	-38,492.09
Total Indirect Costs	87,243.65	396,427.62	434,919.71
Over/(Under) Recovery	35,190.22	0.00	44,231.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,042.16	396,427.62	396,427.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	35,190.22	0.00	44,231.29
Total Projected Indirect 2024-2025 (Numerator)	51,851.94	396,427.62	352,196.33
Direct Costs	2,673,228.57	2,363,843.11	2,363,843.11
Rate for 2024-2025 **	1.94*	16.77*	14.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 66050
Form R0418**

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,743.56	431,249.59	431,249.59
2020-2021 Fixed Carry Forward	12,965.07	0.00	51,710.53
Total Indirect Costs	96,778.49	431,249.59	379,539.06
2020-2021 Direct Costs	3,021,148.66	2,699,642.63	2,699,642.63
2022-2023 Rate	3.20*	15.97*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,913,726.67	3,459,005.55	3,459,005.55
Indirect costs based on rate ** multiplied by actual direct costs	125,239.25	518,850.83	486,336.18
2022-2023 Actual Indirect Costs	124,720.44	579,441.56	579,441.56
2020-2021 Fixed Carry Forward	12,965.07	0.00	51,710.53
Total Indirect Costs	111,755.37	579,441.56	527,731.03
Over/(Under) Recovery	13,483.88	0.00	-41,394.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,720.44	579,441.56	579,441.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,483.88	0.00	-41,394.85
Total Projected Indirect 2024-2025 (Numerator)	111,236.56	579,441.56	620,836.41
Direct Costs	3,913,726.67	3,459,005.55	3,459,005.55
Rate for 2024-2025 **	2.84*	16.75*	17.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67020
Form R0418**

Evert Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	383,425.22	1,411,097.36	1,411,097.36
2020-2021 Fixed Carry Forward	12,296.82	0.00	42,844.18
Total Indirect Costs	371,128.40	1,411,097.36	1,368,253.18
2020-2021 Direct Costs	9,932,558.49	8,904,886.35	8,904,886.35
2022-2023 Rate	3.74*	15.85*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,801,598.58	10,972,067.70	10,972,067.70
Indirect costs based on rate ** multiplied by actual direct costs	478,779.79	1,645,810.16	1,686,406.81
2022-2023 Actual Indirect Costs	393,056.58	2,222,587.46	2,222,587.46
2020-2021 Fixed Carry Forward	12,296.82	0.00	42,844.18
Total Indirect Costs	380,759.76	2,222,587.46	2,179,743.28
Over/(Under) Recovery	98,020.03	0.00	-493,336.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	393,056.58	2,222,587.46	2,222,587.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,020.03	0.00	-493,336.47
Total Projected Indirect 2024-2025 (Numerator)	295,036.55	2,222,587.46	2,715,923.93
Direct Costs	12,801,598.58	10,972,067.70	10,972,067.70
Rate for 2024-2025 **	2.30*	20.26*	24.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67050
Form R0418**

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,676.80	658,251.27	658,251.27
2020-2021 Fixed Carry Forward	-25,896.99	-69,327.49	-69,398.36
Total Indirect Costs	232,573.79	727,578.76	727,649.63
2020-2021 Direct Costs	5,135,332.64	4,683,758.17	4,683,758.17
2022-2023 Rate	4.53*	15.53*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,948,550.50	5,443,849.27	5,443,849.27
Indirect costs based on rate ** multiplied by actual direct costs	269,469.34	816,577.39	845,974.18
2022-2023 Actual Indirect Costs	158,927.79	663,629.02	663,629.02
2020-2021 Fixed Carry Forward	-25,896.99	-69,327.49	-69,398.36
Total Indirect Costs	184,824.78	732,956.51	733,027.38
Over/(Under) Recovery	84,644.56	0.00	112,946.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	158,927.79	663,629.02	663,629.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	84,644.56	0.00	112,946.80
Total Projected Indirect 2024-2025 (Numerator)	74,283.23	663,629.02	550,682.22
Direct Costs	5,948,550.50	5,443,849.27	5,443,849.27
Rate for 2024-2025 **	1.25*	12.19*	10.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67055
Form R0418**

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	214,436.78	1,137,999.62	1,137,999.62
2020-2021 Fixed Carry Forward	3,813.49	199,298.55	199,308.07
Total Indirect Costs	210,623.29	938,701.07	938,691.55
2020-2021 Direct Costs	11,483,966.57	10,560,403.73	10,560,403.73
2022-2023 Rate	1.83*	8.89*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,525,283.20	12,192,895.97	12,192,895.97
Indirect costs based on rate ** multiplied by actual direct costs	247,512.68	1,083,948.45	1,083,948.45
2022-2023 Actual Indirect Costs	280,020.70	1,612,407.93	1,612,407.93
2020-2021 Fixed Carry Forward	3,813.49	199,298.55	199,308.07
Total Indirect Costs	276,207.21	1,413,109.38	1,413,099.86
Over/(Under) Recovery	-28,694.53	-329,160.93	-329,151.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	280,020.70	1,612,407.93	1,612,407.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-28,694.53	-329,160.93	-329,151.41
Total Projected Indirect 2024-2025 (Numerator)	308,715.23	1,941,568.86	1,941,559.34
Direct Costs	13,525,283.20	12,192,895.97	12,192,895.97
Rate for 2024-2025 **	2.28*	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 2024-2025 Indirect Cost Rates
School District 67060
Form R0418**

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,253.07	1,582,356.11	1,582,356.11
2020-2021 Fixed Carry Forward	-69,245.55	97,338.20	97,338.20
Total Indirect Costs	578,498.62	1,485,017.91	1,485,017.91
2020-2021 Direct Costs	14,203,626.10	13,130,523.06	13,130,523.06
2022-2023 Rate	4.07*	11.31*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,138,031.10	15,547,075.56	15,547,075.56
Indirect costs based on rate ** multiplied by actual direct costs	697,517.87	1,758,374.25	1,758,374.25
2022-2023 Actual Indirect Costs	585,807.24	2,176,762.78	2,176,762.78
2020-2021 Fixed Carry Forward	-69,245.55	97,338.20	97,338.20
Total Indirect Costs	655,052.79	2,079,424.58	2,079,424.58
Over/(Under) Recovery	42,465.08	-321,050.33	-321,050.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	585,807.24	2,176,762.78	2,176,762.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42,465.08	-321,050.33	-321,050.33
Total Projected Indirect 2024-2025 (Numerator)	543,342.16	2,497,813.11	2,497,813.11
Direct Costs	17,138,031.10	15,547,075.56	15,547,075.56
Rate for 2024-2025 **	3.17*	16.07*	16.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 68010
Form R0418**

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,150.58	557,667.16	557,667.16
2020-2021 Fixed Carry Forward	51,523.19	174,648.45	174,648.45
Total Indirect Costs	61,627.39	383,018.71	383,018.71
2020-2021 Direct Costs	6,303,568.97	5,859,052.39	5,859,052.39
2022-2023 Rate	0.98*	6.54*	6.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,228,343.40	6,610,936.51	6,610,936.51
Indirect costs based on rate ** multiplied by actual direct costs	70,837.77	432,355.25	432,355.25
2022-2023 Actual Indirect Costs	175,109.56	792,516.45	792,516.45
2020-2021 Fixed Carry Forward	51,523.19	174,648.45	174,648.45
Total Indirect Costs	123,586.37	617,868.00	617,868.00
Over/(Under) Recovery	-1,225.41	-185,512.75	-185,512.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,109.56	792,516.45	792,516.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,225.41	-185,512.75	-185,512.75
Total Projected Indirect 2024-2025 (Numerator)	176,334.97	978,029.20	978,029.20
Direct Costs	7,228,343.40	6,610,936.51	6,610,936.51
Rate for 2024-2025 **	2.44*	14.79*	14.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 68030
Form R0418**

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	212,941.52	490,448.62	490,448.62
2020-2021 Fixed Carry Forward	-763.02	0.00	43,361.67
Total Indirect Costs	213,704.54	490,448.62	447,086.95
2020-2021 Direct Costs	3,311,568.57	3,034,061.47	3,034,061.47
2022-2023 Rate	6.45*	16.16*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,706,802.91	3,354,600.92	3,354,600.92
Indirect costs based on rate ** multiplied by actual direct costs	239,088.79	503,190.14	494,468.18
2022-2023 Actual Indirect Costs	210,679.06	562,881.05	562,881.05
2020-2021 Fixed Carry Forward	-763.02	0.00	43,361.67
Total Indirect Costs	211,442.08	562,881.05	519,519.38
Over/(Under) Recovery	27,646.71	0.00	-25,051.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,679.06	562,881.05	562,881.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,646.71	0.00	-25,051.20
Total Projected Indirect 2024-2025 (Numerator)	183,032.35	562,881.05	587,932.25
Direct Costs	3,706,802.91	3,354,600.92	3,354,600.92
Rate for 2024-2025 **	4.94*	16.78*	17.53**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69020
Form R0418**

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	924,824.34	3,236,772.81	3,236,772.81
2020-2021 Fixed Carry Forward	-162,277.59	799,068.28	801,764.53
Total Indirect Costs	1,087,101.93	2,437,704.53	2,435,008.28
2020-2021 Direct Costs	31,535,996.89	29,224,048.42	29,224,048.42
2022-2023 Rate	3.45*	8.34*	8.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,271,096.00	33,889,464.20	33,889,464.20
Indirect costs based on rate ** multiplied by actual direct costs	1,285,852.81	2,826,381.31	2,822,992.37
2022-2023 Actual Indirect Costs	1,055,465.69	4,437,097.49	4,437,097.49
2020-2021 Fixed Carry Forward	-162,277.59	799,068.28	801,764.53
Total Indirect Costs	1,217,743.28	3,638,029.21	3,635,332.96
Over/(Under) Recovery	68,109.53	-811,647.90	-812,340.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,055,465.69	4,437,097.49	4,437,097.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,109.53	-811,647.90	-812,340.59
Total Projected Indirect 2024-2025 (Numerator)	987,356.16	5,248,745.39	5,249,438.08
Direct Costs	37,271,096.00	33,889,464.20	33,889,464.20
Rate for 2024-2025 **	2.65*	15.49*	15.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69030
Form R0418**

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,757.91	938,531.85	938,531.85
2020-2021 Fixed Carry Forward	-32,229.97	-5,058.00	-5,527.83
Total Indirect Costs	299,987.88	943,589.85	944,059.68
2020-2021 Direct Costs	8,023,068.77	7,352,294.83	7,352,294.83
2022-2023 Rate	3.74*	12.83*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,189,632.00	8,556,169.85	8,556,169.85
Indirect costs based on rate ** multiplied by actual direct costs	343,692.24	1,097,756.59	1,098,612.21
2022-2023 Actual Indirect Costs	286,111.13	919,573.28	919,573.28
2020-2021 Fixed Carry Forward	-32,229.97	-5,058.00	-5,527.83
Total Indirect Costs	318,341.10	924,631.28	925,101.11
Over/(Under) Recovery	25,351.14	173,125.31	173,511.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	286,111.13	919,573.28	919,573.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,351.14	173,125.31	173,511.10
Total Projected Indirect 2024-2025 (Numerator)	260,759.99	746,447.97	746,062.18
Direct Costs	9,189,632.00	8,556,169.85	8,556,169.85
Rate for 2024-2025 **	2.84*	8.72*	8.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69040
Form R0418**

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,322.32	278,976.67	278,976.67
2020-2021 Fixed Carry Forward	-17,734.17	0.00	0.00
Total Indirect Costs	99,056.49	278,976.67	278,976.67
2020-2021 Direct Costs	1,264,344.53	1,066,690.18	1,066,690.18
2022-2023 Rate	7.83*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,678,282.81	1,457,971.98	1,457,971.98
Indirect costs based on rate ** multiplied by actual direct costs	131,409.54	218,695.80	364,493.00
2022-2023 Actual Indirect Costs	97,666.75	317,977.58	317,977.58
2020-2021 Fixed Carry Forward	-17,734.17	0.00	0.00
Total Indirect Costs	115,400.92	317,977.58	317,977.58
Over/(Under) Recovery	16,008.62	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	97,666.75	317,977.58	317,977.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,008.62	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	81,658.13	317,977.58	317,977.58
Direct Costs	1,678,282.81	1,457,971.98	1,457,971.98
Rate for 2024-2025 **	4.87*	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 2024-2025 Indirect Cost Rates
School District 70000
Form R0418**

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,082,587.56	12,290,715.95	12,290,715.95
2020-2021 Fixed Carry Forward	0.00	0.00	-62,327.36
Total Indirect Costs	9,082,587.56	12,290,715.95	12,353,043.31
2020-2021 Direct Costs	58,780,081.42	55,571,953.03	55,571,953.03
2022-2023 Rate	15.45*	22.12*	22.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	66,972,543.48	63,224,600.47	63,224,600.47
Indirect costs based on rate ** multiplied by actual direct costs	10,045,881.52	9,483,690.07	14,054,828.68
2022-2023 Actual Indirect Costs	11,103,283.82	14,851,226.83	14,851,226.83
2020-2021 Fixed Carry Forward	0.00	0.00	-62,327.36
Total Indirect Costs	11,103,283.82	14,851,226.83	14,913,554.19
Over/(Under) Recovery	0.00	0.00	-858,725.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	11,103,283.82	14,851,226.83	14,851,226.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-858,725.51
Total Projected Indirect 2024-2025 (Numerator)	11,103,283.82	14,851,226.83	15,709,952.34
Direct Costs	66,972,543.48	63,224,600.47	63,224,600.47
Rate for 2024-2025 **	16.58*	23.49*	24.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70010
Form R0418**

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,773,185.09	7,347,465.37	7,347,465.37
2020-2021 Fixed Carry Forward	290,785.09	702,425.65	702,399.90
Total Indirect Costs	1,482,400.00	6,645,039.72	6,645,065.47
2020-2021 Direct Costs	72,300,741.84	66,545,438.48	66,545,438.48
2022-2023 Rate	2.05*	9.99*	9.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	83,114,452.95	76,033,680.23	76,033,680.23
Indirect costs based on rate ** multiplied by actual direct costs	1,703,846.29	7,595,764.65	7,595,764.65
2022-2023 Actual Indirect Costs	2,139,879.47	9,026,876.88	9,026,876.88
2020-2021 Fixed Carry Forward	290,785.09	702,425.65	702,399.90
Total Indirect Costs	1,849,094.38	8,324,451.23	8,324,476.98
Over/(Under) Recovery	-145,248.09	-728,686.58	-728,712.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,139,879.47	9,026,876.88	9,026,876.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-145,248.09	-728,686.58	-728,712.33
Total Projected Indirect 2024-2025 (Numerator)	2,285,127.56	9,755,563.46	9,755,589.21
Direct Costs	83,114,452.95	76,033,680.23	76,033,680.23
Rate for 2024-2025 **	2.75*	12.83*	12.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70020
Form R0418**

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,139,531.03	4,779,032.84	4,779,032.84
2020-2021 Fixed Carry Forward	23,248.62	-106,813.28	-108,733.50
Total Indirect Costs	1,116,282.41	4,885,846.12	4,887,766.34
2020-2021 Direct Costs	41,511,240.16	38,053,947.46	38,053,947.46
2022-2023 Rate	2.69*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	49,320,628.89	44,925,694.06	44,925,694.06
Indirect costs based on rate ** multiplied by actual direct costs	1,326,724.92	5,768,459.12	5,768,459.12
2022-2023 Actual Indirect Costs	1,103,618.12	5,320,422.16	5,320,422.16
2020-2021 Fixed Carry Forward	23,248.62	-106,813.28	-108,733.50
Total Indirect Costs	1,080,369.50	5,427,235.44	5,429,155.66
Over/(Under) Recovery	246,355.42	341,223.68	339,303.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,103,618.12	5,320,422.16	5,320,422.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	246,355.42	341,223.68	339,303.46
Total Projected Indirect 2024-2025 (Numerator)	857,262.70	4,979,198.48	4,981,118.70
Direct Costs	49,320,628.89	44,925,694.06	44,925,694.06
Rate for 2024-2025 **	1.74*	11.08*	11.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70040
Form R0418**

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	718,127.43	3,624,367.97	3,624,367.97
2020-2021 Fixed Carry Forward	46,916.87	-288,957.69	-287,733.86
Total Indirect Costs	671,210.56	3,913,325.66	3,912,101.83
2020-2021 Direct Costs	29,623,136.82	26,736,000.28	26,736,000.28
2022-2023 Rate	2.27*	14.64*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,247,445.93	31,182,047.69	31,182,047.69
Indirect costs based on rate ** multiplied by actual direct costs	800,117.02	4,565,051.78	4,561,933.58
2022-2023 Actual Indirect Costs	632,924.99	4,534,595.23	4,534,595.23
2020-2021 Fixed Carry Forward	46,916.87	-288,957.69	-287,733.86
Total Indirect Costs	586,008.12	4,823,552.92	4,822,329.09
Over/(Under) Recovery	214,108.90	-258,501.14	-260,395.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	632,924.99	4,534,595.23	4,534,595.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	214,108.90	-258,501.14	-260,395.51
Total Projected Indirect 2024-2025 (Numerator)	418,816.09	4,793,096.37	4,794,990.74
Direct Costs	35,247,445.93	31,182,047.69	31,182,047.69
Rate for 2024-2025 **	1.19*	15.37*	15.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70070
Form R0418**

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,258,525.99	7,705,265.08	7,705,265.08
2020-2021 Fixed Carry Forward	12,834.28	336,011.06	337,228.08
Total Indirect Costs	1,245,691.71	7,369,254.02	7,368,037.00
2020-2021 Direct Costs	77,055,517.57	70,347,010.78	70,347,010.78
2022-2023 Rate	1.62*	10.48*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	88,660,588.77	80,823,905.29	80,823,905.29
Indirect costs based on rate ** multiplied by actual direct costs	1,436,301.54	8,470,345.27	8,462,262.88
2022-2023 Actual Indirect Costs	1,399,167.80	8,931,348.52	8,931,348.52
2020-2021 Fixed Carry Forward	12,834.28	336,011.06	337,228.08
Total Indirect Costs	1,386,333.52	8,595,337.46	8,594,120.44
Over/(Under) Recovery	49,968.02	-124,992.19	-131,857.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,399,167.80	8,931,348.52	8,931,348.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	49,968.02	-124,992.19	-131,857.56
Total Projected Indirect 2024-2025 (Numerator)	1,349,199.78	9,056,340.71	9,063,206.08
Direct Costs	88,660,588.77	80,823,905.29	80,823,905.29
Rate for 2024-2025 **	1.52*	11.21*	11.21**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70120
Form R0418**

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,762.86	3,337,370.88	3,337,370.88
2020-2021 Fixed Carry Forward	-261,628.63	175,185.72	176,709.78
Total Indirect Costs	1,189,391.49	3,162,185.16	3,160,661.10
2020-2021 Direct Costs	27,513,364.69	25,164,183.00	25,164,183.00
2022-2023 Rate	4.32*	12.57*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,464,035.88	29,862,109.38	29,862,109.38
Indirect costs based on rate ** multiplied by actual direct costs	1,402,446.35	3,753,667.15	3,750,680.94
2022-2023 Actual Indirect Costs	957,602.67	3,668,538.82	3,668,538.82
2020-2021 Fixed Carry Forward	-261,628.63	175,185.72	176,709.78
Total Indirect Costs	1,219,231.30	3,493,353.10	3,491,829.04
Over/(Under) Recovery	183,215.05	260,314.05	258,851.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	957,602.67	3,668,538.82	3,668,538.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	183,215.05	260,314.05	258,851.90
Total Projected Indirect 2024-2025 (Numerator)	774,387.62	3,408,224.77	3,409,686.92
Direct Costs	32,464,035.88	29,862,109.38	29,862,109.38
Rate for 2024-2025 **	2.39*	11.41*	11.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70175
Form R0418**

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,323,573.99	5,235,520.98	5,235,520.98
2020-2021 Fixed Carry Forward	227,818.95	811,326.32	811,326.32
Total Indirect Costs	1,095,755.04	4,424,194.66	4,424,194.66
2020-2021 Direct Costs	63,326,546.79	59,187,573.80	59,187,573.80
2022-2023 Rate	1.73*	7.47*	7.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	74,529,779.87	68,669,588.07	68,669,588.07
Indirect costs based on rate ** multiplied by actual direct costs	1,289,365.19	5,129,618.23	5,129,618.23
2022-2023 Actual Indirect Costs	1,940,258.67	7,560,217.47	7,560,217.47
2020-2021 Fixed Carry Forward	227,818.95	811,326.32	811,326.32
Total Indirect Costs	1,712,439.72	6,748,891.15	6,748,891.15
Over/(Under) Recovery	-423,074.53	-1,619,272.92	-1,619,272.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,940,258.67	7,560,217.47	7,560,217.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-423,074.53	-1,619,272.92	-1,619,272.92
Total Projected Indirect 2024-2025 (Numerator)	2,363,333.20	9,179,490.39	9,179,490.39
Direct Costs	74,529,779.87	68,669,588.07	68,669,588.07
Rate for 2024-2025 **	3.17*	13.37*	13.37**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70190
Form R0418**

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,288,484.96	9,078,784.40	9,078,784.40
2020-2021 Fixed Carry Forward	-225,331.02	-662,016.20	-660,239.69
Total Indirect Costs	2,513,815.98	9,740,800.60	9,739,024.09
2020-2021 Direct Costs	79,440,829.83	72,411,072.39	72,411,072.39
2022-2023 Rate	3.16*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	91,926,855.39	83,563,931.94	83,563,931.94
Indirect costs based on rate ** multiplied by actual direct costs	2,904,888.63	11,239,348.85	11,239,348.85
2022-2023 Actual Indirect Costs	2,508,986.36	10,589,575.81	10,589,575.81
2020-2021 Fixed Carry Forward	-225,331.02	-662,016.20	-660,239.69
Total Indirect Costs	2,734,317.38	11,251,592.01	11,249,815.50
Over/(Under) Recovery	170,571.25	-12,243.16	-10,466.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,508,986.36	10,589,575.81	10,589,575.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	170,571.25	-12,243.16	-10,466.65
Total Projected Indirect 2024-2025 (Numerator)	2,338,415.11	10,601,818.97	10,600,042.46
Direct Costs	91,926,855.39	83,563,931.94	83,563,931.94
Rate for 2024-2025 **	2.54*	12.69*	12.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70300
Form R0418**

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	695,954.48	3,021,673.02	3,021,673.02
2020-2021 Fixed Carry Forward	-14,576.69	-55,388.52	-55,254.31
Total Indirect Costs	710,531.17	3,077,061.54	3,076,927.33
2020-2021 Direct Costs	27,251,585.35	25,543,338.31	25,543,338.31
2022-2023 Rate	2.61*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,026,126.60	30,255,875.55	30,255,875.55
Indirect costs based on rate ** multiplied by actual direct costs	835,881.90	3,645,833.00	3,645,833.00
2022-2023 Actual Indirect Costs	869,356.53	3,597,646.76	3,597,646.76
2020-2021 Fixed Carry Forward	-14,576.69	-55,388.52	-55,254.31
Total Indirect Costs	883,933.22	3,653,035.28	3,652,901.07
Over/(Under) Recovery	-48,051.32	-7,202.28	-7,068.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	869,356.53	3,597,646.76	3,597,646.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-48,051.32	-7,202.28	-7,068.07
Total Projected Indirect 2024-2025 (Numerator)	917,407.85	3,604,849.04	3,604,714.83
Direct Costs	32,026,126.60	30,255,875.55	30,255,875.55
Rate for 2024-2025 **	2.86*	11.91*	11.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70350
Form R0418**

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,784,250.23	7,753,653.81	7,753,653.81
2020-2021 Fixed Carry Forward	-35,221.66	182,063.74	178,906.45
Total Indirect Costs	1,819,471.89	7,571,590.07	7,574,747.36
2020-2021 Direct Costs	75,826,741.10	69,646,671.52	69,646,671.52
2022-2023 Rate	2.40*	10.87*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	88,062,184.19	80,856,455.12	80,856,455.12
Indirect costs based on rate ** multiplied by actual direct costs	2,113,492.42	8,789,096.67	8,797,182.32
2022-2023 Actual Indirect Costs	1,855,553.44	8,982,779.51	8,982,779.51
2020-2021 Fixed Carry Forward	-35,221.66	182,063.74	178,906.45
Total Indirect Costs	1,890,775.10	8,800,715.77	8,803,873.06
Over/(Under) Recovery	222,717.32	-11,619.10	-6,690.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,855,553.44	8,982,779.51	8,982,779.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	222,717.32	-11,619.10	-6,690.74
Total Projected Indirect 2024-2025 (Numerator)	1,632,836.12	8,994,398.61	8,989,470.25
Direct Costs	88,062,184.19	80,856,455.12	80,856,455.12
Rate for 2024-2025 **	1.85*	11.12*	11.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70901
Form R0418**

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	48,160.00	185,927.00	185,927.00
2020-2021 Fixed Carry Forward	3,406.44	55,129.51	50,760.31
Total Indirect Costs	44,753.56	130,797.49	135,166.69
2020-2021 Direct Costs	1,899,876.00	1,762,109.00	1,762,109.00
2022-2023 Rate	2.36*	7.42*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,117,807.00	1,961,375.00	1,961,375.00
Indirect costs based on rate ** multiplied by actual direct costs	49,980.25	145,534.03	150,437.46
2022-2023 Actual Indirect Costs	52,174.00	208,606.00	208,606.00
2020-2021 Fixed Carry Forward	3,406.44	55,129.51	50,760.31
Total Indirect Costs	48,767.56	153,476.49	157,845.69
Over/(Under) Recovery	1,212.69	-7,942.46	-7,408.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	52,174.00	208,606.00	208,606.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,212.69	-7,942.46	-7,408.23
Total Projected Indirect 2024-2025 (Numerator)	50,961.31	216,548.46	216,014.23
Direct Costs	2,117,807.00	1,961,375.00	1,961,375.00
Rate for 2024-2025 **	2.41*	11.04*	11.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70902
Form R0418**

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,546.00	340,283.00	340,283.00
2020-2021 Fixed Carry Forward	-1,325.65	-66,787.00	-66,787.00
Total Indirect Costs	61,871.65	407,070.00	407,070.00
2020-2021 Direct Costs	3,852,032.00	3,572,295.00	3,572,295.00
2022-2023 Rate	1.61*	11.40*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,904,626.00	4,589,879.00	4,589,879.00
Indirect costs based on rate ** multiplied by actual direct costs	78,964.48	523,246.21	523,246.21
2022-2023 Actual Indirect Costs	151,810.00	466,557.00	466,557.00
2020-2021 Fixed Carry Forward	-1,325.65	-66,787.00	-66,787.00
Total Indirect Costs	153,135.65	533,344.00	533,344.00
Over/(Under) Recovery	-74,171.17	-10,097.79	-10,097.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	151,810.00	466,557.00	466,557.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-74,171.17	-10,097.79	-10,097.79
Total Projected Indirect 2024-2025 (Numerator)	225,981.17	476,654.79	476,654.79
Direct Costs	4,904,626.00	4,589,879.00	4,589,879.00
Rate for 2024-2025 **	4.61*	10.38*	10.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70904
Form R0418**

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	354,742.57	966,830.30	966,830.30
2020-2021 Fixed Carry Forward	-22,054.22	107,985.17	108,126.65
Total Indirect Costs	376,796.79	858,845.13	858,703.65
2020-2021 Direct Costs	8,628,907.56	8,016,819.83	8,016,819.83
2022-2023 Rate	4.37*	10.71*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,289,198.61	9,512,887.65	9,512,887.65
Indirect costs based on rate ** multiplied by actual direct costs	449,637.98	1,018,830.27	1,018,830.27
2022-2023 Actual Indirect Costs	445,810.64	1,222,121.60	1,222,121.60
2020-2021 Fixed Carry Forward	-22,054.22	107,985.17	108,126.65
Total Indirect Costs	467,864.86	1,114,136.43	1,113,994.95
Over/(Under) Recovery	-18,226.88	-95,306.16	-95,164.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	445,810.64	1,222,121.60	1,222,121.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,226.88	-95,306.16	-95,164.68
Total Projected Indirect 2024-2025 (Numerator)	464,037.52	1,317,427.76	1,317,286.28
Direct Costs	10,289,198.61	9,512,887.65	9,512,887.65
Rate for 2024-2025 **	4.51*	13.85*	13.85**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70905
Form R0418**

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	188,272.00	1,029,182.00	1,029,182.00
2020-2021 Fixed Carry Forward	12,932.26	0.00	0.00
Total Indirect Costs	175,339.74	1,029,182.00	1,029,182.00
2020-2021 Direct Costs	5,092,234.00	4,251,324.00	4,251,324.00
2022-2023 Rate	3.44*	24.21*	24.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,089,850.00	5,124,610.00	5,124,610.00
Indirect costs based on rate ** multiplied by actual direct costs	209,490.84	768,691.50	1,240,668.08
2022-2023 Actual Indirect Costs	341,318.00	1,306,558.00	1,306,558.00
2020-2021 Fixed Carry Forward	12,932.26	0.00	0.00
Total Indirect Costs	328,385.74	1,306,558.00	1,306,558.00
Over/(Under) Recovery	-118,894.90	0.00	-65,889.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,318.00	1,306,558.00	1,306,558.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-118,894.90	0.00	-65,889.92
Total Projected Indirect 2024-2025 (Numerator)	460,212.90	1,306,558.00	1,372,447.92
Direct Costs	6,089,850.00	5,124,610.00	5,124,610.00
Rate for 2024-2025 **	7.56*	25.50*	26.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70906
Form R0418**

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	527,406.00	1,650,882.00	1,650,882.00
2020-2021 Fixed Carry Forward	-21,685.84	0.00	0.00
Total Indirect Costs	549,091.84	1,650,882.00	1,650,882.00
2020-2021 Direct Costs	7,086,102.00	5,962,626.00	5,962,626.00
2022-2023 Rate	7.75*	27.69*	27.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,079,661.00	5,876,604.00	5,876,604.00
Indirect costs based on rate ** multiplied by actual direct costs	548,673.73	881,490.60	1,469,151.00
2022-2023 Actual Indirect Costs	317,955.00	1,521,012.00	1,521,012.00
2020-2021 Fixed Carry Forward	-21,685.84	0.00	0.00
Total Indirect Costs	339,640.84	1,521,012.00	1,521,012.00
Over/(Under) Recovery	209,032.89	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,955.00	1,521,012.00	1,521,012.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	209,032.89	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	108,922.11	1,521,012.00	1,521,012.00
Direct Costs	7,079,661.00	5,876,604.00	5,876,604.00
Rate for 2024-2025 **	1.54*	25.88*	25.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70908
Form R0418**

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	45,107.46	574,960.99	574,960.99
2020-2021 Fixed Carry Forward	17,805.28	0.00	37,150.22
Total Indirect Costs	27,302.18	574,960.99	537,810.77
2020-2021 Direct Costs	3,180,833.23	2,650,979.70	2,650,979.70
2022-2023 Rate	0.86*	21.69*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,838,059.46	2,596,016.42	2,596,016.42
Indirect costs based on rate ** multiplied by actual direct costs	24,407.31	389,402.46	526,731.73
2022-2023 Actual Indirect Costs	90,112.64	332,155.68	332,155.68
2020-2021 Fixed Carry Forward	17,805.28	0.00	37,150.22
Total Indirect Costs	72,307.36	332,155.68	295,005.46
Over/(Under) Recovery	-47,900.05	0.00	231,726.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	90,112.64	332,155.68	332,155.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-47,900.05	0.00	231,726.27
Total Projected Indirect 2024-2025 (Numerator)	138,012.69	332,155.68	100,429.41
Direct Costs	2,838,059.46	2,596,016.42	2,596,016.42
Rate for 2024-2025 **	4.86*	12.79*	3.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70909
Form R0418**

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	207,729.24	382,078.65	382,078.65
2020-2021 Fixed Carry Forward	5,125.03	0.00	97,924.81
Total Indirect Costs	202,604.21	382,078.65	284,153.84
2020-2021 Direct Costs	2,687,124.01	2,512,774.60	2,512,774.60
2022-2023 Rate	7.54*	15.21*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,943,229.61	2,807,978.69	2,807,978.69
Indirect costs based on rate ** multiplied by actual direct costs	221,919.51	421,196.80	317,582.39
2022-2023 Actual Indirect Costs	175,662.71	310,913.63	310,913.63
2020-2021 Fixed Carry Forward	5,125.03	0.00	97,924.81
Total Indirect Costs	170,537.68	310,913.63	212,988.82
Over/(Under) Recovery	51,381.83	0.00	104,593.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,662.71	310,913.63	310,913.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,381.83	0.00	104,593.57
Total Projected Indirect 2024-2025 (Numerator)	124,280.88	310,913.63	206,320.06
Direct Costs	2,943,229.61	2,807,978.69	2,807,978.69
Rate for 2024-2025 **	4.22*	11.07*	7.35**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71050
Form R0418**

Oneway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	228,728.75	729,844.01	729,844.01
2020-2021 Fixed Carry Forward	-8,953.04	53,033.45	52,446.21
Total Indirect Costs	237,681.79	676,810.56	677,397.80
2020-2021 Direct Costs	6,249,114.25	5,747,998.99	5,747,998.99
2022-2023 Rate	3.80*	11.77*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,013,993.85	7,465,030.32	7,465,030.32
Indirect costs based on rate ** multiplied by actual direct costs	304,531.77	878,634.07	879,380.57
2022-2023 Actual Indirect Costs	282,477.30	831,440.83	831,440.83
2020-2021 Fixed Carry Forward	-8,953.04	53,033.45	52,446.21
Total Indirect Costs	291,430.34	778,407.38	778,994.62
Over/(Under) Recovery	13,101.43	100,226.69	100,385.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	282,477.30	831,440.83	831,440.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,101.43	100,226.69	100,385.95
Total Projected Indirect 2024-2025 (Numerator)	269,375.87	731,214.14	731,054.88
Direct Costs	8,013,993.85	7,465,030.32	7,465,030.32
Rate for 2024-2025 **	3.36*	9.80*	9.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71060
Form R0418**

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	83,109.70	251,808.43	251,808.43
2020-2021 Fixed Carry Forward	5,946.11	34,262.24	34,380.33
Total Indirect Costs	77,163.59	217,546.19	217,428.10
2020-2021 Direct Costs	2,258,854.67	2,090,155.94	2,090,155.94
2022-2023 Rate	3.42*	10.41*	10.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,760,038.29	2,465,771.70	2,465,771.70
Indirect costs based on rate ** multiplied by actual direct costs	94,393.31	256,686.83	256,440.26
2022-2023 Actual Indirect Costs	79,170.09	373,436.68	373,436.68
2020-2021 Fixed Carry Forward	5,946.11	34,262.24	34,380.33
Total Indirect Costs	73,223.98	339,174.44	339,056.35
Over/(Under) Recovery	21,169.33	-82,487.61	-82,616.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	79,170.09	373,436.68	373,436.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,169.33	-82,487.61	-82,616.09
Total Projected Indirect 2024-2025 (Numerator)	58,000.76	455,924.29	456,052.77
Direct Costs	2,760,038.29	2,465,771.70	2,465,771.70
Rate for 2024-2025 **	2.10*	18.49*	18.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71080
Form R0418**

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	189,296.24	992,879.59	992,879.59
2020-2021 Fixed Carry Forward	-1,394.53	-298,227.22	-300,307.72
Total Indirect Costs	190,690.77	1,291,106.81	1,293,187.31
2020-2021 Direct Costs	6,022,609.42	5,219,026.07	5,219,026.07
2022-2023 Rate	3.17*	24.74*	24.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,071,082.90	5,437,218.60	5,437,218.60
Indirect costs based on rate ** multiplied by actual direct costs	192,453.33	815,582.79	1,347,342.77
2022-2023 Actual Indirect Costs	215,561.30	849,425.60	849,425.60
2020-2021 Fixed Carry Forward	-1,394.53	-298,227.22	-300,307.72
Total Indirect Costs	216,955.83	1,147,652.82	1,149,733.32
Over/(Under) Recovery	-24,502.50	0.00	197,609.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	215,561.30	849,425.60	849,425.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,502.50	0.00	197,609.45
Total Projected Indirect 2024-2025 (Numerator)	240,063.80	849,425.60	651,816.15
Direct Costs	6,071,082.90	5,437,218.60	5,437,218.60
Rate for 2024-2025 **	3.95*	15.62*	11.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71902
Form R0418**

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,890.89	41,291.04	41,291.04
2020-2021 Fixed Carry Forward	591.71	-12,571.93	-12,571.93
Total Indirect Costs	9,299.18	53,862.97	53,862.97
2020-2021 Direct Costs	273,697.11	242,296.96	242,296.96
2022-2023 Rate	3.40*	22.23*	22.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	370,035.76	343,766.87	343,766.87
Indirect costs based on rate ** multiplied by actual direct costs	12,581.22	51,565.03	76,419.38
2022-2023 Actual Indirect Costs	12,949.45	39,218.34	39,218.34
2020-2021 Fixed Carry Forward	591.71	-12,571.93	-12,571.93
Total Indirect Costs	12,357.74	51,790.27	51,790.27
Over/(Under) Recovery	223.48	0.00	24,629.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,949.45	39,218.34	39,218.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	223.48	0.00	24,629.11
Total Projected Indirect 2024-2025 (Numerator)	12,725.97	39,218.34	14,589.23
Direct Costs	370,035.76	343,766.87	343,766.87
Rate for 2024-2025 **	3.44*	11.41*	4.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72000
Form R0418**

C.O.O.R. ISD
11051 N CUT RD
ROSCOMMON, MI 48653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	224,019.09	440,976.60	440,976.60
2020-2021 Fixed Carry Forward	-197,310.03	0.00	0.00
Total Indirect Costs	421,329.12	440,976.60	440,976.60
2020-2021 Direct Costs	9,892,245.16	9,675,287.65	9,675,287.65
2022-2023 Rate	4.26*	4.56*	4.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,085,949.43	10,676,787.68	10,676,787.68
Indirect costs based on rate ** multiplied by actual direct costs	472,261.45	486,861.52	486,861.52
2022-2023 Actual Indirect Costs	469,055.21	878,216.96	878,216.96
2020-2021 Fixed Carry Forward	-197,310.03	0.00	0.00
Total Indirect Costs	666,365.24	878,216.96	878,216.96
Over/(Under) Recovery	-194,103.79	-391,355.44	-391,355.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	469,055.21	878,216.96	878,216.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-194,103.79	-391,355.44	-391,355.44
Total Projected Indirect 2024-2025 (Numerator)	663,159.00	1,269,572.40	1,269,572.40
Direct Costs	11,085,949.43	10,676,787.68	10,676,787.68
Rate for 2024-2025 **	5.98*	11.89*	11.89**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72010
Form R0418**

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	407,820.02	1,449,805.39	1,449,805.39
2020-2021 Fixed Carry Forward	-60,039.60	10,175.34	4,066.94
Total Indirect Costs	467,859.62	1,439,630.05	1,445,738.45
2020-2021 Direct Costs	10,814,279.42	9,772,294.05	9,772,294.05
2022-2023 Rate	4.33*	14.73*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,042,847.37	11,401,283.54	11,401,283.54
Indirect costs based on rate ** multiplied by actual direct costs	564,755.29	1,679,409.07	1,686,249.84
2022-2023 Actual Indirect Costs	474,675.22	2,116,239.05	2,116,239.05
2020-2021 Fixed Carry Forward	-60,039.60	10,175.34	4,066.94
Total Indirect Costs	534,714.82	2,106,063.71	2,112,172.11
Over/(Under) Recovery	30,040.47	-426,654.64	-425,922.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	474,675.22	2,116,239.05	2,116,239.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	30,040.47	-426,654.64	-425,922.27
Total Projected Indirect 2024-2025 (Numerator)	444,634.75	2,542,893.69	2,542,161.32
Direct Costs	13,042,847.37	11,401,283.54	11,401,283.54
Rate for 2024-2025 **	3.41*	22.30*	22.30**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72020
Form R0418**

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	585,238.89	1,587,274.21	1,587,274.21
2020-2021 Fixed Carry Forward	1,602.60	2,752.99	2,638.94
Total Indirect Costs	583,636.29	1,584,521.22	1,584,635.27
2020-2021 Direct Costs	13,322,688.65	12,320,653.33	12,320,653.33
2022-2023 Rate	4.38*	12.86*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,688,390.49	13,757,099.76	13,757,099.76
Indirect costs based on rate ** multiplied by actual direct costs	643,351.50	1,769,163.03	1,769,163.03
2022-2023 Actual Indirect Costs	585,515.08	1,516,805.81	1,516,805.81
2020-2021 Fixed Carry Forward	1,602.60	2,752.99	2,638.94
Total Indirect Costs	583,912.48	1,514,052.82	1,514,166.87
Over/(Under) Recovery	59,439.02	255,110.21	254,996.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	585,515.08	1,516,805.81	1,516,805.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	59,439.02	255,110.21	254,996.16
Total Projected Indirect 2024-2025 (Numerator)	526,076.06	1,261,695.60	1,261,809.65
Direct Costs	14,688,390.49	13,757,099.76	13,757,099.76
Rate for 2024-2025 **	3.58*	9.17*	9.17**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72901
Form R0418**

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	119,658.07	707,627.45	707,627.45
2020-2021 Fixed Carry Forward	-17,818.97	90,587.17	83,473.75
Total Indirect Costs	137,477.04	617,040.28	624,153.70
2020-2021 Direct Costs	6,245,053.88	5,657,084.50	5,657,084.50
2022-2023 Rate	2.20*	10.91*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,084,833.75	9,215,893.14	9,215,893.14
Indirect costs based on rate ** multiplied by actual direct costs	221,866.34	1,005,453.94	1,016,513.01
2022-2023 Actual Indirect Costs	38,714.67	907,655.28	907,655.28
2020-2021 Fixed Carry Forward	-17,818.97	90,587.17	83,473.75
Total Indirect Costs	56,533.64	817,068.11	824,181.53
Over/(Under) Recovery	165,332.70	188,385.83	192,331.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	38,714.67	907,655.28	907,655.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	165,332.70	188,385.83	192,331.48
Total Projected Indirect 2024-2025 (Numerator)	-126,618.03	719,269.45	715,323.80
Direct Costs	10,084,833.75	9,215,893.14	9,215,893.14
Rate for 2024-2025 **	0.00*	7.80*	7.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73000
Form R0418**

Saginaw ISD
3933 BARNARD RD
Saginaw, MI 48603

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,252,978.59	6,652,725.15	6,652,725.15
2020-2021 Fixed Carry Forward	-246,129.34	-986,289.32	-986,289.32
Total Indirect Costs	4,499,107.93	7,639,014.47	7,639,014.47
2020-2021 Direct Costs	58,930,718.48	56,530,971.92	56,530,971.92
2022-2023 Rate	7.63*	13.51*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,618,484.60	65,297,172.19	65,297,172.19
Indirect costs based on rate ** multiplied by actual direct costs	5,235,590.37	8,821,647.96	8,821,647.96
2022-2023 Actual Indirect Costs	4,592,433.82	7,913,746.23	7,913,746.23
2020-2021 Fixed Carry Forward	-246,129.34	-986,289.32	-986,289.32
Total Indirect Costs	4,838,563.16	8,900,035.55	8,900,035.55
Over/(Under) Recovery	397,027.21	-78,387.59	-78,387.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,592,433.82	7,913,746.23	7,913,746.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	397,027.21	-78,387.59	-78,387.59
Total Projected Indirect 2024-2025 (Numerator)	4,195,406.61	7,992,133.82	7,992,133.82
Direct Costs	68,618,484.60	65,297,172.19	65,297,172.19
Rate for 2024-2025 **	6.11*	12.24*	12.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73010
Form R0418**

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,786,365.64	9,994,048.57	9,994,048.57
2020-2021 Fixed Carry Forward	-181,002.82	0.00	639,986.21
Total Indirect Costs	2,967,368.46	9,994,048.57	9,354,062.36
2020-2021 Direct Costs	71,218,581.71	63,824,757.85	63,824,757.85
2022-2023 Rate	4.17*	15.66*	14.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	74,191,581.53	69,607,464.79	69,607,464.79
Indirect costs based on rate ** multiplied by actual direct costs	3,093,788.95	10,441,119.72	10,204,454.34
2022-2023 Actual Indirect Costs	3,255,070.77	11,933,392.61	11,933,392.61
2020-2021 Fixed Carry Forward	-181,002.82	0.00	639,986.21
Total Indirect Costs	3,436,073.59	11,933,392.61	11,293,406.40
Over/(Under) Recovery	-342,284.64	0.00	-1,088,952.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,255,070.77	11,933,392.61	11,933,392.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-342,284.64	0.00	-1,088,952.06
Total Projected Indirect 2024-2025 (Numerator)	3,597,355.41	11,933,392.61	13,022,344.67
Direct Costs	74,191,581.53	69,607,464.79	69,607,464.79
Rate for 2024-2025 **	4.85*	17.14*	18.71**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73030
Form R0418**

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	771,908.74	2,331,678.56	2,331,678.56
2020-2021 Fixed Carry Forward	13,262.57	335,026.93	334,238.56
Total Indirect Costs	758,646.17	1,996,651.63	1,997,440.00
2020-2021 Direct Costs	23,988,603.71	22,428,833.89	22,428,833.89
2022-2023 Rate	3.16*	8.90*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,032,687.11	25,956,683.52	25,956,683.52
Indirect costs based on rate ** multiplied by actual direct costs	885,832.91	2,310,144.83	2,312,740.50
2022-2023 Actual Indirect Costs	795,622.75	2,871,626.34	2,871,626.34
2020-2021 Fixed Carry Forward	13,262.57	335,026.93	334,238.56
Total Indirect Costs	782,360.18	2,536,599.41	2,537,387.78
Over/(Under) Recovery	103,472.73	-226,454.58	-224,647.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	795,622.75	2,871,626.34	2,871,626.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	103,472.73	-226,454.58	-224,647.28
Total Projected Indirect 2024-2025 (Numerator)	692,150.02	3,098,080.92	3,096,273.62
Direct Costs	28,032,687.11	25,956,683.52	25,956,683.52
Rate for 2024-2025 **	2.47*	11.94*	11.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73040
Form R0418**

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,300,396.20	4,652,466.60	4,652,466.60
2020-2021 Fixed Carry Forward	150,704.03	440,310.18	440,310.18
Total Indirect Costs	1,149,692.17	4,212,156.42	4,212,156.42
2020-2021 Direct Costs	52,457,212.24	48,931,754.15	48,931,754.15
2022-2023 Rate	2.19*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,129,948.92	51,560,430.30	51,560,430.30
Indirect costs based on rate ** multiplied by actual direct costs	1,229,245.88	4,439,353.05	4,439,353.05
2022-2023 Actual Indirect Costs	1,608,900.20	5,995,311.35	5,995,311.35
2020-2021 Fixed Carry Forward	150,704.03	440,310.18	440,310.18
Total Indirect Costs	1,458,196.17	5,555,001.17	5,555,001.17
Over/(Under) Recovery	-228,950.29	-1,115,648.12	-1,115,648.12

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,608,900.20	5,995,311.35	5,995,311.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-228,950.29	-1,115,648.12	-1,115,648.12
Total Projected Indirect 2024-2025 (Numerator)	1,837,850.49	7,110,959.47	7,110,959.47
Direct Costs	56,129,948.92	51,560,430.30	51,560,430.30
Rate for 2024-2025 **	3.27*	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 2024-2025 Indirect Cost Rates
School District 73110
Form R0418**

Chesaning Union Schools
850 N 4TH ST
CHESANING, MI 48616

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	370,222.80	1,758,750.33	1,758,750.33
2020-2021 Fixed Carry Forward	-1,399.95	125,757.26	120,197.61
Total Indirect Costs	371,622.75	1,632,993.07	1,638,552.72
2020-2021 Direct Costs	15,064,199.43	13,675,671.90	13,675,671.90
2022-2023 Rate	2.47*	11.94*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,429,963.50	15,756,626.37	15,756,626.37
Indirect costs based on rate ** multiplied by actual direct costs	430,520.10	1,881,341.19	1,887,643.84
2022-2023 Actual Indirect Costs	446,785.26	2,120,122.39	2,120,122.39
2020-2021 Fixed Carry Forward	-1,399.95	125,757.26	120,197.61
Total Indirect Costs	448,185.21	1,994,365.13	1,999,924.78
Over/(Under) Recovery	-17,665.11	-113,023.94	-112,280.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	446,785.26	2,120,122.39	2,120,122.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,665.11	-113,023.94	-112,280.94
Total Projected Indirect 2024-2025 (Numerator)	464,450.37	2,233,146.33	2,232,403.33
Direct Costs	17,429,963.50	15,756,626.37	15,756,626.37
Rate for 2024-2025 **	2.66*	14.17*	14.17**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73170
Form R0418**

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,708.79	2,034,476.02	2,034,476.02
2020-2021 Fixed Carry Forward	-130,081.19	-122,981.09	-122,725.88
Total Indirect Costs	691,789.98	2,157,457.11	2,157,201.90
2020-2021 Direct Costs	19,192,372.46	17,719,605.23	17,719,605.23
2022-2023 Rate	3.60*	12.18*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,549,682.63	20,937,726.08	20,937,726.08
Indirect costs based on rate ** multiplied by actual direct costs	811,788.57	2,550,215.04	2,548,121.26
2022-2023 Actual Indirect Costs	411,376.61	2,023,333.16	2,023,333.16
2020-2021 Fixed Carry Forward	-130,081.19	-122,981.09	-122,725.88
Total Indirect Costs	541,457.80	2,146,314.25	2,146,059.04
Over/(Under) Recovery	270,330.77	403,900.79	402,062.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	411,376.61	2,023,333.16	2,023,333.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,330.77	403,900.79	402,062.22
Total Projected Indirect 2024-2025 (Numerator)	141,045.84	1,619,432.37	1,621,270.94
Direct Costs	22,549,682.63	20,937,726.08	20,937,726.08
Rate for 2024-2025 **	0.63*	7.73*	7.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73180
Form R0418**

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,268,520.76	3,617,445.73	3,617,445.73
2020-2021 Fixed Carry Forward	-697,538.59	0.00	-1,042,002.93
Total Indirect Costs	1,966,059.35	3,617,445.73	4,659,448.66
2020-2021 Direct Costs	15,473,650.48	13,124,725.51	13,124,725.51
2022-2023 Rate	12.71*	27.56*	35.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,899,412.03	16,862,774.22	16,862,774.22
Indirect costs based on rate ** multiplied by actual direct costs	2,529,215.27	2,529,416.13	4,215,693.56
2022-2023 Actual Indirect Costs	782,006.08	3,818,643.89	3,818,643.89
2020-2021 Fixed Carry Forward	-697,538.59	0.00	-1,042,002.93
Total Indirect Costs	1,479,544.67	3,818,643.89	4,860,646.82
Over/(Under) Recovery	1,049,670.60	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	782,006.08	3,818,643.89	3,818,643.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,049,670.60	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-267,664.52	3,818,643.89	3,818,643.89
Direct Costs	19,899,412.03	16,862,774.22	16,862,774.22
Rate for 2024-2025 **	0.00*	22.65*	22.65**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73190
Form R0418**

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	634,191.11	2,058,385.50	2,058,385.50
2020-2021 Fixed Carry Forward	-42,187.70	0.00	-126,510.47
Total Indirect Costs	676,378.81	2,058,385.50	2,184,895.97
2020-2021 Direct Costs	13,849,789.19	12,425,594.80	12,425,594.80
2022-2023 Rate	4.88*	16.57*	17.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,683,730.38	14,481,923.38	14,481,923.38
Indirect costs based on rate ** multiplied by actual direct costs	814,166.04	2,172,288.51	2,545,922.13
2022-2023 Actual Indirect Costs	1,056,088.61	3,257,895.61	3,257,895.61
2020-2021 Fixed Carry Forward	-42,187.70	0.00	-126,510.47
Total Indirect Costs	1,098,276.31	3,257,895.61	3,384,406.08
Over/(Under) Recovery	-284,110.27	0.00	-838,483.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,056,088.61	3,257,895.61	3,257,895.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-284,110.27	0.00	-838,483.95
Total Projected Indirect 2024-2025 (Numerator)	1,340,198.88	3,257,895.61	4,096,379.56
Direct Costs	16,683,730.38	14,481,923.38	14,481,923.38
Rate for 2024-2025 **	8.03*	22.50*	28.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73200
Form R0418**

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	812,267.34	2,431,934.86	2,431,934.86
2020-2021 Fixed Carry Forward	20,900.29	168,529.87	167,866.25
Total Indirect Costs	791,367.05	2,263,404.99	2,264,068.61
2020-2021 Direct Costs	20,317,391.72	18,697,724.20	18,697,724.20
2022-2023 Rate	3.90*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,605,899.77	20,726,313.31	20,726,313.31
Indirect costs based on rate ** multiplied by actual direct costs	881,630.09	2,509,956.54	2,509,956.54
2022-2023 Actual Indirect Costs	697,846.92	2,577,433.38	2,577,433.38
2020-2021 Fixed Carry Forward	20,900.29	168,529.87	167,866.25
Total Indirect Costs	676,946.63	2,408,903.51	2,409,567.13
Over/(Under) Recovery	204,683.46	101,053.03	100,389.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	697,846.92	2,577,433.38	2,577,433.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	204,683.46	101,053.03	100,389.41
Total Projected Indirect 2024-2025 (Numerator)	493,163.46	2,476,380.35	2,477,043.97
Direct Costs	22,605,899.77	20,726,313.31	20,726,313.31
Rate for 2024-2025 **	2.18*	11.95*	11.95**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73210
Form R0418**

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	495,361.91	1,671,648.79	1,671,648.79
2020-2021 Fixed Carry Forward	9,198.48	0.00	199,933.04
Total Indirect Costs	486,163.43	1,671,648.79	1,471,715.75
2020-2021 Direct Costs	12,406,677.52	11,230,390.64	11,230,390.64
2022-2023 Rate	3.92*	14.89*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,071,504.84	12,504,416.27	12,504,416.27
Indirect costs based on rate ** multiplied by actual direct costs	551,602.99	1,861,907.58	1,638,078.53
2022-2023 Actual Indirect Costs	608,549.28	2,175,637.85	2,175,637.85
2020-2021 Fixed Carry Forward	9,198.48	0.00	199,933.04
Total Indirect Costs	599,350.80	2,175,637.85	1,975,704.81
Over/(Under) Recovery	-47,747.81	-313,730.27	-337,626.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	608,549.28	2,175,637.85	2,175,637.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-47,747.81	-313,730.27	-337,626.28
Total Projected Indirect 2024-2025 (Numerator)	656,297.09	2,489,368.12	2,513,264.13
Direct Costs	14,071,504.84	12,504,416.27	12,504,416.27
Rate for 2024-2025 **	4.66*	19.91*	20.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73230
Form R0418**

Merrill Community Schools
555 W ALICE ST
MERRILL, MI 48637

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,692.38	793,540.03	793,540.03
2020-2021 Fixed Carry Forward	-2,579.96	-19,066.79	-20,945.43
Total Indirect Costs	167,272.34	812,606.82	814,485.46
2020-2021 Direct Costs	6,052,329.72	5,423,482.07	5,423,482.07
2022-2023 Rate	2.76*	14.98*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,600,499.00	6,853,798.41	6,853,798.41
Indirect costs based on rate ** multiplied by actual direct costs	209,773.77	1,026,699.00	1,029,440.52
2022-2023 Actual Indirect Costs	163,580.70	910,281.29	910,281.29
2020-2021 Fixed Carry Forward	-2,579.96	-19,066.79	-20,945.43
Total Indirect Costs	166,160.66	929,348.08	931,226.72
Over/(Under) Recovery	43,613.11	97,350.92	98,213.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	163,580.70	910,281.29	910,281.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,613.11	97,350.92	98,213.80
Total Projected Indirect 2024-2025 (Numerator)	119,967.59	812,930.37	812,067.49
Direct Costs	7,600,499.00	6,853,798.41	6,853,798.41
Rate for 2024-2025 **	1.58*	11.86*	11.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73240
Form R0418**

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	412,863.30	1,032,379.34	1,032,379.34
2020-2021 Fixed Carry Forward	-26,463.66	97,830.22	97,830.22
Total Indirect Costs	439,326.96	934,549.12	934,549.12
2020-2021 Direct Costs	9,047,159.86	8,427,643.82	8,427,643.82
2022-2023 Rate	4.86*	11.09*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,159,473.86	8,319,823.26	8,319,823.26
Indirect costs based on rate ** multiplied by actual direct costs	445,150.43	922,668.40	922,668.40
2022-2023 Actual Indirect Costs	374,663.99	1,214,314.59	1,214,314.59
2020-2021 Fixed Carry Forward	-26,463.66	97,830.22	97,830.22
Total Indirect Costs	401,127.65	1,116,484.37	1,116,484.37
Over/(Under) Recovery	44,022.78	-193,815.97	-193,815.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	374,663.99	1,214,314.59	1,214,314.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,022.78	-193,815.97	-193,815.97
Total Projected Indirect 2024-2025 (Numerator)	330,641.21	1,408,130.56	1,408,130.56
Direct Costs	9,159,473.86	8,319,823.26	8,319,823.26
Rate for 2024-2025 **	3.61*	16.93*	16.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73255
Form R0418**

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,354.78	2,101,617.89	2,101,617.89
2020-2021 Fixed Carry Forward	1,956.75	-4,673.34	-3,993.37
Total Indirect Costs	559,398.03	2,106,291.23	2,105,611.26
2020-2021 Direct Costs	17,919,990.82	16,379,727.71	16,379,727.71
2022-2023 Rate	3.12*	12.86*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,592,975.65	18,622,109.93	18,622,109.93
Indirect costs based on rate ** multiplied by actual direct costs	642,500.84	2,394,803.34	2,392,941.13
2022-2023 Actual Indirect Costs	732,569.82	2,703,435.54	2,703,435.54
2020-2021 Fixed Carry Forward	1,956.75	-4,673.34	-3,993.37
Total Indirect Costs	730,613.07	2,708,108.88	2,707,428.91
Over/(Under) Recovery	-88,112.23	-313,305.54	-314,487.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	732,569.82	2,703,435.54	2,703,435.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-88,112.23	-313,305.54	-314,487.78
Total Projected Indirect 2024-2025 (Numerator)	820,682.05	3,016,741.08	3,017,923.32
Direct Costs	20,592,975.65	18,622,109.93	18,622,109.93
Rate for 2024-2025 **	3.99*	16.20*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73900
Form R0418**

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,808.71	108,625.51	108,625.51
2020-2021 Fixed Carry Forward	5,122.28	0.00	0.00
Total Indirect Costs	25,686.43	108,625.51	108,625.51
2020-2021 Direct Costs	914,367.15	836,550.35	836,550.35
2022-2023 Rate	2.81*	12.98*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,119,850.82	1,057,298.70	1,057,298.70
Indirect costs based on rate ** multiplied by actual direct costs	31,467.81	137,237.37	137,237.37
2022-2023 Actual Indirect Costs	14,924.58	77,476.70	77,476.70
2020-2021 Fixed Carry Forward	5,122.28	0.00	0.00
Total Indirect Costs	9,802.30	77,476.70	77,476.70
Over/(Under) Recovery	26,787.79	59,760.67	59,760.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,924.58	77,476.70	77,476.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	26,787.79	59,760.67	59,760.67
Total Projected Indirect 2024-2025 (Numerator)	-11,863.21	17,716.03	17,716.03
Direct Costs	1,119,850.82	1,057,298.70	1,057,298.70
Rate for 2024-2025 **	0.00*	1.68*	1.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73908
Form R0418**

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	116,530.86	377,656.08	377,656.08
2020-2021 Fixed Carry Forward	-6,510.23	0.00	36,504.29
Total Indirect Costs	123,041.09	377,656.08	341,151.79
2020-2021 Direct Costs	2,905,890.57	2,644,765.35	2,644,765.35
2022-2023 Rate	4.23*	14.28*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,701,616.25	3,382,040.12	3,382,040.12
Indirect costs based on rate ** multiplied by actual direct costs	156,578.37	482,955.33	436,283.18
2022-2023 Actual Indirect Costs	140,645.33	460,221.46	460,221.46
2020-2021 Fixed Carry Forward	-6,510.23	0.00	36,504.29
Total Indirect Costs	147,155.56	460,221.46	423,717.17
Over/(Under) Recovery	9,422.81	22,733.87	12,566.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	140,645.33	460,221.46	460,221.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,422.81	22,733.87	12,566.01
Total Projected Indirect 2024-2025 (Numerator)	131,222.52	437,487.59	447,655.45
Direct Costs	3,701,616.25	3,382,040.12	3,382,040.12
Rate for 2024-2025 **	3.55*	12.94*	13.24**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73909
Form R0418**

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	300,328.41	920,893.65	920,893.65
2020-2021 Fixed Carry Forward	-28,574.80	0.00	135,913.16
Total Indirect Costs	328,903.21	920,893.65	784,980.49
2020-2021 Direct Costs	5,242,219.25	4,621,654.01	4,621,654.01
2022-2023 Rate	6.27*	19.93*	16.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,881,460.72	5,540,066.89	5,540,066.89
Indirect costs based on rate ** multiplied by actual direct costs	368,767.59	831,010.03	940,703.36
2022-2023 Actual Indirect Costs	399,011.68	740,405.51	740,405.51
2020-2021 Fixed Carry Forward	-28,574.80	0.00	135,913.16
Total Indirect Costs	427,586.48	740,405.51	604,492.35
Over/(Under) Recovery	-58,818.89	0.00	336,211.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	399,011.68	740,405.51	740,405.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-58,818.89	0.00	336,211.01
Total Projected Indirect 2024-2025 (Numerator)	457,830.57	740,405.51	404,194.50
Direct Costs	5,881,460.72	5,540,066.89	5,540,066.89
Rate for 2024-2025 **	7.78*	13.36*	7.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73910
Form R0418**

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	188,054.00	1,338,718.00	1,338,718.00
2020-2021 Fixed Carry Forward	38,931.13	0.00	0.00
Total Indirect Costs	149,122.87	1,338,718.00	1,338,718.00
2020-2021 Direct Costs	6,640,362.00	5,489,698.00	5,489,698.00
2022-2023 Rate	2.25*	24.39*	24.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,602,624.00	6,361,079.00	6,361,079.00
Indirect costs based on rate ** multiplied by actual direct costs	171,059.04	954,161.85	1,551,467.17
2022-2023 Actual Indirect Costs	244,485.00	1,486,030.00	1,486,030.00
2020-2021 Fixed Carry Forward	38,931.13	0.00	0.00
Total Indirect Costs	205,553.87	1,486,030.00	1,486,030.00
Over/(Under) Recovery	-34,494.83	0.00	65,437.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	244,485.00	1,486,030.00	1,486,030.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,494.83	0.00	65,437.17
Total Projected Indirect 2024-2025 (Numerator)	278,979.83	1,486,030.00	1,420,592.83
Direct Costs	7,602,624.00	6,361,079.00	6,361,079.00
Rate for 2024-2025 **	3.67*	23.36*	22.33**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73912
Form R0418**

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,036.00	328,866.00	328,866.00
2020-2021 Fixed Carry Forward	46,909.57	0.00	0.00
Total Indirect Costs	8,126.43	328,866.00	328,866.00
2020-2021 Direct Costs	1,567,332.00	1,293,502.00	1,293,502.00
2022-2023 Rate	0.52*	25.42*	25.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,190,953.73	987,970.94	987,970.94
Indirect costs based on rate ** multiplied by actual direct costs	6,192.96	148,195.64	246,992.74
2022-2023 Actual Indirect Costs	59,683.11	262,665.90	262,665.90
2020-2021 Fixed Carry Forward	46,909.57	0.00	0.00
Total Indirect Costs	12,773.54	262,665.90	262,665.90
Over/(Under) Recovery	-6,580.58	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	59,683.11	262,665.90	262,665.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,580.58	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	66,263.69	262,665.90	262,665.90
Direct Costs	1,190,953.73	987,970.94	987,970.94
Rate for 2024-2025 **	5.56*	26.59*	26.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74000
Form R0418**

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2020-2021 Direct Costs	29,823,450.79	28,014,139.68	28,014,139.68
2022-2023 Rate	22.43*	30.34*	30.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,313,563.18	34,297,384.60	34,297,384.60
Indirect costs based on rate ** multiplied by actual direct costs	5,447,034.48	5,144,607.69	8,574,346.15
2022-2023 Actual Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	7,915,039.19	9,931,217.77	9,931,217.77
Direct Costs	36,313,563.18	34,297,384.60	34,297,384.60
Rate for 2024-2025 **	21.80*	28.96*	28.96**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74010
Form R0418**

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,880,720.65	9,783,557.93	9,783,557.93
2020-2021 Fixed Carry Forward	298,028.44	0.00	672,070.40
Total Indirect Costs	2,582,692.21	9,783,557.93	9,111,487.53
2020-2021 Direct Costs	78,851,533.00	72,486,873.58	72,486,873.58
2022-2023 Rate	3.28*	13.50*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	94,654,529.91	86,533,437.56	86,533,437.56
Indirect costs based on rate ** multiplied by actual direct costs	3,104,668.58	11,682,014.07	10,877,253.10
2022-2023 Actual Indirect Costs	3,660,020.86	11,789,730.12	11,789,730.12
2020-2021 Fixed Carry Forward	298,028.44	0.00	672,070.40
Total Indirect Costs	3,361,992.42	11,789,730.12	11,117,659.72
Over/(Under) Recovery	-257,323.84	-107,716.05	-240,406.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,660,020.86	11,789,730.12	11,789,730.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-257,323.84	-107,716.05	-240,406.62
Total Projected Indirect 2024-2025 (Numerator)	3,917,344.70	11,897,446.17	12,030,136.74
Direct Costs	94,654,529.91	86,533,437.56	86,533,437.56
Rate for 2024-2025 **	4.14*	13.75*	13.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74030
Form R0418**

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	210,736.17	1,974,866.82	1,974,866.82
2020-2021 Fixed Carry Forward	19,504.16	0.00	68,282.15
Total Indirect Costs	191,232.01	1,974,866.82	1,906,584.67
2020-2021 Direct Costs	15,743,750.95	13,979,620.30	13,979,620.30
2022-2023 Rate	1.21*	14.13*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,425,892.09	17,199,941.10	17,199,941.10
Indirect costs based on rate ** multiplied by actual direct costs	235,053.29	2,430,351.68	2,346,071.97
2022-2023 Actual Indirect Costs	254,514.51	2,480,465.50	2,480,465.50
2020-2021 Fixed Carry Forward	19,504.16	0.00	68,282.15
Total Indirect Costs	235,010.35	2,480,465.50	2,412,183.35
Over/(Under) Recovery	42.94	-50,113.82	-66,111.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	254,514.51	2,480,465.50	2,480,465.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42.94	-50,113.82	-66,111.38
Total Projected Indirect 2024-2025 (Numerator)	254,471.57	2,530,579.32	2,546,576.88
Direct Costs	19,425,892.09	17,199,941.10	17,199,941.10
Rate for 2024-2025 **	1.31*	14.71*	14.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74040
Form R0418**

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	619,062.03	1,475,665.90	1,475,665.90
2020-2021 Fixed Carry Forward	-234,154.06	0.00	-239,821.85
Total Indirect Costs	853,216.09	1,475,665.90	1,715,487.75
2020-2021 Direct Costs	8,495,357.18	7,638,753.31	7,638,753.31
2022-2023 Rate	10.04*	19.32*	22.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,143,861.97	10,040,314.88	10,040,314.88
Indirect costs based on rate ** multiplied by actual direct costs	1,118,843.74	1,506,047.23	2,255,054.72
2022-2023 Actual Indirect Costs	455,885.20	1,559,432.29	1,559,432.29
2020-2021 Fixed Carry Forward	-234,154.06	0.00	-239,821.85
Total Indirect Costs	690,039.26	1,559,432.29	1,799,254.14
Over/(Under) Recovery	428,804.48	0.00	455,800.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	455,885.20	1,559,432.29	1,559,432.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	428,804.48	0.00	455,800.58
Total Projected Indirect 2024-2025 (Numerator)	27,080.72	1,559,432.29	1,103,631.71
Direct Costs	11,143,861.97	10,040,314.88	10,040,314.88
Rate for 2024-2025 **	0.24*	15.53*	10.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74050
Form R0418**

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,606,024.49	5,272,733.06	5,272,733.06
2020-2021 Fixed Carry Forward	-296,344.33	-447,778.02	-445,877.47
Total Indirect Costs	1,902,368.82	5,720,511.08	5,718,610.53
2020-2021 Direct Costs	39,728,421.84	37,110,353.91	37,110,353.91
2022-2023 Rate	4.79*	15.41*	15.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,790,966.51	42,482,176.31	42,482,176.31
Indirect costs based on rate ** multiplied by actual direct costs	2,241,287.30	6,372,326.45	6,546,503.37
2022-2023 Actual Indirect Costs	1,664,514.73	5,831,059.91	5,831,059.91
2020-2021 Fixed Carry Forward	-296,344.33	-447,778.02	-445,877.47
Total Indirect Costs	1,960,859.06	6,278,837.93	6,276,937.38
Over/(Under) Recovery	280,428.24	0.00	269,565.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,664,514.73	5,831,059.91	5,831,059.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	280,428.24	0.00	269,565.99
Total Projected Indirect 2024-2025 (Numerator)	1,384,086.49	5,831,059.91	5,561,493.92
Direct Costs	46,790,966.51	42,482,176.31	42,482,176.31
Rate for 2024-2025 **	2.96*	13.73*	13.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74100
Form R0418**

Marysville Public Schools
495 E HURON BLVD
MARYSVILLE, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	686,085.93	3,051,704.07	3,051,704.07
2020-2021 Fixed Carry Forward	-7,615.90	3,013.23	2,032.34
Total Indirect Costs	693,701.83	3,048,690.84	3,049,671.73
2020-2021 Direct Costs	24,107,438.88	21,741,820.74	21,741,820.74
2022-2023 Rate	2.88*	14.02*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,158,507.03	26,327,429.52	26,327,429.52
Indirect costs based on rate ** multiplied by actual direct costs	839,765.00	3,691,105.62	3,693,738.36
2022-2023 Actual Indirect Costs	901,297.19	3,732,374.70	3,732,374.70
2020-2021 Fixed Carry Forward	-7,615.90	3,013.23	2,032.34
Total Indirect Costs	908,913.09	3,729,361.47	3,730,342.36
Over/(Under) Recovery	-69,148.09	-38,255.85	-36,604.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	901,297.19	3,732,374.70	3,732,374.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,148.09	-38,255.85	-36,604.00
Total Projected Indirect 2024-2025 (Numerator)	970,445.28	3,770,630.55	3,768,978.70
Direct Costs	29,158,507.03	26,327,429.52	26,327,429.52
Rate for 2024-2025 **	3.33*	14.32*	14.32**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74120
Form R0418**

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	439,721.09	1,014,035.29	1,014,035.29
2020-2021 Fixed Carry Forward	-9,108.82	0.00	467,221.06
Total Indirect Costs	448,829.91	1,014,035.29	546,814.23
2020-2021 Direct Costs	9,140,868.95	8,566,554.75	8,566,554.75
2022-2023 Rate	4.91*	11.84*	6.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,714,555.99	9,844,174.11	9,844,174.11
Indirect costs based on rate ** multiplied by actual direct costs	526,084.70	1,165,550.21	628,058.31
2022-2023 Actual Indirect Costs	552,572.41	1,422,954.29	1,422,954.29
2020-2021 Fixed Carry Forward	-9,108.82	0.00	467,221.06
Total Indirect Costs	561,681.23	1,422,954.29	955,733.23
Over/(Under) Recovery	-35,596.53	-257,404.08	-327,674.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	552,572.41	1,422,954.29	1,422,954.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,596.53	-257,404.08	-327,674.92
Total Projected Indirect 2024-2025 (Numerator)	588,168.94	1,680,358.37	1,750,629.21
Direct Costs	10,714,555.99	9,844,174.11	9,844,174.11
Rate for 2024-2025 **	5.49*	17.07*	17.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74130
Form R0418**

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	785,261.19	2,562,191.34	2,562,191.34
2020-2021 Fixed Carry Forward	-69,521.51	-197,456.15	-197,946.93
Total Indirect Costs	854,782.70	2,759,647.49	2,760,138.27
2020-2021 Direct Costs	19,164,698.03	17,387,767.88	17,387,767.88
2022-2023 Rate	4.46*	15.87*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,918,995.86	20,801,734.51	20,801,734.51
Indirect costs based on rate ** multiplied by actual direct costs	1,022,187.22	3,120,260.18	3,301,235.27
2022-2023 Actual Indirect Costs	1,101,900.96	3,219,162.31	3,219,162.31
2020-2021 Fixed Carry Forward	-69,521.51	-197,456.15	-197,946.93
Total Indirect Costs	1,171,422.47	3,416,618.46	3,417,109.24
Over/(Under) Recovery	-149,235.25	0.00	-115,873.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,101,900.96	3,219,162.31	3,219,162.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-149,235.25	0.00	-115,873.97
Total Projected Indirect 2024-2025 (Numerator)	1,251,136.21	3,219,162.31	3,335,036.28
Direct Costs	22,918,995.86	20,801,734.51	20,801,734.51
Rate for 2024-2025 **	5.46*	15.48*	16.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74900
Form R0418**

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	24,856.06	436,753.03	436,753.03
2020-2021 Fixed Carry Forward	2,062.87	0.00	0.00
Total Indirect Costs	22,793.19	436,753.03	436,753.03
2020-2021 Direct Costs	2,026,930.61	1,615,033.64	1,615,033.64
2022-2023 Rate	1.12*	27.04*	27.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,401,550.08	2,094,176.19	2,094,176.19
Indirect costs based on rate ** multiplied by actual direct costs	26,897.36	314,126.43	523,544.05
2022-2023 Actual Indirect Costs	29,822.73	337,196.62	337,196.62
2020-2021 Fixed Carry Forward	2,062.87	0.00	0.00
Total Indirect Costs	27,759.86	337,196.62	337,196.62
Over/(Under) Recovery	-862.50	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,822.73	337,196.62	337,196.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-862.50	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	30,685.23	337,196.62	337,196.62
Direct Costs	2,401,550.08	2,094,176.19	2,094,176.19
Rate for 2024-2025 **	1.28*	16.10*	16.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74903
Form R0418**

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	369,982.31	970,381.16	970,381.16
2020-2021 Fixed Carry Forward	-5,829.57	0.00	15,670.83
Total Indirect Costs	375,811.88	970,381.16	954,710.33
2020-2021 Direct Costs	6,101,353.53	5,500,954.68	5,500,954.68
2022-2023 Rate	6.16*	17.64*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,861,882.76	7,119,837.18	7,119,837.18
Indirect costs based on rate ** multiplied by actual direct costs	484,291.98	1,067,975.58	1,236,003.73
2022-2023 Actual Indirect Costs	437,052.93	1,179,098.51	1,179,098.51
2020-2021 Fixed Carry Forward	-5,829.57	0.00	15,670.83
Total Indirect Costs	442,882.50	1,179,098.51	1,163,427.68
Over/(Under) Recovery	41,409.48	0.00	72,576.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	437,052.93	1,179,098.51	1,179,098.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,409.48	0.00	72,576.05
Total Projected Indirect 2024-2025 (Numerator)	395,643.45	1,179,098.51	1,106,522.46
Direct Costs	7,861,882.76	7,119,837.18	7,119,837.18
Rate for 2024-2025 **	5.03*	16.56*	15.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74911
Form R0418**

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	97,897.67	133,502.67	133,502.67
2020-2021 Fixed Carry Forward	0.00	0.00	3,369.28
Total Indirect Costs	97,897.67	133,502.67	130,133.39
2020-2021 Direct Costs	635,846.26	600,241.26	600,241.26
2022-2023 Rate	15.40*	22.24*	21.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	679,566.24	638,419.19	638,419.19
Indirect costs based on rate ** multiplied by actual direct costs	101,934.94	95,762.88	138,409.28
2022-2023 Actual Indirect Costs	111,459.30	152,606.35	152,606.35
2020-2021 Fixed Carry Forward	0.00	0.00	3,369.28
Total Indirect Costs	111,459.30	152,606.35	149,237.07
Over/(Under) Recovery	0.00	0.00	-10,827.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	111,459.30	152,606.35	152,606.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-10,827.79
Total Projected Indirect 2024-2025 (Numerator)	111,459.30	152,606.35	163,434.14
Direct Costs	679,566.24	638,419.19	638,419.19
Rate for 2024-2025 **	16.40*	23.90*	25.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74912
Form R0418**

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	159,287.99	269,954.39	269,954.39
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	159,287.99	269,954.39	269,954.39
2020-2021 Direct Costs	1,167,149.23	1,056,482.83	1,056,482.83
2022-2023 Rate	13.65*	25.55*	25.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,284,314.40	1,183,365.87	1,183,365.87
Indirect costs based on rate ** multiplied by actual direct costs	175,308.92	177,504.88	295,841.47
2022-2023 Actual Indirect Costs	169,094.98	270,043.51	270,043.51
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	169,094.98	270,043.51	270,043.51
Over/(Under) Recovery	6,213.94	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	169,094.98	270,043.51	270,043.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,213.94	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	162,881.04	270,043.51	270,043.51
Direct Costs	1,284,314.40	1,183,365.87	1,183,365.87
Rate for 2024-2025 **	12.68*	22.82*	22.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74914
Form R0418**

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	70,652.24	79,769.24	79,769.24
2020-2021 Fixed Carry Forward	-4,873.72	-6,693.90	-6,693.90
Total Indirect Costs	75,525.96	86,463.14	86,463.14
2020-2021 Direct Costs	3,323,042.30	3,313,925.30	3,313,925.30
2022-2023 Rate	2.27*	2.61*	2.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,933,835.40	2,920,002.40	2,920,002.40
Indirect costs based on rate ** multiplied by actual direct costs	66,598.06	76,212.06	76,212.06
2022-2023 Actual Indirect Costs	81,641.67	95,474.67	95,474.67
2020-2021 Fixed Carry Forward	-4,873.72	-6,693.90	-6,693.90
Total Indirect Costs	86,515.39	102,168.57	102,168.57
Over/(Under) Recovery	-19,917.33	-25,956.51	-25,956.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	81,641.67	95,474.67	95,474.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,917.33	-25,956.51	-25,956.51
Total Projected Indirect 2024-2025 (Numerator)	101,559.00	121,431.18	121,431.18
Direct Costs	2,933,835.40	2,920,002.40	2,920,002.40
Rate for 2024-2025 **	3.46*	4.16*	4.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75000
Form R0418**

St. Joseph County ISD
62445 SHIMMEL RD
Centreville, MI 49032

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,655,707.98	3,052,139.34	3,052,139.34
2020-2021 Fixed Carry Forward	133,043.88	0.00	107,730.81
Total Indirect Costs	2,522,664.10	3,052,139.34	2,944,408.53
2020-2021 Direct Costs	18,984,015.36	18,587,584.00	18,587,584.00
2022-2023 Rate	13.29*	16.42*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,320,932.85	22,748,748.08	22,748,748.08
Indirect costs based on rate ** multiplied by actual direct costs	3,099,351.98	3,412,312.21	3,603,401.70
2022-2023 Actual Indirect Costs	3,109,956.00	3,682,140.77	3,682,140.77
2020-2021 Fixed Carry Forward	133,043.88	0.00	107,730.81
Total Indirect Costs	2,976,912.12	3,682,140.77	3,574,409.96
Over/(Under) Recovery	122,439.86	0.00	28,991.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,109,956.00	3,682,140.77	3,682,140.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	122,439.86	0.00	28,991.74
Total Projected Indirect 2024-2025 (Numerator)	2,987,516.14	3,682,140.77	3,653,149.03
Direct Costs	23,320,932.85	22,748,748.08	22,748,748.08
Rate for 2024-2025 **	12.81*	16.19*	16.06**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75010
Form R0418**

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,434,998.04	3,450,799.21	3,450,799.21
2020-2021 Fixed Carry Forward	-297,425.71	133,257.57	132,993.07
Total Indirect Costs	1,732,423.75	3,317,541.64	3,317,806.14
2020-2021 Direct Costs	31,226,446.74	29,210,645.57	29,210,645.57
2022-2023 Rate	5.55*	11.36*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,774,938.06	35,183,778.36	35,183,778.36
Indirect costs based on rate ** multiplied by actual direct costs	2,096,509.06	3,996,877.22	3,996,877.22
2022-2023 Actual Indirect Costs	1,692,165.40	4,283,325.10	4,283,325.10
2020-2021 Fixed Carry Forward	-297,425.71	133,257.57	132,993.07
Total Indirect Costs	1,989,591.11	4,150,067.53	4,150,332.03
Over/(Under) Recovery	106,917.95	-153,190.31	-153,454.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,692,165.40	4,283,325.10	4,283,325.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	106,917.95	-153,190.31	-153,454.81
Total Projected Indirect 2024-2025 (Numerator)	1,585,247.45	4,436,515.41	4,436,779.91
Direct Costs	37,774,938.06	35,183,778.36	35,183,778.36
Rate for 2024-2025 **	4.20*	12.61*	12.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75020
Form R0418**

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,686.57	386,094.34	386,094.34
2020-2021 Fixed Carry Forward	21,915.83	0.00	30,865.53
Total Indirect Costs	142,770.74	386,094.34	355,228.81
2020-2021 Direct Costs	2,536,160.77	2,314,753.00	2,314,753.00
2022-2023 Rate	5.63*	16.68*	15.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,510,850.92	4,086,498.31	4,086,498.31
Indirect costs based on rate ** multiplied by actual direct costs	253,960.91	612,974.75	627,277.49
2022-2023 Actual Indirect Costs	190,179.50	614,532.11	614,532.11
2020-2021 Fixed Carry Forward	21,915.83	0.00	30,865.53
Total Indirect Costs	168,263.67	614,532.11	583,666.58
Over/(Under) Recovery	85,697.24	0.00	74,476.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	190,179.50	614,532.11	614,532.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,697.24	0.00	74,476.44
Total Projected Indirect 2024-2025 (Numerator)	104,482.26	614,532.11	540,055.67
Direct Costs	4,510,850.92	4,086,498.31	4,086,498.31
Rate for 2024-2025 **	2.32*	15.04*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75030
Form R0418**

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	296,244.21	986,057.51	986,057.51
2020-2021 Fixed Carry Forward	-13,370.08	146,849.53	147,239.16
Total Indirect Costs	309,614.29	839,207.98	838,818.35
2020-2021 Direct Costs	8,364,878.59	7,675,065.29	7,675,065.29
2022-2023 Rate	3.70*	10.93*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,832,670.87	9,902,958.94	9,902,958.94
Indirect costs based on rate ** multiplied by actual direct costs	400,808.82	1,082,393.41	1,082,393.41
2022-2023 Actual Indirect Costs	373,731.42	1,303,443.35	1,303,443.35
2020-2021 Fixed Carry Forward	-13,370.08	146,849.53	147,239.16
Total Indirect Costs	387,101.50	1,156,593.82	1,156,204.19
Over/(Under) Recovery	13,707.32	-74,200.41	-73,810.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	373,731.42	1,303,443.35	1,303,443.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,707.32	-74,200.41	-73,810.78
Total Projected Indirect 2024-2025 (Numerator)	360,024.10	1,377,643.76	1,377,254.13
Direct Costs	10,832,670.87	9,902,958.94	9,902,958.94
Rate for 2024-2025 **	3.32*	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 2024-2025 Indirect Cost Rates
School District 75040
Form R0418**

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	243,779.75	718,362.77	718,362.77
2020-2021 Fixed Carry Forward	-30,836.46	0.00	33,143.84
Total Indirect Costs	274,616.21	718,362.77	685,218.93
2020-2021 Direct Costs	5,439,798.61	4,965,215.59	4,965,215.59
2022-2023 Rate	5.05*	14.47*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,968,770.32	6,189,521.35	6,189,521.35
Indirect costs based on rate ** multiplied by actual direct costs	351,922.90	895,623.74	854,153.95
2022-2023 Actual Indirect Costs	297,014.40	1,076,263.37	1,076,263.37
2020-2021 Fixed Carry Forward	-30,836.46	0.00	33,143.84
Total Indirect Costs	327,850.86	1,076,263.37	1,043,119.53
Over/(Under) Recovery	24,072.04	-180,639.63	-188,965.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	297,014.40	1,076,263.37	1,076,263.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,072.04	-180,639.63	-188,965.58
Total Projected Indirect 2024-2025 (Numerator)	272,942.36	1,256,903.00	1,265,228.95
Direct Costs	6,968,770.32	6,189,521.35	6,189,521.35
Rate for 2024-2025 **	3.92*	20.31*	20.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75050
Form R0418**

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	497,575.38	1,756,781.80	1,756,781.80
2020-2021 Fixed Carry Forward	-40,555.26	-14,904.51	-23,999.68
Total Indirect Costs	538,130.64	1,771,686.31	1,780,781.48
2020-2021 Direct Costs	13,683,438.14	12,424,231.72	12,424,231.72
2022-2023 Rate	3.93*	14.26*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,344,924.40	14,717,044.25	14,717,044.25
Indirect costs based on rate ** multiplied by actual direct costs	642,355.53	2,098,650.51	2,108,952.44
2022-2023 Actual Indirect Costs	577,911.64	2,205,791.79	2,205,791.79
2020-2021 Fixed Carry Forward	-40,555.26	-14,904.51	-23,999.68
Total Indirect Costs	618,466.90	2,220,696.30	2,229,791.47
Over/(Under) Recovery	23,888.63	-122,045.79	-120,839.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	577,911.64	2,205,791.79	2,205,791.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,888.63	-122,045.79	-120,839.03
Total Projected Indirect 2024-2025 (Numerator)	554,023.01	2,327,837.58	2,326,630.82
Direct Costs	16,344,924.40	14,717,044.25	14,717,044.25
Rate for 2024-2025 **	3.39*	15.82*	15.81**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75060
Form R0418**

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,738.51	740,784.19	740,784.19
2020-2021 Fixed Carry Forward	-35,142.80	0.00	-52,858.83
Total Indirect Costs	272,881.31	740,784.19	793,643.02
2020-2021 Direct Costs	4,665,373.61	4,162,327.93	4,162,327.93
2022-2023 Rate	5.85*	17.80*	19.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,444,028.29	4,859,105.15	4,859,105.15
Indirect costs based on rate ** multiplied by actual direct costs	318,475.65	728,865.77	926,631.35
2022-2023 Actual Indirect Costs	272,704.49	857,627.63	857,627.63
2020-2021 Fixed Carry Forward	-35,142.80	0.00	-52,858.83
Total Indirect Costs	307,847.29	857,627.63	910,486.46
Over/(Under) Recovery	10,628.36	0.00	16,144.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	272,704.49	857,627.63	857,627.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,628.36	0.00	16,144.89
Total Projected Indirect 2024-2025 (Numerator)	262,076.13	857,627.63	841,482.74
Direct Costs	5,444,028.29	4,859,105.15	4,859,105.15
Rate for 2024-2025 **	4.81*	17.65*	17.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75070
Form R0418**

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	295,163.32	943,243.54	943,243.54
2020-2021 Fixed Carry Forward	-7,964.43	0.00	94,305.39
Total Indirect Costs	303,127.75	943,243.54	848,938.15
2020-2021 Direct Costs	7,918,618.02	7,270,537.80	7,270,537.80
2022-2023 Rate	3.83*	12.97*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,336,570.49	7,555,372.64	7,555,372.64
Indirect costs based on rate ** multiplied by actual direct costs	319,290.65	979,931.83	882,467.52
2022-2023 Actual Indirect Costs	335,945.71	1,117,143.56	1,117,143.56
2020-2021 Fixed Carry Forward	-7,964.43	0.00	94,305.39
Total Indirect Costs	343,910.14	1,117,143.56	1,022,838.17
Over/(Under) Recovery	-24,619.49	-137,211.73	-140,370.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	335,945.71	1,117,143.56	1,117,143.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,619.49	-137,211.73	-140,370.65
Total Projected Indirect 2024-2025 (Numerator)	360,565.20	1,254,355.29	1,257,514.21
Direct Costs	8,336,570.49	7,555,372.64	7,555,372.64
Rate for 2024-2025 **	4.33*	16.60*	16.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75080
Form R0418**

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,313,799.63	3,824,913.97	3,824,913.97
2020-2021 Fixed Carry Forward	39,199.09	0.00	469,662.54
Total Indirect Costs	1,274,600.54	3,824,913.97	3,355,251.43
2020-2021 Direct Costs	28,527,467.30	26,016,352.96	26,016,352.96
2022-2023 Rate	4.47*	14.70*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,282,673.88	28,155,058.15	28,155,058.15
Indirect costs based on rate ** multiplied by actual direct costs	1,398,335.52	4,138,793.55	3,632,002.50
2022-2023 Actual Indirect Costs	1,817,940.49	4,945,556.22	4,945,556.22
2020-2021 Fixed Carry Forward	39,199.09	0.00	469,662.54
Total Indirect Costs	1,778,741.40	4,945,556.22	4,475,893.68
Over/(Under) Recovery	-380,405.88	-806,762.67	-843,891.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,817,940.49	4,945,556.22	4,945,556.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-380,405.88	-806,762.67	-843,891.18
Total Projected Indirect 2024-2025 (Numerator)	2,198,346.37	5,752,318.89	5,789,447.40
Direct Costs	31,282,673.88	28,155,058.15	28,155,058.15
Rate for 2024-2025 **	7.03*	20.43*	20.56**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75100
Form R0418**

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,806.49	112,645.52	112,645.52
2020-2021 Fixed Carry Forward	1,060.18	8,995.84	9,043.55
Total Indirect Costs	15,746.31	103,649.68	103,601.97
2020-2021 Direct Costs	1,427,889.55	1,332,050.52	1,332,050.52
2022-2023 Rate	1.10*	7.78*	7.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,208,468.74	2,072,824.66	2,072,824.66
Indirect costs based on rate ** multiplied by actual direct costs	24,293.16	161,265.76	161,265.76
2022-2023 Actual Indirect Costs	61,302.62	196,946.70	196,946.70
2020-2021 Fixed Carry Forward	1,060.18	8,995.84	9,043.55
Total Indirect Costs	60,242.44	187,950.86	187,903.15
Over/(Under) Recovery	-35,949.28	-26,685.10	-26,637.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	61,302.62	196,946.70	196,946.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,949.28	-26,685.10	-26,637.39
Total Projected Indirect 2024-2025 (Numerator)	97,251.90	223,631.80	223,584.09
Direct Costs	2,208,468.74	2,072,824.66	2,072,824.66
Rate for 2024-2025 **	4.40*	10.79*	10.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76000
Form R0418**

Sanilac ISD
175 E AITKEN RD
PECK, MI 48466

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	426,744.24	990,451.50	990,451.50
2020-2021 Fixed Carry Forward	96,035.72	-24,327.95	-24,426.83
Total Indirect Costs	330,708.52	1,014,779.45	1,014,878.33
2020-2021 Direct Costs	9,218,046.87	8,654,339.61	8,654,339.61
2022-2023 Rate	3.59*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,596,164.47	11,013,572.52	11,013,572.52
Indirect costs based on rate ** multiplied by actual direct costs	416,302.30	1,291,892.06	1,291,892.06
2022-2023 Actual Indirect Costs	379,949.60	962,541.55	962,541.55
2020-2021 Fixed Carry Forward	96,035.72	-24,327.95	-24,426.83
Total Indirect Costs	283,913.88	986,869.50	986,968.38
Over/(Under) Recovery	132,388.42	305,022.56	304,923.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	379,949.60	962,541.55	962,541.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	132,388.42	305,022.56	304,923.68
Total Projected Indirect 2024-2025 (Numerator)	247,561.18	657,518.99	657,617.87
Direct Costs	11,596,164.47	11,013,572.52	11,013,572.52
Rate for 2024-2025 **	2.13*	5.97*	5.97**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76060
Form R0418**

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	174,810.15	1,285,242.43	1,285,242.43
2020-2021 Fixed Carry Forward	24,372.51	0.00	-87,581.26
Total Indirect Costs	150,437.64	1,285,242.43	1,372,823.69
2020-2021 Direct Costs	8,866,721.14	7,756,288.86	7,756,288.86
2022-2023 Rate	1.70*	16.57*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,083,587.87	8,759,191.16	8,759,191.16
Indirect costs based on rate ** multiplied by actual direct costs	171,420.99	1,313,878.67	1,550,376.84
2022-2023 Actual Indirect Costs	218,960.42	1,543,357.13	1,543,357.13
2020-2021 Fixed Carry Forward	24,372.51	0.00	-87,581.26
Total Indirect Costs	194,587.91	1,543,357.13	1,630,938.39
Over/(Under) Recovery	1,205.59	0.00	-80,561.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,960.42	1,543,357.13	1,543,357.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,205.59	0.00	-80,561.55
Total Projected Indirect 2024-2025 (Numerator)	217,754.83	1,543,357.13	1,623,918.68
Direct Costs	10,083,587.87	8,759,191.16	8,759,191.16
Rate for 2024-2025 **	2.16*	17.62*	18.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76070
Form R0418**

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,393.97	752,447.18	752,447.18
2020-2021 Fixed Carry Forward	-53,638.31	0.00	-143,639.93
Total Indirect Costs	234,032.28	752,447.18	896,087.11
2020-2021 Direct Costs	4,160,179.18	3,588,125.97	3,588,125.97
2022-2023 Rate	5.63*	20.97*	24.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,735,216.00	4,137,983.81	4,137,983.81
Indirect costs based on rate ** multiplied by actual direct costs	266,592.66	620,697.57	1,033,254.56
2022-2023 Actual Indirect Costs	210,437.02	807,669.21	807,669.21
2020-2021 Fixed Carry Forward	-53,638.31	0.00	-143,639.93
Total Indirect Costs	264,075.33	807,669.21	951,309.14
Over/(Under) Recovery	2,517.33	0.00	81,945.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,437.02	807,669.21	807,669.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,517.33	0.00	81,945.42
Total Projected Indirect 2024-2025 (Numerator)	207,919.69	807,669.21	725,723.79
Direct Costs	4,735,216.00	4,137,983.81	4,137,983.81
Rate for 2024-2025 **	4.39*	19.52*	17.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76080
Form R0418**

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	788,147.18	2,669,554.74	2,669,554.74
2020-2021 Fixed Carry Forward	-136,502.00	0.00	-101,364.05
Total Indirect Costs	924,649.18	2,669,554.74	2,770,918.79
2020-2021 Direct Costs	19,990,447.30	18,109,039.74	18,109,039.74
2022-2023 Rate	4.63*	14.74*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,761,153.50	22,263,600.15	22,263,600.15
Indirect costs based on rate ** multiplied by actual direct costs	1,146,441.41	3,281,654.66	3,406,330.82
2022-2023 Actual Indirect Costs	949,528.01	3,447,081.36	3,447,081.36
2020-2021 Fixed Carry Forward	-136,502.00	0.00	-101,364.05
Total Indirect Costs	1,086,030.01	3,447,081.36	3,548,445.41
Over/(Under) Recovery	60,411.40	-165,426.70	-142,114.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	949,528.01	3,447,081.36	3,447,081.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	60,411.40	-165,426.70	-142,114.59
Total Projected Indirect 2024-2025 (Numerator)	889,116.61	3,612,508.06	3,589,195.95
Direct Costs	24,761,153.50	22,263,600.15	22,263,600.15
Rate for 2024-2025 **	3.59*	16.23*	16.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76090
Form R0418**

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	233,589.16	755,307.33	755,307.33
2020-2021 Fixed Carry Forward	-3,587.95	22,826.72	22,701.91
Total Indirect Costs	237,177.11	732,480.61	732,605.42
2020-2021 Direct Costs	6,609,678.71	6,087,960.54	6,087,960.54
2022-2023 Rate	3.59*	12.03*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,210,992.02	6,590,059.03	6,590,059.03
Indirect costs based on rate ** multiplied by actual direct costs	258,874.61	792,784.10	792,784.10
2022-2023 Actual Indirect Costs	326,895.50	947,828.49	947,828.49
2020-2021 Fixed Carry Forward	-3,587.95	22,826.72	22,701.91
Total Indirect Costs	330,483.45	925,001.77	925,126.58
Over/(Under) Recovery	-71,608.84	-132,217.67	-132,342.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	326,895.50	947,828.49	947,828.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-71,608.84	-132,217.67	-132,342.48
Total Projected Indirect 2024-2025 (Numerator)	398,504.34	1,080,046.16	1,080,170.97
Direct Costs	7,210,992.02	6,590,059.03	6,590,059.03
Rate for 2024-2025 **	5.53*	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 2024-2025 Indirect Cost Rates
School District 76140
Form R0418**

Marlette Community Schools
6230 EUCLID ST
Marlette, MI 48453

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	291,766.72	955,253.91	955,253.91
2020-2021 Fixed Carry Forward	-5,298.30	2,913.82	2,913.82
Total Indirect Costs	297,065.02	952,340.09	952,340.09
2020-2021 Direct Costs	7,954,855.81	7,291,368.62	7,291,368.62
2022-2023 Rate	3.73*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,363,584.13	8,510,629.06	8,510,629.06
Indirect costs based on rate ** multiplied by actual direct costs	349,261.69	1,111,488.16	1,111,488.16
2022-2023 Actual Indirect Costs	406,633.22	1,259,588.29	1,259,588.29
2020-2021 Fixed Carry Forward	-5,298.30	2,913.82	2,913.82
Total Indirect Costs	411,931.52	1,256,674.47	1,256,674.47
Over/(Under) Recovery	-62,669.83	-145,186.31	-145,186.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,633.22	1,259,588.29	1,259,588.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-62,669.83	-145,186.31	-145,186.31
Total Projected Indirect 2024-2025 (Numerator)	469,303.05	1,404,774.60	1,404,774.60
Direct Costs	9,363,584.13	8,510,629.06	8,510,629.06
Rate for 2024-2025 **	5.01*	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 2024-2025 Indirect Cost Rates
School District 76180
Form R0418**

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	107,523.32	436,160.95	436,160.95
2020-2021 Fixed Carry Forward	4,509.84	44,137.50	48,427.24
Total Indirect Costs	103,013.48	392,023.45	387,733.71
2020-2021 Direct Costs	3,747,131.91	3,418,494.28	3,418,494.28
2022-2023 Rate	2.75*	11.47*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,050,877.19	4,582,186.57	4,582,186.57
Indirect costs based on rate ** multiplied by actual direct costs	138,899.12	525,576.80	519,619.96
2022-2023 Actual Indirect Costs	115,353.15	584,043.77	584,043.77
2020-2021 Fixed Carry Forward	4,509.84	44,137.50	48,427.24
Total Indirect Costs	110,843.31	539,906.27	535,616.53
Over/(Under) Recovery	28,055.81	-14,329.47	-15,996.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	115,353.15	584,043.77	584,043.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,055.81	-14,329.47	-15,996.57
Total Projected Indirect 2024-2025 (Numerator)	87,297.34	598,373.24	600,040.34
Direct Costs	5,050,877.19	4,582,186.57	4,582,186.57
Rate for 2024-2025 **	1.73*	13.06*	13.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76210
Form R0418**

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	306,730.80	1,253,191.51	1,253,191.51
2020-2021 Fixed Carry Forward	-7,919.23	3,020.95	2,807.69
Total Indirect Costs	314,650.03	1,250,170.56	1,250,383.82
2020-2021 Direct Costs	10,302,749.20	9,356,288.49	9,356,288.49
2022-2023 Rate	3.05*	13.36*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,609,535.39	10,461,799.54	10,461,799.54
Indirect costs based on rate ** multiplied by actual direct costs	354,090.83	1,397,696.42	1,397,696.42
2022-2023 Actual Indirect Costs	434,132.96	1,581,868.81	1,581,868.81
2020-2021 Fixed Carry Forward	-7,919.23	3,020.95	2,807.69
Total Indirect Costs	442,052.19	1,578,847.86	1,579,061.12
Over/(Under) Recovery	-87,961.36	-181,151.44	-181,364.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	434,132.96	1,581,868.81	1,581,868.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-87,961.36	-181,151.44	-181,364.70
Total Projected Indirect 2024-2025 (Numerator)	522,094.32	1,763,020.25	1,763,233.51
Direct Costs	11,609,535.39	10,461,799.54	10,461,799.54
Rate for 2024-2025 **	4.50*	16.85*	16.85**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 77010
Form R0418**

Manistique Area Schools
100 N CEDAR ST
MANISTIQUE, MI 49854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,323.42	1,183,743.45	1,183,743.45
2020-2021 Fixed Carry Forward	-16,369.99	0.00	18,553.44
Total Indirect Costs	253,693.41	1,183,743.45	1,165,190.01
2020-2021 Direct Costs	7,853,291.60	7,128,910.25	7,128,910.25
2022-2023 Rate	3.23*	16.60*	16.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,438,443.69	7,602,687.07	7,602,687.07
Indirect costs based on rate ** multiplied by actual direct costs	272,561.73	1,140,403.06	1,242,279.07
2022-2023 Actual Indirect Costs	262,342.57	1,351,530.10	1,351,530.10
2020-2021 Fixed Carry Forward	-16,369.99	0.00	18,553.44
Total Indirect Costs	278,712.56	1,351,530.10	1,332,976.66
Over/(Under) Recovery	-6,150.83	0.00	-90,697.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	262,342.57	1,351,530.10	1,351,530.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,150.83	0.00	-90,697.59
Total Projected Indirect 2024-2025 (Numerator)	268,493.40	1,351,530.10	1,442,227.69
Direct Costs	8,438,443.69	7,602,687.07	7,602,687.07
Rate for 2024-2025 **	3.18*	17.78*	18.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78000
Form R0418**

Shiawassee Regional ESD
1025 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,065,800.26	2,639,568.55	2,639,568.55
2020-2021 Fixed Carry Forward	-236,250.49	-168,293.52	-166,785.67
Total Indirect Costs	2,302,050.75	2,807,862.07	2,806,354.22
2020-2021 Direct Costs	21,853,503.94	21,279,735.65	21,279,735.65
2022-2023 Rate	10.53*	13.20*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,215,277.89	25,432,431.73	25,432,431.73
Indirect costs based on rate ** multiplied by actual direct costs	2,760,468.76	3,357,080.99	3,354,537.75
2022-2023 Actual Indirect Costs	2,524,903.16	3,307,749.32	3,307,749.32
2020-2021 Fixed Carry Forward	-236,250.49	-168,293.52	-166,785.67
Total Indirect Costs	2,761,153.65	3,476,042.84	3,474,534.99
Over/(Under) Recovery	-684.89	-118,961.85	-119,997.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,524,903.16	3,307,749.32	3,307,749.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-684.89	-118,961.85	-119,997.24
Total Projected Indirect 2024-2025 (Numerator)	2,525,588.05	3,426,711.17	3,427,746.56
Direct Costs	26,215,277.89	25,432,431.73	25,432,431.73
Rate for 2024-2025 **	9.63*	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 2024-2025 Indirect Cost Rates
School District 78020
Form R0418**

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	158,368.36	890,256.30	890,256.30
2020-2021 Fixed Carry Forward	-4,847.90	16,086.79	16,086.79
Total Indirect Costs	163,216.26	874,169.51	874,169.51
2020-2021 Direct Costs	7,734,347.89	7,002,459.95	7,002,459.95
2022-2023 Rate	2.11*	12.48*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,539,405.82	7,660,717.72	7,660,717.72
Indirect costs based on rate ** multiplied by actual direct costs	180,181.46	956,057.57	956,057.57
2022-2023 Actual Indirect Costs	199,998.84	1,078,686.94	1,078,686.94
2020-2021 Fixed Carry Forward	-4,847.90	16,086.79	16,086.79
Total Indirect Costs	204,846.74	1,062,600.15	1,062,600.15
Over/(Under) Recovery	-24,665.28	-106,542.58	-106,542.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	199,998.84	1,078,686.94	1,078,686.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,665.28	-106,542.58	-106,542.58
Total Projected Indirect 2024-2025 (Numerator)	224,664.12	1,185,229.52	1,185,229.52
Direct Costs	8,539,405.82	7,660,717.72	7,660,717.72
Rate for 2024-2025 **	2.63*	15.47*	15.47**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78030
Form R0418**

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	595,655.83	1,854,327.19	1,854,327.19
2020-2021 Fixed Carry Forward	17,157.36	0.00	277,447.46
Total Indirect Costs	578,498.47	1,854,327.19	1,576,879.73
2020-2021 Direct Costs	13,350,692.97	12,092,021.61	12,092,021.61
2022-2023 Rate	4.33*	15.34*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,967,081.57	13,438,208.65	13,438,208.65
Indirect costs based on rate ** multiplied by actual direct costs	648,074.63	2,015,731.30	1,752,342.41
2022-2023 Actual Indirect Costs	731,483.35	2,260,356.27	2,260,356.27
2020-2021 Fixed Carry Forward	17,157.36	0.00	277,447.46
Total Indirect Costs	714,325.99	2,260,356.27	1,982,908.81
Over/(Under) Recovery	-66,251.36	0.00	-230,566.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	731,483.35	2,260,356.27	2,260,356.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-66,251.36	0.00	-230,566.40
Total Projected Indirect 2024-2025 (Numerator)	797,734.71	2,260,356.27	2,490,922.67
Direct Costs	14,967,081.57	13,438,208.65	13,438,208.65
Rate for 2024-2025 **	5.33*	16.82*	18.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78040
Form R0418**

Laingsburg Community Schools
205 S WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	333,038.26	1,427,113.88	1,427,113.88
2020-2021 Fixed Carry Forward	29,644.41	0.00	120,603.69
Total Indirect Costs	303,393.85	1,427,113.88	1,306,510.19
2020-2021 Direct Costs	10,597,777.50	9,503,701.88	9,503,701.88
2022-2023 Rate	2.86*	15.02*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,732,948.02	12,193,704.57	12,193,704.57
Indirect costs based on rate ** multiplied by actual direct costs	392,762.31	1,829,055.69	1,676,634.38
2022-2023 Actual Indirect Costs	372,249.73	1,911,493.18	1,911,493.18
2020-2021 Fixed Carry Forward	29,644.41	0.00	120,603.69
Total Indirect Costs	342,605.32	1,911,493.18	1,790,889.49
Over/(Under) Recovery	50,156.99	0.00	-114,255.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	372,249.73	1,911,493.18	1,911,493.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	50,156.99	0.00	-114,255.11
Total Projected Indirect 2024-2025 (Numerator)	322,092.74	1,911,493.18	2,025,748.29
Direct Costs	13,732,948.02	12,193,704.57	12,193,704.57
Rate for 2024-2025 **	2.35*	15.68*	16.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78060
Form R0418**

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	86,032.98	597,237.72	597,237.72
2020-2021 Fixed Carry Forward	-8,668.14	42,165.50	42,165.50
Total Indirect Costs	94,701.12	555,072.22	555,072.22
2020-2021 Direct Costs	5,652,402.29	5,141,197.55	5,141,197.55
2022-2023 Rate	1.68*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,366,164.07	5,785,665.40	5,785,665.40
Indirect costs based on rate ** multiplied by actual direct costs	106,951.56	624,851.86	624,851.86
2022-2023 Actual Indirect Costs	102,165.05	682,663.72	682,663.72
2020-2021 Fixed Carry Forward	-8,668.14	42,165.50	42,165.50
Total Indirect Costs	110,833.19	640,498.22	640,498.22
Over/(Under) Recovery	-3,881.63	-15,646.36	-15,646.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	102,165.05	682,663.72	682,663.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,881.63	-15,646.36	-15,646.36
Total Projected Indirect 2024-2025 (Numerator)	106,046.68	698,310.08	698,310.08
Direct Costs	6,366,164.07	5,785,665.40	5,785,665.40
Rate for 2024-2025 **	1.67*	12.07*	12.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78070
Form R0418**

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	442,159.58	1,178,902.62	1,178,902.62
2020-2021 Fixed Carry Forward	-25,024.39	8,577.17	8,198.05
Total Indirect Costs	467,183.97	1,170,325.45	1,170,704.57
2020-2021 Direct Costs	8,857,082.81	8,120,339.77	8,120,339.77
2022-2023 Rate	5.27*	14.41*	14.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,165,878.18	10,275,495.43	10,275,495.43
Indirect costs based on rate ** multiplied by actual direct costs	588,441.78	1,480,698.89	1,481,726.44
2022-2023 Actual Indirect Costs	431,399.63	1,321,782.38	1,321,782.38
2020-2021 Fixed Carry Forward	-25,024.39	8,577.17	8,198.05
Total Indirect Costs	456,424.02	1,313,205.21	1,313,584.33
Over/(Under) Recovery	132,017.76	167,493.68	168,142.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	431,399.63	1,321,782.38	1,321,782.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	132,017.76	167,493.68	168,142.11
Total Projected Indirect 2024-2025 (Numerator)	299,381.87	1,154,288.70	1,153,640.27
Direct Costs	11,165,878.18	10,275,495.43	10,275,495.43
Rate for 2024-2025 **	2.68*	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 2024-2025 Indirect Cost Rates
School District 78080
Form R0418**

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	469,165.41	1,501,985.51	1,501,985.51
2020-2021 Fixed Carry Forward	42,225.65	0.00	141,539.33
Total Indirect Costs	426,939.76	1,501,985.51	1,360,446.18
2020-2021 Direct Costs	10,685,873.52	9,653,053.42	9,653,053.42
2022-2023 Rate	4.00*	15.56*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,484,217.86	11,269,388.65	11,269,388.65
Indirect costs based on rate ** multiplied by actual direct costs	499,368.71	1,690,408.30	1,587,856.86
2022-2023 Actual Indirect Costs	534,162.25	1,748,991.46	1,748,991.46
2020-2021 Fixed Carry Forward	42,225.65	0.00	141,539.33
Total Indirect Costs	491,936.60	1,748,991.46	1,607,452.13
Over/(Under) Recovery	7,432.11	0.00	-19,595.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	534,162.25	1,748,991.46	1,748,991.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,432.11	0.00	-19,595.27
Total Projected Indirect 2024-2025 (Numerator)	526,730.14	1,748,991.46	1,768,586.73
Direct Costs	12,484,217.86	11,269,388.65	11,269,388.65
Rate for 2024-2025 **	4.22*	15.52*	15.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78100
Form R0418**

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	465,154.94	2,033,470.61	2,033,470.61
2020-2021 Fixed Carry Forward	-12,608.58	163,201.08	149,883.50
Total Indirect Costs	477,763.52	1,870,269.53	1,883,587.11
2020-2021 Direct Costs	18,851,334.49	17,283,018.82	17,283,018.82
2022-2023 Rate	2.53*	10.82*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,218,267.31	20,172,794.37	20,172,794.37
Indirect costs based on rate ** multiplied by actual direct costs	562,122.16	2,182,696.35	2,198,834.59
2022-2023 Actual Indirect Costs	494,862.07	2,540,335.01	2,540,335.01
2020-2021 Fixed Carry Forward	-12,608.58	163,201.08	149,883.50
Total Indirect Costs	507,470.65	2,377,133.93	2,390,451.51
Over/(Under) Recovery	54,651.51	-194,437.58	-191,616.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	494,862.07	2,540,335.01	2,540,335.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,651.51	-194,437.58	-191,616.92
Total Projected Indirect 2024-2025 (Numerator)	440,210.56	2,734,772.59	2,731,951.93
Direct Costs	22,218,267.31	20,172,794.37	20,172,794.37
Rate for 2024-2025 **	1.98*	13.56*	13.54**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78110
Form R0418**

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	931,393.17	4,190,397.71	4,190,397.71
2020-2021 Fixed Carry Forward	-68,813.40	33,273.30	34,106.69
Total Indirect Costs	1,000,206.57	4,157,124.41	4,156,291.02
2020-2021 Direct Costs	32,386,986.33	29,127,981.79	29,127,981.79
2022-2023 Rate	3.09*	14.27*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,188,669.66	32,882,998.31	32,882,998.31
Indirect costs based on rate ** multiplied by actual direct costs	1,118,229.89	4,692,403.86	4,692,403.86
2022-2023 Actual Indirect Costs	1,049,858.16	4,355,529.51	4,355,529.51
2020-2021 Fixed Carry Forward	-68,813.40	33,273.30	34,106.69
Total Indirect Costs	1,118,671.56	4,322,256.21	4,321,422.82
Over/(Under) Recovery	-441.67	370,147.65	370,981.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,049,858.16	4,355,529.51	4,355,529.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-441.67	370,147.65	370,981.04
Total Projected Indirect 2024-2025 (Numerator)	1,050,299.83	3,985,381.86	3,984,548.47
Direct Costs	36,188,669.66	32,882,998.31	32,882,998.31
Rate for 2024-2025 **	2.90*	12.12*	12.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79000
Form R0418**

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,685,312.39	3,330,169.32	3,330,169.32
2020-2021 Fixed Carry Forward	29,843.08	-482,338.34	-482,338.34
Total Indirect Costs	1,655,469.31	3,812,507.66	3,812,507.66
2020-2021 Direct Costs	25,055,387.30	23,420,639.88	23,420,639.88
2022-2023 Rate	6.61*	16.28*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,522,057.63	25,217,603.53	25,217,603.53
Indirect costs based on rate ** multiplied by actual direct costs	1,753,108.01	3,782,640.53	4,105,425.85
2022-2023 Actual Indirect Costs	1,878,372.38	3,232,098.99	3,232,098.99
2020-2021 Fixed Carry Forward	29,843.08	-482,338.34	-482,338.34
Total Indirect Costs	1,848,529.30	3,714,437.33	3,714,437.33
Over/(Under) Recovery	-95,421.29	0.00	390,988.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,878,372.38	3,232,098.99	3,232,098.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-95,421.29	0.00	390,988.52
Total Projected Indirect 2024-2025 (Numerator)	1,973,793.67	3,232,098.99	2,841,110.47
Direct Costs	26,522,057.63	25,217,603.53	25,217,603.53
Rate for 2024-2025 **	7.44*	12.82*	11.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79010
Form R0418**

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	106,886.90	406,655.63	406,655.63
2020-2021 Fixed Carry Forward	-1,254.91	98,637.48	101,935.87
Total Indirect Costs	108,141.81	308,018.15	304,719.76
2020-2021 Direct Costs	4,412,879.13	4,113,110.40	4,113,110.40
2022-2023 Rate	2.45*	7.49*	7.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,808,628.90	5,393,359.07	5,393,359.07
Indirect costs based on rate ** multiplied by actual direct costs	142,311.41	403,962.59	399,647.91
2022-2023 Actual Indirect Costs	211,978.29	627,248.12	627,248.12
2020-2021 Fixed Carry Forward	-1,254.91	98,637.48	101,935.87
Total Indirect Costs	213,233.20	528,610.64	525,312.25
Over/(Under) Recovery	-70,921.79	-124,648.05	-125,664.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	211,978.29	627,248.12	627,248.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-70,921.79	-124,648.05	-125,664.34
Total Projected Indirect 2024-2025 (Numerator)	282,900.08	751,896.17	752,912.46
Direct Costs	5,808,628.90	5,393,359.07	5,393,359.07
Rate for 2024-2025 **	4.87*	13.94*	13.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79020
Form R0418**

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	332,363.15	1,765,818.57	1,765,818.57
2020-2021 Fixed Carry Forward	-7,005.99	-13,558.77	-13,558.77
Total Indirect Costs	339,369.14	1,779,377.34	1,779,377.34
2020-2021 Direct Costs	17,039,123.98	15,605,668.56	15,605,668.56
2022-2023 Rate	1.99*	11.40*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,589,863.23	18,073,191.40	18,073,191.40
Indirect costs based on rate ** multiplied by actual direct costs	389,838.28	2,060,343.82	2,060,343.82
2022-2023 Actual Indirect Costs	366,524.27	1,883,196.10	1,883,196.10
2020-2021 Fixed Carry Forward	-7,005.99	-13,558.77	-13,558.77
Total Indirect Costs	373,530.26	1,896,754.87	1,896,754.87
Over/(Under) Recovery	16,308.02	163,588.95	163,588.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	366,524.27	1,883,196.10	1,883,196.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,308.02	163,588.95	163,588.95
Total Projected Indirect 2024-2025 (Numerator)	350,216.25	1,719,607.15	1,719,607.15
Direct Costs	19,589,863.23	18,073,191.40	18,073,191.40
Rate for 2024-2025 **	1.79*	9.51*	9.51**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79030
Form R0418**

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,756.32	1,109,085.93	1,109,085.93
2020-2021 Fixed Carry Forward	-19,753.38	-54,158.73	-54,158.73
Total Indirect Costs	436,509.70	1,163,244.66	1,163,244.66
2020-2021 Direct Costs	10,141,991.28	9,449,661.67	9,449,661.67
2022-2023 Rate	4.30*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,319,799.53	11,434,310.25	11,434,310.25
Indirect costs based on rate ** multiplied by actual direct costs	529,751.38	1,407,563.59	1,407,563.59
2022-2023 Actual Indirect Costs	533,755.47	1,419,244.75	1,419,244.75
2020-2021 Fixed Carry Forward	-19,753.38	-54,158.73	-54,158.73
Total Indirect Costs	553,508.85	1,473,403.48	1,473,403.48
Over/(Under) Recovery	-23,757.47	-65,839.89	-65,839.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	533,755.47	1,419,244.75	1,419,244.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,757.47	-65,839.89	-65,839.89
Total Projected Indirect 2024-2025 (Numerator)	557,512.94	1,485,084.64	1,485,084.64
Direct Costs	12,319,799.53	11,434,310.25	11,434,310.25
Rate for 2024-2025 **	4.53*	12.99*	12.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79080
Form R0418**

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	276,393.24	859,635.81	859,635.81
2020-2021 Fixed Carry Forward	34,998.71	0.00	117,600.36
Total Indirect Costs	241,394.53	859,635.81	742,035.45
2020-2021 Direct Costs	6,487,992.87	5,904,750.30	5,904,750.30
2022-2023 Rate	3.72*	14.56*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,423,070.63	7,300,925.22	7,300,925.22
Indirect costs based on rate ** multiplied by actual direct costs	313,338.23	1,063,014.71	917,726.30
2022-2023 Actual Indirect Costs	329,110.43	1,451,255.84	1,451,255.84
2020-2021 Fixed Carry Forward	34,998.71	0.00	117,600.36
Total Indirect Costs	294,111.72	1,451,255.84	1,333,655.48
Over/(Under) Recovery	19,226.51	-388,241.13	-415,929.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	329,110.43	1,451,255.84	1,451,255.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,226.51	-388,241.13	-415,929.18
Total Projected Indirect 2024-2025 (Numerator)	309,883.92	1,839,496.97	1,867,185.02
Direct Costs	8,423,070.63	7,300,925.22	7,300,925.22
Rate for 2024-2025 **	3.68*	25.20*	25.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79090
Form R0418**

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	216,871.18	818,018.49	818,018.49
2020-2021 Fixed Carry Forward	17,897.44	0.00	44,992.24
Total Indirect Costs	198,973.74	818,018.49	773,026.25
2020-2021 Direct Costs	5,472,305.81	5,042,324.07	5,042,324.07
2022-2023 Rate	3.64*	16.22*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,619,632.93	6,813,408.22	6,813,408.22
Indirect costs based on rate ** multiplied by actual direct costs	277,354.64	1,022,011.23	1,044,495.48
2022-2023 Actual Indirect Costs	226,242.25	1,032,466.96	1,032,466.96
2020-2021 Fixed Carry Forward	17,897.44	0.00	44,992.24
Total Indirect Costs	208,344.81	1,032,466.96	987,474.72
Over/(Under) Recovery	86,907.27	0.00	102,013.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	226,242.25	1,032,466.96	1,032,466.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	86,907.27	0.00	102,013.00
Total Projected Indirect 2024-2025 (Numerator)	139,334.98	1,032,466.96	930,453.96
Direct Costs	7,619,632.93	6,813,408.22	6,813,408.22
Rate for 2024-2025 **	1.83*	15.15*	13.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79100
Form R0418**

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	473,446.35	1,464,573.09	1,464,573.09
2020-2021 Fixed Carry Forward	-117,890.90	28,934.78	33,425.52
Total Indirect Costs	591,337.25	1,435,638.31	1,431,147.57
2020-2021 Direct Costs	11,241,695.53	10,250,568.79	10,250,568.79
2022-2023 Rate	5.26*	14.01*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,233,485.76	11,041,847.71	11,041,847.71
Indirect costs based on rate ** multiplied by actual direct costs	643,481.35	1,546,962.86	1,541,441.94
2022-2023 Actual Indirect Costs	524,780.41	1,716,418.46	1,716,418.46
2020-2021 Fixed Carry Forward	-117,890.90	28,934.78	33,425.52
Total Indirect Costs	642,671.31	1,687,483.68	1,682,992.94
Over/(Under) Recovery	810.04	-140,520.82	-141,551.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	524,780.41	1,716,418.46	1,716,418.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	810.04	-140,520.82	-141,551.00
Total Projected Indirect 2024-2025 (Numerator)	523,970.37	1,856,939.28	1,857,969.46
Direct Costs	12,233,485.76	11,041,847.71	11,041,847.71
Rate for 2024-2025 **	4.28*	16.82*	16.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79110
Form R0418**

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	396,671.79	1,161,858.16	1,161,858.16
2020-2021 Fixed Carry Forward	-17,176.44	0.00	93,187.62
Total Indirect Costs	413,848.23	1,161,858.16	1,068,670.54
2020-2021 Direct Costs	8,091,610.05	7,534,644.88	7,534,644.88
2022-2023 Rate	5.11*	15.42*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,748,390.14	8,067,937.44	8,067,937.44
Indirect costs based on rate ** multiplied by actual direct costs	447,042.74	1,210,190.62	1,144,033.53
2022-2023 Actual Indirect Costs	428,735.76	1,347,693.70	1,347,693.70
2020-2021 Fixed Carry Forward	-17,176.44	0.00	93,187.62
Total Indirect Costs	445,912.20	1,347,693.70	1,254,506.08
Over/(Under) Recovery	1,130.54	0.00	-110,472.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	428,735.76	1,347,693.70	1,347,693.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,130.54	0.00	-110,472.55
Total Projected Indirect 2024-2025 (Numerator)	427,605.22	1,347,693.70	1,458,166.25
Direct Costs	8,748,390.14	8,067,937.44	8,067,937.44
Rate for 2024-2025 **	4.89*	16.70*	18.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79145
Form R0418**

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	431,687.33	1,157,273.13	1,157,273.13
2020-2021 Fixed Carry Forward	-68,245.13	0.00	21,826.69
Total Indirect Costs	499,932.46	1,157,273.13	1,135,446.44
2020-2021 Direct Costs	7,657,738.39	6,932,152.59	6,932,152.59
2022-2023 Rate	6.53*	16.69*	16.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,449,045.91	7,446,185.13	7,446,185.13
Indirect costs based on rate ** multiplied by actual direct costs	551,722.70	1,116,927.77	1,219,685.12
2022-2023 Actual Indirect Costs	508,536.08	1,511,396.86	1,511,396.86
2020-2021 Fixed Carry Forward	-68,245.13	0.00	21,826.69
Total Indirect Costs	576,781.21	1,511,396.86	1,489,570.17
Over/(Under) Recovery	-25,058.51	0.00	-269,885.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	508,536.08	1,511,396.86	1,511,396.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,058.51	0.00	-269,885.05
Total Projected Indirect 2024-2025 (Numerator)	533,594.59	1,511,396.86	1,781,281.91
Direct Costs	8,449,045.91	7,446,185.13	7,446,185.13
Rate for 2024-2025 **	6.32*	20.30*	23.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79150
Form R0418**

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	430,346.15	1,126,556.14	1,126,556.14
2020-2021 Fixed Carry Forward	77,656.76	371,411.61	371,411.61
Total Indirect Costs	352,689.39	755,144.53	755,144.53
2020-2021 Direct Costs	12,466,242.30	11,770,032.31	11,770,032.31
2022-2023 Rate	2.83*	6.42*	6.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,262,598.59	13,013,913.71	13,013,913.71
Indirect costs based on rate ** multiplied by actual direct costs	403,631.54	835,493.26	835,493.26
2022-2023 Actual Indirect Costs	667,175.27	1,915,860.15	1,915,860.15
2020-2021 Fixed Carry Forward	77,656.76	371,411.61	371,411.61
Total Indirect Costs	589,518.51	1,544,448.54	1,544,448.54
Over/(Under) Recovery	-108,230.21	-708,955.28	-708,955.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	667,175.27	1,915,860.15	1,915,860.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-108,230.21	-708,955.28	-708,955.28
Total Projected Indirect 2024-2025 (Numerator)	775,405.48	2,624,815.43	2,624,815.43
Direct Costs	14,262,598.59	13,013,913.71	13,013,913.71
Rate for 2024-2025 **	5.44*	20.17*	20.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80000
Form R0418**

Van Buren ISD
490 S PAW PAW ST
LAWRENCE, MI 49064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,295,615.78	5,664,756.64	5,664,756.64
2020-2021 Fixed Carry Forward	-643,171.06	-596,583.29	-596,583.29
Total Indirect Costs	3,938,786.84	6,261,339.93	6,261,339.93
2020-2021 Direct Costs	42,930,708.10	40,561,567.24	40,561,567.24
2022-2023 Rate	9.17*	15.44*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	50,156,441.86	47,325,934.94	47,325,934.94
Indirect costs based on rate ** multiplied by actual direct costs	4,599,345.72	7,098,890.24	7,307,124.35
2022-2023 Actual Indirect Costs	4,125,253.73	6,955,760.65	6,955,760.65
2020-2021 Fixed Carry Forward	-643,171.06	-596,583.29	-596,583.29
Total Indirect Costs	4,768,424.79	7,552,343.94	7,552,343.94
Over/(Under) Recovery	-169,079.07	0.00	-245,219.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,125,253.73	6,955,760.65	6,955,760.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-169,079.07	0.00	-245,219.59
Total Projected Indirect 2024-2025 (Numerator)	4,294,332.80	6,955,760.65	7,200,980.24
Direct Costs	50,156,441.86	47,325,934.94	47,325,934.94
Rate for 2024-2025 **	8.56*	14.70*	15.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80010
Form R0418**

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,057,707.19	3,276,618.15	3,276,618.15
2020-2021 Fixed Carry Forward	255,288.15	0.00	464,903.90
Total Indirect Costs	802,419.04	3,276,618.15	2,811,714.25
2020-2021 Direct Costs	20,371,453.66	18,152,542.70	18,152,542.70
2022-2023 Rate	3.94*	18.05*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,694,484.36	20,994,084.61	20,994,084.61
Indirect costs based on rate ** multiplied by actual direct costs	933,562.68	3,149,112.69	3,251,983.71
2022-2023 Actual Indirect Costs	1,150,013.72	3,850,413.47	3,850,413.47
2020-2021 Fixed Carry Forward	255,288.15	0.00	464,903.90
Total Indirect Costs	894,725.57	3,850,413.47	3,385,509.57
Over/(Under) Recovery	38,837.11	0.00	-133,525.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,150,013.72	3,850,413.47	3,850,413.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,837.11	0.00	-133,525.86
Total Projected Indirect 2024-2025 (Numerator)	1,111,176.61	3,850,413.47	3,983,939.33
Direct Costs	23,694,484.36	20,994,084.61	20,994,084.61
Rate for 2024-2025 **	4.69*	18.34*	18.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80020
Form R0418**

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	482,054.85	1,648,058.24	1,648,058.24
2020-2021 Fixed Carry Forward	3,974.09	0.00	124,843.97
Total Indirect Costs	478,080.76	1,648,058.24	1,523,214.27
2020-2021 Direct Costs	11,744,818.05	10,578,814.66	10,578,814.66
2022-2023 Rate	4.07*	15.58*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,871,875.37	13,979,425.53	13,979,425.53
Indirect costs based on rate ** multiplied by actual direct costs	645,985.33	2,096,913.83	2,013,037.28
2022-2023 Actual Indirect Costs	507,556.61	2,400,006.45	2,400,006.45
2020-2021 Fixed Carry Forward	3,974.09	0.00	124,843.97
Total Indirect Costs	503,582.52	2,400,006.45	2,275,162.48
Over/(Under) Recovery	142,402.81	0.00	-262,125.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	507,556.61	2,400,006.45	2,400,006.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	142,402.81	0.00	-262,125.20
Total Projected Indirect 2024-2025 (Numerator)	365,153.80	2,400,006.45	2,662,131.65
Direct Costs	15,871,875.37	13,979,425.53	13,979,425.53
Rate for 2024-2025 **	2.30*	17.17*	19.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80040
Form R0418**

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	300,325.34	878,251.72	878,251.72
2020-2021 Fixed Carry Forward	-35,640.01	0.00	28,218.19
Total Indirect Costs	335,965.35	878,251.72	850,033.53
2020-2021 Direct Costs	5,282,842.13	4,704,915.75	4,704,915.75
2022-2023 Rate	6.36*	18.67*	18.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,523,424.73	4,685,902.46	4,685,902.46
Indirect costs based on rate ** multiplied by actual direct costs	351,289.81	702,885.37	846,742.57
2022-2023 Actual Indirect Costs	388,851.62	1,226,373.89	1,226,373.89
2020-2021 Fixed Carry Forward	-35,640.01	0.00	28,218.19
Total Indirect Costs	424,491.63	1,226,373.89	1,198,155.70
Over/(Under) Recovery	-108,841.83	0.00	-323,194.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	388,851.62	1,226,373.89	1,226,373.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-108,841.83	0.00	-323,194.94
Total Projected Indirect 2024-2025 (Numerator)	497,693.45	1,226,373.89	1,549,568.83
Direct Costs	5,523,424.73	4,685,902.46	4,685,902.46
Rate for 2024-2025 **	9.01*	26.17*	33.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80050
Form R0418**

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	832,211.81	1,574,897.00	1,574,897.00
2020-2021 Fixed Carry Forward	-317,926.22	0.00	-257,935.16
Total Indirect Costs	1,150,138.03	1,574,897.00	1,832,832.16
2020-2021 Direct Costs	6,881,836.14	6,139,150.95	6,139,150.95
2022-2023 Rate	16.71*	25.65*	29.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,478,001.04	8,532,417.55	8,532,417.55
Indirect costs based on rate ** multiplied by actual direct costs	1,421,700.16	1,279,862.63	2,133,104.39
2022-2023 Actual Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2020-2021 Fixed Carry Forward	-317,926.22	0.00	-257,935.16
Total Indirect Costs	864,871.09	1,492,528.36	1,750,463.52
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	546,944.87	1,492,528.36	1,492,528.36
Direct Costs	9,478,001.04	8,532,417.55	8,532,417.55
Rate for 2024-2025 **	5.77*	17.49*	17.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80090
Form R0418**

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	401,467.96	1,774,238.79	1,774,238.79
2020-2021 Fixed Carry Forward	40,865.43	0.00	-46,042.04
Total Indirect Costs	360,602.53	1,774,238.79	1,820,280.83
2020-2021 Direct Costs	11,465,013.39	10,473,092.80	10,473,092.80
2022-2023 Rate	3.15*	16.94*	17.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,309,466.51	12,637,131.61	12,637,131.61
Indirect costs based on rate ** multiplied by actual direct costs	450,748.20	1,895,569.74	2,196,333.47
2022-2023 Actual Indirect Costs	532,409.10	2,204,744.00	2,204,744.00
2020-2021 Fixed Carry Forward	40,865.43	0.00	-46,042.04
Total Indirect Costs	491,543.67	2,204,744.00	2,250,786.04
Over/(Under) Recovery	-40,795.47	0.00	-54,452.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	532,409.10	2,204,744.00	2,204,744.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-40,795.47	0.00	-54,452.57
Total Projected Indirect 2024-2025 (Numerator)	573,204.57	2,204,744.00	2,259,196.57
Direct Costs	14,309,466.51	12,637,131.61	12,637,131.61
Rate for 2024-2025 **	4.01*	17.45*	17.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80110
Form R0418**

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	339,858.17	1,142,037.47	1,142,037.47
2020-2021 Fixed Carry Forward	-26,090.29	-8,615.06	-8,385.34
Total Indirect Costs	365,948.46	1,150,652.53	1,150,422.81
2020-2021 Direct Costs	8,426,633.18	7,624,453.88	7,624,453.88
2022-2023 Rate	4.34*	15.09*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,682,137.11	8,727,149.11	8,727,149.11
Indirect costs based on rate ** multiplied by actual direct costs	420,204.75	1,309,072.37	1,316,926.80
2022-2023 Actual Indirect Costs	338,428.18	1,293,416.18	1,293,416.18
2020-2021 Fixed Carry Forward	-26,090.29	-8,615.06	-8,385.34
Total Indirect Costs	364,518.47	1,302,031.24	1,301,801.52
Over/(Under) Recovery	55,686.28	0.00	15,125.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	338,428.18	1,293,416.18	1,293,416.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	55,686.28	0.00	15,125.28
Total Projected Indirect 2024-2025 (Numerator)	282,741.90	1,293,416.18	1,278,290.90
Direct Costs	9,682,137.11	8,727,149.11	8,727,149.11
Rate for 2024-2025 **	2.92*	14.82*	14.65**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80120
Form R0418**

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	536,289.38	1,654,323.44	1,654,323.44
2020-2021 Fixed Carry Forward	86,348.71	0.00	211,104.22
Total Indirect Costs	449,940.67	1,654,323.44	1,443,219.22
2020-2021 Direct Costs	13,446,871.92	12,328,837.86	12,328,837.86
2022-2023 Rate	3.35*	13.42*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,684,510.63	14,296,467.23	14,296,467.23
Indirect costs based on rate ** multiplied by actual direct costs	525,431.11	1,918,585.90	1,674,116.31
2022-2023 Actual Indirect Costs	703,578.50	2,091,621.90	2,091,621.90
2020-2021 Fixed Carry Forward	86,348.71	0.00	211,104.22
Total Indirect Costs	617,229.79	2,091,621.90	1,880,517.68
Over/(Under) Recovery	-91,798.68	-173,036.00	-206,401.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	703,578.50	2,091,621.90	2,091,621.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-91,798.68	-173,036.00	-206,401.37
Total Projected Indirect 2024-2025 (Numerator)	795,377.18	2,264,657.90	2,298,023.27
Direct Costs	15,684,510.63	14,296,467.23	14,296,467.23
Rate for 2024-2025 **	5.07*	15.84*	16.07**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80130
Form R0418**

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,566.96	815,226.17	815,226.17
2020-2021 Fixed Carry Forward	18,161.80	0.00	-8,893.84
Total Indirect Costs	354,405.16	815,226.17	824,120.01
2020-2021 Direct Costs	5,448,576.26	5,005,917.05	5,005,917.05
2022-2023 Rate	6.50*	16.29*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,222,206.90	5,707,787.41	5,707,787.41
Indirect costs based on rate ** multiplied by actual direct costs	404,443.45	856,168.11	939,501.81
2022-2023 Actual Indirect Costs	393,495.63	907,915.12	907,915.12
2020-2021 Fixed Carry Forward	18,161.80	0.00	-8,893.84
Total Indirect Costs	375,333.83	907,915.12	916,808.96
Over/(Under) Recovery	29,109.62	0.00	22,692.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	393,495.63	907,915.12	907,915.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	29,109.62	0.00	22,692.85
Total Projected Indirect 2024-2025 (Numerator)	364,386.01	907,915.12	885,222.27
Direct Costs	6,222,206.90	5,707,787.41	5,707,787.41
Rate for 2024-2025 **	5.86*	15.91*	15.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80140
Form R0418**

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	374,697.07	1,419,435.07	1,419,435.07
2020-2021 Fixed Carry Forward	29,663.42	0.00	52,345.62
Total Indirect Costs	345,033.65	1,419,435.07	1,367,089.45
2020-2021 Direct Costs	9,695,499.79	8,650,761.79	8,650,761.79
2022-2023 Rate	3.56*	16.41*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,036,079.29	10,778,553.66	10,778,553.66
Indirect costs based on rate ** multiplied by actual direct costs	428,484.42	1,616,783.05	1,703,011.48
2022-2023 Actual Indirect Costs	504,016.46	1,761,542.09	1,761,542.09
2020-2021 Fixed Carry Forward	29,663.42	0.00	52,345.62
Total Indirect Costs	474,353.04	1,761,542.09	1,709,196.47
Over/(Under) Recovery	-45,868.62	0.00	-6,184.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	504,016.46	1,761,542.09	1,761,542.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-45,868.62	0.00	-6,184.99
Total Projected Indirect 2024-2025 (Numerator)	549,885.08	1,761,542.09	1,767,727.08
Direct Costs	12,036,079.29	10,778,553.66	10,778,553.66
Rate for 2024-2025 **	4.57*	16.34*	16.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80150
Form R0418**

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,169,331.70	4,380,017.20	4,380,017.20
2020-2021 Fixed Carry Forward	1,547.28	-64,219.87	-66,617.86
Total Indirect Costs	1,167,784.42	4,444,237.07	4,446,635.06
2020-2021 Direct Costs	32,394,218.36	29,279,493.41	29,279,493.41
2022-2023 Rate	3.60*	15.18*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,383,480.17	36,458,575.75	36,458,575.75
Indirect costs based on rate ** multiplied by actual direct costs	1,417,805.29	5,468,786.36	5,538,057.66
2022-2023 Actual Indirect Costs	1,659,917.49	5,973,908.46	5,973,908.46
2020-2021 Fixed Carry Forward	1,547.28	-64,219.87	-66,617.86
Total Indirect Costs	1,658,370.21	6,038,128.33	6,040,526.32
Over/(Under) Recovery	-240,564.92	0.00	-502,468.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,659,917.49	5,973,908.46	5,973,908.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-240,564.92	0.00	-502,468.66
Total Projected Indirect 2024-2025 (Numerator)	1,900,482.41	5,973,908.46	6,476,377.12
Direct Costs	39,383,480.17	36,458,575.75	36,458,575.75
Rate for 2024-2025 **	4.83*	16.39*	17.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80160
Form R0418**

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,076,249.77	2,990,444.69	2,990,444.69
2020-2021 Fixed Carry Forward	162,656.89	0.00	392,873.20
Total Indirect Costs	913,592.88	2,990,444.69	2,597,571.49
2020-2021 Direct Costs	22,180,719.93	20,266,525.01	20,266,525.01
2022-2023 Rate	4.12*	14.76*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,441,896.53	25,737,417.77	25,737,417.77
Indirect costs based on rate ** multiplied by actual direct costs	1,171,806.14	3,798,842.86	3,299,536.96
2022-2023 Actual Indirect Costs	1,379,412.42	4,083,891.18	4,083,891.18
2020-2021 Fixed Carry Forward	162,656.89	0.00	392,873.20
Total Indirect Costs	1,216,755.53	4,083,891.18	3,691,017.98
Over/(Under) Recovery	-44,949.39	-285,048.32	-391,481.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,379,412.42	4,083,891.18	4,083,891.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-44,949.39	-285,048.32	-391,481.02
Total Projected Indirect 2024-2025 (Numerator)	1,424,361.81	4,368,939.50	4,475,372.20
Direct Costs	28,441,896.53	25,737,417.77	25,737,417.77
Rate for 2024-2025 **	5.01*	16.98*	17.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80240
Form R0418**

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60.00	21,681.80	21,681.80
2020-2021 Fixed Carry Forward	-6.07	4,173.88	4,173.88
Total Indirect Costs	66.07	17,507.92	17,507.92
2020-2021 Direct Costs	247,647.31	226,025.51	226,025.51
2022-2023 Rate	0.03*	7.75*	7.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	285,568.26	256,785.80	256,785.80
Indirect costs based on rate ** multiplied by actual direct costs	85.67	19,900.90	19,900.90
2022-2023 Actual Indirect Costs	0.00	28,782.46	28,782.46
2020-2021 Fixed Carry Forward	-6.07	4,173.88	4,173.88
Total Indirect Costs	6.07	24,608.58	24,608.58
Over/(Under) Recovery	79.60	-4,707.68	-4,707.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	28,782.46	28,782.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	79.60	-4,707.68	-4,707.68
Total Projected Indirect 2024-2025 (Numerator)	-79.60	33,490.14	33,490.14
Direct Costs	285,568.26	256,785.80	256,785.80
Rate for 2024-2025 **	0.00*	13.04*	13.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80900
Form R0418**

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	231,750.70	296,580.73	296,580.73
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	231,750.70	296,580.73	296,580.73
2020-2021 Direct Costs	5,619,422.18	5,554,592.15	5,554,592.15
2022-2023 Rate	4.12*	5.34*	5.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,317,504.59	9,177,198.07	9,177,198.07
Indirect costs based on rate ** multiplied by actual direct costs	383,881.19	490,062.38	490,062.38
2022-2023 Actual Indirect Costs	331,313.58	471,620.10	471,620.10
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	331,313.58	471,620.10	471,620.10
Over/(Under) Recovery	52,567.61	18,442.28	18,442.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	331,313.58	471,620.10	471,620.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,567.61	18,442.28	18,442.28
Total Projected Indirect 2024-2025 (Numerator)	278,745.97	453,177.82	453,177.82
Direct Costs	9,317,504.59	9,177,198.07	9,177,198.07
Rate for 2024-2025 **	2.99*	4.94*	4.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81000
Form R0418**

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,298,784.44	10,628,368.74	10,628,368.74
2020-2021 Fixed Carry Forward	1,690.76	0.00	114,590.75
Total Indirect Costs	6,297,093.68	10,628,368.74	10,513,777.99
2020-2021 Direct Costs	57,433,684.61	53,104,100.31	53,104,100.31
2022-2023 Rate	10.96*	20.01*	19.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	70,100,282.18	66,878,309.94	66,878,309.94
Indirect costs based on rate ** multiplied by actual direct costs	7,682,990.93	10,031,746.49	13,241,905.37
2022-2023 Actual Indirect Costs	7,267,196.28	10,489,168.52	10,489,168.52
2020-2021 Fixed Carry Forward	1,690.76	0.00	114,590.75
Total Indirect Costs	7,265,505.52	10,489,168.52	10,374,577.77
Over/(Under) Recovery	417,485.41	0.00	2,867,327.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,267,196.28	10,489,168.52	10,489,168.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	417,485.41	0.00	2,867,327.60
Total Projected Indirect 2024-2025 (Numerator)	6,849,710.87	10,489,168.52	7,621,840.92
Direct Costs	70,100,282.18	66,878,309.94	66,878,309.94
Rate for 2024-2025 **	9.77*	15.68*	11.40**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81010
Form R0418**

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,699,433.71	24,111,442.19	24,111,442.19
2020-2021 Fixed Carry Forward	756,752.28	504,903.90	504,903.90
Total Indirect Costs	5,942,681.43	23,606,538.29	23,606,538.29
2020-2021 Direct Costs	244,392,440.41	235,513,918.44	235,513,918.44
2022-2023 Rate	2.43*	10.02*	10.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	271,867,988.94	267,804,530.49	267,804,530.49
Indirect costs based on rate ** multiplied by actual direct costs	6,606,392.13	26,834,013.96	26,834,013.96
2022-2023 Actual Indirect Costs	10,290,984.07	34,187,665.36	34,187,665.36
2020-2021 Fixed Carry Forward	756,752.28	504,903.90	504,903.90
Total Indirect Costs	9,534,231.79	33,682,761.46	33,682,761.46
Over/(Under) Recovery	-2,927,839.66	-6,848,747.50	-6,848,747.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	10,290,984.07	34,187,665.36	34,187,665.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,927,839.66	-6,848,747.50	-6,848,747.50
Total Projected Indirect 2024-2025 (Numerator)	13,218,823.73	41,036,412.86	41,036,412.86
Direct Costs	271,867,988.94	267,804,530.49	267,804,530.49
Rate for 2024-2025 **	4.86*	15.32*	15.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81020
Form R0418**

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,740,471.17	7,435,118.34	7,435,118.34
2020-2021 Fixed Carry Forward	-39,723.62	0.00	1,407,167.99
Total Indirect Costs	1,780,194.79	7,435,118.34	6,027,950.35
2020-2021 Direct Costs	58,931,448.81	53,102,428.72	53,102,428.72
2022-2023 Rate	3.02*	14.00*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	72,410,816.74	65,920,864.62	65,920,864.62
Indirect costs based on rate ** multiplied by actual direct costs	2,186,806.67	9,228,921.05	7,482,018.13
2022-2023 Actual Indirect Costs	1,778,172.77	8,268,124.89	8,268,124.89
2020-2021 Fixed Carry Forward	-39,723.62	0.00	1,407,167.99
Total Indirect Costs	1,817,896.39	8,268,124.89	6,860,956.90
Over/(Under) Recovery	368,910.28	960,796.16	621,061.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,778,172.77	8,268,124.89	8,268,124.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	368,910.28	960,796.16	621,061.23
Total Projected Indirect 2024-2025 (Numerator)	1,409,262.49	7,307,328.73	7,647,063.66
Direct Costs	72,410,816.74	65,920,864.62	65,920,864.62
Rate for 2024-2025 **	0.00*	0.00*	0.00**

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

Notice: Rate Information Update
Due to the absence of the required data submissions,
zero rates have been temporarily issued for the district.

For further information or inquiries regarding these
rates, please contact the department directly.

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81040
Form R0418**

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,460,899.54	4,086,132.34	4,086,132.34
2020-2021 Fixed Carry Forward	-221,383.17	0.00	65,381.01
Total Indirect Costs	1,682,282.71	4,086,132.34	4,020,751.33
2020-2021 Direct Costs	29,684,702.03	27,059,469.23	27,059,469.23
2022-2023 Rate	5.67*	15.10*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,526,977.07	33,149,991.40	33,149,991.40
Indirect costs based on rate ** multiplied by actual direct costs	2,071,079.60	4,972,498.71	4,926,088.72
2022-2023 Actual Indirect Costs	1,804,816.57	5,181,802.24	5,181,802.24
2020-2021 Fixed Carry Forward	-221,383.17	0.00	65,381.01
Total Indirect Costs	2,026,199.74	5,181,802.24	5,116,421.23
Over/(Under) Recovery	44,879.86	0.00	-190,332.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,804,816.57	5,181,802.24	5,181,802.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,879.86	0.00	-190,332.51
Total Projected Indirect 2024-2025 (Numerator)	1,759,936.71	5,181,802.24	5,372,134.75
Direct Costs	36,526,977.07	33,149,991.40	33,149,991.40
Rate for 2024-2025 **	4.82*	15.63*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81050
Form R0418**

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	831,823.65	5,258,085.63	5,258,085.63
2020-2021 Fixed Carry Forward	-33,851.60	-560,345.91	-560,345.91
Total Indirect Costs	865,675.25	5,818,431.54	5,818,431.54
2020-2021 Direct Costs	45,783,652.08	41,139,595.90	41,139,595.90
2022-2023 Rate	1.89*	14.14*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	54,860,761.70	49,725,875.58	49,725,875.58
Indirect costs based on rate ** multiplied by actual direct costs	1,036,868.40	7,031,238.81	7,031,238.81
2022-2023 Actual Indirect Costs	765,558.61	5,669,093.51	5,669,093.51
2020-2021 Fixed Carry Forward	-33,851.60	-560,345.91	-560,345.91
Total Indirect Costs	799,410.21	6,229,439.42	6,229,439.42
Over/(Under) Recovery	237,458.19	801,799.39	801,799.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	765,558.61	5,669,093.51	5,669,093.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	237,458.19	801,799.39	801,799.39
Total Projected Indirect 2024-2025 (Numerator)	528,100.42	4,867,294.12	4,867,294.12
Direct Costs	54,860,761.70	49,725,875.58	49,725,875.58
Rate for 2024-2025 **	0.96*	9.79*	9.79**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81070
Form R0418**

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,473,946.54	5,950,678.71	5,950,678.71
2020-2021 Fixed Carry Forward	51,395.01	-532,838.03	-530,638.70
Total Indirect Costs	1,422,551.53	6,483,516.74	6,481,317.41
2020-2021 Direct Costs	45,093,877.37	41,975,312.20	41,975,312.20
2022-2023 Rate	3.15*	15.45*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	51,134,561.31	47,915,190.69	47,915,190.69
Indirect costs based on rate ** multiplied by actual direct costs	1,610,738.68	7,187,278.60	7,398,105.44
2022-2023 Actual Indirect Costs	2,264,834.58	7,790,670.42	7,790,670.42
2020-2021 Fixed Carry Forward	51,395.01	-532,838.03	-530,638.70
Total Indirect Costs	2,213,439.57	8,323,508.45	8,321,309.12
Over/(Under) Recovery	-602,700.89	0.00	-923,203.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,264,834.58	7,790,670.42	7,790,670.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-602,700.89	0.00	-923,203.68
Total Projected Indirect 2024-2025 (Numerator)	2,867,535.47	7,790,670.42	8,713,874.10
Direct Costs	51,134,561.31	47,915,190.69	47,915,190.69
Rate for 2024-2025 **	5.61*	16.26*	18.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81080
Form R0418**

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	499,650.53	1,326,713.10	1,326,713.10
2020-2021 Fixed Carry Forward	2,777.04	0.00	66,257.01
Total Indirect Costs	496,873.49	1,326,713.10	1,260,456.09
2020-2021 Direct Costs	9,648,610.86	8,821,548.29	8,821,548.29
2022-2023 Rate	5.15*	15.04*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,935,312.89	10,377,037.82	10,377,037.82
Indirect costs based on rate ** multiplied by actual direct costs	614,668.61	1,556,555.67	1,482,878.70
2022-2023 Actual Indirect Costs	486,351.28	2,044,626.35	2,044,626.35
2020-2021 Fixed Carry Forward	2,777.04	0.00	66,257.01
Total Indirect Costs	483,574.24	2,044,626.35	1,978,369.34
Over/(Under) Recovery	131,094.37	0.00	-495,490.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	486,351.28	2,044,626.35	2,044,626.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	131,094.37	0.00	-495,490.64
Total Projected Indirect 2024-2025 (Numerator)	355,256.91	2,044,626.35	2,540,116.99
Direct Costs	11,935,312.89	10,377,037.82	10,377,037.82
Rate for 2024-2025 **	2.98*	19.70*	24.48**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81100
Form R0418**

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	998,908.93	3,842,410.36	3,842,410.36
2020-2021 Fixed Carry Forward	-104,678.35	0.00	-205,193.93
Total Indirect Costs	1,103,587.28	3,842,410.36	4,047,604.29
2020-2021 Direct Costs	25,476,507.12	22,633,005.69	22,633,005.69
2022-2023 Rate	4.33*	16.98*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	30,493,205.98	26,600,140.83	26,600,140.83
Indirect costs based on rate ** multiplied by actual direct costs	1,320,355.82	3,990,021.12	4,756,105.18
2022-2023 Actual Indirect Costs	1,073,196.56	4,966,261.71	4,966,261.71
2020-2021 Fixed Carry Forward	-104,678.35	0.00	-205,193.93
Total Indirect Costs	1,177,874.91	4,966,261.71	5,171,455.64
Over/(Under) Recovery	142,480.91	0.00	-415,350.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,073,196.56	4,966,261.71	4,966,261.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	142,480.91	0.00	-415,350.46
Total Projected Indirect 2024-2025 (Numerator)	930,715.65	4,966,261.71	5,381,612.17
Direct Costs	30,493,205.98	26,600,140.83	26,600,140.83
Rate for 2024-2025 **	3.05*	18.67*	20.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81120
Form R0418**

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,884,777.12	6,511,951.72	6,511,951.72
2020-2021 Fixed Carry Forward	180,940.39	290,539.87	290,539.87
Total Indirect Costs	1,703,836.73	6,221,411.85	6,221,411.85
2020-2021 Direct Costs	61,687,284.32	56,893,787.97	56,893,787.97
2022-2023 Rate	2.76*	10.94*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	76,341,344.35	69,650,840.12	69,650,840.12
Indirect costs based on rate ** multiplied by actual direct costs	2,107,021.10	7,619,801.91	7,619,801.91
2022-2023 Actual Indirect Costs	2,302,209.48	8,776,035.76	8,776,035.76
2020-2021 Fixed Carry Forward	180,940.39	290,539.87	290,539.87
Total Indirect Costs	2,121,269.09	8,485,495.89	8,485,495.89
Over/(Under) Recovery	-14,247.99	-865,693.98	-865,693.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,302,209.48	8,776,035.76	8,776,035.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,247.99	-865,693.98	-865,693.98
Total Projected Indirect 2024-2025 (Numerator)	2,316,457.47	9,641,729.74	9,641,729.74
Direct Costs	76,341,344.35	69,650,840.12	69,650,840.12
Rate for 2024-2025 **	3.03*	13.84*	13.84**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81140
Form R0418**

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	467,862.90	1,371,902.37	1,371,902.37
2020-2021 Fixed Carry Forward	20,930.51	0.00	54,310.09
Total Indirect Costs	446,932.39	1,371,902.37	1,317,592.28
2020-2021 Direct Costs	10,097,680.23	9,193,640.76	9,193,640.76
2022-2023 Rate	4.43*	14.92*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,259,006.87	13,089,249.36	13,089,249.36
Indirect costs based on rate ** multiplied by actual direct costs	631,674.00	1,952,916.00	1,875,689.43
2022-2023 Actual Indirect Costs	494,266.52	1,664,024.03	1,664,024.03
2020-2021 Fixed Carry Forward	20,930.51	0.00	54,310.09
Total Indirect Costs	473,336.01	1,664,024.03	1,609,713.94
Over/(Under) Recovery	158,337.99	288,891.97	320,285.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	494,266.52	1,664,024.03	1,664,024.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	158,337.99	288,891.97	320,285.58
Total Projected Indirect 2024-2025 (Numerator)	335,928.53	1,375,132.06	1,343,738.45
Direct Costs	14,259,006.87	13,089,249.36	13,089,249.36
Rate for 2024-2025 **	2.36*	10.51*	10.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81900
Form R0418**

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	242,706.35	581,505.41	581,505.41
2020-2021 Fixed Carry Forward	-44,794.85	0.00	0.00
Total Indirect Costs	287,501.20	581,505.41	581,505.41
2020-2021 Direct Costs	2,075,430.17	1,736,631.11	1,736,631.11
2022-2023 Rate	13.85*	33.48*	33.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,098,145.44	2,483,789.11	2,483,789.11
Indirect costs based on rate ** multiplied by actual direct costs	429,093.14	372,568.37	620,947.28
2022-2023 Actual Indirect Costs	364,712.66	979,068.99	979,068.99
2020-2021 Fixed Carry Forward	-44,794.85	0.00	0.00
Total Indirect Costs	409,507.51	979,068.99	979,068.99
Over/(Under) Recovery	19,585.63	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	364,712.66	979,068.99	979,068.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,585.63	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	345,127.03	979,068.99	979,068.99
Direct Costs	3,098,145.44	2,483,789.11	2,483,789.11
Rate for 2024-2025 **	11.14*	39.42*	39.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81901
Form R0418**

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	135,761.00	344,367.00	344,367.00
2020-2021 Fixed Carry Forward	-47,180.33	-84,678.05	-84,678.05
Total Indirect Costs	182,941.33	429,045.05	429,045.05
2020-2021 Direct Costs	2,742,341.00	2,533,735.00	2,533,735.00
2022-2023 Rate	6.67*	16.93*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,398,016.00	3,193,306.00	3,193,306.00
Indirect costs based on rate ** multiplied by actual direct costs	226,647.67	478,995.90	540,626.71
2022-2023 Actual Indirect Costs	135,048.00	339,758.00	339,758.00
2020-2021 Fixed Carry Forward	-47,180.33	-84,678.05	-84,678.05
Total Indirect Costs	182,228.33	424,436.05	424,436.05
Over/(Under) Recovery	44,419.34	0.00	116,190.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	135,048.00	339,758.00	339,758.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,419.34	0.00	116,190.66
Total Projected Indirect 2024-2025 (Numerator)	90,628.66	339,758.00	223,567.34
Direct Costs	3,398,016.00	3,193,306.00	3,193,306.00
Rate for 2024-2025 **	2.67*	10.64*	7.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81902
Form R0418**

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	665,105.42	1,503,954.39	1,503,954.39
2020-2021 Fixed Carry Forward	-123,612.30	0.00	0.00
Total Indirect Costs	788,717.72	1,503,954.39	1,503,954.39
2020-2021 Direct Costs	5,439,459.51	4,600,610.54	4,600,610.54
2022-2023 Rate	14.50*	32.69*	32.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,313,187.94	5,911,561.36	5,911,561.36
Indirect costs based on rate ** multiplied by actual direct costs	1,060,412.25	886,734.20	1,477,890.34
2022-2023 Actual Indirect Costs	948,345.42	2,349,972.00	2,349,972.00
2020-2021 Fixed Carry Forward	-123,612.30	0.00	0.00
Total Indirect Costs	1,071,957.72	2,349,972.00	2,349,972.00
Over/(Under) Recovery	-11,545.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	948,345.42	2,349,972.00	2,349,972.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-11,545.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	959,890.89	2,349,972.00	2,349,972.00
Direct Costs	7,313,187.94	5,911,561.36	5,911,561.36
Rate for 2024-2025 **	13.13*	39.75*	39.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81903
Form R0418**

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	502,333.58	597,009.69	597,009.69
2020-2021 Fixed Carry Forward	2,300.40	4,112.98	4,087.57
Total Indirect Costs	500,033.18	592,896.71	592,922.12
2020-2021 Direct Costs	5,784,437.11	5,689,761.00	5,689,761.00
2022-2023 Rate	8.64*	10.42*	10.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,247,383.23	7,138,075.61	7,138,075.61
Indirect costs based on rate ** multiplied by actual direct costs	626,173.91	743,787.48	743,787.48
2022-2023 Actual Indirect Costs	566,825.36	676,132.98	676,132.98
2020-2021 Fixed Carry Forward	2,300.40	4,112.98	4,087.57
Total Indirect Costs	564,524.96	672,020.00	672,045.41
Over/(Under) Recovery	61,648.95	71,767.48	71,742.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	566,825.36	676,132.98	676,132.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	61,648.95	71,767.48	71,742.07
Total Projected Indirect 2024-2025 (Numerator)	505,176.41	604,365.50	604,390.91
Direct Costs	7,247,383.23	7,138,075.61	7,138,075.61
Rate for 2024-2025 **	6.97*	8.47*	8.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81905
Form R0418**

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	674,755.00	2,106,468.00	2,106,468.00
2020-2021 Fixed Carry Forward	-69,361.14	0.00	0.00
Total Indirect Costs	744,116.14	2,106,468.00	2,106,468.00
2020-2021 Direct Costs	7,133,617.00	5,701,904.00	5,701,904.00
2022-2023 Rate	10.43*	36.94*	36.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,522,820.00	5,918,337.00	5,918,337.00
Indirect costs based on rate ** multiplied by actual direct costs	784,630.13	887,750.55	1,479,584.25
2022-2023 Actual Indirect Costs	786,379.00	2,390,862.00	2,390,862.00
2020-2021 Fixed Carry Forward	-69,361.14	0.00	0.00
Total Indirect Costs	855,740.14	2,390,862.00	2,390,862.00
Over/(Under) Recovery	-71,110.01	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	786,379.00	2,390,862.00	2,390,862.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-71,110.01	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	857,489.01	2,390,862.00	2,390,862.00
Direct Costs	7,522,820.00	5,918,337.00	5,918,337.00
Rate for 2024-2025 **	11.40*	40.40*	40.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81906
Form R0418**

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	458,968.00	1,834,532.00	1,834,532.00
2020-2021 Fixed Carry Forward	-55,906.10	0.00	0.00
Total Indirect Costs	514,874.10	1,834,532.00	1,834,532.00
2020-2021 Direct Costs	6,956,541.00	5,580,977.00	5,580,977.00
2022-2023 Rate	7.40*	32.87*	32.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,026,358.00	6,611,563.00	6,611,563.00
Indirect costs based on rate ** multiplied by actual direct costs	593,950.49	991,734.45	1,652,890.75
2022-2023 Actual Indirect Costs	267,084.00	1,681,879.00	1,681,879.00
2020-2021 Fixed Carry Forward	-55,906.10	0.00	0.00
Total Indirect Costs	322,990.10	1,681,879.00	1,681,879.00
Over/(Under) Recovery	270,960.39	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	267,084.00	1,681,879.00	1,681,879.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,960.39	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-3,876.39	1,681,879.00	1,681,879.00
Direct Costs	8,026,358.00	6,611,563.00	6,611,563.00
Rate for 2024-2025 **	0.00*	25.44*	25.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81908
Form R0418**

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	56,316.77	429,831.72	429,831.72
2020-2021 Fixed Carry Forward	2,017.33	0.00	-137,822.72
Total Indirect Costs	54,299.44	429,831.72	567,654.44
2020-2021 Direct Costs	1,805,633.65	1,432,118.70	1,432,118.70
2022-2023 Rate	3.01*	30.01*	39.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,263,236.87	2,083,155.80	2,083,155.80
Indirect costs based on rate ** multiplied by actual direct costs	68,123.43	312,473.37	520,788.95
2022-2023 Actual Indirect Costs	58,936.09	239,017.16	239,017.16
2020-2021 Fixed Carry Forward	2,017.33	0.00	-137,822.72
Total Indirect Costs	56,918.76	239,017.16	376,839.88
Over/(Under) Recovery	11,204.67	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	58,936.09	239,017.16	239,017.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,204.67	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	47,731.42	239,017.16	239,017.16
Direct Costs	2,263,236.87	2,083,155.80	2,083,155.80
Rate for 2024-2025 **	2.11*	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 2024-2025 Indirect Cost Rates
School District 81909
Form R0418**

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	92,623.00	1,566,684.00	1,566,684.00
2020-2021 Fixed Carry Forward	-20,509.94	0.00	0.00
Total Indirect Costs	113,132.94	1,566,684.00	1,566,684.00
2020-2021 Direct Costs	3,949,827.00	2,475,766.00	2,475,766.00
2022-2023 Rate	2.86*	63.28*	63.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,145,721.00	3,628,827.00	3,628,827.00
Indirect costs based on rate ** multiplied by actual direct costs	147,167.62	544,324.05	907,206.75
2022-2023 Actual Indirect Costs	196,130.00	1,713,024.00	1,713,024.00
2020-2021 Fixed Carry Forward	-20,509.94	0.00	0.00
Total Indirect Costs	216,639.94	1,713,024.00	1,713,024.00
Over/(Under) Recovery	-69,472.32	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	196,130.00	1,713,024.00	1,713,024.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,472.32	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	265,602.32	1,713,024.00	1,713,024.00
Direct Costs	5,145,721.00	3,628,827.00	3,628,827.00
Rate for 2024-2025 **	5.16*	47.21*	47.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81910
Form R0418**

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2020-2021 Direct Costs	6,207,536.00	4,563,938.00	4,563,938.00
2022-2023 Rate	3.37*	40.60*	40.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,261,977.00	5,011,127.00	5,011,127.00
Indirect costs based on rate ** multiplied by actual direct costs	211,028.62	751,669.05	1,252,781.75
2022-2023 Actual Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
Over/(Under) Recovery	-17,973.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,973.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	246,975.38	1,479,852.00	1,479,852.00
Direct Costs	6,261,977.00	5,011,127.00	5,011,127.00
Rate for 2024-2025 **	3.94*	29.53*	29.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81912
Form R0418**

South Pointe Scholars Charter Academy
10550 GEDDES RD
Ypsilanti, MI 48198

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	628,176.00	2,246,901.00	2,246,901.00
2020-2021 Fixed Carry Forward	-5,414.19	0.00	0.00
Total Indirect Costs	633,590.19	2,246,901.00	2,246,901.00
2020-2021 Direct Costs	7,300,526.00	5,681,801.00	5,681,801.00
2022-2023 Rate	8.68*	39.55*	39.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,026,808.00	6,519,293.00	6,519,293.00
Indirect costs based on rate ** multiplied by actual direct costs	696,726.93	977,893.95	1,629,823.25
2022-2023 Actual Indirect Costs	218,296.00	1,725,811.00	1,725,811.00
2020-2021 Fixed Carry Forward	-5,414.19	0.00	0.00
Total Indirect Costs	223,710.19	1,725,811.00	1,725,811.00
Over/(Under) Recovery	473,016.74	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,296.00	1,725,811.00	1,725,811.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	473,016.74	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-254,720.74	1,725,811.00	1,725,811.00
Direct Costs	8,026,808.00	6,519,293.00	6,519,293.00
Rate for 2024-2025 **	0.00*	26.47*	26.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81913
Form R0418**

Livingston Classical Academy
8877 MAIN ST
Whitmore Lake, MI 48189

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	19,584.14	238,383.34	238,383.34
2020-2021 Fixed Carry Forward	0.00	-23,345.70	-29,512.57
Total Indirect Costs	19,584.14	261,729.04	267,895.91
2020-2021 Direct Costs	2,063,032.81	1,844,233.61	1,844,233.61
2022-2023 Rate	0.95*	14.19*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,347,411.38	2,292,982.17	2,292,982.17
Indirect costs based on rate ** multiplied by actual direct costs	22,300.41	325,374.17	333,170.31
2022-2023 Actual Indirect Costs	16,988.11	71,417.32	71,417.32
2020-2021 Fixed Carry Forward	0.00	-23,345.70	-29,512.57
Total Indirect Costs	16,988.11	94,763.02	100,929.89
Over/(Under) Recovery	5,312.30	230,611.15	232,240.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	16,988.11	71,417.32	71,417.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,312.30	230,611.15	232,240.42
Total Projected Indirect 2024-2025 (Numerator)	11,675.81	-159,193.83	-160,823.10
Direct Costs	2,347,411.38	2,292,982.17	2,292,982.17
Rate for 2024-2025 **	0.50*	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 2024-2025 Indirect Cost Rates
School District 81915
Form R0418**

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	694,529.55	541,884.21	541,884.21
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	84,352.99	236,998.33	236,998.33
Total Indirect Costs	84,352.99	236,998.33	236,998.33
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	84,352.99	236,998.33	236,998.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	84,352.99	236,998.33	236,998.33
Direct Costs	694,529.55	541,884.21	541,884.21
Rate for 2024-2025 **	12.15*	43.74*	43.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82000
Form R0418**

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2020-2021 Direct Costs	33,140,237.24	30,468,181.99	30,468,181.99
2022-2023 Rate	40.06*	52.34*	52.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,693,820.58	33,501,248.71	33,501,248.71
Indirect costs based on rate ** multiplied by actual direct costs	5,504,073.09	5,025,187.31	8,375,312.18
2022-2023 Actual Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	14,558,534.08	17,751,105.95	17,751,105.95
Direct Costs	36,693,820.58	33,501,248.71	33,501,248.71
Rate for 2024-2025 **	39.68*	52.99*	52.99**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82010
Form R0418**

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	108,175.07	108,175.07	108,175.07
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	108,175.07	108,175.07	108,175.07
2020-2021 Direct Costs	0.00	0.00	0.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 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
2022-2023 Actual Indirect Costs	74,836.41	74,836.41	74,836.41
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	74,836.41	74,836.41	74,836.41
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	74,836.41	74,836.41	74,836.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	74,836.41	74,836.41	74,836.41
Direct Costs	0.00	0.00	0.00
Rate for 2024-2025 **	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 2024-2025 Indirect Cost Rates
School District 82015
Form R0418**

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,159,793.55	141,065,124.38	141,065,124.38
2020-2021 Fixed Carry Forward	-16,155,481.15	0.00	6,407,091.50
Total Indirect Costs	76,315,274.70	141,065,124.38	134,658,032.88
2020-2021 Direct Costs	781,072,193.92	699,894,559.09	699,894,559.09
2022-2023 Rate	9.77*	20.16*	19.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	964,122,464.77	909,020,652.11	909,020,652.11
Indirect costs based on rate ** multiplied by actual direct costs	94,194,764.81	136,353,097.82	174,895,573.47
2022-2023 Actual Indirect Costs	47,900,912.24	102,692,492.90	102,692,492.90
2020-2021 Fixed Carry Forward	-16,155,481.15	0.00	6,407,091.50
Total Indirect Costs	64,056,393.39	102,692,492.90	96,285,401.40
Over/(Under) Recovery	30,138,371.42	0.00	78,610,172.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	47,900,912.24	102,692,492.90	102,692,492.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	30,138,371.42	0.00	78,610,172.07
Total Projected Indirect 2024-2025 (Numerator)	17,762,540.82	102,692,492.90	24,082,320.83
Direct Costs	964,122,464.77	909,020,652.11	909,020,652.11
Rate for 2024-2025 **	1.84*	11.30*	2.65**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82020
Form R0418**

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	936,410.02	4,922,490.06	4,922,490.06
2020-2021 Fixed Carry Forward	254,254.21	-267,001.94	-268,184.74
Total Indirect Costs	682,155.81	5,189,492.00	5,190,674.80
2020-2021 Direct Costs	41,991,547.00	37,846,484.91	37,846,484.91
2022-2023 Rate	1.62*	13.71*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	47,948,076.56	42,787,893.37	42,787,893.37
Indirect costs based on rate ** multiplied by actual direct costs	776,758.84	5,866,220.18	5,870,498.97
2022-2023 Actual Indirect Costs	1,213,904.67	6,195,167.86	6,195,167.86
2020-2021 Fixed Carry Forward	254,254.21	-267,001.94	-268,184.74
Total Indirect Costs	959,650.46	6,462,169.80	6,463,352.60
Over/(Under) Recovery	-182,891.62	-595,949.62	-592,853.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,213,904.67	6,195,167.86	6,195,167.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-182,891.62	-595,949.62	-592,853.63
Total Projected Indirect 2024-2025 (Numerator)	1,396,796.29	6,791,117.48	6,788,021.49
Direct Costs	47,948,076.56	42,787,893.37	42,787,893.37
Rate for 2024-2025 **	2.91*	15.87*	15.86**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82030
Form R0418**

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,277,613.91	28,452,944.06	28,452,944.06
2020-2021 Fixed Carry Forward	-71,382.14	1,992,537.56	1,996,579.41
Total Indirect Costs	4,348,996.05	26,460,406.50	26,456,364.65
2020-2021 Direct Costs	269,630,212.30	245,200,310.15	245,200,310.15
2022-2023 Rate	1.61*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	326,052,547.98	295,194,183.13	295,194,183.13
Indirect costs based on rate ** multiplied by actual direct costs	5,249,446.02	31,851,452.36	31,851,452.36
2022-2023 Actual Indirect Costs	5,777,978.52	36,384,794.13	36,384,794.13
2020-2021 Fixed Carry Forward	-71,382.14	1,992,537.56	1,996,579.41
Total Indirect Costs	5,849,360.66	34,392,256.57	34,388,214.72
Over/(Under) Recovery	-599,914.64	-2,540,804.21	-2,536,762.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,777,978.52	36,384,794.13	36,384,794.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-599,914.64	-2,540,804.21	-2,536,762.36
Total Projected Indirect 2024-2025 (Numerator)	6,377,893.16	38,925,598.34	38,921,556.49
Direct Costs	326,052,547.98	295,194,183.13	295,194,183.13
Rate for 2024-2025 **	1.96*	13.19*	13.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82040
Form R0418**

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	819,909.88	2,781,712.36	2,781,712.36
2020-2021 Fixed Carry Forward	-68,894.80	258,165.49	258,306.35
Total Indirect Costs	888,804.68	2,523,546.87	2,523,406.01
2020-2021 Direct Costs	26,541,139.03	24,579,336.55	24,579,336.55
2022-2023 Rate	3.35*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,419,117.59	33,672,285.70	33,672,285.70
Indirect costs based on rate ** multiplied by actual direct costs	1,220,040.44	3,458,143.74	3,458,143.74
2022-2023 Actual Indirect Costs	1,139,736.00	3,886,567.89	3,886,567.89
2020-2021 Fixed Carry Forward	-68,894.80	258,165.49	258,306.35
Total Indirect Costs	1,208,630.80	3,628,402.40	3,628,261.54
Over/(Under) Recovery	11,409.64	-170,258.66	-170,117.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,139,736.00	3,886,567.89	3,886,567.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,409.64	-170,258.66	-170,117.80
Total Projected Indirect 2024-2025 (Numerator)	1,128,326.36	4,056,826.55	4,056,685.69
Direct Costs	36,419,117.59	33,672,285.70	33,672,285.70
Rate for 2024-2025 **	3.10*	12.05*	12.05**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82045
Form R0418**

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,301,664.31	5,311,816.29	5,311,816.29
2020-2021 Fixed Carry Forward	-1,312,191.15	-970,061.43	-1,002,198.85
Total Indirect Costs	3,613,855.46	6,281,877.72	6,314,015.14
2020-2021 Direct Costs	32,112,920.85	29,375,878.60	29,375,878.60
2022-2023 Rate	11.25*	21.38*	21.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,302,715.82	39,125,880.79	39,125,880.79
Indirect costs based on rate ** multiplied by actual direct costs	4,871,555.53	5,868,882.12	8,408,151.78
2022-2023 Actual Indirect Costs	1,330,792.97	5,507,628.00	5,507,628.00
2020-2021 Fixed Carry Forward	-1,312,191.15	-970,061.43	-1,002,198.85
Total Indirect Costs	2,642,984.12	6,477,689.43	6,509,826.85
Over/(Under) Recovery	2,228,571.41	0.00	1,898,324.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,330,792.97	5,507,628.00	5,507,628.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,228,571.41	0.00	1,898,324.93
Total Projected Indirect 2024-2025 (Numerator)	-897,778.44	5,507,628.00	3,609,303.07
Direct Costs	43,302,715.82	39,125,880.79	39,125,880.79
Rate for 2024-2025 **	0.00*	14.08*	9.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82050
Form R0418**

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,068,974.80	5,751,420.64	5,751,420.64
2020-2021 Fixed Carry Forward	-160,193.11	443,469.63	426,121.06
Total Indirect Costs	2,229,167.91	5,307,951.01	5,325,299.58
2020-2021 Direct Costs	50,649,884.87	48,209,262.80	48,209,262.80
2022-2023 Rate	4.40*	11.01*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	54,658,237.13	51,651,630.40	51,651,630.40
Indirect costs based on rate ** multiplied by actual direct costs	2,404,962.43	5,686,844.51	5,707,505.16
2022-2023 Actual Indirect Costs	2,602,619.27	7,218,544.00	7,218,544.00
2020-2021 Fixed Carry Forward	-160,193.11	443,469.63	426,121.06
Total Indirect Costs	2,762,812.38	6,775,074.37	6,792,422.94
Over/(Under) Recovery	-357,849.95	-1,088,229.86	-1,084,917.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,602,619.27	7,218,544.00	7,218,544.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-357,849.95	-1,088,229.86	-1,084,917.78
Total Projected Indirect 2024-2025 (Numerator)	2,960,469.22	8,306,773.86	8,303,461.78
Direct Costs	54,658,237.13	51,651,630.40	51,651,630.40
Rate for 2024-2025 **	5.42*	16.08*	16.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82055
Form R0418**

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,679,240.29	16,132,478.45	16,132,478.45
2020-2021 Fixed Carry Forward	-141,611.87	0.00	1,445,257.20
Total Indirect Costs	4,820,852.16	16,132,478.45	14,687,221.25
2020-2021 Direct Costs	107,302,162.74	95,994,180.59	95,994,180.59
2022-2023 Rate	4.49*	16.81*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	111,233,660.88	99,287,897.39	99,287,897.39
Indirect costs based on rate ** multiplied by actual direct costs	4,994,391.37	14,893,184.61	15,191,048.30
2022-2023 Actual Indirect Costs	4,371,093.89	16,355,192.48	16,355,192.48
2020-2021 Fixed Carry Forward	-141,611.87	0.00	1,445,257.20
Total Indirect Costs	4,512,705.76	16,355,192.48	14,909,935.28
Over/(Under) Recovery	481,685.61	0.00	281,113.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,371,093.89	16,355,192.48	16,355,192.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	481,685.61	0.00	281,113.02
Total Projected Indirect 2024-2025 (Numerator)	3,889,408.28	16,355,192.48	16,074,079.46
Direct Costs	111,233,660.88	99,287,897.39	99,287,897.39
Rate for 2024-2025 **	3.50*	16.47*	16.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82060
Form R0418**

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,405,914.02	4,047,702.99	4,047,702.99
2020-2021 Fixed Carry Forward	-169,000.67	440,856.35	439,948.41
Total Indirect Costs	1,574,914.69	3,606,846.64	3,607,754.58
2020-2021 Direct Costs	41,664,372.47	38,822,482.23	38,822,482.23
2022-2023 Rate	3.78*	9.29*	9.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,726,872.80	52,902,124.77	52,902,124.77
Indirect costs based on rate ** multiplied by actual direct costs	2,144,275.79	4,914,607.39	4,914,607.39
2022-2023 Actual Indirect Costs	1,547,025.33	5,371,773.36	5,371,773.36
2020-2021 Fixed Carry Forward	-169,000.67	440,856.35	439,948.41
Total Indirect Costs	1,716,026.00	4,930,917.01	4,931,824.95
Over/(Under) Recovery	428,249.79	-16,309.62	-17,217.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,547,025.33	5,371,773.36	5,371,773.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	428,249.79	-16,309.62	-17,217.56
Total Projected Indirect 2024-2025 (Numerator)	1,118,775.54	5,388,082.98	5,388,990.92
Direct Costs	56,726,872.80	52,902,124.77	52,902,124.77
Rate for 2024-2025 **	1.97*	10.19*	10.19**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,878,075.70	7,508,536.11	7,508,536.11
2020-2021 Fixed Carry Forward	-37,288.86	423,962.29	423,798.08
Total Indirect Costs	1,915,364.56	7,084,573.82	7,084,738.03
2020-2021 Direct Costs	69,229,690.39	64,085,707.32	64,085,707.32
2022-2023 Rate	2.77*	11.05*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	79,667,693.82	72,537,684.69	72,537,684.69
Indirect costs based on rate ** multiplied by actual direct costs	2,206,795.12	8,015,414.16	8,022,667.93
2022-2023 Actual Indirect Costs	2,184,736.74	9,137,354.27	9,137,354.27
2020-2021 Fixed Carry Forward	-37,288.86	423,962.29	423,798.08
Total Indirect Costs	2,222,025.60	8,713,391.98	8,713,556.19
Over/(Under) Recovery	-15,230.48	-697,977.82	-690,888.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,184,736.74	9,137,354.27	9,137,354.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-15,230.48	-697,977.82	-690,888.26
Total Projected Indirect 2024-2025 (Numerator)	2,199,967.22	9,835,332.09	9,828,242.53
Direct Costs	79,667,693.82	72,537,684.69	72,537,684.69
Rate for 2024-2025 **	2.76*	13.56*	13.55**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82095
Form R0418**

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,190,708.41	23,158,775.10	23,158,775.10
2020-2021 Fixed Carry Forward	-752,693.01	0.00	662,797.76
Total Indirect Costs	6,943,401.42	23,158,775.10	22,495,977.34
2020-2021 Direct Costs	180,722,181.34	163,519,179.46	163,519,179.46
2022-2023 Rate	3.84*	14.16*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	204,634,588.50	184,889,670.43	184,889,670.43
Indirect costs based on rate ** multiplied by actual direct costs	7,857,968.20	26,180,377.33	25,440,818.65
2022-2023 Actual Indirect Costs	6,405,572.74	25,916,488.61	25,916,488.61
2020-2021 Fixed Carry Forward	-752,693.01	0.00	662,797.76
Total Indirect Costs	7,158,265.75	25,916,488.61	25,253,690.85
Over/(Under) Recovery	699,702.45	263,888.72	187,127.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	6,405,572.74	25,916,488.61	25,916,488.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	699,702.45	263,888.72	187,127.80
Total Projected Indirect 2024-2025 (Numerator)	5,705,870.29	25,652,599.89	25,729,360.81
Direct Costs	204,634,588.50	184,889,670.43	184,889,670.43
Rate for 2024-2025 **	2.79*	13.87*	13.92**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82100
Form R0418**

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,423,951.95	18,943,717.58	18,943,717.58
2020-2021 Fixed Carry Forward	-170,757.63	1,878,600.18	1,892,318.49
Total Indirect Costs	4,594,709.58	17,065,117.40	17,051,399.09
2020-2021 Direct Costs	196,534,871.71	181,738,539.45	181,738,539.45
2022-2023 Rate	2.34*	9.39*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	215,397,370.20	200,843,610.91	200,843,610.91
Indirect costs based on rate ** multiplied by actual direct costs	5,040,298.46	18,859,215.06	18,839,130.70
2022-2023 Actual Indirect Costs	5,393,135.05	24,081,604.57	24,081,604.57
2020-2021 Fixed Carry Forward	-170,757.63	1,878,600.18	1,892,318.49
Total Indirect Costs	5,563,892.68	22,203,004.39	22,189,286.08
Over/(Under) Recovery	-523,594.22	-3,343,789.33	-3,350,155.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,393,135.05	24,081,604.57	24,081,604.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-523,594.22	-3,343,789.33	-3,350,155.38
Total Projected Indirect 2024-2025 (Numerator)	5,916,729.27	27,425,393.90	27,431,759.95
Direct Costs	215,397,370.20	200,843,610.91	200,843,610.91
Rate for 2024-2025 **	2.75*	13.66*	13.66**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82110
Form R0418**

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,647,817.75	3,122,448.66	3,122,448.66
2020-2021 Fixed Carry Forward	61,936.67	402,379.75	403,371.23
Total Indirect Costs	1,585,881.08	2,720,068.91	2,719,077.43
2020-2021 Direct Costs	37,805,480.16	36,330,849.25	36,330,849.25
2022-2023 Rate	4.19*	7.49*	7.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,626,977.39	42,412,156.18	42,412,156.18
Indirect costs based on rate ** multiplied by actual direct costs	1,953,670.35	3,176,670.50	3,172,429.28
2022-2023 Actual Indirect Costs	2,706,413.10	6,921,234.31	6,921,234.31
2020-2021 Fixed Carry Forward	61,936.67	402,379.75	403,371.23
Total Indirect Costs	2,644,476.43	6,518,854.56	6,517,863.08
Over/(Under) Recovery	-690,806.08	-2,939,804.31	-2,942,062.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,706,413.10	6,921,234.31	6,921,234.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-690,806.08	-2,939,804.31	-2,942,062.57
Total Projected Indirect 2024-2025 (Numerator)	3,397,219.18	9,861,038.62	9,863,296.88
Direct Costs	46,626,977.39	42,412,156.18	42,412,156.18
Rate for 2024-2025 **	7.29*	23.25*	23.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,271,764.90	3,573,810.33	3,573,810.33
2020-2021 Fixed Carry Forward	-73,873.94	0.00	733,483.17
Total Indirect Costs	1,345,638.84	3,573,810.33	2,840,327.16
2020-2021 Direct Costs	26,826,627.87	24,524,582.44	24,524,582.44
2022-2023 Rate	5.02*	14.57*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,534,142.31	35,739,608.92	35,739,608.92
Indirect costs based on rate ** multiplied by actual direct costs	1,984,613.94	5,207,261.02	4,138,646.71
2022-2023 Actual Indirect Costs	1,638,120.74	5,432,654.13	5,432,654.13
2020-2021 Fixed Carry Forward	-73,873.94	0.00	733,483.17
Total Indirect Costs	1,711,994.68	5,432,654.13	4,699,170.96
Over/(Under) Recovery	272,619.26	-225,393.11	-560,524.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,638,120.74	5,432,654.13	5,432,654.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	272,619.26	-225,393.11	-560,524.25
Total Projected Indirect 2024-2025 (Numerator)	1,365,501.48	5,658,047.24	5,993,178.38
Direct Costs	39,534,142.31	35,739,608.92	35,739,608.92
Rate for 2024-2025 **	3.45*	15.83*	16.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82130
Form R0418**

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	103,027.35	163,501.16	163,501.16
2020-2021 Fixed Carry Forward	0.00	35,709.66	0.00
Total Indirect Costs	103,027.35	127,791.50	163,501.16
2020-2021 Direct Costs	31,681,238.96	31,620,765.15	31,620,765.15
2022-2023 Rate	0.33*	0.40*	0.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,627,457.77	33,289,927.67	33,289,927.67
Indirect costs based on rate ** multiplied by actual direct costs	127,470.61	133,159.71	173,107.62
2022-2023 Actual Indirect Costs	2,226,388.69	7,563,918.79	7,563,918.79
2020-2021 Fixed Carry Forward	0.00	35,709.66	0.00
Total Indirect Costs	2,226,388.69	7,528,209.13	7,563,918.79
Over/(Under) Recovery	-2,098,918.08	-7,395,049.42	-7,390,811.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,226,388.69	7,563,918.79	7,563,918.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,098,918.08	-7,395,049.42	-7,390,811.17
Total Projected Indirect 2024-2025 (Numerator)	4,325,306.77	14,958,968.21	14,954,729.96
Direct Costs	38,627,457.77	33,289,927.67	33,289,927.67
Rate for 2024-2025 **	11.20*	44.94*	44.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82140
Form R0418**

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,389,531.41	5,115,188.48	5,115,188.48
2020-2021 Fixed Carry Forward	209,041.82	0.00	526,085.44
Total Indirect Costs	1,180,489.59	5,115,188.48	4,589,103.04
2020-2021 Direct Costs	42,421,548.74	38,510,426.67	38,510,426.67
2022-2023 Rate	2.78*	13.28*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	53,127,601.55	49,677,141.80	49,677,141.80
Indirect costs based on rate ** multiplied by actual direct costs	1,476,947.32	6,597,124.43	5,921,515.30
2022-2023 Actual Indirect Costs	1,660,571.29	4,900,091.04	4,900,091.04
2020-2021 Fixed Carry Forward	209,041.82	0.00	526,085.44
Total Indirect Costs	1,451,529.47	4,900,091.04	4,374,005.60
Over/(Under) Recovery	25,417.85	1,697,033.39	1,547,509.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,660,571.29	4,900,091.04	4,900,091.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,417.85	1,697,033.39	1,547,509.70
Total Projected Indirect 2024-2025 (Numerator)	1,635,153.44	3,203,057.65	3,352,581.34
Direct Costs	53,127,601.55	49,677,141.80	49,677,141.80
Rate for 2024-2025 **	3.08*	6.45*	6.75**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82150
Form R0418**

Taylor School District
13500 PINE ST
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,662,847.69	10,361,053.65	10,361,053.65
2020-2021 Fixed Carry Forward	148,256.84	0.00	1,192,140.83
Total Indirect Costs	2,514,590.85	10,361,053.65	9,168,912.82
2020-2021 Direct Costs	76,928,138.06	69,107,878.10	69,107,878.10
2022-2023 Rate	3.27*	14.99*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	89,829,485.09	80,806,326.89	80,806,326.89
Indirect costs based on rate ** multiplied by actual direct costs	2,937,424.16	12,112,868.40	10,722,999.58
2022-2023 Actual Indirect Costs	3,551,365.72	12,436,423.92	12,436,423.92
2020-2021 Fixed Carry Forward	148,256.84	0.00	1,192,140.83
Total Indirect Costs	3,403,108.88	12,436,423.92	11,244,283.09
Over/(Under) Recovery	-465,684.72	-323,555.52	-521,283.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,551,365.72	12,436,423.92	12,436,423.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-465,684.72	-323,555.52	-521,283.51
Total Projected Indirect 2024-2025 (Numerator)	4,017,050.44	12,759,979.44	12,957,707.43
Direct Costs	89,829,485.09	80,806,326.89	80,806,326.89
Rate for 2024-2025 **	4.47*	15.79*	16.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82155
Form R0418**

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,021,841.70	4,169,176.95	4,169,176.95
2020-2021 Fixed Carry Forward	-222,743.27	-410,384.84	-410,229.39
Total Indirect Costs	1,244,584.97	4,579,561.79	4,579,406.34
2020-2021 Direct Costs	32,705,892.81	29,558,557.56	29,558,557.56
2022-2023 Rate	3.81*	15.49*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,127,244.57	32,665,263.25	32,665,263.25
Indirect costs based on rate ** multiplied by actual direct costs	1,376,448.02	4,899,789.49	5,059,849.28
2022-2023 Actual Indirect Costs	1,466,705.68	5,081,709.13	5,081,709.13
2020-2021 Fixed Carry Forward	-222,743.27	-410,384.84	-410,229.39
Total Indirect Costs	1,689,448.95	5,492,093.97	5,491,938.52
Over/(Under) Recovery	-313,000.93	0.00	-432,089.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,466,705.68	5,081,709.13	5,081,709.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-313,000.93	0.00	-432,089.24
Total Projected Indirect 2024-2025 (Numerator)	1,779,706.61	5,081,709.13	5,513,798.37
Direct Costs	36,127,244.57	32,665,263.25	32,665,263.25
Rate for 2024-2025 **	4.93*	15.56*	16.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82160
Form R0418**

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,154,665.04	16,298,054.59	16,298,054.59
2020-2021 Fixed Carry Forward	221,493.22	2,572,618.73	2,562,921.03
Total Indirect Costs	2,933,171.82	13,725,435.86	13,735,133.56
2020-2021 Direct Costs	145,981,949.66	132,699,065.78	132,699,065.78
2022-2023 Rate	2.01*	10.34*	10.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	190,939,914.76	173,144,195.01	173,144,195.01
Indirect costs based on rate ** multiplied by actual direct costs	3,837,892.29	17,903,109.76	17,920,424.18
2022-2023 Actual Indirect Costs	4,762,629.22	22,377,622.98	22,377,622.98
2020-2021 Fixed Carry Forward	221,493.22	2,572,618.73	2,562,921.03
Total Indirect Costs	4,541,136.00	19,805,004.25	19,814,701.95
Over/(Under) Recovery	-703,243.71	-1,901,894.49	-1,894,277.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,762,629.22	22,377,622.98	22,377,622.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-703,243.71	-1,901,894.49	-1,894,277.77
Total Projected Indirect 2024-2025 (Numerator)	5,465,872.93	24,279,517.47	24,271,900.75
Direct Costs	190,939,914.76	173,144,195.01	173,144,195.01
Rate for 2024-2025 **	2.86*	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 2024-2025 Indirect Cost Rates
School District 82170
Form R0418**

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,347,247.27	8,201,381.13	8,201,381.13
2020-2021 Fixed Carry Forward	251,625.82	560,547.52	556,184.26
Total Indirect Costs	1,095,621.45	7,640,833.61	7,645,196.87
2020-2021 Direct Costs	71,908,790.86	64,795,058.00	64,795,058.00
2022-2023 Rate	1.52*	11.79*	11.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	81,572,899.08	73,308,075.84	73,308,075.84
Indirect costs based on rate ** multiplied by actual direct costs	1,239,908.07	8,643,022.14	8,650,352.95
2022-2023 Actual Indirect Costs	1,931,353.80	10,053,452.09	10,053,452.09
2020-2021 Fixed Carry Forward	251,625.82	560,547.52	556,184.26
Total Indirect Costs	1,679,727.98	9,492,904.57	9,497,267.83
Over/(Under) Recovery	-439,819.91	-849,882.43	-846,914.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,931,353.80	10,053,452.09	10,053,452.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-439,819.91	-849,882.43	-846,914.88
Total Projected Indirect 2024-2025 (Numerator)	2,371,173.71	10,903,334.52	10,900,366.97
Direct Costs	81,572,899.08	73,308,075.84	73,308,075.84
Rate for 2024-2025 **	2.91*	14.87*	14.87**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82180
Form R0418**

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	758,746.54	2,714,268.80	2,714,268.80
2020-2021 Fixed Carry Forward	16,081.03	0.00	0.00
Total Indirect Costs	742,665.51	2,714,268.80	2,714,268.80
2020-2021 Direct Costs	19,250,970.31	17,295,448.05	17,295,448.05
2022-2023 Rate	3.86*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,360,747.05	21,854,713.13	21,854,713.13
Indirect costs based on rate ** multiplied by actual direct costs	940,324.84	3,278,206.97	3,429,004.49
2022-2023 Actual Indirect Costs	1,058,795.43	3,564,829.35	3,564,829.35
2020-2021 Fixed Carry Forward	16,081.03	0.00	0.00
Total Indirect Costs	1,042,714.40	3,564,829.35	3,564,829.35
Over/(Under) Recovery	-102,389.56	0.00	-135,824.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,058,795.43	3,564,829.35	3,564,829.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-102,389.56	0.00	-135,824.86
Total Projected Indirect 2024-2025 (Numerator)	1,161,184.99	3,564,829.35	3,700,654.21
Direct Costs	24,360,747.05	21,854,713.13	21,854,713.13
Rate for 2024-2025 **	4.77*	16.31*	16.93**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82230
Form R0418**

Crestwood School District
27235 JOY RD
DEARBORN HTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,206,092.53	4,558,040.53	4,558,040.53
2020-2021 Fixed Carry Forward	-591,555.08	-680,107.46	-680,107.46
Total Indirect Costs	1,797,647.61	5,238,147.99	5,238,147.99
2020-2021 Direct Costs	47,016,614.24	43,458,739.86	43,458,739.86
2022-2023 Rate	3.82*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,857,325.66	52,610,716.44	52,610,716.44
Indirect costs based on rate ** multiplied by actual direct costs	2,171,949.84	6,339,591.33	6,339,591.33
2022-2023 Actual Indirect Costs	1,315,236.20	5,328,918.42	5,328,918.42
2020-2021 Fixed Carry Forward	-591,555.08	-680,107.46	-680,107.46
Total Indirect Costs	1,906,791.28	6,009,025.88	6,009,025.88
Over/(Under) Recovery	265,158.56	330,565.45	330,565.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,315,236.20	5,328,918.42	5,328,918.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	265,158.56	330,565.45	330,565.45
Total Projected Indirect 2024-2025 (Numerator)	1,050,077.64	4,998,352.97	4,998,352.97
Direct Costs	56,857,325.66	52,610,716.44	52,610,716.44
Rate for 2024-2025 **	1.85*	9.50*	9.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82240
Form R0418**

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,213,236.97	2,981,004.97	2,981,004.97
2020-2021 Fixed Carry Forward	-2,702.63	0.00	195,539.82
Total Indirect Costs	1,215,939.60	2,981,004.97	2,785,465.15
2020-2021 Direct Costs	21,652,662.55	19,884,894.55	19,884,894.55
2022-2023 Rate	5.62*	14.99*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,566,980.55	20,296,718.40	20,296,718.40
Indirect costs based on rate ** multiplied by actual direct costs	1,212,064.31	3,042,478.09	2,843,570.25
2022-2023 Actual Indirect Costs	1,360,533.58	3,724,367.78	3,724,367.78
2020-2021 Fixed Carry Forward	-2,702.63	0.00	195,539.82
Total Indirect Costs	1,363,236.21	3,724,367.78	3,528,827.96
Over/(Under) Recovery	-151,171.90	-681,889.69	-685,257.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,360,533.58	3,724,367.78	3,724,367.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-151,171.90	-681,889.69	-685,257.71
Total Projected Indirect 2024-2025 (Numerator)	1,511,705.48	4,406,257.47	4,409,625.49
Direct Costs	21,566,980.55	20,296,718.40	20,296,718.40
Rate for 2024-2025 **	7.01*	21.71*	21.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82250
Form R0418**

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	177,120.79	2,218,723.39	2,218,723.39
2020-2021 Fixed Carry Forward	281,572.77	0.00	114,811.56
Total Indirect Costs	-104,451.98	2,218,723.39	2,103,911.83
2020-2021 Direct Costs	16,199,855.51	14,158,252.91	14,158,252.91
2022-2023 Rate	0.00*	15.67*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,703,794.95	20,461,249.02	20,461,249.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,069,187.35	3,040,541.60
2022-2023 Actual Indirect Costs	250,032.85	4,492,578.78	4,492,578.78
2020-2021 Fixed Carry Forward	281,572.77	0.00	114,811.56
Total Indirect Costs	-31,539.92	4,492,578.78	4,377,767.22
Over/(Under) Recovery	0.00	0.00	-1,337,225.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	250,032.85	4,492,578.78	4,492,578.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-1,337,225.62
Total Projected Indirect 2024-2025 (Numerator)	250,032.85	4,492,578.78	5,829,804.40
Direct Costs	24,703,794.95	20,461,249.02	20,461,249.02
Rate for 2024-2025 **	1.01*	21.96*	28.49**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82290
Form R0418**

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,030,631.75	4,374,978.68	4,374,978.68
2020-2021 Fixed Carry Forward	33,431.61	0.00	336,503.61
Total Indirect Costs	997,200.14	4,374,978.68	4,038,475.07
2020-2021 Direct Costs	38,938,408.66	35,400,012.73	35,400,012.73
2022-2023 Rate	2.56*	12.36*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,212,196.73	41,326,583.13	41,326,583.13
Indirect costs based on rate ** multiplied by actual direct costs	1,183,032.24	5,107,965.67	4,715,363.14
2022-2023 Actual Indirect Costs	1,194,471.10	5,870,051.70	5,870,051.70
2020-2021 Fixed Carry Forward	33,431.61	0.00	336,503.61
Total Indirect Costs	1,161,039.49	5,870,051.70	5,533,548.09
Over/(Under) Recovery	21,992.75	-762,086.03	-481,681.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,194,471.10	5,870,051.70	5,870,051.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,992.75	-762,086.03	-481,681.34
Total Projected Indirect 2024-2025 (Numerator)	1,172,478.35	6,632,137.73	6,351,733.04
Direct Costs	46,212,196.73	41,326,583.13	41,326,583.13
Rate for 2024-2025 **	2.54*	16.05*	15.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82300
Form R0418**

Grosse Ile Township Schools
23276 E RIVER RD
GROSSE ILE, MI 48138

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	803,320.91	2,624,774.34	2,624,774.34
2020-2021 Fixed Carry Forward	-151,278.41	99,883.15	98,785.02
Total Indirect Costs	954,599.32	2,524,891.19	2,525,989.32
2020-2021 Direct Costs	20,650,022.49	18,828,569.06	18,828,569.06
2022-2023 Rate	4.62*	13.41*	13.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,873,540.86	20,733,414.57	20,733,414.57
Indirect costs based on rate ** multiplied by actual direct costs	1,056,757.59	2,780,350.89	2,782,424.24
2022-2023 Actual Indirect Costs	917,956.76	3,058,083.05	3,058,083.05
2020-2021 Fixed Carry Forward	-151,278.41	99,883.15	98,785.02
Total Indirect Costs	1,069,235.17	2,958,199.90	2,959,298.03
Over/(Under) Recovery	-12,477.58	-177,849.01	-176,873.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	917,956.76	3,058,083.05	3,058,083.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-12,477.58	-177,849.01	-176,873.79
Total Projected Indirect 2024-2025 (Numerator)	930,434.34	3,235,932.06	3,234,956.84
Direct Costs	22,873,540.86	20,733,414.57	20,733,414.57
Rate for 2024-2025 **	4.07*	15.61*	15.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 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 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,022,748.64	2,837,339.69	2,837,339.69
2020-2021 Fixed Carry Forward	-390,826.67	0.00	454,992.29
Total Indirect Costs	1,413,575.31	2,837,339.69	2,382,347.40
2020-2021 Direct Costs	26,376,470.58	24,561,879.53	24,561,879.53
2022-2023 Rate	5.36*	11.55*	9.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,525,142.75	34,502,666.70	34,502,666.70
Indirect costs based on rate ** multiplied by actual direct costs	2,064,947.65	3,985,058.00	3,346,758.67
2022-2023 Actual Indirect Costs	1,190,549.15	5,213,025.20	5,213,025.20
2020-2021 Fixed Carry Forward	-390,826.67	0.00	454,992.29
Total Indirect Costs	1,581,375.82	5,213,025.20	4,758,032.91
Over/(Under) Recovery	483,571.83	-1,227,967.20	-956,281.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,190,549.15	5,213,025.20	5,213,025.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	483,571.83	-1,227,967.20	-956,281.95
Total Projected Indirect 2024-2025 (Numerator)	706,977.32	6,440,992.40	6,169,307.15
Direct Costs	38,525,142.75	34,502,666.70	34,502,666.70
Rate for 2024-2025 **	1.84*	18.67*	17.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82340
Form R0418**

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	860,400.68	3,415,684.72	3,415,684.72
2020-2021 Fixed Carry Forward	-31,450.47	66,784.63	66,939.43
Total Indirect Costs	891,851.15	3,348,900.09	3,348,745.29
2020-2021 Direct Costs	28,561,330.66	26,017,440.55	26,017,440.55
2022-2023 Rate	3.12*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,581,713.08	32,573,454.67	32,573,454.67
Indirect costs based on rate ** multiplied by actual direct costs	1,110,149.45	4,192,203.62	4,192,203.62
2022-2023 Actual Indirect Costs	1,203,477.76	4,323,646.60	4,323,646.60
2020-2021 Fixed Carry Forward	-31,450.47	66,784.63	66,939.43
Total Indirect Costs	1,234,928.23	4,256,861.97	4,256,707.17
Over/(Under) Recovery	-124,778.78	-64,658.35	-64,503.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,203,477.76	4,323,646.60	4,323,646.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-124,778.78	-64,658.35	-64,503.55
Total Projected Indirect 2024-2025 (Numerator)	1,328,256.54	4,388,304.95	4,388,150.15
Direct Costs	35,581,713.08	32,573,454.67	32,573,454.67
Rate for 2024-2025 **	3.73*	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 2024-2025 Indirect Cost Rates
School District 82365
Form R0418**

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,588,990.99	6,075,555.60	6,075,555.60
2020-2021 Fixed Carry Forward	97,956.34	230,873.98	230,873.98
Total Indirect Costs	1,491,034.65	5,844,681.62	5,844,681.62
2020-2021 Direct Costs	66,012,360.15	61,331,991.54	61,331,991.54
2022-2023 Rate	2.26*	9.53*	9.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	77,229,707.17	71,506,567.56	71,506,567.56
Indirect costs based on rate ** multiplied by actual direct costs	1,745,391.38	6,814,575.89	6,814,575.89
2022-2023 Actual Indirect Costs	2,264,062.60	7,769,162.17	7,769,162.17
2020-2021 Fixed Carry Forward	97,956.34	230,873.98	230,873.98
Total Indirect Costs	2,166,106.26	7,538,288.19	7,538,288.19
Over/(Under) Recovery	-420,714.88	-723,712.30	-723,712.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,264,062.60	7,769,162.17	7,769,162.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-420,714.88	-723,712.30	-723,712.30
Total Projected Indirect 2024-2025 (Numerator)	2,684,777.48	8,492,874.47	8,492,874.47
Direct Costs	77,229,707.17	71,506,567.56	71,506,567.56
Rate for 2024-2025 **	3.48*	11.88*	11.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82390
Form R0418**

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,013,712.84	10,509,853.71	10,509,853.71
2020-2021 Fixed Carry Forward	-45,924.77	833,060.91	832,523.66
Total Indirect Costs	3,059,637.61	9,676,792.80	9,677,330.05
2020-2021 Direct Costs	93,091,176.16	85,459,792.32	85,459,792.32
2022-2023 Rate	3.29*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	102,228,450.09	93,406,491.20	93,406,491.20
Indirect costs based on rate ** multiplied by actual direct costs	3,363,316.01	10,573,614.80	10,573,614.80
2022-2023 Actual Indirect Costs	2,948,347.23	11,624,647.59	11,624,647.59
2020-2021 Fixed Carry Forward	-45,924.77	833,060.91	832,523.66
Total Indirect Costs	2,994,272.00	10,791,586.68	10,792,123.93
Over/(Under) Recovery	369,044.01	-217,971.88	-218,509.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,948,347.23	11,624,647.59	11,624,647.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	369,044.01	-217,971.88	-218,509.13
Total Projected Indirect 2024-2025 (Numerator)	2,579,303.22	11,842,619.47	11,843,156.72
Direct Costs	102,228,450.09	93,406,491.20	93,406,491.20
Rate for 2024-2025 **	2.52*	12.68*	12.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82400
Form R0418**

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,086,980.26	4,323,271.09	4,323,271.09
2020-2021 Fixed Carry Forward	-9,305.24	0.00	451,447.54
Total Indirect Costs	1,096,285.50	4,323,271.09	3,871,823.55
2020-2021 Direct Costs	29,630,841.81	26,394,550.98	26,394,550.98
2022-2023 Rate	3.70*	16.38*	14.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,854,413.76	28,995,498.95	28,995,498.95
Indirect costs based on rate ** multiplied by actual direct costs	1,215,613.31	4,349,324.84	4,253,639.70
2022-2023 Actual Indirect Costs	1,376,272.94	5,235,187.75	5,235,187.75
2020-2021 Fixed Carry Forward	-9,305.24	0.00	451,447.54
Total Indirect Costs	1,385,578.18	5,235,187.75	4,783,740.21
Over/(Under) Recovery	-169,964.87	0.00	-530,100.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,376,272.94	5,235,187.75	5,235,187.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-169,964.87	0.00	-530,100.51
Total Projected Indirect 2024-2025 (Numerator)	1,546,237.81	5,235,187.75	5,765,288.26
Direct Costs	32,854,413.76	28,995,498.95	28,995,498.95
Rate for 2024-2025 **	4.71*	18.06*	19.88**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82405
Form R0418**

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,316,104.44	4,021,725.08	4,021,725.08
2020-2021 Fixed Carry Forward	210,525.26	611,454.89	611,255.27
Total Indirect Costs	1,105,579.18	3,410,270.19	3,410,469.81
2020-2021 Direct Costs	43,324,901.85	41,441,007.85	41,441,007.85
2022-2023 Rate	2.55*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,876,034.92	52,698,198.19	52,698,198.19
Indirect costs based on rate ** multiplied by actual direct costs	1,450,338.89	4,337,061.71	4,337,061.71
2022-2023 Actual Indirect Costs	1,463,090.83	5,447,281.37	5,447,281.37
2020-2021 Fixed Carry Forward	210,525.26	611,454.89	611,255.27
Total Indirect Costs	1,252,565.57	4,835,826.48	4,836,026.10
Over/(Under) Recovery	197,773.32	-498,764.77	-498,964.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,463,090.83	5,447,281.37	5,447,281.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	197,773.32	-498,764.77	-498,964.39
Total Projected Indirect 2024-2025 (Numerator)	1,265,317.51	5,946,046.14	5,946,245.76
Direct Costs	56,876,034.92	52,698,198.19	52,698,198.19
Rate for 2024-2025 **	2.22*	11.28*	11.28**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82430
Form R0418**

Van Buren Public Schools
555 W COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,233,953.83	6,596,183.23	6,596,183.23
2020-2021 Fixed Carry Forward	74,046.20	0.00	881,288.90
Total Indirect Costs	1,159,907.63	6,596,183.23	5,714,894.33
2020-2021 Direct Costs	53,274,794.39	47,738,940.99	47,738,940.99
2022-2023 Rate	2.18*	13.82*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	66,213,256.17	59,428,783.47	59,428,783.47
Indirect costs based on rate ** multiplied by actual direct costs	1,443,448.98	8,213,057.88	7,113,625.38
2022-2023 Actual Indirect Costs	1,875,026.66	8,486,894.29	8,486,894.29
2020-2021 Fixed Carry Forward	74,046.20	0.00	881,288.90
Total Indirect Costs	1,800,980.46	8,486,894.29	7,605,605.39
Over/(Under) Recovery	-357,531.48	-273,836.41	-491,980.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,875,026.66	8,486,894.29	8,486,894.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-357,531.48	-273,836.41	-491,980.01
Total Projected Indirect 2024-2025 (Numerator)	2,232,558.14	8,760,730.70	8,978,874.30
Direct Costs	66,213,256.17	59,428,783.47	59,428,783.47
Rate for 2024-2025 **	3.37*	14.74*	15.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82700
Form R0418**

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,924.86	727,605.27	727,605.27
2020-2021 Fixed Carry Forward	82,527.60	0.00	-93,260.32
Total Indirect Costs	27,397.26	727,605.27	820,865.59
2020-2021 Direct Costs	4,488,613.83	3,870,933.42	3,870,933.42
2022-2023 Rate	0.61*	18.80*	21.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,302,018.80	6,714,689.66	6,714,689.66
Indirect costs based on rate ** multiplied by actual direct costs	44,542.31	1,007,203.45	1,424,185.68
2022-2023 Actual Indirect Costs	144,314.93	731,644.07	731,644.07
2020-2021 Fixed Carry Forward	82,527.60	0.00	-93,260.32
Total Indirect Costs	61,787.33	731,644.07	824,904.39
Over/(Under) Recovery	-17,245.02	0.00	599,281.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	144,314.93	731,644.07	731,644.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,245.02	0.00	599,281.29
Total Projected Indirect 2024-2025 (Numerator)	161,559.95	731,644.07	132,362.78
Direct Costs	7,302,018.80	6,714,689.66	6,714,689.66
Rate for 2024-2025 **	2.21*	10.90*	1.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82701
Form R0418**

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	813,130.37	2,827,866.17	2,827,866.17
2020-2021 Fixed Carry Forward	741,514.72	0.00	0.00
Total Indirect Costs	71,615.65	2,827,866.17	2,827,866.17
2020-2021 Direct Costs	13,653,930.55	11,639,194.75	11,639,194.75
2022-2023 Rate	0.52*	24.30*	24.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,426,371.70	14,475,072.55	14,475,072.55
Indirect costs based on rate ** multiplied by actual direct costs	85,417.13	2,171,260.88	3,517,442.63
2022-2023 Actual Indirect Costs	926,506.10	2,877,805.25	2,877,805.25
2020-2021 Fixed Carry Forward	741,514.72	0.00	0.00
Total Indirect Costs	184,991.38	2,877,805.25	2,877,805.25
Over/(Under) Recovery	-99,574.25	0.00	639,637.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	926,506.10	2,877,805.25	2,877,805.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-99,574.25	0.00	639,637.38
Total Projected Indirect 2024-2025 (Numerator)	1,026,080.35	2,877,805.25	2,238,167.87
Direct Costs	16,426,371.70	14,475,072.55	14,475,072.55
Rate for 2024-2025 **	6.25*	19.88*	15.46**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82702
Form R0418**

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,066,069.27	2,684,855.11	2,684,855.11
2020-2021 Fixed Carry Forward	1,064,745.25	0.00	0.00
Total Indirect Costs	1,324.02	2,684,855.11	2,684,855.11
2020-2021 Direct Costs	19,101,912.73	17,483,126.89	17,483,126.89
2022-2023 Rate	0.01*	15.36*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,856,618.08	20,633,447.70	20,633,447.70
Indirect costs based on rate ** multiplied by actual direct costs	2,285.66	3,095,017.16	3,169,297.57
2022-2023 Actual Indirect Costs	1,127,416.85	3,350,587.23	3,350,587.23
2020-2021 Fixed Carry Forward	1,064,745.25	0.00	0.00
Total Indirect Costs	62,671.60	3,350,587.23	3,350,587.23
Over/(Under) Recovery	-60,385.94	0.00	-181,289.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,127,416.85	3,350,587.23	3,350,587.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-60,385.94	0.00	-181,289.66
Total Projected Indirect 2024-2025 (Numerator)	1,187,802.79	3,350,587.23	3,531,876.89
Direct Costs	22,856,618.08	20,633,447.70	20,633,447.70
Rate for 2024-2025 **	5.20*	16.24*	17.12**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82703
Form R0418**

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	571,199.63	1,581,667.97	1,581,667.97
2020-2021 Fixed Carry Forward	343,783.78	0.00	854,960.42
Total Indirect Costs	227,415.85	1,581,667.97	726,707.55
2020-2021 Direct Costs	12,494,612.08	11,484,143.74	11,484,143.74
2022-2023 Rate	1.82*	13.77*	6.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,220,958.05	12,800,685.74	12,800,685.74
Indirect costs based on rate ** multiplied by actual direct costs	258,821.44	1,762,654.43	810,283.41
2022-2023 Actual Indirect Costs	695,262.38	2,115,534.69	2,115,534.69
2020-2021 Fixed Carry Forward	343,783.78	0.00	854,960.42
Total Indirect Costs	351,478.60	2,115,534.69	1,260,574.27
Over/(Under) Recovery	-92,657.16	-352,880.26	-450,290.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	695,262.38	2,115,534.69	2,115,534.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-92,657.16	-352,880.26	-450,290.86
Total Projected Indirect 2024-2025 (Numerator)	787,919.54	2,468,414.95	2,565,825.55
Direct Costs	14,220,958.05	12,800,685.74	12,800,685.74
Rate for 2024-2025 **	5.54*	19.28*	20.04**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82704
Form R0418**

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	133,452.91	715,620.42	715,620.42
2020-2021 Fixed Carry Forward	-33,133.58	0.00	0.00
Total Indirect Costs	166,586.49	715,620.42	715,620.42
2020-2021 Direct Costs	2,325,575.87	1,743,408.36	1,743,408.36
2022-2023 Rate	7.16*	41.05*	41.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,125,903.17	1,934,285.43	1,934,285.43
Indirect costs based on rate ** multiplied by actual direct costs	152,214.67	290,142.81	483,571.36
2022-2023 Actual Indirect Costs	87,700.44	279,318.18	279,318.18
2020-2021 Fixed Carry Forward	-33,133.58	0.00	0.00
Total Indirect Costs	120,834.02	279,318.18	279,318.18
Over/(Under) Recovery	31,380.65	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,700.44	279,318.18	279,318.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,380.65	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	56,319.79	279,318.18	279,318.18
Direct Costs	2,125,903.17	1,934,285.43	1,934,285.43
Rate for 2024-2025 **	2.65*	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 2024-2025 Indirect Cost Rates
School District 82705
Form R0418**

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,511.17	75,996.61	75,996.61
2020-2021 Fixed Carry Forward	0.00	13,283.33	13,283.33
Total Indirect Costs	6,511.17	62,713.28	62,713.28
2020-2021 Direct Costs	1,147,191.27	1,077,705.83	1,077,705.83
2022-2023 Rate	0.57*	5.82*	5.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,403,796.43	1,366,813.50	1,366,813.50
Indirect costs based on rate ** multiplied by actual direct costs	8,001.64	79,548.55	79,548.55
2022-2023 Actual Indirect Costs	9,104.32	46,087.25	46,087.25
2020-2021 Fixed Carry Forward	0.00	13,283.33	13,283.33
Total Indirect Costs	9,104.32	32,803.92	32,803.92
Over/(Under) Recovery	-1,102.68	46,744.63	46,744.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,104.32	46,087.25	46,087.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,102.68	46,744.63	46,744.63
Total Projected Indirect 2024-2025 (Numerator)	10,207.00	-657.38	-657.38
Direct Costs	1,403,796.43	1,366,813.50	1,366,813.50
Rate for 2024-2025 **	0.73*	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 2024-2025 Indirect Cost Rates
School District 82706
Form R0418**

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	131,058.95	394,576.98	394,576.98
2020-2021 Fixed Carry Forward	29,781.74	0.00	-99,279.40
Total Indirect Costs	101,277.21	394,576.98	493,856.38
2020-2021 Direct Costs	1,531,978.44	1,268,460.41	1,268,460.41
2022-2023 Rate	6.61*	31.11*	38.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,034,015.26	1,744,638.91	1,744,638.91
Indirect costs based on rate ** multiplied by actual direct costs	134,448.41	261,695.84	436,159.73
2022-2023 Actual Indirect Costs	122,601.40	411,977.75	411,977.75
2020-2021 Fixed Carry Forward	29,781.74	0.00	-99,279.40
Total Indirect Costs	92,819.66	411,977.75	511,257.15
Over/(Under) Recovery	41,628.75	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	122,601.40	411,977.75	411,977.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,628.75	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	80,972.65	411,977.75	411,977.75
Direct Costs	2,034,015.26	1,744,638.91	1,744,638.91
Rate for 2024-2025 **	3.98*	23.61*	23.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82710
Form R0418**

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	102,628.00	169,731.00	169,731.00
2020-2021 Fixed Carry Forward	-8,384.54	-13,378.83	-13,378.83
Total Indirect Costs	111,012.54	183,109.83	183,109.83
2020-2021 Direct Costs	1,932,786.00	1,865,683.00	1,865,683.00
2022-2023 Rate	5.74*	9.81*	9.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,128,337.36	2,081,005.48	2,081,005.48
Indirect costs based on rate ** multiplied by actual direct costs	122,166.56	204,146.64	204,146.64
2022-2023 Actual Indirect Costs	79,374.06	126,705.94	126,705.94
2020-2021 Fixed Carry Forward	-8,384.54	-13,378.83	-13,378.83
Total Indirect Costs	87,758.60	140,084.77	140,084.77
Over/(Under) Recovery	34,407.96	64,061.87	64,061.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	79,374.06	126,705.94	126,705.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,407.96	64,061.87	64,061.87
Total Projected Indirect 2024-2025 (Numerator)	44,966.10	62,644.07	62,644.07
Direct Costs	2,128,337.36	2,081,005.48	2,081,005.48
Rate for 2024-2025 **	2.11*	3.01*	3.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82711
Form R0418**

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	117,965.00	1,412,321.00	1,412,321.00
2020-2021 Fixed Carry Forward	-43,016.06	0.00	0.00
Total Indirect Costs	160,981.06	1,412,321.00	1,412,321.00
2020-2021 Direct Costs	3,985,845.00	2,691,489.00	2,691,489.00
2022-2023 Rate	4.04*	52.47*	52.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,493,132.00	5,309,461.00	5,309,461.00
Indirect costs based on rate ** multiplied by actual direct costs	262,322.53	796,419.15	1,327,365.25
2022-2023 Actual Indirect Costs	202,778.00	1,386,449.00	1,386,449.00
2020-2021 Fixed Carry Forward	-43,016.06	0.00	0.00
Total Indirect Costs	245,794.06	1,386,449.00	1,386,449.00
Over/(Under) Recovery	16,528.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	202,778.00	1,386,449.00	1,386,449.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,528.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	186,249.53	1,386,449.00	1,386,449.00
Direct Costs	6,493,132.00	5,309,461.00	5,309,461.00
Rate for 2024-2025 **	2.87*	26.11*	26.11**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82713
Form R0418**

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	78,500.65	630,364.18	630,364.18
2020-2021 Fixed Carry Forward	49,393.63	0.00	0.00
Total Indirect Costs	29,107.02	630,364.18	630,364.18
2020-2021 Direct Costs	2,812,747.39	2,260,883.86	2,260,883.86
2022-2023 Rate	1.03*	27.88*	27.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,910,211.32	2,331,996.59	2,331,996.59
Indirect costs based on rate ** multiplied by actual direct costs	29,975.18	349,799.49	582,999.15
2022-2023 Actual Indirect Costs	168,501.59	746,716.32	746,716.32
2020-2021 Fixed Carry Forward	49,393.63	0.00	0.00
Total Indirect Costs	119,107.96	746,716.32	746,716.32
Over/(Under) Recovery	-89,132.78	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	168,501.59	746,716.32	746,716.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-89,132.78	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	257,634.37	746,716.32	746,716.32
Direct Costs	2,910,211.32	2,331,996.59	2,331,996.59
Rate for 2024-2025 **	8.85*	32.02*	32.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82716
Form R0418**

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	17,595.00	142,903.00	142,903.00
2020-2021 Fixed Carry Forward	0.00	-13,440.06	-13,881.58
Total Indirect Costs	17,595.00	156,343.06	156,784.58
2020-2021 Direct Costs	1,137,528.00	1,012,220.00	1,012,220.00
2022-2023 Rate	1.55*	15.45*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,144,104.00	1,119,628.00	1,119,628.00
Indirect costs based on rate ** multiplied by actual direct costs	17,733.61	167,944.20	173,430.38
2022-2023 Actual Indirect Costs	28,534.00	53,010.00	53,010.00
2020-2021 Fixed Carry Forward	0.00	-13,440.06	-13,881.58
Total Indirect Costs	28,534.00	66,450.06	66,891.58
Over/(Under) Recovery	-10,800.39	0.00	106,538.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	28,534.00	53,010.00	53,010.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,800.39	0.00	106,538.80
Total Projected Indirect 2024-2025 (Numerator)	39,334.39	53,010.00	-53,528.80
Direct Costs	1,144,104.00	1,119,628.00	1,119,628.00
Rate for 2024-2025 **	3.44*	4.73*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82717
Form R0418**

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	600,621.00	2,047,626.00	2,047,626.00
2020-2021 Fixed Carry Forward	-105,453.48	0.00	0.00
Total Indirect Costs	706,074.48	2,047,626.00	2,047,626.00
2020-2021 Direct Costs	6,603,514.00	5,156,509.00	5,156,509.00
2022-2023 Rate	10.69*	39.71*	39.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,249,880.00	5,709,119.00	5,709,119.00
Indirect costs based on rate ** multiplied by actual direct costs	775,012.17	856,367.85	1,427,279.75
2022-2023 Actual Indirect Costs	809,400.00	2,350,161.00	2,350,161.00
2020-2021 Fixed Carry Forward	-105,453.48	0.00	0.00
Total Indirect Costs	914,853.48	2,350,161.00	2,350,161.00
Over/(Under) Recovery	-139,841.31	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	809,400.00	2,350,161.00	2,350,161.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-139,841.31	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	949,241.31	2,350,161.00	2,350,161.00
Direct Costs	7,249,880.00	5,709,119.00	5,709,119.00
Rate for 2024-2025 **	13.09*	41.17*	41.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82718
Form R0418**

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	611,952.00	2,072,567.00	2,072,567.00
2020-2021 Fixed Carry Forward	-143,509.17	0.00	0.00
Total Indirect Costs	755,461.17	2,072,567.00	2,072,567.00
2020-2021 Direct Costs	7,452,002.00	5,991,387.00	5,991,387.00
2022-2023 Rate	10.14*	34.59*	34.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,496,926.00	6,950,533.00	6,950,533.00
Indirect costs based on rate ** multiplied by actual direct costs	861,588.30	1,042,579.95	1,737,633.25
2022-2023 Actual Indirect Costs	811,785.00	2,358,178.00	2,358,178.00
2020-2021 Fixed Carry Forward	-143,509.17	0.00	0.00
Total Indirect Costs	955,294.17	2,358,178.00	2,358,178.00
Over/(Under) Recovery	-93,705.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	811,785.00	2,358,178.00	2,358,178.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-93,705.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	905,490.87	2,358,178.00	2,358,178.00
Direct Costs	8,496,926.00	6,950,533.00	6,950,533.00
Rate for 2024-2025 **	10.66*	33.93*	33.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82719
Form R0418**

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	455,298.20	3,599,951.03	3,599,951.03
2020-2021 Fixed Carry Forward	-209,558.09	0.00	-497,657.74
Total Indirect Costs	664,856.29	3,599,951.03	4,097,608.77
2020-2021 Direct Costs	16,379,692.48	13,235,039.65	13,235,039.65
2022-2023 Rate	4.06*	27.20*	30.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,085,359.00	6,663,493.00	6,663,493.00
Indirect costs based on rate ** multiplied by actual direct costs	328,265.58	999,523.95	1,665,873.25
2022-2023 Actual Indirect Costs	224,688.00	1,646,554.00	1,646,554.00
2020-2021 Fixed Carry Forward	-209,558.09	0.00	-497,657.74
Total Indirect Costs	434,246.09	1,646,554.00	2,144,211.74
Over/(Under) Recovery	-105,980.51	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	224,688.00	1,646,554.00	1,646,554.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-105,980.51	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	330,668.51	1,646,554.00	1,646,554.00
Direct Costs	8,085,359.00	6,663,493.00	6,663,493.00
Rate for 2024-2025 **	0.00 *	0.00 *	0.00 **

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

Notice: Rate Information Update
Due to the absence of the required data submissions,
zero rates have been temporarily issued for the district.

For further information or inquiries regarding these
rates, please contact the department directly.

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82722
Form R0418**

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,726.00	1,298,144.00	1,298,144.00
2020-2021 Fixed Carry Forward	75,170.38	0.00	14,690.34
Total Indirect Costs	6,555.62	1,298,144.00	1,283,453.66
2020-2021 Direct Costs	8,316,769.00	7,100,351.00	7,100,351.00
2022-2023 Rate	0.08*	18.28*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,958,825.65	9,792,185.29	9,792,185.29
Indirect costs based on rate ** multiplied by actual direct costs	8,767.06	1,468,827.79	1,770,427.10
2022-2023 Actual Indirect Costs	75,393.27	1,242,033.63	1,242,033.63
2020-2021 Fixed Carry Forward	75,170.38	0.00	14,690.34
Total Indirect Costs	222.89	1,242,033.63	1,227,343.29
Over/(Under) Recovery	8,544.17	0.00	543,083.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	75,393.27	1,242,033.63	1,242,033.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,544.17	0.00	543,083.81
Total Projected Indirect 2024-2025 (Numerator)	66,849.10	1,242,033.63	698,949.82
Direct Costs	10,958,825.65	9,792,185.29	9,792,185.29
Rate for 2024-2025 **	0.61*	12.68*	7.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82723
Form R0418**

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,761.00	2,107,386.00	2,107,386.00
2020-2021 Fixed Carry Forward	-122,149.06	0.00	0.00
Total Indirect Costs	631,910.06	2,107,386.00	2,107,386.00
2020-2021 Direct Costs	7,667,338.00	6,069,713.00	6,069,713.00
2022-2023 Rate	8.24*	34.72*	34.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,646,786.00	6,982,595.00	6,982,595.00
Indirect costs based on rate ** multiplied by actual direct costs	712,495.17	1,047,389.25	1,745,648.75
2022-2023 Actual Indirect Costs	719,838.00	2,384,029.00	2,384,029.00
2020-2021 Fixed Carry Forward	-122,149.06	0.00	0.00
Total Indirect Costs	841,987.06	2,384,029.00	2,384,029.00
Over/(Under) Recovery	-129,491.89	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	719,838.00	2,384,029.00	2,384,029.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-129,491.89	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	849,329.89	2,384,029.00	2,384,029.00
Direct Costs	8,646,786.00	6,982,595.00	6,982,595.00
Rate for 2024-2025 **	9.82*	34.14*	34.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82724
Form R0418**

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	252,737.94	1,010,925.77	1,010,925.77
2020-2021 Fixed Carry Forward	-22,945.64	0.00	0.00
Total Indirect Costs	275,683.58	1,010,925.77	1,010,925.77
2020-2021 Direct Costs	4,933,361.12	4,175,173.29	4,175,173.29
2022-2023 Rate	5.59*	24.21*	24.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,049,047.56	4,045,301.36	4,045,301.36
Indirect costs based on rate ** multiplied by actual direct costs	282,241.76	606,795.20	979,367.46
2022-2023 Actual Indirect Costs	318,942.12	1,322,688.32	1,322,688.32
2020-2021 Fixed Carry Forward	-22,945.64	0.00	0.00
Total Indirect Costs	341,887.76	1,322,688.32	1,322,688.32
Over/(Under) Recovery	-59,646.00	0.00	-343,320.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	318,942.12	1,322,688.32	1,322,688.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-59,646.00	0.00	-343,320.86
Total Projected Indirect 2024-2025 (Numerator)	378,588.12	1,322,688.32	1,666,009.18
Direct Costs	5,049,047.56	4,045,301.36	4,045,301.36
Rate for 2024-2025 **	7.50*	32.70*	41.18**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82725
Form R0418**

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	312,924.90	626,914.67	626,914.67
2020-2021 Fixed Carry Forward	-82,949.31	0.00	0.00
Total Indirect Costs	395,874.21	626,914.67	626,914.67
2020-2021 Direct Costs	2,357,192.72	2,043,202.95	2,043,202.95
2022-2023 Rate	16.79*	30.68*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,627,304.91	3,010,299.08	3,010,299.08
Indirect costs based on rate ** multiplied by actual direct costs	544,095.74	451,544.86	752,574.77
2022-2023 Actual Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2020-2021 Fixed Carry Forward	-82,949.31	0.00	0.00
Total Indirect Costs	539,834.95	1,073,891.47	1,073,891.47
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	456,885.64	1,073,891.47	1,073,891.47
Direct Costs	3,627,304.91	3,010,299.08	3,010,299.08
Rate for 2024-2025 **	12.60*	35.67*	35.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82727
Form R0418**

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	435,884.00	1,982,599.00	1,982,599.00
2020-2021 Fixed Carry Forward	-158,082.54	0.00	0.00
Total Indirect Costs	593,966.54	1,982,599.00	1,982,599.00
2020-2021 Direct Costs	7,906,918.00	6,360,203.00	6,360,203.00
2022-2023 Rate	7.51*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,648,040.00	7,225,959.00	7,225,959.00
Indirect costs based on rate ** multiplied by actual direct costs	649,467.80	1,083,893.85	1,806,489.75
2022-2023 Actual Indirect Costs	756,057.00	2,178,138.00	2,178,138.00
2020-2021 Fixed Carry Forward	-158,082.54	0.00	0.00
Total Indirect Costs	914,139.54	2,178,138.00	2,178,138.00
Over/(Under) Recovery	-264,671.74	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	756,057.00	2,178,138.00	2,178,138.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-264,671.74	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,020,728.74	2,178,138.00	2,178,138.00
Direct Costs	8,648,040.00	7,225,959.00	7,225,959.00
Rate for 2024-2025 **	11.80*	30.14*	30.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82728
Form R0418**

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	624,043.80	921,507.85	921,507.85
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	624,043.80	921,507.85	921,507.85
2020-2021 Direct Costs	3,570,987.77	3,273,523.72	3,273,523.72
2022-2023 Rate	17.48*	28.15*	28.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,188,334.95	4,816,193.23	4,816,193.23
Indirect costs based on rate ** multiplied by actual direct costs	778,250.24	722,428.98	1,204,048.31
2022-2023 Actual Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	853,634.13	1,225,775.85	1,225,775.85
Direct Costs	5,188,334.95	4,816,193.23	4,816,193.23
Rate for 2024-2025 **	16.45*	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 2024-2025 Indirect Cost Rates
School District 82729
Form R0418**

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	448,260.00	2,315,386.00	2,315,386.00
2020-2021 Fixed Carry Forward	-85,903.45	0.00	0.00
Total Indirect Costs	534,163.45	2,315,386.00	2,315,386.00
2020-2021 Direct Costs	6,990,256.00	5,123,130.00	5,123,130.00
2022-2023 Rate	7.64*	45.19*	45.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,843,910.00	6,288,739.00	6,288,739.00
Indirect costs based on rate ** multiplied by actual direct costs	599,274.72	943,310.85	1,572,184.75
2022-2023 Actual Indirect Costs	959,901.00	2,515,072.00	2,515,072.00
2020-2021 Fixed Carry Forward	-85,903.45	0.00	0.00
Total Indirect Costs	1,045,804.45	2,515,072.00	2,515,072.00
Over/(Under) Recovery	-446,529.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	959,901.00	2,515,072.00	2,515,072.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-446,529.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,406,430.73	2,515,072.00	2,515,072.00
Direct Costs	7,843,910.00	6,288,739.00	6,288,739.00
Rate for 2024-2025 **	17.93*	39.99*	39.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82730
Form R0418**

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	341,097.17	1,291,152.05	1,291,152.05
2020-2021 Fixed Carry Forward	-129,197.97	0.00	0.00
Total Indirect Costs	470,295.14	1,291,152.05	1,291,152.05
2020-2021 Direct Costs	5,528,452.46	4,578,397.58	4,578,397.58
2022-2023 Rate	8.51*	28.20*	28.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,170,676.80	7,331,205.41	7,331,205.41
Indirect costs based on rate ** multiplied by actual direct costs	695,324.60	1,099,680.81	1,832,801.35
2022-2023 Actual Indirect Costs	419,084.41	1,258,555.80	1,258,555.80
2020-2021 Fixed Carry Forward	-129,197.97	0.00	0.00
Total Indirect Costs	548,282.38	1,258,555.80	1,258,555.80
Over/(Under) Recovery	147,042.22	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	419,084.41	1,258,555.80	1,258,555.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	147,042.22	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	272,042.19	1,258,555.80	1,258,555.80
Direct Costs	8,170,676.80	7,331,205.41	7,331,205.41
Rate for 2024-2025 **	3.33*	17.17*	17.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82735
Form R0418**

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,931.24	643,690.03	643,690.03
2020-2021 Fixed Carry Forward	20,922.97	0.00	0.00
Total Indirect Costs	186,008.27	643,690.03	643,690.03
2020-2021 Direct Costs	3,524,763.63	3,088,004.84	3,088,004.84
2022-2023 Rate	5.28*	20.84*	20.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,614,045.59	2,993,115.53	2,993,115.53
Indirect costs based on rate ** multiplied by actual direct costs	190,821.61	448,967.33	623,765.28
2022-2023 Actual Indirect Costs	170,654.98	791,585.04	791,585.04
2020-2021 Fixed Carry Forward	20,922.97	0.00	0.00
Total Indirect Costs	149,732.01	791,585.04	791,585.04
Over/(Under) Recovery	41,089.60	0.00	-167,819.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	170,654.98	791,585.04	791,585.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,089.60	0.00	-167,819.76
Total Projected Indirect 2024-2025 (Numerator)	129,565.38	791,585.04	959,404.80
Direct Costs	3,614,045.59	2,993,115.53	2,993,115.53
Rate for 2024-2025 **	3.59*	26.45*	32.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82737
Form R0418**

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,183.72	279,673.35	279,673.35
2020-2021 Fixed Carry Forward	-10,197.83	0.00	10,183.38
Total Indirect Costs	81,381.55	279,673.35	269,489.97
2020-2021 Direct Costs	1,770,217.71	1,561,728.08	1,561,728.08
2022-2023 Rate	4.60*	17.91*	17.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,269,849.83	1,891,800.74	1,891,800.74
Indirect costs based on rate ** multiplied by actual direct costs	104,413.09	283,770.11	326,524.81
2022-2023 Actual Indirect Costs	87,444.31	465,493.40	465,493.40
2020-2021 Fixed Carry Forward	-10,197.83	0.00	10,183.38
Total Indirect Costs	97,642.14	465,493.40	455,310.02
Over/(Under) Recovery	6,770.95	0.00	-128,785.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,444.31	465,493.40	465,493.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,770.95	0.00	-128,785.21
Total Projected Indirect 2024-2025 (Numerator)	80,673.36	465,493.40	594,278.61
Direct Costs	2,269,849.83	1,891,800.74	1,891,800.74
Rate for 2024-2025 **	3.55*	24.61*	31.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82739
Form R0418**

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	31,009.00	552,299.00	552,299.00
2020-2021 Fixed Carry Forward	28,122.08	0.00	1,414.38
Total Indirect Costs	2,886.92	552,299.00	550,884.62
2020-2021 Direct Costs	3,196,567.00	2,675,277.00	2,675,277.00
2022-2023 Rate	0.09*	20.64*	20.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,647,791.00	3,414,516.00	3,414,516.00
Indirect costs based on rate ** multiplied by actual direct costs	3,283.01	512,177.40	703,048.84
2022-2023 Actual Indirect Costs	45,220.00	278,495.00	278,495.00
2020-2021 Fixed Carry Forward	28,122.08	0.00	1,414.38
Total Indirect Costs	17,097.92	278,495.00	277,080.62
Over/(Under) Recovery	14,307.17	0.00	425,968.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	45,220.00	278,495.00	278,495.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,307.17	0.00	425,968.22
Total Projected Indirect 2024-2025 (Numerator)	30,912.83	278,495.00	-147,473.22
Direct Costs	3,647,791.00	3,414,516.00	3,414,516.00
Rate for 2024-2025 **	0.85*	8.16*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82742
Form R0418**

Madison-Carver Academy
1990 MCINTYRE ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	142,218.10	1,222,406.38	1,222,406.38
2020-2021 Fixed Carry Forward	-12,176.11	0.00	42,764.47
Total Indirect Costs	154,394.21	1,222,406.38	1,179,641.91
2020-2021 Direct Costs	6,177,572.85	5,097,384.57	5,097,384.57
2022-2023 Rate	2.50*	23.98*	23.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,565,893.00	5,995,234.00	5,995,234.00
Indirect costs based on rate ** multiplied by actual direct costs	189,147.33	899,285.10	1,387,297.15
2022-2023 Actual Indirect Costs	181,517.00	1,752,176.00	1,752,176.00
2020-2021 Fixed Carry Forward	-12,176.11	0.00	42,764.47
Total Indirect Costs	193,693.11	1,752,176.00	1,709,411.53
Over/(Under) Recovery	-4,545.78	0.00	-322,114.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	181,517.00	1,752,176.00	1,752,176.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,545.78	0.00	-322,114.38
Total Projected Indirect 2024-2025 (Numerator)	186,062.78	1,752,176.00	2,074,290.38
Direct Costs	7,565,893.00	5,995,234.00	5,995,234.00
Rate for 2024-2025 **	2.46*	29.23*	34.60**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82743
Form R0418**

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	642,441.00	2,207,031.00	2,207,031.00
2020-2021 Fixed Carry Forward	-116,718.80	0.00	0.00
Total Indirect Costs	759,159.80	2,207,031.00	2,207,031.00
2020-2021 Direct Costs	6,669,394.00	5,104,804.00	5,104,804.00
2022-2023 Rate	11.38*	43.23*	43.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,519,768.00	5,834,905.00	5,834,905.00
Indirect costs based on rate ** multiplied by actual direct costs	855,749.60	875,235.75	1,458,726.25
2022-2023 Actual Indirect Costs	672,473.00	2,357,336.00	2,357,336.00
2020-2021 Fixed Carry Forward	-116,718.80	0.00	0.00
Total Indirect Costs	789,191.80	2,357,336.00	2,357,336.00
Over/(Under) Recovery	66,557.80	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	672,473.00	2,357,336.00	2,357,336.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	66,557.80	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	605,915.20	2,357,336.00	2,357,336.00
Direct Costs	7,519,768.00	5,834,905.00	5,834,905.00
Rate for 2024-2025 **	8.06*	40.40*	40.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82744
Form R0418**

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	130,881.03	587,908.36	587,908.36
2020-2021 Fixed Carry Forward	20,725.86	0.00	19,791.92
Total Indirect Costs	110,155.17	587,908.36	568,116.44
2020-2021 Direct Costs	3,499,934.62	3,042,907.29	3,042,907.29
2022-2023 Rate	3.15*	19.32*	18.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,358,454.93	4,288,790.23	4,288,790.23
Indirect costs based on rate ** multiplied by actual direct costs	168,791.33	643,318.53	800,717.14
2022-2023 Actual Indirect Costs	108,141.08	1,177,805.78	1,177,805.78
2020-2021 Fixed Carry Forward	20,725.86	0.00	19,791.92
Total Indirect Costs	87,415.22	1,177,805.78	1,158,013.86
Over/(Under) Recovery	102,101.97	0.00	-337,504.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	108,141.08	1,177,805.78	1,177,805.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	102,101.97	0.00	-337,504.80
Total Projected Indirect 2024-2025 (Numerator)	6,039.11	1,177,805.78	1,515,310.58
Direct Costs	5,358,454.93	4,288,790.23	4,288,790.23
Rate for 2024-2025 **	0.11*	27.46*	35.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82745
Form R0418**

Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2020-2021 Direct Costs	4,165,753.11	3,408,511.57	3,408,511.57
2022-2023 Rate	21.93*	49.01*	49.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,289,655.44	4,345,263.80	4,345,263.80
Indirect costs based on rate ** multiplied by actual direct costs	793,448.32	651,789.57	1,086,315.95
2022-2023 Actual Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,147,110.74	2,091,502.38	2,091,502.38
Direct Costs	5,289,655.44	4,345,263.80	4,345,263.80
Rate for 2024-2025 **	21.69*	48.13*	48.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82746
Form R0418**

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,052.00	542,255.00	542,255.00
2020-2021 Fixed Carry Forward	-6,486.68	0.00	0.00
Total Indirect Costs	224,538.68	542,255.00	542,255.00
2020-2021 Direct Costs	3,153,633.59	2,829,430.59	2,829,430.59
2022-2023 Rate	7.12*	19.16*	19.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,846,239.03	2,517,667.82	2,517,667.82
Indirect costs based on rate ** multiplied by actual direct costs	202,652.22	377,650.17	482,385.15
2022-2023 Actual Indirect Costs	223,852.50	552,423.71	552,423.71
2020-2021 Fixed Carry Forward	-6,486.68	0.00	0.00
Total Indirect Costs	230,339.18	552,423.71	552,423.71
Over/(Under) Recovery	-27,686.96	0.00	-70,038.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	223,852.50	552,423.71	552,423.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,686.96	0.00	-70,038.56
Total Projected Indirect 2024-2025 (Numerator)	251,539.46	552,423.71	622,462.27
Direct Costs	2,846,239.03	2,517,667.82	2,517,667.82
Rate for 2024-2025 **	8.84*	21.94*	24.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82747
Form R0418**

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2020-2021 Direct Costs	2,848,202.25	2,247,135.84	2,247,135.84
2022-2023 Rate	19.76*	51.80*	51.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,209,092.37	3,810,593.96	3,810,593.96
Indirect costs based on rate ** multiplied by actual direct costs	781,363.86	571,589.09	952,648.49
2022-2023 Actual Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	218,532.71	1,617,031.12	1,617,031.12
Direct Costs	5,209,092.37	3,810,593.96	3,810,593.96
Rate for 2024-2025 **	4.20*	42.44*	42.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82748
Form R0418**

Rutherford Winans Academy
16411 CURTIS ST
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	122,579.00	368,904.00	368,904.00
2020-2021 Fixed Carry Forward	-39,117.60	0.00	-41,948.44
Total Indirect Costs	161,696.60	368,904.00	410,852.44
2020-2021 Direct Costs	2,359,186.00	2,112,861.00	2,112,861.00
2022-2023 Rate	6.85*	17.46*	19.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,338,514.00	1,809,383.00	1,809,383.00
Indirect costs based on rate ** multiplied by actual direct costs	160,188.21	271,407.45	351,924.99
2022-2023 Actual Indirect Costs	93,611.00	622,742.00	622,742.00
2020-2021 Fixed Carry Forward	-39,117.60	0.00	-41,948.44
Total Indirect Costs	132,728.60	622,742.00	664,690.44
Over/(Under) Recovery	27,459.61	0.00	-312,765.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	93,611.00	622,742.00	622,742.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,459.61	0.00	-312,765.45
Total Projected Indirect 2024-2025 (Numerator)	66,151.39	622,742.00	935,507.45
Direct Costs	2,338,514.00	1,809,383.00	1,809,383.00
Rate for 2024-2025 **	2.83*	34.42*	51.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82749
Form R0418**

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,141.33	1,011,892.37	1,011,892.37
2020-2021 Fixed Carry Forward	-290,038.05	0.00	0.00
Total Indirect Costs	744,179.38	1,011,892.37	1,011,892.37
2020-2021 Direct Costs	2,653,890.60	2,096,139.56	2,096,139.56
2022-2023 Rate	28.04*	48.27*	48.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,747,225.72	3,350,891.98	3,350,891.98
Indirect costs based on rate ** multiplied by actual direct costs	562,083.86	502,633.80	837,723.00
2022-2023 Actual Indirect Costs	123,922.12	520,255.86	520,255.86
2020-2021 Fixed Carry Forward	-290,038.05	0.00	0.00
Total Indirect Costs	413,960.17	520,255.86	520,255.86
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	123,922.12	520,255.86	520,255.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	123,922.12	520,255.86	520,255.86
Direct Costs	3,747,225.72	3,350,891.98	3,350,891.98
Rate for 2024-2025 **	3.31*	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 2024-2025 Indirect Cost Rates
School District 82751
Form R0418**

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	59,048.63	360,860.57	360,860.57
2020-2021 Fixed Carry Forward	6,639.91	-6,146.56	511.51
Total Indirect Costs	52,408.72	367,007.13	360,349.06
2020-2021 Direct Costs	2,748,474.61	2,446,662.67	2,446,662.67
2022-2023 Rate	1.91*	15.00*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,710,664.83	3,223,070.81	3,223,070.81
Indirect costs based on rate ** multiplied by actual direct costs	70,873.70	483,460.62	474,758.33
2022-2023 Actual Indirect Costs	77,948.08	565,542.10	565,542.10
2020-2021 Fixed Carry Forward	6,639.91	-6,146.56	511.51
Total Indirect Costs	71,308.17	571,688.66	565,030.59
Over/(Under) Recovery	-434.47	-88,228.04	-90,272.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	77,948.08	565,542.10	565,542.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-434.47	-88,228.04	-90,272.26
Total Projected Indirect 2024-2025 (Numerator)	78,382.55	653,770.14	655,814.36
Direct Costs	3,710,664.83	3,223,070.81	3,223,070.81
Rate for 2024-2025 **	2.11*	20.28*	20.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82752
Form R0418**

Capstone Academy Charter School (SDA)
13330 E JEFFERSON AVE
DETROIT, MI 48215

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	291,865.60	291,865.60	291,865.60
2020-2021 Fixed Carry Forward	0.00	0.00	90,204.42
Total Indirect Costs	291,865.60	291,865.60	201,661.18
2020-2021 Direct Costs	1,735,892.85	1,735,892.85	1,735,892.85
2022-2023 Rate	16.81*	16.81*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,643,704.77	2,530,606.99	2,530,606.99
Indirect costs based on rate ** multiplied by actual direct costs	396,555.72	379,591.05	294,056.53
2022-2023 Actual Indirect Costs	639,251.88	752,349.66	752,349.66
2020-2021 Fixed Carry Forward	0.00	0.00	90,204.42
Total Indirect Costs	639,251.88	752,349.66	662,145.24
Over/(Under) Recovery	0.00	0.00	-368,088.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	639,251.88	752,349.66	752,349.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-368,088.71
Total Projected Indirect 2024-2025 (Numerator)	639,251.88	752,349.66	1,120,438.37
Direct Costs	2,643,704.77	2,530,606.99	2,530,606.99
Rate for 2024-2025 **	24.18*	29.73*	44.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82754
Form R0418**

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	824.00	1,052,098.81	1,052,098.81
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	824.00	1,052,098.81	1,052,098.81
2020-2021 Direct Costs	5,058,163.82	4,006,889.01	4,006,889.01
2022-2023 Rate	0.02*	26.26*	26.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,478,998.15	4,956,415.81	4,956,415.81
Indirect costs based on rate ** multiplied by actual direct costs	1,095.80	743,462.37	1,239,103.95
2022-2023 Actual Indirect Costs	36,784.32	559,366.66	559,366.66
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,784.32	559,366.66	559,366.66
Over/(Under) Recovery	-35,688.52	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	36,784.32	559,366.66	559,366.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,688.52	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	72,472.84	559,366.66	559,366.66
Direct Costs	5,478,998.15	4,956,415.81	4,956,415.81
Rate for 2024-2025 **	1.32*	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 2024-2025 Indirect Cost Rates
School District 82756
Form R0418**

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	253,533.00	904,755.00	904,755.00
2020-2021 Fixed Carry Forward	-65,154.90	0.00	-234,462.35
Total Indirect Costs	318,687.90	904,755.00	1,139,217.35
2020-2021 Direct Costs	3,897,004.00	3,245,782.00	3,245,782.00
2022-2023 Rate	8.18*	27.87*	35.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,197,436.00	4,663,235.00	4,663,235.00
Indirect costs based on rate ** multiplied by actual direct costs	425,150.26	699,485.25	1,165,808.75
2022-2023 Actual Indirect Costs	219,529.00	753,730.00	753,730.00
2020-2021 Fixed Carry Forward	-65,154.90	0.00	-234,462.35
Total Indirect Costs	284,683.90	753,730.00	988,192.35
Over/(Under) Recovery	140,466.36	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	219,529.00	753,730.00	753,730.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	140,466.36	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	79,062.64	753,730.00	753,730.00
Direct Costs	5,197,436.00	4,663,235.00	4,663,235.00
Rate for 2024-2025 **	1.52*	16.16*	16.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82757
Form R0418**

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,072.00	2,101,812.00	2,101,812.00
2020-2021 Fixed Carry Forward	16,166.76	0.00	0.00
Total Indirect Costs	437,905.24	2,101,812.00	2,101,812.00
2020-2021 Direct Costs	7,569,212.00	5,921,472.00	5,921,472.00
2022-2023 Rate	5.79*	35.49*	35.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,237,243.00	6,543,996.00	6,543,996.00
Indirect costs based on rate ** multiplied by actual direct costs	476,936.37	981,599.40	1,635,999.00
2022-2023 Actual Indirect Costs	513,758.00	2,207,005.00	2,207,005.00
2020-2021 Fixed Carry Forward	16,166.76	0.00	0.00
Total Indirect Costs	497,591.24	2,207,005.00	2,207,005.00
Over/(Under) Recovery	-20,654.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	513,758.00	2,207,005.00	2,207,005.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-20,654.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	534,412.87	2,207,005.00	2,207,005.00
Direct Costs	8,237,243.00	6,543,996.00	6,543,996.00
Rate for 2024-2025 **	6.49*	33.73*	33.73**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82760
Form R0418**

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	156,598.10	1,717,303.31	1,717,303.31
2020-2021 Fixed Carry Forward	-48,546.31	0.00	0.00
Total Indirect Costs	205,144.41	1,717,303.31	1,717,303.31
2020-2021 Direct Costs	6,174,388.00	4,613,682.79	4,613,682.79
2022-2023 Rate	3.32*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,744,037.14	6,004,598.99	6,004,598.99
Indirect costs based on rate ** multiplied by actual direct costs	257,102.03	900,689.85	1,501,149.75
2022-2023 Actual Indirect Costs	224,246.12	1,963,684.27	1,963,684.27
2020-2021 Fixed Carry Forward	-48,546.31	0.00	0.00
Total Indirect Costs	272,792.43	1,963,684.27	1,963,684.27
Over/(Under) Recovery	-15,690.40	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	224,246.12	1,963,684.27	1,963,684.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-15,690.40	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	239,936.52	1,963,684.27	1,963,684.27
Direct Costs	7,744,037.14	6,004,598.99	6,004,598.99
Rate for 2024-2025 **	3.10*	32.70*	32.70**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82762
Form R0418**

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	40,622.76	503,079.38	503,079.38
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	40,622.76	503,079.38	503,079.38
2020-2021 Direct Costs	1,948,808.74	1,486,352.12	1,486,352.12
2022-2023 Rate	2.08*	33.85*	33.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,255,749.33	2,541,249.84	2,541,249.84
Indirect costs based on rate ** multiplied by actual direct costs	67,719.59	381,187.48	635,312.46
2022-2023 Actual Indirect Costs	48,928.31	763,427.80	763,427.80
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	48,928.31	763,427.80	763,427.80
Over/(Under) Recovery	18,791.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	48,928.31	763,427.80	763,427.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	18,791.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	30,137.03	763,427.80	763,427.80
Direct Costs	3,255,749.33	2,541,249.84	2,541,249.84
Rate for 2024-2025 **	0.93*	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 2024-2025 Indirect Cost Rates
School District 82763
Form R0418**

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,177.00	1,691,047.00	1,691,047.00
2020-2021 Fixed Carry Forward	0.00	0.00	-421,748.71
Total Indirect Costs	3,177.00	1,691,047.00	2,112,795.71
2020-2021 Direct Costs	7,043,559.00	5,355,689.00	5,355,689.00
2022-2023 Rate	0.05*	31.57*	39.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,848,267.47	9,907,386.47	9,907,386.47
Indirect costs based on rate ** multiplied by actual direct costs	5,924.13	1,486,107.97	2,476,846.62
2022-2023 Actual Indirect Costs	251,619.99	2,192,500.99	2,192,500.99
2020-2021 Fixed Carry Forward	0.00	0.00	-421,748.71
Total Indirect Costs	251,619.99	2,192,500.99	2,614,249.70
Over/(Under) Recovery	-245,695.86	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,619.99	2,192,500.99	2,192,500.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-245,695.86	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	497,315.85	2,192,500.99	2,192,500.99
Direct Costs	11,848,267.47	9,907,386.47	9,907,386.47
Rate for 2024-2025 **	4.20*	22.13*	22.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
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For Approved 2024-2025 Indirect Cost Rates
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Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,746.00	1,244,647.00	1,244,647.00
2020-2021 Fixed Carry Forward	-41,783.40	0.00	0.00
Total Indirect Costs	211,529.40	1,244,647.00	1,244,647.00
2020-2021 Direct Costs	4,088,262.00	3,013,361.00	3,013,361.00
2022-2023 Rate	5.17*	41.30*	41.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,659,426.00	4,420,225.00	4,420,225.00
Indirect costs based on rate ** multiplied by actual direct costs	292,592.32	663,033.75	1,105,056.25
2022-2023 Actual Indirect Costs	224,112.00	1,463,313.00	1,463,313.00
2020-2021 Fixed Carry Forward	-41,783.40	0.00	0.00
Total Indirect Costs	265,895.40	1,463,313.00	1,463,313.00
Over/(Under) Recovery	26,696.92	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	224,112.00	1,463,313.00	1,463,313.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	26,696.92	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	197,415.08	1,463,313.00	1,463,313.00
Direct Costs	5,659,426.00	4,420,225.00	4,420,225.00
Rate for 2024-2025 **	3.49*	33.10*	33.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82766
Form R0418**

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
2020-2021 Direct Costs	10,952,761.00	8,615,385.00	8,615,385.00
2022-2023 Rate	5.50*	34.13*	34.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,418,882.00	14,139,951.00	14,139,951.00
Indirect costs based on rate ** multiplied by actual direct costs	903,038.51	2,120,992.65	3,534,987.75
2022-2023 Actual Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
Over/(Under) Recovery	-224,780.49	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-224,780.49	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,352,599.49	3,406,750.00	3,406,750.00
Direct Costs	16,418,882.00	14,139,951.00	14,139,951.00
Rate for 2024-2025 **	8.24*	24.09*	24.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82767
Form R0418**

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,306.57	463,604.80	463,604.80
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,306.57	463,604.80	463,604.80
2020-2021 Direct Costs	2,581,300.52	2,154,002.29	2,154,002.29
2022-2023 Rate	1.41*	21.52*	21.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,091,498.88	3,616,821.64	3,616,821.64
Indirect costs based on rate ** multiplied by actual direct costs	57,690.13	542,523.25	778,340.02
2022-2023 Actual Indirect Costs	94,097.00	568,774.24	568,774.24
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	94,097.00	568,774.24	568,774.24
Over/(Under) Recovery	-36,406.87	0.00	209,565.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	94,097.00	568,774.24	568,774.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,406.87	0.00	209,565.78
Total Projected Indirect 2024-2025 (Numerator)	130,503.87	568,774.24	359,208.46
Direct Costs	4,091,498.88	3,616,821.64	3,616,821.64
Rate for 2024-2025 **	3.19*	15.73*	9.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82772
Form R0418**

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	44,875.00	52,122.00	52,122.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,875.00	52,122.00	52,122.00
2020-2021 Direct Costs	686,629.00	679,382.00	679,382.00
2022-2023 Rate	6.54*	7.67*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,245,115.00	1,191,846.00	1,191,846.00
Indirect costs based on rate ** multiplied by actual direct costs	81,430.52	91,414.59	91,414.59
2022-2023 Actual Indirect Costs	32,991.00	86,260.00	86,260.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	32,991.00	86,260.00	86,260.00
Over/(Under) Recovery	48,439.52	5,154.59	5,154.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	32,991.00	86,260.00	86,260.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,439.52	5,154.59	5,154.59
Total Projected Indirect 2024-2025 (Numerator)	-15,448.52	81,105.41	81,105.41
Direct Costs	1,245,115.00	1,191,846.00	1,191,846.00
Rate for 2024-2025 **	0.00*	6.81*	6.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82773
Form R0418**

Lincoln-King Adams-Young Academy
306 E 4TH ST
Royal Oak, MI 48067

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,572,856.10	15,681,240.49	15,681,240.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
Total Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	655,436.42	4,547,052.03	4,547,052.03
Direct Costs	19,572,856.10	15,681,240.49	15,681,240.49
Rate for 2024-2025 **	3.35*	29.00*	29.00**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82775
Form R0418**

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	558,494.00	455,332.00	455,332.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	38,586.00	141,748.00	141,748.00
Total Indirect Costs	38,586.00	141,748.00	141,748.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	38,586.00	141,748.00	141,748.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	38,586.00	141,748.00	141,748.00
Direct Costs	558,494.00	455,332.00	455,332.00
Rate for 2024-2025 **	6.91*	31.13*	31.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82776
Form R0418**

SER YouthBuild Learning Academy
5200 STECKER ST
DEARBORN, MI 48126

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,774,299.32	1,604,157.02	1,604,157.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	62,792.80	232,935.10	232,935.10
Total Indirect Costs	62,792.80	232,935.10	232,935.10
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	62,792.80	232,935.10	232,935.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	62,792.80	232,935.10	232,935.10
Direct Costs	1,774,299.32	1,604,157.02	1,604,157.02
Rate for 2024-2025 **	3.54*	14.52*	14.52**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82904
Form R0418**

Plymouth Educational Center Charter School
1460 E FOREST AVE
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,619.00	951,642.00	951,642.00
2020-2021 Fixed Carry Forward	0.00	0.00	-3,690.28
Total Indirect Costs	1,619.00	951,642.00	955,332.28
2020-2021 Direct Costs	4,757,058.00	3,807,035.00	3,807,035.00
2022-2023 Rate	0.03*	25.00*	25.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,827,818.70	5,035,490.95	5,035,490.95
Indirect costs based on rate ** multiplied by actual direct costs	1,748.35	755,323.64	1,258,872.74
2022-2023 Actual Indirect Costs	142,815.22	935,142.97	935,142.97
2020-2021 Fixed Carry Forward	0.00	0.00	-3,690.28
Total Indirect Costs	142,815.22	935,142.97	938,833.25
Over/(Under) Recovery	-141,066.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	142,815.22	935,142.97	935,142.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-141,066.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	283,882.09	935,142.97	935,142.97
Direct Costs	5,827,818.70	5,035,490.95	5,035,490.95
Rate for 2024-2025 **	4.87*	18.57*	18.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82910
Form R0418**

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,083.74	686,752.67	686,752.67
2020-2021 Fixed Carry Forward	54,149.20	0.00	0.00
Total Indirect Costs	163,934.54	686,752.67	686,752.67
2020-2021 Direct Costs	3,243,782.12	2,775,113.19	2,775,113.19
2022-2023 Rate	5.05*	24.75*	24.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,721,827.83	3,989,317.83	3,989,317.83
Indirect costs based on rate ** multiplied by actual direct costs	238,452.31	598,397.67	987,356.16
2022-2023 Actual Indirect Costs	544,586.58	1,277,096.58	1,277,096.58
2020-2021 Fixed Carry Forward	54,149.20	0.00	0.00
Total Indirect Costs	490,437.38	1,277,096.58	1,277,096.58
Over/(Under) Recovery	-251,985.07	0.00	-289,740.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	544,586.58	1,277,096.58	1,277,096.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-251,985.07	0.00	-289,740.42
Total Projected Indirect 2024-2025 (Numerator)	796,571.65	1,277,096.58	1,566,837.00
Direct Costs	4,721,827.83	3,989,317.83	3,989,317.83
Rate for 2024-2025 **	16.87*	32.01*	39.28**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82915
Form R0418**

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	145,608.00	467,540.00	467,540.00
2020-2021 Fixed Carry Forward	40,062.29	0.00	0.00
Total Indirect Costs	105,545.71	467,540.00	467,540.00
2020-2021 Direct Costs	2,884,075.00	2,562,143.00	2,562,143.00
2022-2023 Rate	3.66*	18.25*	18.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,745,521.00	3,449,686.00	3,449,686.00
Indirect costs based on rate ** multiplied by actual direct costs	137,086.07	517,452.90	629,567.70
2022-2023 Actual Indirect Costs	152,921.00	448,756.00	448,756.00
2020-2021 Fixed Carry Forward	40,062.29	0.00	0.00
Total Indirect Costs	112,858.71	448,756.00	448,756.00
Over/(Under) Recovery	24,227.36	0.00	180,811.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	152,921.00	448,756.00	448,756.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,227.36	0.00	180,811.70
Total Projected Indirect 2024-2025 (Numerator)	128,693.64	448,756.00	267,944.30
Direct Costs	3,745,521.00	3,449,686.00	3,449,686.00
Rate for 2024-2025 **	3.44*	13.01*	7.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82918
Form R0418**

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	823,524.83	3,305,574.27	3,305,574.27
2020-2021 Fixed Carry Forward	-88,761.13	0.00	-101,479.19
Total Indirect Costs	912,285.96	3,305,574.27	3,407,053.46
2020-2021 Direct Costs	20,749,844.22	18,267,794.78	18,267,794.78
2022-2023 Rate	4.40*	18.10*	18.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,332,213.95	24,080,417.12	24,080,417.12
Indirect costs based on rate ** multiplied by actual direct costs	1,158,617.41	3,612,062.57	4,490,997.79
2022-2023 Actual Indirect Costs	1,000,636.35	3,252,433.18	3,252,433.18
2020-2021 Fixed Carry Forward	-88,761.13	0.00	-101,479.19
Total Indirect Costs	1,089,397.48	3,252,433.18	3,353,912.37
Over/(Under) Recovery	69,219.93	0.00	1,137,085.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,000,636.35	3,252,433.18	3,252,433.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,219.93	0.00	1,137,085.42
Total Projected Indirect 2024-2025 (Numerator)	931,416.42	3,252,433.18	2,115,347.76
Direct Costs	26,332,213.95	24,080,417.12	24,080,417.12
Rate for 2024-2025 **	3.54*	13.51*	8.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82919
Form R0418**

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	162,627.05	785,678.82	785,678.82
2020-2021 Fixed Carry Forward	2,226.47	0.00	0.00
Total Indirect Costs	160,400.58	785,678.82	785,678.82
2020-2021 Direct Costs	2,123,350.67	1,500,298.90	1,500,298.90
2022-2023 Rate	7.55*	52.37*	52.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,205,814.00	1,954,809.00	1,954,809.00
Indirect costs based on rate ** multiplied by actual direct costs	166,538.96	293,221.35	488,702.25
2022-2023 Actual Indirect Costs	98,737.00	349,742.00	349,742.00
2020-2021 Fixed Carry Forward	2,226.47	0.00	0.00
Total Indirect Costs	96,510.53	349,742.00	349,742.00
Over/(Under) Recovery	70,028.43	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	98,737.00	349,742.00	349,742.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,028.43	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	28,708.57	349,742.00	349,742.00
Direct Costs	2,205,814.00	1,954,809.00	1,954,809.00
Rate for 2024-2025 **	1.30*	17.89*	17.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82921
Form R0418**

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	266,359.65	1,183,055.08	1,183,055.08
2020-2021 Fixed Carry Forward	-16,437.66	0.00	0.00
Total Indirect Costs	282,797.31	1,183,055.08	1,183,055.08
2020-2021 Direct Costs	5,442,349.27	4,525,653.84	4,525,653.84
2022-2023 Rate	5.20*	26.14*	26.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,477,072.72	5,918,223.24	5,918,223.24
Indirect costs based on rate ** multiplied by actual direct costs	336,807.78	887,733.49	1,479,555.81
2022-2023 Actual Indirect Costs	323,726.93	882,576.41	882,576.41
2020-2021 Fixed Carry Forward	-16,437.66	0.00	0.00
Total Indirect Costs	340,164.59	882,576.41	882,576.41
Over/(Under) Recovery	-3,356.81	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	323,726.93	882,576.41	882,576.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,356.81	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	327,083.74	882,576.41	882,576.41
Direct Costs	6,477,072.72	5,918,223.24	5,918,223.24
Rate for 2024-2025 **	5.05*	14.91*	14.91**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82923
Form R0418**

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,824.38	2,761,858.44	2,761,858.44
2020-2021 Fixed Carry Forward	-107,051.20	0.00	-315,370.69
Total Indirect Costs	668,875.58	2,761,858.44	3,077,229.13
2020-2021 Direct Costs	18,059,578.92	15,859,544.86	15,859,544.86
2022-2023 Rate	3.70*	17.41*	19.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,823,549.56	20,961,915.89	20,961,915.89
Indirect costs based on rate ** multiplied by actual direct costs	881,471.33	3,144,287.38	4,066,611.68
2022-2023 Actual Indirect Costs	695,487.88	3,557,121.55	3,557,121.55
2020-2021 Fixed Carry Forward	-107,051.20	0.00	-315,370.69
Total Indirect Costs	802,539.08	3,557,121.55	3,872,492.24
Over/(Under) Recovery	78,932.25	0.00	194,119.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	695,487.88	3,557,121.55	3,557,121.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	78,932.25	0.00	194,119.44
Total Projected Indirect 2024-2025 (Numerator)	616,555.63	3,557,121.55	3,363,002.11
Direct Costs	23,823,549.56	20,961,915.89	20,961,915.89
Rate for 2024-2025 **	2.59*	16.97*	16.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82925
Form R0418**

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	380,090.00	937,996.00	937,996.00
2020-2021 Fixed Carry Forward	56,196.89	0.00	0.00
Total Indirect Costs	323,893.11	937,996.00	937,996.00
2020-2021 Direct Costs	5,647,750.00	5,089,844.00	5,089,844.00
2022-2023 Rate	5.73*	18.43*	18.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,808,201.00	5,737,252.00	5,737,252.00
Indirect costs based on rate ** multiplied by actual direct costs	390,109.92	860,587.80	1,057,375.54
2022-2023 Actual Indirect Costs	194,520.00	1,265,469.00	1,265,469.00
2020-2021 Fixed Carry Forward	56,196.89	0.00	0.00
Total Indirect Costs	138,323.11	1,265,469.00	1,265,469.00
Over/(Under) Recovery	251,786.81	0.00	-208,093.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	194,520.00	1,265,469.00	1,265,469.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	251,786.81	0.00	-208,093.46
Total Projected Indirect 2024-2025 (Numerator)	-57,266.81	1,265,469.00	1,473,562.46
Direct Costs	6,808,201.00	5,737,252.00	5,737,252.00
Rate for 2024-2025 **	0.00*	22.06*	25.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82926
Form R0418**

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	420,973.26	975,506.73	975,506.73
2020-2021 Fixed Carry Forward	-44,672.85	0.00	23,286.08
Total Indirect Costs	465,646.11	975,506.73	952,220.65
2020-2021 Direct Costs	4,857,820.04	4,303,286.57	4,303,286.57
2022-2023 Rate	9.59*	22.67*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,162,481.00	5,506,265.00	5,506,265.00
Indirect costs based on rate ** multiplied by actual direct costs	590,981.93	825,939.75	1,218,536.44
2022-2023 Actual Indirect Costs	477,400.00	1,133,616.00	1,133,616.00
2020-2021 Fixed Carry Forward	-44,672.85	0.00	23,286.08
Total Indirect Costs	522,072.85	1,133,616.00	1,110,329.92
Over/(Under) Recovery	68,909.08	0.00	108,206.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	477,400.00	1,133,616.00	1,133,616.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,909.08	0.00	108,206.52
Total Projected Indirect 2024-2025 (Numerator)	408,490.92	1,133,616.00	1,025,409.48
Direct Costs	6,162,481.00	5,506,265.00	5,506,265.00
Rate for 2024-2025 **	6.63*	20.59*	18.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82928
Form R0418**

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	351,477.59	1,235,841.05	1,235,841.05
2020-2021 Fixed Carry Forward	-16,180.23	0.00	0.00
Total Indirect Costs	367,657.82	1,235,841.05	1,235,841.05
2020-2021 Direct Costs	6,101,459.52	5,217,096.06	5,217,096.06
2022-2023 Rate	6.03*	23.69*	23.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,776,586.38	7,367,021.63	7,367,021.63
Indirect costs based on rate ** multiplied by actual direct costs	529,228.16	1,105,053.24	1,745,247.42
2022-2023 Actual Indirect Costs	447,375.98	1,856,940.73	1,856,940.73
2020-2021 Fixed Carry Forward	-16,180.23	0.00	0.00
Total Indirect Costs	463,556.21	1,856,940.73	1,856,940.73
Over/(Under) Recovery	65,671.95	0.00	-111,693.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	447,375.98	1,856,940.73	1,856,940.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	65,671.95	0.00	-111,693.31
Total Projected Indirect 2024-2025 (Numerator)	381,704.03	1,856,940.73	1,968,634.04
Direct Costs	8,776,586.38	7,367,021.63	7,367,021.63
Rate for 2024-2025 **	4.35*	25.21*	26.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82929
Form R0418**

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	503,161.52	1,657,677.71	1,657,677.71
2020-2021 Fixed Carry Forward	24,709.33	0.00	128,787.18
Total Indirect Costs	478,452.19	1,657,677.71	1,528,890.53
2020-2021 Direct Costs	11,003,770.97	9,849,254.78	9,849,254.78
2022-2023 Rate	4.35*	16.83*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,271,748.16	12,717,288.83	12,717,288.83
Indirect costs based on rate ** multiplied by actual direct costs	620,821.04	1,907,593.32	1,973,723.23
2022-2023 Actual Indirect Costs	562,895.16	2,117,354.49	2,117,354.49
2020-2021 Fixed Carry Forward	24,709.33	0.00	128,787.18
Total Indirect Costs	538,185.83	2,117,354.49	1,988,567.31
Over/(Under) Recovery	82,635.21	0.00	-14,844.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	562,895.16	2,117,354.49	2,117,354.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	82,635.21	0.00	-14,844.08
Total Projected Indirect 2024-2025 (Numerator)	480,259.95	2,117,354.49	2,132,198.57
Direct Costs	14,271,748.16	12,717,288.83	12,717,288.83
Rate for 2024-2025 **	3.37*	16.65*	16.77**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82930
Form R0418**

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,940.56	571,980.69	571,980.69
2020-2021 Fixed Carry Forward	0.00	0.00	269,336.41
Total Indirect Costs	55,940.56	571,980.69	302,644.28
2020-2021 Direct Costs	5,068,621.82	4,552,581.69	4,552,581.69
2022-2023 Rate	1.10*	12.56*	6.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,839,932.10	4,990,256.09	4,990,256.09
Indirect costs based on rate ** multiplied by actual direct costs	64,239.25	626,776.16	331,852.03
2022-2023 Actual Indirect Costs	87,833.99	937,510.00	937,510.00
2020-2021 Fixed Carry Forward	0.00	0.00	269,336.41
Total Indirect Costs	87,833.99	937,510.00	668,173.59
Over/(Under) Recovery	-23,594.74	-310,733.84	-336,321.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,833.99	937,510.00	937,510.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,594.74	-310,733.84	-336,321.56
Total Projected Indirect 2024-2025 (Numerator)	111,428.73	1,248,243.84	1,273,831.56
Direct Costs	5,839,932.10	4,990,256.09	4,990,256.09
Rate for 2024-2025 **	1.91*	25.01*	25.53**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82933
Form R0418**

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	382,793.00	853,757.00	853,757.00
2020-2021 Fixed Carry Forward	-175,812.29	0.00	-253,768.77
Total Indirect Costs	558,605.29	853,757.00	1,107,525.77
2020-2021 Direct Costs	3,544,038.00	3,073,074.00	3,073,074.00
2022-2023 Rate	15.76*	27.78*	36.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,818,423.00	4,192,285.00	4,192,285.00
Indirect costs based on rate ** multiplied by actual direct costs	722,763.45	628,842.75	1,048,071.25
2022-2023 Actual Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2020-2021 Fixed Carry Forward	-175,812.29	0.00	-253,768.77
Total Indirect Costs	582,494.29	1,032,820.00	1,286,588.77
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	406,682.00	1,032,820.00	1,032,820.00
Direct Costs	4,818,423.00	4,192,285.00	4,192,285.00
Rate for 2024-2025 **	8.44*	24.64*	24.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82937
Form R0418**

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,361.04	805,198.02	805,198.02
2020-2021 Fixed Carry Forward	-18,373.73	0.00	42,636.16
Total Indirect Costs	224,734.77	805,198.02	762,561.86
2020-2021 Direct Costs	4,077,844.68	3,479,007.70	3,479,007.70
2022-2023 Rate	5.51*	23.14*	21.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,880,967.59	4,601,483.15	4,601,483.15
Indirect costs based on rate ** multiplied by actual direct costs	268,941.31	690,222.47	1,008,645.11
2022-2023 Actual Indirect Costs	223,171.29	502,655.73	502,655.73
2020-2021 Fixed Carry Forward	-18,373.73	0.00	42,636.16
Total Indirect Costs	241,545.02	502,655.73	460,019.57
Over/(Under) Recovery	27,396.29	0.00	548,625.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	223,171.29	502,655.73	502,655.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,396.29	0.00	548,625.54
Total Projected Indirect 2024-2025 (Numerator)	195,775.00	502,655.73	-45,969.81
Direct Costs	4,880,967.59	4,601,483.15	4,601,483.15
Rate for 2024-2025 **	4.01*	10.92*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82938
Form R0418**

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	749,707.00	1,960,961.00	1,960,961.00
2020-2021 Fixed Carry Forward	171,085.43	0.00	313,315.01
Total Indirect Costs	578,621.57	1,960,961.00	1,647,645.99
2020-2021 Direct Costs	13,542,587.00	12,331,333.00	12,331,333.00
2022-2023 Rate	4.27*	15.90*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,035,102.00	16,563,475.00	16,563,475.00
Indirect costs based on rate ** multiplied by actual direct costs	770,098.86	2,484,521.25	2,212,880.26
2022-2023 Actual Indirect Costs	945,525.00	2,417,152.00	2,417,152.00
2020-2021 Fixed Carry Forward	171,085.43	0.00	313,315.01
Total Indirect Costs	774,439.57	2,417,152.00	2,103,836.99
Over/(Under) Recovery	-4,340.71	0.00	109,043.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	945,525.00	2,417,152.00	2,417,152.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,340.71	0.00	109,043.27
Total Projected Indirect 2024-2025 (Numerator)	949,865.71	2,417,152.00	2,308,108.73
Direct Costs	18,035,102.00	16,563,475.00	16,563,475.00
Rate for 2024-2025 **	5.27*	14.59*	13.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82940
Form R0418**

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	138,174.83	1,139,176.75	1,139,176.75
2020-2021 Fixed Carry Forward	52,360.99	167,210.78	167,210.78
Total Indirect Costs	85,813.84	971,965.97	971,965.97
2020-2021 Direct Costs	10,764,735.33	9,763,733.41	9,763,733.41
2022-2023 Rate	0.80*	9.95*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,368,272.37	12,595,015.20	12,595,015.20
Indirect costs based on rate ** multiplied by actual direct costs	106,946.18	1,253,204.01	1,253,204.01
2022-2023 Actual Indirect Costs	19,974.98	793,232.15	793,232.15
2020-2021 Fixed Carry Forward	52,360.99	167,210.78	167,210.78
Total Indirect Costs	-32,386.01	626,021.37	626,021.37
Over/(Under) Recovery	139,332.19	627,182.64	627,182.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,974.98	793,232.15	793,232.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	139,332.19	627,182.64	627,182.64
Total Projected Indirect 2024-2025 (Numerator)	-119,357.21	166,049.51	166,049.51
Direct Costs	13,368,272.37	12,595,015.20	12,595,015.20
Rate for 2024-2025 **	0.00*	1.32*	1.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82941
Form R0418**

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,421,254.78	2,350,862.38	2,350,862.38
2020-2021 Fixed Carry Forward	502,242.11	0.00	1,081,165.79
Total Indirect Costs	919,012.67	2,350,862.38	1,269,696.59
2020-2021 Direct Costs	16,396,160.88	15,466,553.28	15,466,553.28
2022-2023 Rate	5.61*	15.20*	8.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,516,856.49	18,811,844.24	18,811,844.24
Indirect costs based on rate ** multiplied by actual direct costs	1,150,995.65	2,821,776.64	1,544,452.41
2022-2023 Actual Indirect Costs	2,223,910.11	3,928,922.36	3,928,922.36
2020-2021 Fixed Carry Forward	502,242.11	0.00	1,081,165.79
Total Indirect Costs	1,721,668.00	3,928,922.36	2,847,756.57
Over/(Under) Recovery	-570,672.35	0.00	-1,303,304.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,223,910.11	3,928,922.36	3,928,922.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-570,672.35	0.00	-1,303,304.16
Total Projected Indirect 2024-2025 (Numerator)	2,794,582.46	3,928,922.36	5,232,226.52
Direct Costs	20,516,856.49	18,811,844.24	18,811,844.24
Rate for 2024-2025 **	13.62*	20.89*	27.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82942
Form R0418**

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,984.08	859,590.93	859,590.93
2020-2021 Fixed Carry Forward	-139,246.20	0.00	-23,058.88
Total Indirect Costs	512,230.28	859,590.93	882,649.81
2020-2021 Direct Costs	4,072,256.46	3,585,649.61	3,585,649.61
2022-2023 Rate	12.58*	23.97*	24.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,432,573.46	4,838,963.88	4,838,963.88
Indirect costs based on rate ** multiplied by actual direct costs	683,417.74	725,844.58	1,191,352.91
2022-2023 Actual Indirect Costs	525,150.98	1,118,760.56	1,118,760.56
2020-2021 Fixed Carry Forward	-139,246.20	0.00	-23,058.88
Total Indirect Costs	664,397.18	1,118,760.56	1,141,819.44
Over/(Under) Recovery	19,020.56	0.00	49,533.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	525,150.98	1,118,760.56	1,118,760.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,020.56	0.00	49,533.47
Total Projected Indirect 2024-2025 (Numerator)	506,130.42	1,118,760.56	1,069,227.09
Direct Costs	5,432,573.46	4,838,963.88	4,838,963.88
Rate for 2024-2025 **	9.32*	23.12*	22.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82943
Form R0418**

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	48,016.00	515,792.00	515,792.00
2020-2021 Fixed Carry Forward	15,831.49	0.00	31,110.76
Total Indirect Costs	32,184.51	515,792.00	484,681.24
2020-2021 Direct Costs	2,729,574.00	2,261,798.00	2,261,798.00
2022-2023 Rate	1.18*	22.80*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,886,579.00	2,577,171.00	2,577,171.00
Indirect costs based on rate ** multiplied by actual direct costs	34,061.63	386,575.65	552,287.75
2022-2023 Actual Indirect Costs	55,193.00	364,601.00	364,601.00
2020-2021 Fixed Carry Forward	15,831.49	0.00	31,110.76
Total Indirect Costs	39,361.51	364,601.00	333,490.24
Over/(Under) Recovery	-5,299.88	0.00	218,797.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	55,193.00	364,601.00	364,601.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,299.88	0.00	218,797.51
Total Projected Indirect 2024-2025 (Numerator)	60,492.88	364,601.00	145,803.49
Direct Costs	2,886,579.00	2,577,171.00	2,577,171.00
Rate for 2024-2025 **	2.10*	14.15*	5.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82945
Form R0418**

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,148.54	1,533,153.68	1,533,153.68
2020-2021 Fixed Carry Forward	18,001.26	0.00	341,272.95
Total Indirect Costs	436,147.28	1,533,153.68	1,191,880.73
2020-2021 Direct Costs	10,284,003.67	9,204,998.53	9,204,998.53
2022-2023 Rate	4.24*	16.66*	12.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,036,851.81	12,633,912.40	12,633,912.40
Indirect costs based on rate ** multiplied by actual direct costs	595,162.52	1,895,086.86	1,636,091.66
2022-2023 Actual Indirect Costs	604,495.72	2,007,435.13	2,007,435.13
2020-2021 Fixed Carry Forward	18,001.26	0.00	341,272.95
Total Indirect Costs	586,494.46	2,007,435.13	1,666,162.18
Over/(Under) Recovery	8,668.06	0.00	-30,070.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	604,495.72	2,007,435.13	2,007,435.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,668.06	0.00	-30,070.52
Total Projected Indirect 2024-2025 (Numerator)	595,827.66	2,007,435.13	2,037,505.65
Direct Costs	14,036,851.81	12,633,912.40	12,633,912.40
Rate for 2024-2025 **	4.24*	15.89*	16.13**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82947
Form R0418**

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	166,780.52	621,816.96	621,816.96
2020-2021 Fixed Carry Forward	-27,740.50	0.00	0.00
Total Indirect Costs	194,521.02	621,816.96	621,816.96
2020-2021 Direct Costs	2,879,069.50	2,424,033.06	2,424,033.06
2022-2023 Rate	6.76*	25.65*	25.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,528,703.21	3,061,099.59	3,061,099.59
Indirect costs based on rate ** multiplied by actual direct costs	238,540.34	459,164.94	765,274.90
2022-2023 Actual Indirect Costs	233,920.50	701,524.12	701,524.12
2020-2021 Fixed Carry Forward	-27,740.50	0.00	0.00
Total Indirect Costs	261,661.00	701,524.12	701,524.12
Over/(Under) Recovery	-23,120.66	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	233,920.50	701,524.12	701,524.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,120.66	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	257,041.16	701,524.12	701,524.12
Direct Costs	3,528,703.21	3,061,099.59	3,061,099.59
Rate for 2024-2025 **	7.28*	22.92*	22.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82950
Form R0418**

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	200,180.99	571,539.07	571,539.07
2020-2021 Fixed Carry Forward	42,854.36	200,727.97	201,279.30
Total Indirect Costs	157,326.63	370,811.10	370,259.77
2020-2021 Direct Costs	6,180,293.06	5,808,934.98	5,808,934.98
2022-2023 Rate	2.55*	6.38*	6.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,114,466.91	6,575,303.49	6,575,303.49
Indirect costs based on rate ** multiplied by actual direct costs	181,418.91	419,504.36	418,846.83
2022-2023 Actual Indirect Costs	270,727.92	809,891.34	809,891.34
2020-2021 Fixed Carry Forward	42,854.36	200,727.97	201,279.30
Total Indirect Costs	227,873.56	609,163.37	608,612.04
Over/(Under) Recovery	-46,454.65	-189,659.01	-189,765.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	270,727.92	809,891.34	809,891.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-46,454.65	-189,659.01	-189,765.21
Total Projected Indirect 2024-2025 (Numerator)	317,182.57	999,550.35	999,656.55
Direct Costs	7,114,466.91	6,575,303.49	6,575,303.49
Rate for 2024-2025 **	4.46*	15.20*	15.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82953
Form R0418**

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	728,632.06	2,117,679.21	2,117,679.21
2020-2021 Fixed Carry Forward	-53,398.11	0.00	-507,353.07
Total Indirect Costs	782,030.17	2,117,679.21	2,625,032.28
2020-2021 Direct Costs	11,079,879.73	9,690,832.58	9,690,832.58
2022-2023 Rate	7.06*	21.85*	27.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,573,348.12	14,758,827.18	14,758,827.18
Indirect costs based on rate ** multiplied by actual direct costs	1,170,078.38	2,213,824.08	3,689,706.80
2022-2023 Actual Indirect Costs	936,779.22	2,751,300.16	2,751,300.16
2020-2021 Fixed Carry Forward	-53,398.11	0.00	-507,353.07
Total Indirect Costs	990,177.33	2,751,300.16	3,258,653.23
Over/(Under) Recovery	179,901.05	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	936,779.22	2,751,300.16	2,751,300.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	179,901.05	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	756,878.17	2,751,300.16	2,751,300.16
Direct Costs	16,573,348.12	14,758,827.18	14,758,827.18
Rate for 2024-2025 **	4.57*	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 2024-2025 Indirect Cost Rates
School District 82956
Form R0418**

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	513,675.00	4,349,272.00	4,349,272.00
2020-2021 Fixed Carry Forward	-164,043.30	0.00	0.00
Total Indirect Costs	677,718.30	4,349,272.00	4,349,272.00
2020-2021 Direct Costs	10,722,484.00	6,886,887.00	6,886,887.00
2022-2023 Rate	6.32*	63.15*	63.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,096,778.95	10,457,077.52	10,457,077.52
Indirect costs based on rate ** multiplied by actual direct costs	764,516.43	1,568,561.63	2,614,269.38
2022-2023 Actual Indirect Costs	731,966.21	2,371,667.64	2,371,667.64
2020-2021 Fixed Carry Forward	-164,043.30	0.00	0.00
Total Indirect Costs	896,009.51	2,371,667.64	2,371,667.64
Over/(Under) Recovery	-131,493.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	731,966.21	2,371,667.64	2,371,667.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-131,493.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	863,459.29	2,371,667.64	2,371,667.64
Direct Costs	12,096,778.95	10,457,077.52	10,457,077.52
Rate for 2024-2025 **	7.14*	22.68*	22.68**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82957
Form R0418**

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	464,489.67	1,334,808.64	1,334,808.64
2020-2021 Fixed Carry Forward	-39,228.90	0.00	411,239.52
Total Indirect Costs	503,718.57	1,334,808.64	923,569.12
2020-2021 Direct Costs	9,648,321.31	8,778,002.34	8,778,002.34
2022-2023 Rate	5.22*	15.21*	10.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,095,482.51	10,240,214.22	10,240,214.22
Indirect costs based on rate ** multiplied by actual direct costs	579,184.19	1,536,032.13	1,077,270.54
2022-2023 Actual Indirect Costs	558,767.81	1,414,036.10	1,414,036.10
2020-2021 Fixed Carry Forward	-39,228.90	0.00	411,239.52
Total Indirect Costs	597,996.71	1,414,036.10	1,002,796.58
Over/(Under) Recovery	-18,812.52	0.00	74,473.96

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	558,767.81	1,414,036.10	1,414,036.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,812.52	0.00	74,473.96
Total Projected Indirect 2024-2025 (Numerator)	577,580.33	1,414,036.10	1,339,562.14
Direct Costs	11,095,482.51	10,240,214.22	10,240,214.22
Rate for 2024-2025 **	5.21*	13.81*	13.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82958
Form R0418**

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	124,180.35	513,633.70	513,633.70
2020-2021 Fixed Carry Forward	18,997.98	0.00	136,668.77
Total Indirect Costs	105,182.37	513,633.70	376,964.93
2020-2021 Direct Costs	3,186,453.21	2,796,999.86	2,796,999.86
2022-2023 Rate	3.30*	18.36*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,304,313.15	2,869,751.43	2,869,751.43
Indirect costs based on rate ** multiplied by actual direct costs	109,042.33	430,462.71	386,842.49
2022-2023 Actual Indirect Costs	159,363.80	593,925.52	593,925.52
2020-2021 Fixed Carry Forward	18,997.98	0.00	136,668.77
Total Indirect Costs	140,365.82	593,925.52	457,256.75
Over/(Under) Recovery	-31,323.49	0.00	-70,414.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	159,363.80	593,925.52	593,925.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-31,323.49	0.00	-70,414.26
Total Projected Indirect 2024-2025 (Numerator)	190,687.29	593,925.52	664,339.78
Direct Costs	3,304,313.15	2,869,751.43	2,869,751.43
Rate for 2024-2025 **	5.77*	20.70*	23.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82959
Form R0418**

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,553.80	849,527.73	849,527.73
2020-2021 Fixed Carry Forward	-10,179.64	0.00	0.00
Total Indirect Costs	81,733.44	849,527.73	849,527.73
2020-2021 Direct Costs	3,629,080.75	2,851,106.82	2,851,106.82
2022-2023 Rate	2.25*	29.80*	29.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,309,244.01	3,042,017.73	3,042,017.73
Indirect costs based on rate ** multiplied by actual direct costs	74,457.99	456,302.66	760,504.43
2022-2023 Actual Indirect Costs	88,255.08	355,481.36	355,481.36
2020-2021 Fixed Carry Forward	-10,179.64	0.00	0.00
Total Indirect Costs	98,434.72	355,481.36	355,481.36
Over/(Under) Recovery	-23,976.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	88,255.08	355,481.36	355,481.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,976.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	112,231.81	355,481.36	355,481.36
Direct Costs	3,309,244.01	3,042,017.73	3,042,017.73
Rate for 2024-2025 **	3.39*	11.69*	11.69**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82963
Form R0418**

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	273,289.15	673,730.02	673,730.02
2020-2021 Fixed Carry Forward	24,395.70	0.00	365,993.05
Total Indirect Costs	248,893.45	673,730.02	307,736.97
2020-2021 Direct Costs	5,526,358.83	5,125,917.96	5,125,917.96
2022-2023 Rate	4.50*	13.14*	6.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,103,364.00	6,679,751.00	6,679,751.00
Indirect costs based on rate ** multiplied by actual direct costs	319,651.38	877,719.28	400,785.06
2022-2023 Actual Indirect Costs	298,943.00	722,556.00	722,556.00
2020-2021 Fixed Carry Forward	24,395.70	0.00	365,993.05
Total Indirect Costs	274,547.30	722,556.00	356,562.95
Over/(Under) Recovery	45,104.08	155,163.28	44,222.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	298,943.00	722,556.00	722,556.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,104.08	155,163.28	44,222.11
Total Projected Indirect 2024-2025 (Numerator)	253,838.92	567,392.72	678,333.89
Direct Costs	7,103,364.00	6,679,751.00	6,679,751.00
Rate for 2024-2025 **	3.57*	8.49*	10.16**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82967
Form R0418**

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	477,419.00	1,811,494.00	1,811,494.00
2020-2021 Fixed Carry Forward	-95,688.67	0.00	0.00
Total Indirect Costs	573,107.67	1,811,494.00	1,811,494.00
2020-2021 Direct Costs	6,536,325.00	5,202,250.00	5,202,250.00
2022-2023 Rate	8.77*	34.82*	34.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,585,853.00	5,153,901.00	5,153,901.00
Indirect costs based on rate ** multiplied by actual direct costs	577,579.31	773,085.15	1,288,475.25
2022-2023 Actual Indirect Costs	251,735.00	1,683,687.00	1,683,687.00
2020-2021 Fixed Carry Forward	-95,688.67	0.00	0.00
Total Indirect Costs	347,423.67	1,683,687.00	1,683,687.00
Over/(Under) Recovery	230,155.64	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,735.00	1,683,687.00	1,683,687.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	230,155.64	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	21,579.36	1,683,687.00	1,683,687.00
Direct Costs	6,585,853.00	5,153,901.00	5,153,901.00
Rate for 2024-2025 **	0.33*	32.67*	32.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82968
Form R0418**

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	476,248.00	1,842,087.00	1,842,087.00
2020-2021 Fixed Carry Forward	-58,701.42	0.00	0.00
Total Indirect Costs	534,949.42	1,842,087.00	1,842,087.00
2020-2021 Direct Costs	6,312,135.00	4,946,296.00	4,946,296.00
2022-2023 Rate	8.47*	37.24*	37.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,967,955.00	5,486,947.00	5,486,947.00
Indirect costs based on rate ** multiplied by actual direct costs	590,185.79	823,042.05	1,371,736.75
2022-2023 Actual Indirect Costs	399,538.00	1,880,546.00	1,880,546.00
2020-2021 Fixed Carry Forward	-58,701.42	0.00	0.00
Total Indirect Costs	458,239.42	1,880,546.00	1,880,546.00
Over/(Under) Recovery	131,946.37	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	399,538.00	1,880,546.00	1,880,546.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	131,946.37	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	267,591.63	1,880,546.00	1,880,546.00
Direct Costs	6,967,955.00	5,486,947.00	5,486,947.00
Rate for 2024-2025 **	3.84*	34.27*	34.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82969
Form R0418**

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,956.65	521,652.56	521,652.56
2020-2021 Fixed Carry Forward	13,856.13	-40,700.83	-39,347.44
Total Indirect Costs	3,100.52	562,353.39	561,000.00
2020-2021 Direct Costs	6,687,012.60	6,182,316.69	6,182,316.69
2022-2023 Rate	0.05*	9.10*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,161,488.97	7,461,059.60	7,461,059.60
Indirect costs based on rate ** multiplied by actual direct costs	4,080.74	678,956.42	676,718.11
2022-2023 Actual Indirect Costs	44,370.86	744,800.23	744,800.23
2020-2021 Fixed Carry Forward	13,856.13	-40,700.83	-39,347.44
Total Indirect Costs	30,514.73	785,501.06	784,147.67
Over/(Under) Recovery	-26,433.99	-106,544.64	-107,429.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	44,370.86	744,800.23	744,800.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-26,433.99	-106,544.64	-107,429.56
Total Projected Indirect 2024-2025 (Numerator)	70,804.85	851,344.87	852,229.79
Direct Costs	8,161,488.97	7,461,059.60	7,461,059.60
Rate for 2024-2025 **	0.87*	11.41*	11.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82970
Form R0418**

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	587,824.00	1,961,767.00	1,961,767.00
2020-2021 Fixed Carry Forward	-155,929.09	0.00	0.00
Total Indirect Costs	743,753.09	1,961,767.00	1,961,767.00
2020-2021 Direct Costs	7,762,470.00	6,388,527.00	6,388,527.00
2022-2023 Rate	9.58*	30.71*	30.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,605,063.00	7,114,676.00	7,114,676.00
Indirect costs based on rate ** multiplied by actual direct costs	824,365.04	1,067,201.40	1,778,669.00
2022-2023 Actual Indirect Costs	734,554.00	2,224,941.00	2,224,941.00
2020-2021 Fixed Carry Forward	-155,929.09	0.00	0.00
Total Indirect Costs	890,483.09	2,224,941.00	2,224,941.00
Over/(Under) Recovery	-66,118.05	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	734,554.00	2,224,941.00	2,224,941.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-66,118.05	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	800,672.05	2,224,941.00	2,224,941.00
Direct Costs	8,605,063.00	7,114,676.00	7,114,676.00
Rate for 2024-2025 **	9.30*	31.27*	31.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82973
Form R0418**

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	61,480.36	441,687.53	441,687.53
2020-2021 Fixed Carry Forward	-20,012.14	-8,993.81	-8,993.81
Total Indirect Costs	81,492.50	450,681.34	450,681.34
2020-2021 Direct Costs	5,435,716.01	5,055,508.84	5,055,508.84
2022-2023 Rate	1.50*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,972,241.11	7,459,906.92	7,459,906.92
Indirect costs based on rate ** multiplied by actual direct costs	119,583.62	664,677.71	664,677.71
2022-2023 Actual Indirect Costs	61,433.92	573,768.11	573,768.11
2020-2021 Fixed Carry Forward	-20,012.14	-8,993.81	-8,993.81
Total Indirect Costs	81,446.06	582,761.92	582,761.92
Over/(Under) Recovery	38,137.56	81,915.79	81,915.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	61,433.92	573,768.11	573,768.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,137.56	81,915.79	81,915.79
Total Projected Indirect 2024-2025 (Numerator)	23,296.36	491,852.32	491,852.32
Direct Costs	7,972,241.11	7,459,906.92	7,459,906.92
Rate for 2024-2025 **	0.29*	6.59*	6.59**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82974
Form R0418**

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	447,003.00	1,903,303.00	1,903,303.00
2020-2021 Fixed Carry Forward	12,418.23	0.00	0.00
Total Indirect Costs	434,584.77	1,903,303.00	1,903,303.00
2020-2021 Direct Costs	7,946,496.00	6,490,196.00	6,490,196.00
2022-2023 Rate	5.47*	29.33*	29.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,437,837.00	6,966,450.00	6,966,450.00
Indirect costs based on rate ** multiplied by actual direct costs	461,549.68	1,044,967.50	1,741,612.50
2022-2023 Actual Indirect Costs	453,630.00	1,925,017.00	1,925,017.00
2020-2021 Fixed Carry Forward	12,418.23	0.00	0.00
Total Indirect Costs	441,211.77	1,925,017.00	1,925,017.00
Over/(Under) Recovery	20,337.91	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	453,630.00	1,925,017.00	1,925,017.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,337.91	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	433,292.09	1,925,017.00	1,925,017.00
Direct Costs	8,437,837.00	6,966,450.00	6,966,450.00
Rate for 2024-2025 **	5.14*	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 2024-2025 Indirect Cost Rates
School District 82975
Form R0418**

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,047,565.74	2,686,549.59	2,686,549.59
2020-2021 Fixed Carry Forward	-243,828.85	0.00	0.00
Total Indirect Costs	1,291,394.59	2,686,549.59	2,686,549.59
2020-2021 Direct Costs	8,725,100.40	7,086,116.55	7,086,116.55
2022-2023 Rate	14.80*	37.91*	37.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,154,099.26	8,522,822.95	8,522,822.95
Indirect costs based on rate ** multiplied by actual direct costs	1,650,806.69	1,278,423.44	2,130,705.74
2022-2023 Actual Indirect Costs	1,355,708.88	3,986,985.19	3,986,985.19
2020-2021 Fixed Carry Forward	-243,828.85	0.00	0.00
Total Indirect Costs	1,599,537.73	3,986,985.19	3,986,985.19
Over/(Under) Recovery	51,268.96	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,355,708.88	3,986,985.19	3,986,985.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,268.96	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,304,439.92	3,986,985.19	3,986,985.19
Direct Costs	11,154,099.26	8,522,822.95	8,522,822.95
Rate for 2024-2025 **	11.69*	46.78*	46.78**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82976
Form R0418**

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	490,148.00	1,750,274.00	1,750,274.00
2020-2021 Fixed Carry Forward	165,493.10	0.00	0.00
Total Indirect Costs	324,654.90	1,750,274.00	1,750,274.00
2020-2021 Direct Costs	6,328,582.00	5,068,456.00	5,068,456.00
2022-2023 Rate	5.13*	34.53*	34.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,769,858.00	5,448,636.00	5,448,636.00
Indirect costs based on rate ** multiplied by actual direct costs	347,293.72	817,295.40	1,362,159.00
2022-2023 Actual Indirect Costs	363,048.00	1,684,270.00	1,684,270.00
2020-2021 Fixed Carry Forward	165,493.10	0.00	0.00
Total Indirect Costs	197,554.90	1,684,270.00	1,684,270.00
Over/(Under) Recovery	149,738.82	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	363,048.00	1,684,270.00	1,684,270.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	149,738.82	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	213,309.18	1,684,270.00	1,684,270.00
Direct Costs	6,769,858.00	5,448,636.00	5,448,636.00
Rate for 2024-2025 **	3.15*	30.91*	30.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82977
Form R0418**

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	377,802.00	1,209,324.00	1,209,324.00
2020-2021 Fixed Carry Forward	-152,468.61	0.00	0.00
Total Indirect Costs	530,270.61	1,209,324.00	1,209,324.00
2020-2021 Direct Costs	5,350,283.00	4,518,761.00	4,518,761.00
2022-2023 Rate	9.91*	26.76*	26.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,151,636.00	5,200,620.00	5,200,620.00
Indirect costs based on rate ** multiplied by actual direct costs	609,627.13	780,093.00	1,300,155.00
2022-2023 Actual Indirect Costs	623,147.00	1,574,163.00	1,574,163.00
2020-2021 Fixed Carry Forward	-152,468.61	0.00	0.00
Total Indirect Costs	775,615.61	1,574,163.00	1,574,163.00
Over/(Under) Recovery	-165,988.48	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	623,147.00	1,574,163.00	1,574,163.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-165,988.48	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	789,135.48	1,574,163.00	1,574,163.00
Direct Costs	6,151,636.00	5,200,620.00	5,200,620.00
Rate for 2024-2025 **	12.83*	30.27*	30.27**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82979
Form R0418**

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	540,274.00	1,934,525.00	1,934,525.00
2020-2021 Fixed Carry Forward	-218,698.71	0.00	0.00
Total Indirect Costs	758,972.71	1,934,525.00	1,934,525.00
2020-2021 Direct Costs	7,902,263.00	6,508,012.00	6,508,012.00
2022-2023 Rate	9.60*	29.73*	29.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,006,557.00	7,433,151.00	7,433,151.00
Indirect costs based on rate ** multiplied by actual direct costs	864,629.47	1,114,972.65	1,858,287.75
2022-2023 Actual Indirect Costs	686,392.00	2,259,798.00	2,259,798.00
2020-2021 Fixed Carry Forward	-218,698.71	0.00	0.00
Total Indirect Costs	905,090.71	2,259,798.00	2,259,798.00
Over/(Under) Recovery	-40,461.24	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	686,392.00	2,259,798.00	2,259,798.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-40,461.24	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	726,853.24	2,259,798.00	2,259,798.00
Direct Costs	9,006,557.00	7,433,151.00	7,433,151.00
Rate for 2024-2025 **	8.07*	30.40*	30.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82981
Form R0418**

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	93,692.00	508,066.00	508,066.00
2020-2021 Fixed Carry Forward	41,429.75	0.00	63,352.27
Total Indirect Costs	52,262.25	508,066.00	444,713.73
2020-2021 Direct Costs	4,095,988.00	3,681,614.00	3,681,614.00
2022-2023 Rate	1.28*	13.80*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,096,559.00	5,467,262.00	5,467,262.00
Indirect costs based on rate ** multiplied by actual direct costs	78,035.96	754,482.16	660,445.25
2022-2023 Actual Indirect Costs	119,699.00	748,996.00	748,996.00
2020-2021 Fixed Carry Forward	41,429.75	0.00	63,352.27
Total Indirect Costs	78,269.25	748,996.00	685,643.73
Over/(Under) Recovery	-233.29	5,486.16	-25,198.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,699.00	748,996.00	748,996.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-233.29	5,486.16	-25,198.48
Total Projected Indirect 2024-2025 (Numerator)	119,932.29	743,509.84	774,194.48
Direct Costs	6,096,559.00	5,467,262.00	5,467,262.00
Rate for 2024-2025 **	1.97*	13.60*	14.16**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82982
Form R0418**

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	154,360.75	495,382.80	495,382.80
2020-2021 Fixed Carry Forward	34,119.99	115,301.20	115,564.19
Total Indirect Costs	120,240.76	380,081.60	379,818.61
2020-2021 Direct Costs	6,179,438.47	5,838,416.42	5,838,416.42
2022-2023 Rate	1.95*	6.51*	6.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,635,873.29	8,007,281.67	8,007,281.67
Indirect costs based on rate ** multiplied by actual direct costs	168,399.53	521,274.04	521,274.04
2022-2023 Actual Indirect Costs	374,460.29	1,003,051.91	1,003,051.91
2020-2021 Fixed Carry Forward	34,119.99	115,301.20	115,564.19
Total Indirect Costs	340,340.30	887,750.71	887,487.72
Over/(Under) Recovery	-171,940.77	-366,476.67	-366,213.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	374,460.29	1,003,051.91	1,003,051.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-171,940.77	-366,476.67	-366,213.68
Total Projected Indirect 2024-2025 (Numerator)	546,401.06	1,369,528.58	1,369,265.59
Direct Costs	8,635,873.29	8,007,281.67	8,007,281.67
Rate for 2024-2025 **	6.33*	17.10*	17.10**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82983
Form R0418**

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,095,323.92	2,404,347.76	2,404,347.76
2020-2021 Fixed Carry Forward	-179,313.14	0.00	0.00
Total Indirect Costs	1,274,637.06	2,404,347.76	2,404,347.76
2020-2021 Direct Costs	8,873,485.75	7,564,461.91	7,564,461.91
2022-2023 Rate	14.36*	31.78*	31.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,674,166.67	12,854,173.78	12,854,173.78
Indirect costs based on rate ** multiplied by actual direct costs	2,107,210.33	1,928,126.07	3,213,543.45
2022-2023 Actual Indirect Costs	1,962,181.68	3,782,174.57	3,782,174.57
2020-2021 Fixed Carry Forward	-179,313.14	0.00	0.00
Total Indirect Costs	2,141,494.82	3,782,174.57	3,782,174.57
Over/(Under) Recovery	-34,284.49	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,962,181.68	3,782,174.57	3,782,174.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,284.49	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,996,466.17	3,782,174.57	3,782,174.57
Direct Costs	14,674,166.67	12,854,173.78	12,854,173.78
Rate for 2024-2025 **	13.61*	29.42*	29.42**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82985
Form R0418**

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	551,852.00	1,835,526.00	1,835,526.00
2020-2021 Fixed Carry Forward	-9,763.75	0.00	0.00
Total Indirect Costs	561,615.75	1,835,526.00	1,835,526.00
2020-2021 Direct Costs	7,745,634.00	6,461,960.00	6,461,960.00
2022-2023 Rate	7.25*	28.41*	28.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,658,435.00	7,353,254.00	7,353,254.00
Indirect costs based on rate ** multiplied by actual direct costs	627,736.54	1,102,988.10	1,838,313.50
2022-2023 Actual Indirect Costs	683,876.00	1,989,057.00	1,989,057.00
2020-2021 Fixed Carry Forward	-9,763.75	0.00	0.00
Total Indirect Costs	693,639.75	1,989,057.00	1,989,057.00
Over/(Under) Recovery	-65,903.21	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	683,876.00	1,989,057.00	1,989,057.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-65,903.21	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	749,779.21	1,989,057.00	1,989,057.00
Direct Costs	8,658,435.00	7,353,254.00	7,353,254.00
Rate for 2024-2025 **	8.66*	27.05*	27.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82986
Form R0418**

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,484.57	476,764.18	476,764.18
2020-2021 Fixed Carry Forward	0.00	-27,974.80	-27,974.80
Total Indirect Costs	3,484.57	504,738.98	504,738.98
2020-2021 Direct Costs	6,221,226.86	5,747,947.25	5,747,947.25
2022-2023 Rate	0.06*	8.78*	8.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,387,765.19	8,702,740.82	8,702,740.82
Indirect costs based on rate ** multiplied by actual direct costs	5,632.66	764,100.64	764,100.64
2022-2023 Actual Indirect Costs	1,123.64	686,148.01	686,148.01
2020-2021 Fixed Carry Forward	0.00	-27,974.80	-27,974.80
Total Indirect Costs	1,123.64	714,122.81	714,122.81
Over/(Under) Recovery	4,509.02	49,977.83	49,977.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,123.64	686,148.01	686,148.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,509.02	49,977.83	49,977.83
Total Projected Indirect 2024-2025 (Numerator)	-3,385.38	636,170.18	636,170.18
Direct Costs	9,387,765.19	8,702,740.82	8,702,740.82
Rate for 2024-2025 **	0.00*	7.31*	7.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82987
Form R0418**

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,201.54	1,822,637.00	1,822,637.00
2020-2021 Fixed Carry Forward	-242,764.82	0.00	0.00
Total Indirect Costs	1,169,966.36	1,822,637.00	1,822,637.00
2020-2021 Direct Costs	6,675,995.47	5,780,560.01	5,780,560.01
2022-2023 Rate	17.52*	31.53*	31.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,471,635.10	8,280,999.73	8,280,999.73
Indirect costs based on rate ** multiplied by actual direct costs	1,420,745.27	1,242,149.96	2,070,249.93
2022-2023 Actual Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2020-2021 Fixed Carry Forward	-242,764.82	0.00	0.00
Total Indirect Costs	1,693,085.13	2,640,955.68	2,640,955.68
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,450,320.31	2,640,955.68	2,640,955.68
Direct Costs	9,471,635.10	8,280,999.73	8,280,999.73
Rate for 2024-2025 **	15.31*	31.89*	31.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82991
Form R0418**

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	547,641.67	1,315,250.72	1,315,250.72
2020-2021 Fixed Carry Forward	-153,995.73	0.00	0.00
Total Indirect Costs	701,637.40	1,315,250.72	1,315,250.72
2020-2021 Direct Costs	5,353,373.29	4,585,764.24	4,585,764.24
2022-2023 Rate	13.11*	28.68*	28.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,436,713.00	6,531,360.00	6,531,360.00
Indirect costs based on rate ** multiplied by actual direct costs	974,953.07	979,704.00	1,632,840.00
2022-2023 Actual Indirect Costs	525,545.00	1,430,898.00	1,430,898.00
2020-2021 Fixed Carry Forward	-153,995.73	0.00	0.00
Total Indirect Costs	679,540.73	1,430,898.00	1,430,898.00
Over/(Under) Recovery	295,412.34	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	525,545.00	1,430,898.00	1,430,898.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	295,412.34	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	230,132.66	1,430,898.00	1,430,898.00
Direct Costs	7,436,713.00	6,531,360.00	6,531,360.00
Rate for 2024-2025 **	3.09*	21.91*	21.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82994
Form R0418**

David Ellis Academy West
1980 BEECH DALY RD
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	370,550.04	1,093,788.55	1,093,788.55
2020-2021 Fixed Carry Forward	-31,273.95	0.00	0.00
Total Indirect Costs	401,823.99	1,093,788.55	1,093,788.55
2020-2021 Direct Costs	6,053,864.27	5,330,625.76	5,330,625.76
2022-2023 Rate	6.64*	20.52*	20.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,177,623.32	8,063,411.81	8,063,411.81
Indirect costs based on rate ** multiplied by actual direct costs	609,394.19	1,209,511.77	1,654,612.10
2022-2023 Actual Indirect Costs	467,684.96	1,581,896.47	1,581,896.47
2020-2021 Fixed Carry Forward	-31,273.95	0.00	0.00
Total Indirect Costs	498,958.91	1,581,896.47	1,581,896.47
Over/(Under) Recovery	110,435.28	0.00	72,715.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	467,684.96	1,581,896.47	1,581,896.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	110,435.28	0.00	72,715.63
Total Projected Indirect 2024-2025 (Numerator)	357,249.68	1,581,896.47	1,509,180.84
Direct Costs	9,177,623.32	8,063,411.81	8,063,411.81
Rate for 2024-2025 **	3.89*	19.62*	18.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82995
Form R0418**

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	628,414.00	2,028,171.00	2,028,171.00
2020-2021 Fixed Carry Forward	-61,169.68	0.00	0.00
Total Indirect Costs	689,583.68	2,028,171.00	2,028,171.00
2020-2021 Direct Costs	7,026,298.00	5,626,541.00	5,626,541.00
2022-2023 Rate	9.81*	36.05*	36.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,095,324.00	6,629,174.00	6,629,174.00
Indirect costs based on rate ** multiplied by actual direct costs	794,151.28	994,376.10	1,657,293.50
2022-2023 Actual Indirect Costs	356,012.00	1,822,162.00	1,822,162.00
2020-2021 Fixed Carry Forward	-61,169.68	0.00	0.00
Total Indirect Costs	417,181.68	1,822,162.00	1,822,162.00
Over/(Under) Recovery	376,969.60	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	356,012.00	1,822,162.00	1,822,162.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	376,969.60	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-20,957.60	1,822,162.00	1,822,162.00
Direct Costs	8,095,324.00	6,629,174.00	6,629,174.00
Rate for 2024-2025 **	0.00*	27.49*	27.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82996
Form R0418**

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,443.00	132,612.00	132,612.00
2020-2021 Fixed Carry Forward	25,881.24	51,839.41	51,856.59
Total Indirect Costs	-16,438.24	80,772.59	80,755.41
2020-2021 Direct Costs	2,026,056.00	1,902,887.00	1,902,887.00
2022-2023 Rate	0.00*	4.24*	4.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,668,889.00	1,635,564.00	1,635,564.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	69,347.91	69,347.91
2022-2023 Actual Indirect Costs	16,083.00	49,408.00	49,408.00
2020-2021 Fixed Carry Forward	25,881.24	51,839.41	51,856.59
Total Indirect Costs	-9,798.24	-2,431.41	-2,448.59
Over/(Under) Recovery	0.00	71,779.32	71,796.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	16,083.00	49,408.00	49,408.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	71,779.32	71,796.50
Total Projected Indirect 2024-2025 (Numerator)	16,083.00	-22,371.32	-22,388.50
Direct Costs	1,668,889.00	1,635,564.00	1,635,564.00
Rate for 2024-2025 **	0.96*	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 2024-2025 Indirect Cost Rates
School District 82997
Form R0418**

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	459,479.00	1,968,556.00	1,968,556.00
2020-2021 Fixed Carry Forward	-111,147.12	0.00	0.00
Total Indirect Costs	570,626.12	1,968,556.00	1,968,556.00
2020-2021 Direct Costs	7,825,361.00	6,316,284.00	6,316,284.00
2022-2023 Rate	7.29*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,480,699.00	6,084,435.00	6,084,435.00
Indirect costs based on rate ** multiplied by actual direct costs	545,342.96	912,665.25	1,521,108.75
2022-2023 Actual Indirect Costs	510,841.00	1,907,105.00	1,907,105.00
2020-2021 Fixed Carry Forward	-111,147.12	0.00	0.00
Total Indirect Costs	621,988.12	1,907,105.00	1,907,105.00
Over/(Under) Recovery	-76,645.16	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	510,841.00	1,907,105.00	1,907,105.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-76,645.16	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	587,486.16	1,907,105.00	1,907,105.00
Direct Costs	7,480,699.00	6,084,435.00	6,084,435.00
Rate for 2024-2025 **	7.85*	31.34*	31.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83000
Form R0418**

Wexford-Missaukee ISD
9907 E 13TH ST
CADILLAC, MI 49601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,432,631.24	4,728,414.02	4,728,414.02
2020-2021 Fixed Carry Forward	0.00	0.00	-110,573.26
Total Indirect Costs	3,432,631.24	4,728,414.02	4,838,987.28
2020-2021 Direct Costs	19,811,583.76	18,515,800.98	18,515,800.98
2022-2023 Rate	17.33*	25.54*	26.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,108,083.23	21,287,500.26	21,287,500.26
Indirect costs based on rate ** multiplied by actual direct costs	3,466,212.48	3,193,125.04	5,321,875.07
2022-2023 Actual Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2020-2021 Fixed Carry Forward	0.00	0.00	-110,573.26
Total Indirect Costs	4,611,708.70	6,432,291.67	6,542,864.93
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	4,611,708.70	6,432,291.67	6,432,291.67
Direct Costs	23,108,083.23	21,287,500.26	21,287,500.26
Rate for 2024-2025 **	19.96*	30.22*	30.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83010
Form R0418**

Cadillac Area Public Schools
421 S MITCHELL ST
CADILLAC, MI 49601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	403,388.61	3,270,271.34	3,270,271.34
2020-2021 Fixed Carry Forward	52,248.63	57,352.33	58,712.99
Total Indirect Costs	351,139.98	3,212,919.01	3,211,558.35
2020-2021 Direct Costs	32,028,946.32	28,985,988.91	28,985,988.91
2022-2023 Rate	1.10*	11.08*	11.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,469,573.69	32,346,906.19	32,346,906.19
Indirect costs based on rate ** multiplied by actual direct costs	412,165.31	3,584,037.21	3,584,037.21
2022-2023 Actual Indirect Costs	299,164.46	5,211,655.95	5,211,655.95
2020-2021 Fixed Carry Forward	52,248.63	57,352.33	58,712.99
Total Indirect Costs	246,915.83	5,154,303.62	5,152,942.96
Over/(Under) Recovery	165,249.48	-1,570,266.41	-1,568,905.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	299,164.46	5,211,655.95	5,211,655.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	165,249.48	-1,570,266.41	-1,568,905.75
Total Projected Indirect 2024-2025 (Numerator)	133,914.98	6,781,922.36	6,780,561.70
Direct Costs	37,469,573.69	32,346,906.19	32,346,906.19
Rate for 2024-2025 **	0.36*	20.97*	20.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83060
Form R0418**

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	317,874.51	1,067,227.53	1,067,227.53
2020-2021 Fixed Carry Forward	40,488.10	87,478.64	87,949.35
Total Indirect Costs	277,386.41	979,748.89	979,278.18
2020-2021 Direct Costs	10,135,813.68	9,386,460.66	9,386,460.66
2022-2023 Rate	2.74*	10.44*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,598,086.14	10,785,540.52	10,785,540.52
Indirect costs based on rate ** multiplied by actual direct costs	317,787.56	1,126,010.43	1,124,931.88
2022-2023 Actual Indirect Costs	344,847.27	1,157,392.89	1,157,392.89
2020-2021 Fixed Carry Forward	40,488.10	87,478.64	87,949.35
Total Indirect Costs	304,359.17	1,069,914.25	1,069,443.54
Over/(Under) Recovery	13,428.39	56,096.18	55,488.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	344,847.27	1,157,392.89	1,157,392.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,428.39	56,096.18	55,488.34
Total Projected Indirect 2024-2025 (Numerator)	331,418.88	1,101,296.71	1,101,904.55
Direct Costs	11,598,086.14	10,785,540.52	10,785,540.52
Rate for 2024-2025 **	2.86*	10.21*	10.22**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83070
Form R0418**

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	222,738.46	1,008,285.69	1,008,285.69
2020-2021 Fixed Carry Forward	-2,680.62	0.00	110,277.65
Total Indirect Costs	225,419.08	1,008,285.69	898,008.04
2020-2021 Direct Costs	7,331,985.34	6,546,438.11	6,546,438.11
2022-2023 Rate	3.07*	15.40*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,781,236.87	6,950,675.75	6,950,675.75
Indirect costs based on rate ** multiplied by actual direct costs	238,883.97	1,042,601.36	953,632.71
2022-2023 Actual Indirect Costs	154,003.95	984,565.07	984,565.07
2020-2021 Fixed Carry Forward	-2,680.62	0.00	110,277.65
Total Indirect Costs	156,684.57	984,565.07	874,287.42
Over/(Under) Recovery	82,199.40	0.00	79,345.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	154,003.95	984,565.07	984,565.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	82,199.40	0.00	79,345.29
Total Projected Indirect 2024-2025 (Numerator)	71,804.55	984,565.07	905,219.78
Direct Costs	7,781,236.87	6,950,675.75	6,950,675.75
Rate for 2024-2025 **	0.92*	14.17*	13.02**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83900
Form R0418**

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,272,140.72	1,424,248.54	1,424,248.54
2020-2021 Fixed Carry Forward	-79,590.58	-159,699.35	-159,699.35
Total Indirect Costs	1,351,731.30	1,583,947.89	1,583,947.89
2020-2021 Direct Costs	15,035,573.00	14,883,465.18	14,883,465.18
2022-2023 Rate	8.99*	10.64*	10.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,706,273.42	25,592,962.46	25,592,962.46
Indirect costs based on rate ** multiplied by actual direct costs	2,310,993.98	2,723,091.21	2,723,091.21
2022-2023 Actual Indirect Costs	1,863,660.54	1,976,971.50	1,976,971.50
2020-2021 Fixed Carry Forward	-79,590.58	-159,699.35	-159,699.35
Total Indirect Costs	1,943,251.12	2,136,670.85	2,136,670.85
Over/(Under) Recovery	367,742.86	586,420.36	586,420.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,863,660.54	1,976,971.50	1,976,971.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	367,742.86	586,420.36	586,420.36
Total Projected Indirect 2024-2025 (Numerator)	1,495,917.68	1,390,551.14	1,390,551.14
Direct Costs	25,706,273.42	25,592,962.46	25,592,962.46
Rate for 2024-2025 **	5.82*	5.43*	5.43**

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

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 84000
Form R0418**

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2020-2021 Direct Costs	0.00	0.00	0.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 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
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2020-2021 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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%